



**Mary Taylor, CPA**  
Auditor of State



TUSCARAWAS COUNTY

TABLE OF CONTENTS

<b>TITLE</b>	<b>PAGE</b>
Independent Accountants' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	1
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 .....	3
Federal Awards Expenditures Schedule .....	7
Notes to the Federal Awards Expenditures Schedule .....	9
Schedule of Findings.....	11

**This page intentionally left blank.**



# 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 unit and remaining fund information of Tuscarawas County, Ohio, (the County) as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 13, 2010. Our report refers to 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*. Other auditors audited the financial statements of Starlight Enterprises, Inc., as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

### 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 the purpose of expressing our opinions on the financial statements, but not for the purpose of opining 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 *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility that material financial statement misstatements will not be prevented, or detected and timely corrected.

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 deficiencies in internal control that might be deficiencies, 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. However, we identified a certain deficiency in internal control over financial reporting, described in the accompanying Schedule of Findings and Questioned Costs that we consider a significant deficiency in internal control over financial reporting. We consider finding 2009-001 to be a significant deficiency. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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)

### **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 also noted certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated August 13, 2010.

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, and others within the County. We intend it for no one other than these specified parties.

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

**Mary Taylor, CPA**  
Auditor of State

August 13, 2010



# 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 the Tuscarawas County, Ohio, (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2009. The summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; 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 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 complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2009. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that, while not affecting our opinion on compliance, OMB Circular A-133 requires us to report. The accompanying Schedule of Findings and Questioned Costs lists these instances as Findings 2009-002 through 2009-004.

### **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 the 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, and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, 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. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies, described in the accompanying Schedule of Findings and Questioned Costs as items 2009-002 through 2009-004. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a federal program compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

The County's responses to the findings we identified are described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the County's responses and, accordingly, we express no opinion on them.

We also noted matters involving federal compliance or internal control over federal compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated August 13, 2010.

### **Federal Awards Expenditures Schedule**

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely-presented component unit and remaining fund information of Tuscarawas County (the County) as of and for the year ended December 31, 2009, and have issued our report thereon dated August 13, 2010. Our report also indicated the financial statements of Starlight Enterprises, Inc. was audited by other auditors, and our opinion, insofar as it relates to the amounts included for this component unit, is based on the report of other auditors. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Federal Awards 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.



Tuscarawas County  
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

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.

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

**Mary Taylor, CPA**  
Auditor of State

August 13, 2010

**This page intentionally left blank.**

TUSCARAWAS COUNTY

Federal Awards Expenditures Schedule  
For the Year Ended December 31, 2009

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
<i>Rural Development (Direct)</i>			
Water and Waste Disposal Systems for Rural Communities	10.760		\$ 323,463
<i>Passed through the Ohio Department of Job and Family Services</i>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-89-20-1155 / G-1011-11-5120	457,210
ARRA - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program			<u>46,428</u>
			503,638
Total U.S. Department of Agriculture			827,101
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
<i>Passed through the Ohio Department of Development:</i>			
Community Development Block Grants/States Program	14.228	B-F-06-072-1	55,000
		B-C-08-072-1	117,326
		B-W-07-072-1	510,184
		B-F-07-072-1	87,016
		B-F-08-072-1	297,190
		B-F-09-072-1	<u>1,501</u>
Total Community Development Block Grants/States Program			1,068,217
Home Investment Partnerships Program	14.239	B-C-08-072-2	<u>85,867</u>
Total U.S. Department of Housing and Urban Development			1,154,084
<b>U.S. DEPARTMENT OF JUSTICE</b>			
<i>Passed through the Ohio Office of Criminal Justice Services:</i>			
Crime Victim Assistance	16.575	2009VAGENE428T	7,065
		2008VAGENE428T	19,267
		2008SAGENE428T	<u>1,499</u>
Total Crime Victim Assistance			27,831
Bulletproof Vest Partnership Program	16.607	N/A	<u>3,770</u>
Total U.S. Department of Justice			31,601
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
<i>Passed through the Ohio Department of Transportation</i>			
Highway Planning and Construction	20.205	PID75991	25,857
<i>Passed through the Ohio Department of Public Safety</i>			
State and Community Highway Safety	20.600	HVEO-2010-79-00-00-00314-00	8,677
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	HVEO-2010-79-00-00-00314-00	<u>8,677</u>
Total U.S. Department of Transportation			43,211
<b>U.S. DEPARTMENT OF EDUCATION</b>			
<i>Passed through the Ohio Department of Education</i>			
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	N/A	52,422
<b>Special Education Cluster</b>			
Special Education - Preschool Grants	84.173	071167-PGS1-2010	8,000
		071167-PGS1-2009	5,104
		071167-6BSF-2010	5,789
		071167-6BSF-2009	19,923
ARRA - Special Education Grants to States, Recovery Act	84.391	N/A	27,277
ARRA - Special Education - Preschool Grants, Recovery Act	84.392	N/A	<u>246</u>
Total Special Education Cluster			66,339
Innovative Education Program Strategies	84.298	071167-C2S1-2009	<u>59</u>
Total U.S. Department of Education			118,820
<b>U.S. ELECTION ASSISTANCE COMMISSION</b>			
<i>Passed through Ohio Secretary of State</i>			
Help America Vote Act Requirements Payments	90.401	N/A	<u>6,191</u>
Total U.S. Election Assistance Commission			6,191

TUSCARAWAS COUNTY

Federal Awards Expenditures Schedule  
For the Year Ended December 31, 2009

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Expenditures
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
<i>Passed through the Ohio Department of Job and Family Services</i>			
Promoting Safe and Stable Families	93.556	G-89-20-1155 / G-1011-11-5120	48,381
Temporary Assistance for Needy Families	93.558	G-89-20-1155 / G-1011-11-5120	4,115,457
Child Support Enforcement ARRA - Child Support Enforcement	93.563	G-89-20-1156 / G-1011-11-5121	1,070,835 <u>152,630</u> 1,223,465
<u>Child Care and Development Block Cluster</u>			
Child Care and Development Block Grant	93.575	G-89-20-1155 / G-1011-11-5120	427,778
Child Care Mandatory and Matching Funds of the Child Care and Development Block Grant	93.596	G-89-20-1155 / G-1011-11-5120	661,607
ARRA - Child Care and Development Block Grant	93.713	G-89-20-1155 / G-1011-11-5120	<u>23,633</u>
Total Child Care and Development Block Cluster			1,113,018
Child Welfare Services - State Grants	93.645	G-89-20-1155 / G-1011-11-5120	91,980
Foster Care Title IV-E ARRA - Foster Care Title IV-E	93.658	G-89-20-1155 / G-1011-11-5120	1,001,900 <u>79,504</u> 1,081,404
Adoption Assistance ARRA - Adoption Assistance	93.659	G-89-20-1155 / G-1011-11-5120	233,769 <u>1,509</u> 235,278
Social Services Block Grant	93.667	G-89-20-1155 / G-1011-11-5120	386,176
Child Abuse and Neglect State Grants	93.669	G-89-20-1155 / G-1011-11-5120	1,498
Chafee Foster Care Independence Program	93.674	G-89-20-1155 / G-1011-11-5120	36,924
Medical Assistance Program	93.778	G-89-20-1155 / G-1011-11-5120	732,734
<i>Passed through the Ohio Secretary of State</i>			
Voting Access for Individuals with Disabilities_Grants to States	93.617	N/A	4,287
<i>Passed through the Ohio Department of Developmental Disabilities:</i>			
Social Services Block Grant	93.667	N/A	60,844
Medical Assistance Program	93.778	MAC	47,555
Money Follows the Person Rebalancing Demonstration	93.791	N/A	<u>16,467</u>
Total U.S. Department of Health and Human Services			9,195,468
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
<i>Passed through the Ohio Department of Public Safety - Ohio Emergency Management Agency:</i>			
Homeland Security Grant Program	97.067	2007-GE-T7-0030 2008-GE-T8-0025	65,198 <u>70,819</u> 136,017
Total Homeland Security Grant Program			<u>136,017</u>
Total U.S. Department of Homeland Security			<u>136,017</u>
Total			<u>\$ 11,512,493</u>

See accompanying Notes to the Federal Awards Expenditures Schedule.

TUSCARAWAS COUNTY

NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE  
FISCAL YEAR ENDED DECEMBER 31, 2009

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Federal Awards Expenditures Schedule (the Schedule) summarizes activity of the County's federal award programs. The Schedule has been prepared on the cash basis of accounting.

**NOTE B - SUBRECIPIENTS**

The County passes certain federal awards received from the U.S Department of Health and Human Services, U.S. Department of Transportation and the U.S. Department of Labor to other governments or not-for-profit agencies (subrecipients). As Note A describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

**NOTE C - MATCHING REQUIREMENTS**

Certain Federal programs require that the County contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.

**NOTE D - TRANSFERS BETWEEN FEDERAL PROGRAMS**

During fiscal year 2009, the County made allowable transfers of **\$90,740** from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately **\$4,115,457** on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2009 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 4,206,197
Transfer to Social Services Block Grant	<u>(90,740)</u>
<b>Total Temporary Assistance for Needy Families</b>	<b><u>\$ 4,115,457</u></b>

**This page intentionally left blank.**

**TUSCARAWAS COUNTY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**OMB CIRCULAR A -133 § .505**  
**DECEMBER 31, 2009**

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

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weaknesses reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	Yes
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	Yes
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Temporary Assistance for Needy Families: 93.558 Medicaid: 93.778 Food Assistance (includes ARRA): 10.561 Child Care Services Cluster: (includes ARRA) 93.575, 93.596, 93.713 Social Services Block Grant: 93.667 Child Support Enforcement Program (includes ARRA): 93.563 Foster Care (includes ARRA): 93.658 CDBG: 14.228
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 345,375 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	Yes

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

**FINDING NUMBER 2009-001**

**Significant Deficiency**

**Financial Reporting**

As a result of the audit procedures performed, errors were noted in the financial statements that required proposed audit adjustments and reclassifications. The most significant adjustments are as follows:

- As a result of the County not properly capturing construction in progress for certain projects, adjustments amounting to \$1,884,339 and \$60,515 were proposed to the Sewer and Water Funds, respectively.
- As revenues received through a CDBG grant were not properly recorded within the Sewer Fund, an adjusting entry amounting to \$498,000 was proposed to reclassify the receipts as Intergovernmental Revenue rather than as Charges for Services.
- As the Board of Development and Disabilities received several federal grants that were improperly recorded as Other Revenue, an adjusting entry amounting to \$465,674 was proposed to classify the receipts as Intergovernmental Revenue.
- As a result of an Intergovernmental Receivable being improperly booked, an adjustment amounting to \$307,604 was proposed to correct Intergovernmental Receivables and Deferred Revenue in the Motor Vehicle License Gas Tax Fund.

Sound financial reporting is the responsibility of the County Auditor and County Commissioners and is essential to ensure the information provided to the readers of the financial statements is complete and accurate.

To ensure the County's financial statements and notes to the financial statements are complete and accurate, the County should adopt policies and procedures, including a final review of the statements and notes by the County Auditor and County Commissioners, to identify and correct errors and omissions.

The financial statements have been adjusted accordingly.

**Official's Response:** We did not receive a response from Officials to this Finding.



**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

<b>Finding Number</b>	2009-002
<b>CFDA Title and Number</b>	Supplemental Nutrition Assistance Program, CFDA # 10.561, ARRA Supplemental Nutrition Assistance Program, CFDA # 10.561, Temporary Assistance for Needy Families, CFDA # 93.558; Child Care Cluster, CFDA # 93.575, 93.596, and 93.713; Foster Care Title IV-E, CFDA # 93.658, ARRA Foster Care Title IV-E, CFDA # 93.658, Social Services Block Grant, CFDA # 93.667, Medical Assistance Program, CFDA # 93.778
<b>Federal Award Number / Year</b>	2009
<b>Federal Agency</b>	U.S. Department of Health and Human Services, U.S. Department of Agriculture
<b>Pass-Through Agency</b>	Ohio Department of Jobs and Family Services

**Significant Deficiency / Noncompliance – Activities Allowed/Unallowed  
 RMS Observation Forms**

**45 CFR 95.507 (b), (7) and (8)** states the cost allocation plan shall contain the following information:

- If the public assistance programs are administered by local government agencies under a State supervised system, the overall State agency cost allocation plan shall also include a cost allocation plan for the local agencies.
- A certification by a duly authorized official of the State stating:
  - That the information contained in the proposed cost allocation plan was prepared in conformance with Office of Management and Budget Circular A-87.
  - That the costs are accorded consistent treatment through the application of generally accepted accounting principles appropriate to the circumstances.
  - That an adequate accounting and statistical system exists to support claims that will be made under the cost allocation plan; and
  - That the information provided in support of the proposed cost allocation plan is accurate.

RMS is the cost allocation process used by the state of Ohio as an alternative to other more cumbersome and time-consuming measurement devices. The process is required by each county department of job and family services (CDJFS), child support enforcement agency (CSEA), public children service agency (PCSA), and combined workforce investment agency (WIA), called “populations”, to accurately determine the administrative costs association with the operation of any one of several state and federally assisted programs. RMS statistically validates the method for determining the percentage of effort expended by a given population on behalf of any variety of specific programs and activities.

**FINDING NUMBER 2009-002 (CONTINUED)**

**Ohio Admin. Code 5101.9-7-20 (A)** states the income maintenance random moment sample (IMRMS), workforce random moment sample (WFRMS), social services random moment sample (SSRMS), and child welfare random moment sample (CWRMS) time studies are designed to measure activity regarding various programs. Data collected from these time studies are used to calculate allocation statistics used to distribute cost pool expenditures to the appropriate programs. **Ohio Admin. Code 5101.9-7-20 (I)** states the observation form is distributed to selected workers as close to the observation moment as possible, preferably the same day, but not more than 24 hours in advance. The completed form shall be returned to the RMS coordinator or alternate coordinator within two business days.

**Ohio Department of Job and Family Services, Office of Fiscal Services, Bureau of County Finance and Technical Assistance, RMS Manual, Observation Moment, page 9** states that advance notice should not be given to workers regarding the moment they are scheduled to complete the form. At a maximum, workers should receive the assigned observation form no more than 24 hours in advance.

During an interview with the RMS Coordinator, we determined employees were receiving up to 3 months advance notice of the employees that will be required to complete an observation form.

The Tuscarawas County Department of Job & Family Services should implement procedures to ensure that advance notice is not given to employees regarding their observation time. This will also help ensure that the Tuscarawas County Department of Job & Family Services follows the procedures outlined in the RMS manual.

**Official's Response/Corrective Action Plan:** The Fiscal Office was having difficulty getting RMS Observation Forms returned in a timely fashion. To remedy this situation, the RMS schedule was given to the Public Assistant Supervisor so that they could monitor the return of the forms. The RMS Schedules have been retrieved from the IM Supervisors and the Fiscal Office is following the mandates of the Random Moment Sample Manual. The anticipated completion date was August 19, 2010. Contact: Lynn Angelozzi, Director.

<b>Finding Number</b>	2009-003
<b>CFDA Title and Number</b>	Temporary Assistance for Needy Families, CFDA # 93.558
<b>Federal Award Number / Year</b>	2009
<b>Federal Agency</b>	U.S. Department of Health and Human Services
<b>Pass-Through Agency</b>	Ohio Department of Jobs and Family Services

**Significant Deficiency / Noncompliance - Eligibility  
 PRC Plan – Applicant’s Resources**

The Temporary Assistance for Needy Families (TANF) program was authorized was authorized under Title IV-A of the Social Security Act, as amended by the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PRWORA) (Pub. L. No. 104-193), and subsequent amendments thereto, and codified at 42 USC 601-619.

**Title IV-A Sec. 401. [42 U.S.C. 601] (a)** gives flexibility of States in operating a TANF program designed to (1) provide assistance to needy families so that children may be cared for in their own homes or in the homes of relatives; (2) end the dependence of needy parents on government benefits by promoting job preparation, work, and marriage; (3) prevent and reduce the incidence of out-of-wedlock pregnancies and establish annual numerical goals for preventing and reducing the incidence of these pregnancies; and (4) encourage the formation and maintenance of two-parent families.

The PRC (Prevention, Retention, and Contingency) program is a state-supervised, county-administered program that serves every political subdivision in the State. The PRC program provides benefits and services to TANF-eligible families who are in need of help with essential supports to move out of poverty and achieve self-sufficiency. The program is designed to provide benefits and services that are not considered assistance under 45 CFR § 260.31. The PRC program offers a broad variety of services and short-term benefits for TANF-eligible families that are designed to accomplish one of the four purposes of TANF.

The **State of Ohio Department of Job and Family Services TANF Program State Title IV-A Plan, page 13**, states each CDJFS (County Department of Job and Family Services) is required to have a written statement of its PRC program and policy (PRC plan).

Each CDJFS determines the number of programs it will administer, and the eligibility criteria including financial eligibility threshold for each program. Each program must meet federal TANF requirements. Each program designed to meet TANF purpose 1 or purpose 2 must have financial eligibility requirements.

**Ohio Revised Code Section 5108.10** states eligibility for a benefit or service shall be determined in accordance with the statement of policies and based on an application containing information the county department of job and family services requires if the benefit or service has a financial need eligibility requirement. When a county department receives an application for such benefits and services, it shall follow verification procedures established by the statement of policies to verify the facts surrounding the application and to obtain such other information as may be required. On completion of the verification procedure, the county department shall determine whether the applicant is eligible for the benefits or services and the approximate date when the benefits or services are to begin.

**FINDING NUMBER 2009-003 (CONTINUED)**

**Tuscarawas County Department of Job & Family Services Prevention, Retention, and Contingency (PRC) Plan, Section - Resources** states any resources or assets (including but not limited to checking, savings, cash on hand) exceeding \$500 must be used before PRC can be authorized. These resources or assets must be verified.

During testing, we noted the following:

- For 21 out of 60 applications tested, the PRC caseworker did not document if the applicant had bank accounts, or for those applicants that did have bank accounts, the caseworker did not obtain bank statements showing that the applicant's resources were less than \$500.
- For 11 out of 60 applications tested, the date of supporting documentation (i.e. bank statement) used to verify the applicant's resources are less than \$500 was not reasonable in comparison to the application date. Of the 11 exceptions, the number of days between the application date and bank statement verification date ranged between 47 and 487 days.

The Tuscarawas County Department of Job & Family Services should implement procedures to help ensure that applicant's resources or assets are timely verified to supporting documentation. This will also help ensure the Tuscarawas County Department of Job & Family Services follows the procedures outlined in the PRC Plan.

**Official's Response/Corrective Action Plan:** On July 2, 2010, the agency adopted a Procedure for Verifying Resources for PRC Applicants. Prior to the adoption of this procedure, the agency was assuming that documentation contained in an open Public Assistance Case would suffice. The new procedure has been given to all Public Assistance staff and will be monitored by the Public Assistance Supervisors. The completion date was July 2, 2010. Contact: Lynn Angelozzi, Director.

<b>Finding Number</b>	2009-004
<b>CFDA Title and Number</b>	Child Support Enforcement , CFDA # 93.563 ARRA Child Support Enforcement , CFDA # 93.563
<b>Federal Award Number / Year</b>	2009
<b>Federal Agency</b>	U.S. Department of Health and Human Services
<b>Pass-Through Agency</b>	Ohio Department of Jobs and Family Services

**Questioned Cost / Noncompliance / Significant Deficiency – Allowable Costs/Cost Principles**

**2 CFR Part 225 Section 37.c of Appendix B** indicates rental costs under “less-than-arm’s-length” leases are allowable only up to the amount (as explained in section 37.b of the appendix) that would be allowable had title to the property vested in the County. For this purpose, a less-than-arm’s-length lease is one under which one party to the lease agreement (the County) is able to control or substantially influence the actions of the other (the County Department of Jobs and Family Services). Such leases included, but are not limited to those between divisions of a governmental unit. 2 CFR Part 225 App.B Section 37.b indicates the allowable amounts to be considered had the County Job and Family Services held title to the property includes expenses such as depreciation or use allowance, maintenance, taxes and insurance.

**2 CFR Part 225 Section 23.b of Appendix B** states financing costs (including interest) paid or incurred which are associated with the otherwise allowable costs of building acquisition, construction, or fabrication, reconstruction or remodeling completed on or after October 1, 1980 is allowable subject to the conditions in section 23.b (1) through (4) of the appendix.

The Tuscarawas County Job and Family Services department leases a facility from Tuscarawas County Board of Commissioners. Since both parties are divisions of the same governmental unit, this lease agreement appears to constitute a “less-than-arm’s-length” agreement and is therefore subject to the limitations of 2 CFR Part 225, App. B Section 37.c.

**2 CFR Part 225, Section 11a of Appendix B** states that depreciation and use allowances are means of allocating the cost of fixed assets to periods benefiting from asset use. Compensation for the use of fixed assets on hand may be made through depreciation or use allowances. A combination of the two methods may not be used in connection with a single class of fixed assets (e.g., buildings, office equipment, computer equipment, etc.) except as provided for in subsection g. Except for enterprise funds and internal service funds that are included as part of a State/local cost allocation plan, classes of assets shall be determined on the same basis used for the government-wide financial statements.

**2 CFR Part 225, Section 11d(1) of Appendix B** further states that the period of useful service (useful life) established in each case for usable capital assets must take into consideration such factors as type of construction, nature of the equipment used, historical usage patterns, technological developments, and the renewal and replacement policies of the governmental unit followed for the individual items or classes of assets involved. In the absence of clear evidence indicating that the expected consumption of the asset will be significantly greater in the early portions than in the later portions of its useful life, the straight line method of depreciation shall be used.

Additionally, **Ohio Admin. Code Section 5101:9-4-11(A)** indicates, the county family service agency shall follow federal, state, and local regulations when seeking federal financial participation for costs associated with the rent or lease of property or equipment. The costs must be necessary and reasonable for proper and efficient performance and administration of the specific program financing the cost and must be in compliance with Code of Federal Regulations 2 C.F.R. Part 225.

**FINDING NUMBER 2009-004 (CONTINUED)**

The County reported \$1,102,636 in building and improvements for the County Child Support Enforcement Agency (CSEA) at December 31, 2009. During 2007, the County owned capital asset useful lives were modified (officially approved by County Commissioners Res. 500-2008, Fixed Asset Policy on June 2 2008), which increased the useful lives of buildings and renovations from 40 to 50 years and from 25 to 50 years, respectively; however, the depreciation calculated by the CSEA was based on 40 years as outlined in the April 1, 2007 rental agreement with the Tuscarawas County Commissioners.

By using inaccurate useful lives, the County incorrectly charged an extra \$16,146 in depreciation expense on Child Support Enforcement Agency buildings and improvements as shown below:

	<b>CSEA's calculation &amp; Rent Paid</b>	<b>Allowable rent costs with correct useful lives</b>
Building Cost	\$393,791 @ 40 years = \$9,845	\$393,791 @ 50 years = \$7,876
Renovation Cost	\$708,845 @ 25 years = \$28,354	\$708,845 @ 50 years = \$14,177
Total Annual Depreciation	\$38,199	\$22,053

The depreciation expense was charged to the CSEA Federal, state and local funds/programs based on Random Moment Sampling (RMS) distribution. The following was the distribution of excess depreciation to the federal program:

Of the \$16,146 excess annual depreciation (\$38,199 less \$22,053), \$5,490 (\$16,146 times 34 percent) was funded from state (GRF) or local monies, which is in violation of Ohio Admin. Code Section 5101:9-4-11(A) listed above. The remaining \$10,656 is excess rent paid with CSEA federal dollars are in excess of \$10,000 and therefore considered questioned costs under OMB Circular A133 §\_\_.510 (a)(3).

**Official's Response/ Corrective Action Plan:** The Agency has reviewed its records and concludes it was unaware of the county's change of depreciation schedule. The Agency has complied with the last depreciation schedule provided to it by the county.

The Agency thanks the Auditor of State for its review and recommendations, and has initiated corrective measures. The Tuscarawas County Child Support Enforcement Agency has completed a revised Rental Calculations sheet and will submit it to the Commissioners for inclusion with its Rental Agreement. The Agency has corrected its monthly depreciation expense to reflect the useful life of 50 years for buildings and renovations resulting in a monthly depreciation expense of \$1,837.73 as opposed to \$3,183.22 charged to the cost pool.

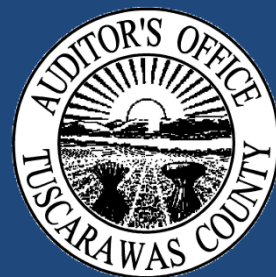
The Tuscarawas County Child Support Enforcement Agency is committed to ensuring proper use of federal, state and local funds and takes seriously its role in the stewardship of public monies and adherence to all federal, state and local rules and procedures. This has been corrected as of June 9, 2010. Contact: Traci Berry, Director.

# TUSCARAWAS COUNTY, OHIO

## COMPREHENSIVE ANNUAL FINANCIAL REPORT



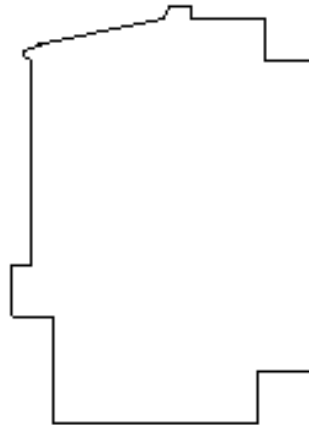
FOR THE YEAR ENDED DECEMBER 31, 2009



# **Tuscarawas County, Ohio**

## **Comprehensive Annual Financial Report**

For the Year Ended December 31, 2009

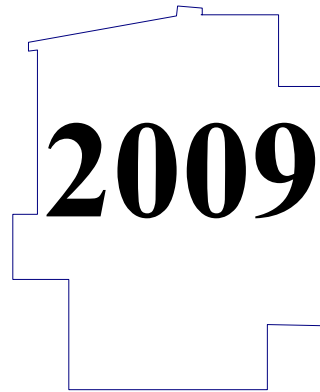


Larry Lindberg  
*Tuscarawas County Auditor*

Prepared by the Tuscarawas County Auditor's Office



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



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

**LARRY LINDBERG  
Tuscarawas County Auditor**

**I  
N  
T  
R  
O  
D  
U  
C  
T  
O  
R  
Y  
  
S  
E  
C  
T  
I  
O  
N**

# TABLE OF CONTENTS

<b>I. INTRODUCTORY SECTION</b>	<u>Page</u>
Table of Contents .....	i
Letter of Transmittal .....	v
GFOA Certificate of Achievement .....	viii
Tuscarawas County Elected Officials .....	ix
Organizational Chart .....	x
<b>II. FINANCIAL SECTION</b>	
Independent Accountants' Report .....	1
Management's Discussion and Analysis .....	3
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Assets .....	13
Statement of Activities .....	14
Fund Financial Statements:	
Balance Sheet – Governmental Funds .....	16
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds .....	18
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual:	
General Fund .....	20
Board of Developmental Disabilities Fund .....	21
Public Assistance Fund .....	22
Motor Vehicle License and Gas Tax Fund .....	23
Statement of Fund Net Assets – Proprietary Funds .....	24
Statement of Revenues, Expenses and Changes in Fund Net Assets – Proprietary Funds .....	25
Statement of Cash Flows – Proprietary Funds .....	26
Statement of Fiduciary Net Assets – Fiduciary Funds .....	28
Statement of Changes in Fiduciary Net Assets – Private Purpose Trust Fund .....	29
Notes to the Basic Financial Statements .....	30

**TABLE OF CONTENTS**  
(continued)

	<u>Page</u>
Combining Statements and Individual Fund Schedules:	
Combining Statements – Nonmajor Governmental Funds:	
Fund Descriptions .....	86
Combining Balance Sheet – Nonmajor Governmental Funds .....	90
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds .....	91
Combining Balance Sheet – Nonmajor Special Revenue Funds .....	92
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds .....	96
Combining Balance Sheet – Nonmajor Capital Projects Funds .....	100
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Projects Funds.....	102
Combining Statement – Agency Funds:	
Fund Descriptions .....	104
Combining Statement of Changes in Assets and Liabilities .....	105
Individual Fund Schedules of Revenues, Expenditures/Expenses and Changes in Fund Balance/Equity – Budget (Non-GAAP Basis) and Actual:	
Major Funds:	
General Fund.....	111
Board of Developmental Disabilities Fund.....	118
Public Assistance Fund.....	119
Motor Vehicle License and Gas Tax Fund .....	120
Sewer District Fund .....	121
Water District Fund .....	122
Nonmajor Funds:	
Child Support Enforcement Agency Fund.....	123
County 911 Fund .....	124
County Wireless 911 Fund .....	125
Jail Operations Fund .....	126
Real Estate Assessment Fund .....	127
Certificate of Title Fund .....	128
Children’s Services Fund.....	129
County Home Fund.....	130
Litter Control Fund .....	131
Dog and Kennel Fund.....	132
Delinquent Real Estate Collection Fund.....	133
Aging Fund .....	134
Growth Fund.....	135

## TABLE OF CONTENTS

(continued)

	<u>Page</u>
Revolving Loan Fund .....	136
Community Development Block Grant Fund .....	137
Community Economic Development Fund .....	138
Enterprise Zone Fund.....	139
Community Corrections Grant Fund .....	140
Drug Task Force Fund .....	141
Felony Delinquent Care Fund.....	142
Sheriff Concealed Handgun License Fund .....	143
Victim Assistance Fund .....	144
Jail Diversion Fund.....	145
Sheriff's Continued Professional Training Fund .....	146
Indigent Drivers Alcohol Fund .....	147
Special Activities D. D. S. Fund .....	148
Legal Research Fund .....	149
Indigent Guardianship Fund .....	150
Recorder's Special Fund.....	151
Enforcement and Education Fund.....	152
Marriage License Special Fund .....	153
Southern District Probation Fund .....	154
Mediation Grant Fund.....	155
County Court Special Projects Fund.....	156
Juvenile Court Special Projects Fund .....	157
Common Pleas Special Projects Fund .....	158
Juvenile Court Title IV-E Fund .....	159
Department of Treasury Seizure of Monies Fund.....	160
Jury Administration Fund .....	161
Joint Public Defender Fund .....	162
Help America Vote Act Grant Fund .....	163
General Obligation Bond Retirement Fund .....	164
Permanent Improvement Fund.....	165
Permanent Improvement County Home Fund .....	166
Permanent Improvement D. D. S. Fund.....	167
Capital Projects Fund.....	168
Tech Park Fund.....	169
Issue II Grants Fund.....	170
Hazardous Materials Equipment Fund.....	171
Court Computers Fund.....	172
Canal Fund.....	173
Norma Johnson Nature Preserve Fund .....	174
Commissioners Parks and Recreation Fund .....	175
Self Insurance Fund .....	176

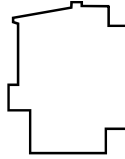
**TABLE OF CONTENTS**  
(continued)

	<u>Page</u>
<b>III. STATISTICAL SECTION</b>	
Statistical Section Description .....	S1
Net Assets by Component – Last Eight Years.....	S2
Changes in Net Assets – Last Eight Years.....	S4
Program Revenues by Function/Program – Last Eight Years .....	S8
Fund Balances, Governmental Funds – Last Ten Years.....	S10
Changes in Fund Balances, Governmental Funds – Last Ten Years .....	S12
Assessed and Estimated Actual Value of Taxable Property – Last Ten Years .....	S14
Property Tax Rates – Direct and Overlapping Governments – Last Ten Years .....	S16
Property Tax Levies and Collections – Last Ten Years.....	S34
Principal Real Property Taxpayers – 2009 and 2000.....	S35
Principal Tangible Personal Property Taxpayers – 2009 and 2000 .....	S36
Principal Public Utilities Tangible Personal Property Taxpayers – 2009 and 2000 .....	S37
Ratio of Outstanding Debt to Total Personal Income and Debt Per Capita – Last Ten Years.....	S38
Legal Debt Margin – Last Ten Years.....	S40
Pledged Revenue Coverage – Sewer – Last Eight Years .....	S42
Pledged Revenue Coverage – Water – Last Eight Years.....	S43
Demographic and Economical Statistics – Last Ten Years .....	S44
Principal Employers – Current Year and Nine Years Ago .....	S45
County Government Employees by Function/Activity – Last Ten Years .....	S46
Operating Indicators by Function/Activity – Last Ten Years.....	S48
Capital Asset Statistics by Function/Activity – Last Ten Years .....	S54

# *Auditor's Office*

## *Tuscarawas County*

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



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

August 13, 2010

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 2009 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.

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, 2009, 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 65.8 percent owner occupied. The County's second largest city, with 12,210 residents, is Dover, which has 5,233 households with 71.9 percent owner occupied. Uhrichsville is the third largest city with a population of 5,662. Uhrichsville has 2,523 housing units with 66.3 percent owner occupied. In 2009, the average selling price of a home in Tuscarawas County was \$89,264. The County includes 568 square miles and has a 2009 population estimate of 91,137, of which 70,084 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 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, Incorporated, and the Tuscarawas County Law Library Association 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, Incorporated 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 1 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, hay production, and milk production.

Construction began in 2009 on a new \$17.3 million performing arts center at Kent State Tuscarawas in New Philadelphia. The Kent Performing Arts Center will include a 1,100-seat theater, 280-seat catering area and be available for conferences and banquets. Four additional employees, a new theater professor and up to 40 as-needed employees are expected to staff the facility.

Plans were announced for a new kidney dialysis clinic operated by DaVita, Incorporated to open late in the spring of 2010 in Dover. The clinic will employ 10 to 15 people and also will offer hemodialysis and home dialysis treatment options.

Ground was broken in 2009 for a new Vision Care Associates building in Dover on the same site of the former Boulevard Medical Center. Staff from the former Boulevard Medical Center was relocated temporarily to Monroe Centre nearby and the former building was demolished. The project is expected to be completed sometime in 2010.

Construction was started in May 2009 for a new sanctuary and multipurpose space for the First United Methodist Church off West High Avenue in downtown New Philadelphia. The \$3 million project was the culmination of a six-year fund-raising program. Work is being done by the local Benchmark Construction.

Twin City Hospital at Dennison opened its new \$12 million medical center early in 2009. The center includes cardiopulmonary, emergency, laboratory, radiology and surgical services as well as inpatient rooms. The new facility provides nearly an entirely new medical center to its service area.

Work began in September 2009 for a new interchange for I-77 off Tuscarawas County Road 80 at the north end of Dover. The \$11.2 million project is expected to be completed in the fall of 2010. The daily average vehicle count for the entrance and exit ramps is expected to double from nearly 12,000 vehicles after it opens to more than 25,000 cars daily by the year 2030.

Several of the County's top manufacturing employers - including Allied Machine & Engineering in Dover, Zimmer Orthopedic Surgical Products in Dover, and Gradall Industries, Incorporated in New Philadelphia - all announced job layoffs during 2009. The overall decline in the national and global economies was cited as reasons for the cutbacks.

Residential new construction totaled \$51,943,571 for 2009. Areas that accounted for this growth included the City of New Philadelphia (\$6,070,200), City of Dover (\$4,527,000), Township of Wayne (\$3,962,943), Township of Lawrence (\$3,286,457), Township of Sugarcreek (\$3,248,257), Township of Franklin (\$2,845,343) and the Village of Sugarcreek (\$2,622,714).

Sales of existing homes in 2009 continued to decline due to the challenging economy. The City of Dover had 178 property transfers with the average sale price of \$122,228, the City of New Philadelphia had 217 property transfers with the average sale price of \$101,788 and the Uhrichsville/Dennison area had 156 property transfers with an average sale price of \$44,163. The average sale price in Southern Tuscarawas County was \$48,678 and in the Northern end of the County was \$111,393.

## **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.

## **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, 2008. This was the twenty-third 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,



Larry Lindberg  
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, 2008

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.



A stylized handwritten signature in black ink, consisting of several loops and a long horizontal stroke.

President

A handwritten signature in black ink that reads "Jeffrey R. Emer".

Executive Director

**Tuscarawas County, Ohio**  
*Elected Officials*  
*December 31, 2009*

Board of Commissioners

Chris Abbuhl  
Kerry Metzger  
James Seldenright

Engineer

Joseph S. Bachman

Auditor

Larry Lindberg \*

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

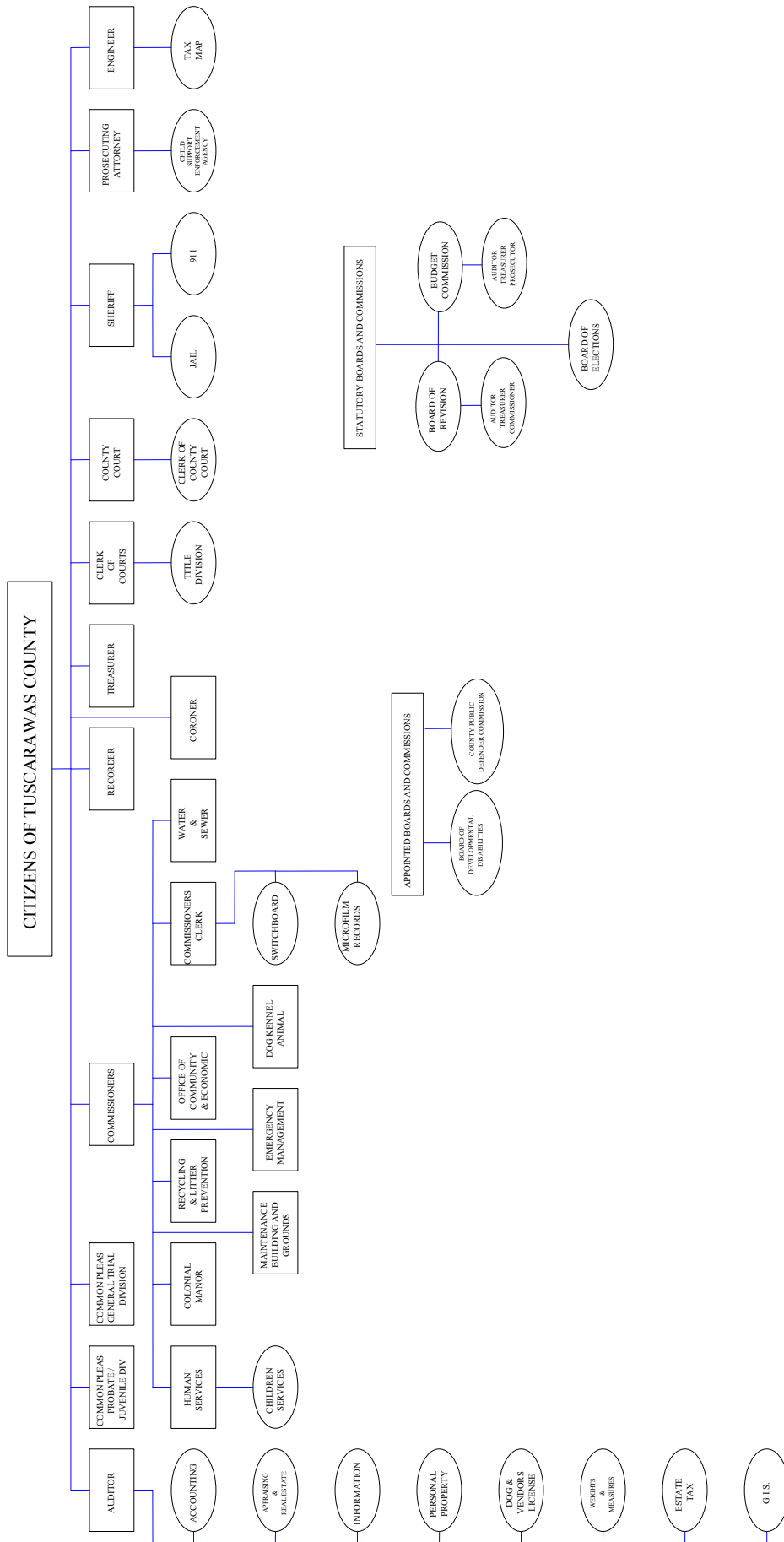
Brad Hillyer

New Philadelphia Municipal Court

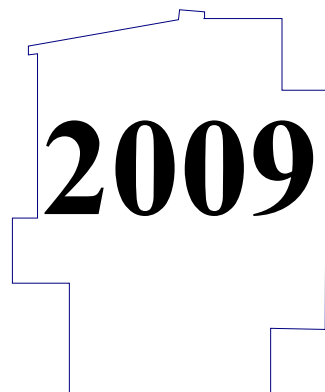
Mary Wade Space

\* Matt Judy was Auditor through March 14, 2010.

# TUSCARAWAS COUNTY GOVERNMENT



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



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

**LARRY LINDBERG  
Tuscarawas County Auditor**

**F  
I  
N  
A  
N  
C  
I  
A  
L  
  
S  
E  
C  
T  
I  
O  
N**



# 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 unit and remaining fund information of Tuscarawas County, Ohio, (the County) as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Starlight Enterprises, Inc., which represent 1 percent, 3 percent and 3 percent, respectively, of the assets, net assets, and revenues of the County's aggregate discretely presented component unit and remaining fund information. Other auditors audited those financial statements. They have furnished their report thereon to us, and we base our opinion, insofar as it relates to the amounts included for Starlight Enterprises, Inc., on the report of 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. 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 and the report of the other auditors 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 unit and remaining fund information of Tuscarawas County, Ohio, as of December 31, 2009, and the respective changes in financial position and applicable, cash flows, thereof and the respective budgetary comparisons for the General, Board of Developmental Disabilities, Motor Vehicle License and Gas Tax, and Public Assistance Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 13, 2010, 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 non-major 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 non-major 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

August 13, 2010

**Tuscarawas County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2009*  
*Unaudited*

---

The discussion and analysis of Tuscarawas County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2009. 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 2009 are as follows:

The assets of the County exceeded its liabilities at December 31, 2009, by \$145,956,057 (net assets). Of this amount, \$14,966,096 is unrestricted and may be used to meet the County's ongoing obligations. Governmental activities' unrestricted net assets are \$13,490,838. The County's total net assets decreased by \$3,949,395, which represents a 2.63 percent decrease from 2008.

At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$41,858,092, a decrease of \$2,403,684 from the prior year. Of this amount, \$36,712,202 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 \$11,460,637, which represents a 5.88 percent decrease from the prior year and represents 83.75 percent of total general fund expenditures for 2009.

Permissive sales tax revenue was \$8,545,688, a decrease of \$883,081 from the prior year.

**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, 2009*  
*Unaudited*

---

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, board of developmental disabilities 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, 2009*  
*Unaudited*

---

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, 2009  
Unaudited

**Government-Wide Financial Analysis**

Table 1 provides a summary of the County's net assets for 2009 compared to 2008:

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
<b>Assets</b>						
Current and Other Assets	\$60,320,688	\$63,191,929	\$1,722,365	\$1,765,306	\$62,043,053	\$64,957,235
Capital Assets, Net	80,785,333	82,303,832	24,208,197	22,441,079	104,993,530	104,744,911
<i>Total Assets</i>	<u>141,106,021</u>	<u>145,495,761</u>	<u>25,930,562</u>	<u>24,206,385</u>	<u>167,036,583</u>	<u>169,702,146</u>
<b>Liabilities</b>						
Current and Other Liabilities	11,984,902	11,849,113	193,349	388,939	12,178,251	12,238,052
Long-Term Liabilities:						
Due Within One Year	763,346	938,654	227,572	460,929	990,918	1,399,583
Due in More than One Year	1,923,261	1,733,098	5,988,096	4,425,961	7,911,357	6,159,059
<i>Total Liabilities</i>	<u>14,671,509</u>	<u>14,520,865</u>	<u>6,409,017</u>	<u>5,275,829</u>	<u>21,080,526</u>	<u>19,796,694</u>
<b>Net Assets</b>						
Invested in Capital Assets, Net of Related Debt	79,889,424	81,379,277	18,046,287	17,616,471	97,935,711	98,995,748
Restricted:						
Capital Projects	7,495,789	8,111,710	0	0	7,495,789	8,111,710
Developmental Disabilities Board	14,517,604	13,328,668	0	0	14,517,604	13,328,668
Road and Bridge Repair and Maintenance	3,027,677	3,983,998	0	0	3,027,677	3,983,998
County 911 Operations	1,345,393	2,446,820	0	0	1,345,393	2,446,820
Real Estate Assessment	1,484,808	1,611,917	0	0	1,484,808	1,611,917
Title Department Operations	310,054	435,734	0	0	310,054	435,734
Children Services	172,405	276,939	0	0	172,405	276,939
Economic Development and Growth	2,610,998	3,146,992	0	0	2,610,998	3,146,992
Other Purposes	2,001,799	1,871,454	0	0	2,001,799	1,871,454
Unclaimed Monies	87,723	77,642	0	0	87,723	77,642
Unrestricted	13,490,838	14,303,745	1,475,258	1,314,085	14,966,096	15,617,830
<i>Total Net Assets</i>	<u>\$126,434,512</u>	<u>\$130,974,896</u>	<u>\$19,521,545</u>	<u>\$18,930,556</u>	<u>\$145,956,057</u>	<u>\$149,905,452</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 \$145,956,057 (\$126,434,512 in governmental activities and \$19,521,545 in business-type activities) as of December 31, 2009. By far, the largest portion of the County's net assets (67.1 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 (10.25 percent) consists of unrestricted assets (\$14,966,096) which may be used to meet the County's ongoing obligations to citizens and creditors. The remaining balance (22.65 percent) represents resources that are subject to restrictions on how they can be used.

Total governmental activities net assets decreased \$4,540,384 from \$130,974,896 in 2008 to \$126,434,512 in 2009. 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, 2009*  
*Unaudited*

Table 2 shows the changes in net assets for 2009 compared to 2008.

Table 2  
Changes in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
<b>Revenues</b>						
Program Revenues:						
Charges for Services	\$7,755,853	\$7,521,147	\$2,163,916	\$2,067,340	\$9,919,769	\$9,588,487
Operating Grants and Contributions	16,402,829	20,679,301	1,170,218	22,807	17,573,047	20,702,108
Capital Grants	2,020,824	111,074	0	0	2,020,824	111,074
<b>Total Program Revenues</b>	<b>26,179,506</b>	<b>28,311,522</b>	<b>3,334,134</b>	<b>2,090,147</b>	<b>29,513,640</b>	<b>30,401,669</b>
General Revenues:						
Property Taxes	9,459,022	9,675,894	0	0	9,459,022	9,675,894
Sales Taxes	8,545,688	9,428,769	0	0	8,545,688	9,428,769
Intergovernmental	7,399,494	5,983,060	0	0	7,399,494	5,983,060
Interest	897,605	1,853,397	0	0	897,605	1,853,397
Other	1,525,550	1,581,059	15,347	41,324	1,540,897	1,622,383
<b>Total General Revenues</b>	<b>27,827,359</b>	<b>28,522,179</b>	<b>15,347</b>	<b>41,324</b>	<b>27,842,706</b>	<b>28,563,503</b>
<b>Total Revenues</b>	<b>54,006,865</b>	<b>56,833,701</b>	<b>3,349,481</b>	<b>2,131,471</b>	<b>57,356,346</b>	<b>58,965,172</b>
<b>Program Expenses</b>						
Governmental Activities:						
General Government:						
Legislative and Executive - Primary Government	7,395,946	7,020,515	0	0	7,395,946	7,020,515
Legislative and Executive - External Portion	1,494,878	1,312,027	0	0	1,494,878	1,312,027
Legislative and Executive - Intergovernmental	489,304	521,875	0	0	489,304	521,875
Judicial	4,348,343	4,586,690	0	0	4,348,343	4,586,690
Public Safety - Primary Government	7,486,413	7,674,163	0	0	7,486,413	7,674,163
Public Safety - Intergovernmental	1,461,666	1,349,907			1,461,666	1,349,907
Public Works	9,983,828	8,898,652	0	0	9,983,828	8,898,652
Health	8,642,859	8,592,670	0	0	8,642,859	8,592,670
Human Services	16,821,981	19,985,105	0	0	16,821,981	19,985,105
Consevation and Recreation	374,199	408,830	0	0	374,199	408,830
Debt Service:						
Interest and Fiscal Charges	47,832	23,274	0	0	47,832	23,274
Sewer	0	0	1,967,910	1,430,717	1,967,910	1,430,717
Water	0	0	790,582	990,756	790,582	990,756
<b>Total Expenses</b>	<b>58,547,249</b>	<b>60,373,708</b>	<b>2,758,492</b>	<b>2,421,473</b>	<b>61,305,741</b>	<b>62,795,181</b>
<b>Decrease in Net Assets</b>	<b>(4,540,384)</b>	<b>(3,540,007)</b>	<b>590,989</b>	<b>(290,002)</b>	<b>(3,949,395)</b>	<b>(3,830,009)</b>
<b>Net Assets Beginning 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>
<b>Net Assets End of Year</b>	<b>\$126,434,512</b>	<b>\$130,974,896</b>	<b>\$19,521,545</b>	<b>\$18,930,556</b>	<b>\$145,956,057</b>	<b>\$149,905,452</b>

**Tuscarawas County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2009*  
*Unaudited*

---

**Governmental Activities**

Operating grants were the largest program revenue, accounting for \$16,402,829, or 30.37, 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 \$7,755,853, or 14.36, 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 \$9,459,022 of the \$54,006,865 total revenues for governmental activities, or 17.51 percent of total revenues.

The County's sales tax is a major revenue component amounting to \$8,545,688, or 15.82 percent, of total revenues. The 9.37 percent decrease from the prior year is due to the overall economy with decreased consumer spending.

The human services program accounted for \$16,821,981 of the \$58,547,249 total expenses for governmental activities, or 28.73 percent, of total expenses. The next largest program was public works, accounting for \$9,983,828, and representing 17.05 percent of total governmental expenses.

Human services, which includes the department of job and family services, the child support enforcement agency, children services, and senior citizen programs, has decreased expenses from 2008 to 2009 of \$3,163,124. This decrease is due to the closing of Colonial Manor, the County home in New Philadelphia.

General government – legislative and executive – primary government, which includes costs associated with the general administration of County government, has increased expenses from 2008 to 2009 by \$375,431. 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 decreased expenses from 2008 to 2009 by \$187,750. This is due to decreases in wages and benefits and fuel costs.

Health, which includes dog and kennel and the board of developmental disabilities, has increased expenses from 2008 to 2009 by \$50,189, 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 increased from 2008 to 2009 by \$1,085,176 due to an increase in repairs and materials and supplies.

**Tuscarawas County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2009*  
*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 2009	Total Cost of Services 2008	Net Cost of Services 2009	Net Cost of Services 2008
Governmental Activities:				
General Government:				
Legislative and Executive - Primary Government	\$7,395,946	\$7,020,515	(\$4,598,625)	(\$4,400,250)
Legislative and Executive - External Portion	1,494,878	1,312,027	118,708	221,606
Legislative and Executive - Intergovernmental	489,304	521,875	(415,692)	(355,399)
Judicial	4,348,343	4,586,690	(3,111,808)	(3,455,747)
Public Safety - Primary Government	7,486,413	7,674,163	(6,352,257)	(6,507,620)
Public Safety - Intergovernmental	1,461,666	1,349,907	(1,241,773)	(919,291)
Public Works	9,983,828	8,898,652	(3,188,306)	(2,122,446)
Health	8,642,859	8,592,670	(8,289,217)	(8,228,847)
Human Services	16,821,981	19,985,105	(4,963,008)	(5,941,761)
Conservation and Recreation	374,199	408,830	(277,933)	(329,157)
Debt Service:				
Interest and Fiscal Charges	47,832	23,274	(47,832)	(23,274)
<b>Total</b>	<b>\$58,547,249</b>	<b>\$60,373,708</b>	<b>(\$32,367,743)</b>	<b>(\$32,062,186)</b>

Charges for services and grants of \$26,179,506 (44.72 percent of the total costs of services) are received and used to fund the expenses of the County. The remaining \$32,367,743 in expenses is funded by property taxes, sales taxes, and intergovernmental revenues. A material portion of legislative and executive – primary government (37.82 percent), public works (68.07 percent), and human services expenses (70.50 percent) are funded by charges for services and operating grants.

**Business-Type Activities**

The net assets for business-type activities increased by \$590,989 during 2009. Major revenue sources were charges for services of \$2,163,916.

**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, 2009*  
*Unaudited*

---

As of December 31, 2009, the County's governmental funds reported a combined ending fund balance of \$41,858,092, a decrease of \$2,403,684 in comparison with the prior year. Approximately 87.71 percent of this total (\$36,712,202) 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 (\$2,242,532) or a variety of other restricted purposes (\$2,903,358).

The general fund is the primary operating fund of the County. At the end of 2009, unreserved fund balance was \$11,460,637 while total fund balance was \$12,079,400. 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 83.75 percent to total general fund expenditures, while total fund balance represents 88.27 percent of that same amount.

The fund balance of the County's general fund decreased by \$552,143 during 2009. A key factor in this was a decrease in sales tax revenue.

The board of developmental disabilities fund had an unreserved fund balance of \$14,302,890 and total fund balance of \$14,518,408 at the end of 2009. The unreserved fund balance represents 174.29 percent of total fund expenditures, while total fund balance represents 176.92 percent of that same amount. The fund balance increased by \$1,160,129 during 2009. This increase is due primarily to increased intergovernmental revenue.

The public assistance fund had an unreserved fund deficit of \$1,435,888 and total fund deficit of \$704,051 at the end of 2009. The unreserved deficit is due to a decrease in State funding.

The motor vehicle license and gas tax fund had an unreserved fund balance of \$1,275,555 and total fund balance of \$1,341,479 at the end of 2009. The unreserved fund balance represents 22.61 percent of total fund expenditures, while total fund balance represents 23.78 percent of that same amount. The fund balance decreased by \$369,004 during 2009.

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, 2009, were \$994,438, and for the Water District were \$480,820. Total net assets for enterprise funds increased by \$590,989.

### **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 an increase of \$47,137. Changes from the final budget net change in fund balance to the actual was an increase of \$1,057,521. This increase was caused by reductions in actual expenditures in all but one program. Also, there was \$483,873 less in actual transfers out made than appropriated for.

**Tuscarawas County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2009*  
*Unaudited*

**Capital Assets and Debt Administration**

*Capital Assets* - The County's investment in capital assets for governmental and business-type activities as of December 31, 2009, was \$104,993,530 (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 2009 included road construction projects, bridge projects, and a major sewer system improvement project.

Table 4 shows 2009 balances compared to 2008:

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

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
Land	\$1,197,439	\$1,208,528	\$232,894	\$232,894	\$1,430,333	\$1,441,422
Construction in Progress	236,080	106,063	2,396,738	3,614,150	2,632,818	3,720,213
Buildings and Improvements	20,100,752	20,418,171	3,796,305	3,924,876	23,897,057	24,343,047
Machinery and Equipment	1,963,163	2,383,359	667,898	727,595	2,631,061	3,110,954
Vehicles	1,373,913	1,220,728	177,879	41,608	1,551,792	1,262,336
Infrastructure	55,913,986	56,966,983	0	0	55,913,986	56,966,983
Sewer/Water Lines	0	0	16,936,483	13,899,956	16,936,483	13,899,956
Totals	<u>\$80,785,333</u>	<u>\$82,303,832</u>	<u>\$24,208,197</u>	<u>\$22,441,079</u>	<u>\$104,993,530</u>	<u>\$104,744,911</u>

See Note 10 for additional information on capital assets.

*Long-Term Debt* - At December 31, 2009, 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	
	2009	2008	2009	2008
Courthouse Improvement Bond Anticipation Note	\$866,000	\$902,000	\$0	\$0
OPWC Loans Payable	0	0	1,603,657	1,296,811
OWDA Loans Payable	0	0	4,280,253	3,242,797
Totals	<u>\$866,000</u>	<u>\$902,000</u>	<u>\$5,883,910</u>	<u>\$4,539,608</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, 2009*  
*Unaudited*

---

**Economic Factors**

Tourism in Tuscarawas County continues to contribute greatly to the local economy. The Convention and Visitors Bureau receives a portion of the bed tax and reinvests the funds to promote tourism in Tuscarawas County. In 2009, 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 47,000 potential employees, with 41,400 employed and 5,600 unemployed. For December 2009, the Civilian Labor Force estimates the County's unemployment rate at 11.9 percent compared to the State's unemployment rate of 10.7 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 Larry Lindberg, Tuscarawas County Auditor, Courthouse Annex, 125 East High Avenue, New Philadelphia, Ohio 44663 or by e-mail at [lindberg@co.tuscarawas.oh.us](mailto:lindberg@co.tuscarawas.oh.us).



**Tuscarawas County, Ohio**  
*Statement of Net Assets*  
December 31, 2009

	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	\$35,780,169	\$1,686,364	\$37,466,533	\$354,931	\$20,035
Cash and Cash Equivalents					
in Segregated Accounts	121,966	70,868	192,834	0	0
With Fiscal Agents	1,600,747	0	1,600,747	0	0
Deposits	0	0	0	0	10
Materials and Supplies Inventory	1,014,261	76,140	1,090,401	5,192	0
Accrued Interest Receivable	88,462	0	88,462	0	0
Accounts Receivable	44,653	331,932	376,585	77,749	144,203
Internal Balances	676,895	(676,895)	0	0	0
Intergovernmental Receivable	4,814,232	233,956	5,048,188	0	41,774
Prepaid Items	779,834	0	779,834	3,837	7,764
Sales Tax Receivable	2,309,887	0	2,309,887	0	0
Property Taxes Receivable	8,990,391	0	8,990,391	0	0
Loans Receivable	3,151,092	0	3,151,092	0	0
Loans Receivable from Component Unit	948,099	0	948,099	0	0
Deferred Charges	0	0	0	0	68,793
Nondepreciable Capital Assets	1,433,519	2,629,632	4,063,151	0	848,498
Depreciable Capital Assets, Net	79,351,814	21,578,565	100,930,379	676,533	5,634,582
<i>Total Assets</i>	141,106,021	25,930,562	167,036,583	1,118,242	6,765,659
<b>Liabilities</b>					
Accounts Payable	637,551	67,826	705,377	46,275	68,657
Accrued Wages	634,337	21,602	655,939	0	12,702
Contracts Payable	595,824	43,170	638,994	0	0
Intergovernmental Payable	1,262,367	59,595	1,321,962	0	31,346
Matured Compensated Absences Payable	9,176	1,156	10,332	0	0
Accrued Interest Payable	7,062	0	7,062	0	3,743
Claims Payable	336,114	0	336,114	0	0
Deferred Revenue	8,502,471	0	8,502,471	35,000	54,811
Other Accrued Liabilities	0	0	0	32,442	0
Long-Term Liabilities:					
Due Within One Year	763,346	227,572	990,918	25,935	408,721
Due In More Than One Year	1,923,261	5,988,096	7,911,357	332,526	3,770,849
<i>Total Liabilities</i>	14,671,509	6,409,017	21,080,526	472,178	4,350,829
<b>Net Assets</b>					
Invested in Capital Assets, Net of Related Debt	79,889,424	18,046,287	97,935,711	318,072	1,573,746
Restricted for:					
Capital Projects	7,495,789	0	7,495,789	0	0
Developmental Disabilities Board	14,517,604	0	14,517,604	0	0
Road and Bridge Repair and Maintenance	3,027,677	0	3,027,677	0	0
County 911 Operations	1,345,393	0	1,345,393	0	0
Real Estate Assessment	1,484,808	0	1,484,808	0	0
Title Department Operations	310,054	0	310,054	0	0
Children Services	172,405	0	172,405	0	0
Economic Development and Growth	2,610,998	0	2,610,998	0	0
Other Purposes	2,001,799	0	2,001,799	0	0
Unclaimed Monies	87,723	0	87,723	0	0
Unrestricted	13,490,838	1,475,258	14,966,096	327,992	841,084
<i>Total Net Assets</i>	\$126,434,512	\$19,521,545	\$145,956,057	\$646,064	\$2,414,830

See accompanying notes to the basic financial statements

**Tuscarawas County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2009

	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	\$7,395,946	\$2,714,589	\$82,732	\$0
Legislative and Executive - External Portion	1,494,878	1,613,586	0	0
Legislative and Executive - Intergovernmental	489,304	72,155	1,457	0
Judicial	4,348,343	1,232,235	4,300	0
Public Safety - Primary Government	7,486,413	599,141	535,015	0
Public Safety - Intergovernmental	1,461,666	215,542	4,351	0
Public Works	9,983,828	308,719	4,465,979	2,020,824
Health	8,642,859	343,125	10,517	0
Human Services	16,821,981	560,522	11,298,451	0
Conservation and Recreation	374,199	96,239	27	0
Interest and Fiscal Charges	47,832	0	0	0
<i>Total Governmental Activities</i>	<u>58,547,249</u>	<u>7,755,853</u>	<u>16,402,829</u>	<u>2,020,824</u>
<b>Business-Type Activities</b>				
Sewer District	1,967,910	1,519,765	1,170,218	0
Water District	790,582	644,151	0	0
<i>Total Business-Type Activities</i>	<u>2,758,492</u>	<u>2,163,916</u>	<u>1,170,218</u>	<u>0</u>
Total - Primary Government	<u>\$61,305,741</u>	<u>\$9,919,769</u>	<u>\$17,573,047</u>	<u>\$2,020,824</u>
<b>Component Units</b>				
Starlight Enterprises, Inc.	\$839,659	\$845,713	\$0	\$0
Tuscarawas County Port Authority	1,298,671	991,501	749,630	0
Totals - Component Units	<u>\$2,138,330</u>	<u>\$1,837,214</u>	<u>\$749,630</u>	<u>\$0</u>

**General Revenues**

Property Taxes Levied for:  
General Purposes  
Developmental Disabilities Board  
Aging  
Community Mental Health  
Sales Taxes Levied for  
General Purposes  
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
(\$4,598,625)	\$0	(\$4,598,625)	\$0	\$0
118,708	0	118,708	0	0
(415,692)		(415,692)	0	0
(3,111,808)	0	(3,111,808)	0	0
(6,352,257)	0	(6,352,257)	0	0
(1,241,773)	0	(1,241,773)	0	0
(3,188,306)	0	(3,188,306)	0	0
(8,289,217)	0	(8,289,217)	0	0
(4,963,008)	0	(4,963,008)	0	0
(277,933)	0	(277,933)	0	0
(47,832)	0	(47,832)	0	0
(32,367,743)	0	(32,367,743)	0	0
0	722,073	722,073	0	0
0	(146,431)	(146,431)	0	0
0	575,642	575,642	0	0
(32,367,743)	575,642	(31,792,101)	0	0
0	0	0	6,054	0
0	0	0	0	442,460
0	0	0	6,054	442,460
3,748,746	0	3,748,746	0	0
4,345,144	0	4,345,144	0	0
978,949	0	978,949	0	0
386,183	0	386,183	0	0
8,545,688	0	8,545,688	0	0
7,399,494	0	7,399,494	0	0
897,605	0	897,605	0	402
1,525,550	15,347	1,540,897	0	13,846
27,827,359	15,347	27,842,706	0	14,248
(4,540,384)	590,989	(3,949,395)	6,054	456,708
130,974,896	18,930,556	149,905,452	640,010	1,958,122
\$126,434,512	\$19,521,545	\$145,956,057	\$646,064	\$2,414,830

**Tuscarawas County, Ohio**

*Balance Sheet*

*Governmental Funds*

*December 31, 2009*

	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$10,475,221	\$12,512,089	\$175,133	\$361,031
Cash and Cash Equivalents				
In Segregated Accounts	121,966	0	0	0
With Fiscal Agents	0	1,600,747	0	0
Materials and Supplies Inventory	117,576	23,961	10,199	830,622
Accrued Interest Receivable	88,462	0	0	0
Accounts Receivable	21,521	3,913	0	5,046
Interfund Receivable	551,500	0	22,972	202
Intergovernmental Receivable	1,010,646	434,247	56,185	2,407,575
Prepaid Items	241,452	424,758	9,699	2,509
Sales Taxes Receivable	2,309,887	0	0	0
Property Taxes Receivable	3,509,933	4,165,258	0	0
Loans Receivable	0	0	0	0
Loans Receivable from Component Unit	65,813	0	0	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	87,723	0	0	0
<i>Total Assets</i>	<u>\$18,601,700</u>	<u>\$19,164,973</u>	<u>\$274,188</u>	<u>\$3,606,985</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$91,935	\$89,733	\$221,438	\$51,967
Accrued Wages	192,181	120,623	105,070	39,190
Contracts Payable	51,316	0	169,947	4,345
Intergovernmental Payable	272,567	270,308	305,320	67,381
Matured Compensated Absences Payable	4,893	643	794	0
Interfund Payable	156,506	0	119,485	0
Deferred Revenue	5,752,902	4,165,258	56,185	2,102,623
<i>Total Liabilities</i>	<u>6,522,300</u>	<u>4,646,565</u>	<u>978,239</u>	<u>2,265,506</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	469,392	215,518	731,837	65,924
Reserved for Unclaimed Monies	87,723	0	0	0
Reserved for Loans Receivable	61,648	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	11,460,637	0	0	0
Special Revenue Funds (Deficit)	0	14,302,890	(1,435,888)	1,275,555
Capital Projects Funds	0	0	0	0
<i>Total Fund Balance (Deficit)</i>	<u>12,079,400</u>	<u>14,518,408</u>	<u>(704,051)</u>	<u>1,341,479</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$18,601,700</u>	<u>\$19,164,973</u>	<u>\$274,188</u>	<u>\$3,606,985</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, 2009*

Other Governmental Funds	Total Governmental Funds		
\$9,621,554	\$33,145,028	<b>Total Governmental Funds Balances</b>	\$41,858,092
		<i>Amounts reported for governmental activities in the statement of net assets are different because</i>	
0	121,966	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	80,785,333
0	1,600,747		
31,903	1,014,261	Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds:	
0	88,462	Property Taxes	795,524
13,332	43,812	Intergovernmental	3,134,170
1,257,201	1,831,875	Sales Taxes	1,609,274
905,579	4,814,232		
101,416	779,834		
0	2,309,887	Total	5,538,968
1,315,200	8,990,391		
3,151,092	3,151,092	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
882,286	948,099	Bond Anticipation Notes	(866,000)
1,032,153	1,119,876	Capital Leases	(29,909)
		Compensated Absences	(1,790,698)
\$18,311,716	\$59,959,562	Total	(2,686,607)
		In the statement of activities interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(7,062)
\$182,478	\$637,551	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.	973,352
175,795	632,859		
365,716	591,324	An internal balance is recorded in governmental activities to reflect underpayments to the internal service fund by the business-type activities.	(27,564)
346,129	1,261,705		
2,846	9,176	<i>Net Assets of Governmental Activities</i>	\$126,434,512
651,425	927,416		
1,964,471	14,041,439		
3,688,860	18,101,470		
759,861	2,242,532		
0	87,723		
1,020,451	1,082,099		
701,383	701,383		
1,032,153	1,032,153		
0	11,460,637		
4,789,762	18,932,319		
6,319,246	6,319,246		
14,622,856	41,858,092		
\$18,311,716	\$59,959,562		

**Tuscarawas County, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2009*

	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax
<b>Revenues</b>				
Property Taxes	\$3,696,776	\$4,265,699	\$0	\$0
Sales Taxes	8,680,388	0	0	0
Intergovernmental	2,988,068	4,242,518	7,325,535	4,947,397
Interest	896,333	0	0	1,272
Licenses and Permits	6,707	0	0	0
Fines and Forfeitures	234,155	0	0	102,550
Rentals	125,548	0	0	0
Charges for Services	2,414,218	105,141	0	162,245
Contributions and Donations	1,000	0	0	0
Other	14,038	806,079	42,731	59,646
<i>Total Revenues</i>	<u>19,057,231</u>	<u>9,419,437</u>	<u>7,368,266</u>	<u>5,273,110</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	4,477,018	0	0	0
Judicial	3,900,897	0	0	0
Public Safety	2,618,322	0	0	0
Public Works	175,468	0	0	5,642,114
Health	132,256	8,203,416	0	0
Human Services	667,698	0	8,281,792	0
Economic Development and Assistance	0	0	0	0
Conservation and Recreation	374,199	0	0	0
Intergovernmental	1,335,201	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	3,900	2,471	0	0
Interest and Fiscal Charges	0	421	0	0
<i>Total Expenditures</i>	<u>13,684,959</u>	<u>8,206,308</u>	<u>8,281,792</u>	<u>5,642,114</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>5,372,272</u>	<u>1,213,129</u>	<u>(913,526)</u>	<u>(369,004)</u>
<b>Other Financing Sources (Uses)</b>				
Inception of Capital Lease	17,326	0	0	0
Transfers In	306,179	0	275,820	0
Transfers Out	(6,247,920)	(53,000)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(5,924,415)</u>	<u>(53,000)</u>	<u>275,820</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(552,143)	1,160,129	(637,706)	(369,004)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>12,631,543</u>	<u>13,358,279</u>	<u>(66,345)</u>	<u>1,710,483</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$12,079,400</u>	<u>\$14,518,408</u>	<u>(\$704,051)</u>	<u>\$1,341,479</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, 2009*

Other Governmental Funds	Total Governmental Funds		
		<b>Net Change in Fund Balances - Total Governmental Funds</b>	(\$2,403,684)
		<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
\$1,310,959	\$9,273,434	Governmental funds report capital outlays as expenditures.	
0	8,680,388	However, in the statement of activities, the cost of those	
7,352,328	26,855,846	assets is allocated over their estimated useful lives as	
0	897,605	depreciation expense. This is the amount by which depreciation	
230	6,937	exceeded capital outlay in the current period.	
170,450	507,155	Capital Asset Additions	4,341,563
28,901	154,449	Current Year Depreciation	<u>(5,405,231)</u>
2,792,122	5,473,726		
28,065	29,065	Total	(1,063,668)
610,201	1,532,695		
<u>12,293,256</u>	<u>53,411,300</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.	(454,831)
		Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
2,486,284	6,963,302	Property Taxes	185,588
469,830	4,370,727	Grants	(1,061,764)
4,622,811	7,241,133	Sales Taxes	(134,700)
740,753	6,558,335	Other	<u>(7,145)</u>
304,433	8,640,105		
7,913,099	16,862,589	Total	(1,018,021)
50,000	50,000	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.	(43,501)
0	374,199	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.	45,972
615,769	1,950,970	In the statement of activities, interest is accrued on outstanding debt, whereas in governmental funds, an interest expenditure is reported when due.	(3,459)
2,730,605	2,730,605	Inception of a capital lease is an other financing source in the governmental funds, but increases liabilities in governmental activities.	(17,326)
39,601	45,972	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.	418,134
43,952	44,373		
<u>20,017,137</u>	<u>55,832,310</u>	<i>Change in Net Assets of Governmental Activities</i>	<u><u>(\$4,540,384)</u></u>
<u>(7,723,881)</u>	<u>(2,421,010)</u>		
0	17,326		
6,508,091	7,090,090		
<u>(789,170)</u>	<u>(7,090,090)</u>		
<u>5,718,921</u>	<u>17,326</u>		
(2,004,960)	(2,403,684)		
<u>16,627,816</u>	<u>44,261,776</u>		
<u>\$14,622,856</u>	<u>\$41,858,092</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, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$5,134,709	\$3,736,070	\$3,696,776	(\$39,294)
Sales Taxes	8,743,564	8,743,564	8,743,564	0
Intergovernmental	2,779,613	2,729,549	2,759,767	30,218
Interest	1,000,000	1,050,000	1,093,128	43,128
Licenses and Permits	6,800	7,850	6,707	(1,143)
Fines and Forfeitures	26,163	224,582	212,451	(12,131)
Rentals	81,682	129,900	125,548	(4,352)
Charges for Services	1,728,674	2,292,803	2,296,690	3,887
Contributions and Donations	500	500	1,000	500
Other	40,010	37,457	13,379	(24,078)
<i>Total Revenues</i>	<u>19,541,715</u>	<u>18,952,275</u>	<u>18,949,010</u>	<u>(3,265)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	4,251,961	4,654,595	4,494,514	160,081
Judicial	3,555,615	4,015,219	3,912,676	102,543
Public Safety	1,973,241	2,767,159	2,663,659	103,500
Public Works	164,742	188,264	181,858	6,406
Health	192,222	192,379	136,510	55,869
Human Services	562,680	777,773	705,980	71,793
Conservation and Recreation	374,199	374,199	374,199	0
Intergovernmental	3,921,523	1,335,201	1,349,405	(14,204)
Debt Service:				
Principal Retirement	3,900	3,900	3,900	0
<i>Total Expenditures</i>	<u>15,000,083</u>	<u>14,308,689</u>	<u>13,822,701</u>	<u>485,988</u>
<i>Excess of Revenues Over Expenditures</i>	<u>4,541,632</u>	<u>4,643,586</u>	<u>5,126,309</u>	<u>482,723</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	0	0	100,000	100,000
Advances Out	0	(80,071)	(80,071)	0
Transfers In	5,000	315,254	306,179	(9,075)
Transfers Out	(6,915,909)	(7,200,909)	(6,717,036)	483,873
<i>Total Other Financing Sources (Uses)</i>	<u>(6,910,909)</u>	<u>(6,965,726)</u>	<u>(6,390,928)</u>	<u>574,798</u>
<i>Net Change in Fund Balance</i>	<u>(2,369,277)</u>	<u>(2,322,140)</u>	<u>(1,264,619)</u>	<u>1,057,521</u>
<i>Fund Balance Beginning of Year</i>	10,451,467	10,451,467	10,451,467	0
Prior Year Encumbrances Appropriated	473,431	473,431	473,431	0
<i>Fund Balance End of Year</i>	<u>\$8,555,621</u>	<u>\$8,602,758</u>	<u>\$9,660,279</u>	<u>\$1,057,521</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*  
*Board of Developmental Disabilities Fund*  
*For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$4,193,000	\$4,193,000	\$4,265,699	\$72,699
Intergovernmental	3,450,035	3,450,035	3,808,271	358,236
Charges for Services	110,000	110,000	102,865	(7,135)
Other	977,734	1,015,534	804,442	(211,092)
<i>Total Revenues</i>	<u>8,730,769</u>	<u>8,768,569</u>	<u>8,981,277</u>	<u>212,708</u>
<b>Expenditures</b>				
Current:				
Health	10,551,869	10,582,669	8,652,818	1,929,851
Debt Service:				
Principal Retirement	2,471	2,471	2,471	0
Interest and Fiscal Charges	421	421	421	0
<i>Total Expenditures</i>	<u>10,554,761</u>	<u>10,585,561</u>	<u>8,655,710</u>	<u>1,929,851</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,823,992)	(1,816,992)	325,567	2,142,559
<b>Other Financing Uses</b>				
Transfers Out	(152,000)	(152,000)	(53,000)	99,000
<i>Net Change in Fund Balance</i>	(1,975,992)	(1,968,992)	272,567	2,241,559
<i>Fund Balance Beginning of Year</i>	11,336,596	11,336,596	11,336,596	0
Prior Year Encumbrances Appropriated	456,950	456,950	456,950	0
<i>Fund Balance End of Year</i>	<u>\$9,817,554</u>	<u>\$9,824,554</u>	<u>\$12,066,113</u>	<u>\$2,241,559</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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$10,073,253	\$10,073,253	\$7,725,535	(\$2,347,718)
Other	25,600	25,600	42,731	17,131
<i>Total Revenues</i>	10,098,853	10,098,853	7,768,266	(2,330,587)
<b>Expenditures</b>				
Current:				
Human Services	10,852,638	10,852,638	9,415,466	1,437,172
<i>Excess of Revenues Under Expenditures</i>	(753,785)	(753,785)	(1,647,200)	(893,415)
<b>Other Financing Sources</b>				
Transfers In	369,930	369,930	275,820	(94,110)
<i>Net Change in Fund Balance</i>	(383,855)	(383,855)	(1,371,380)	(987,525)
<i>Fund Deficit Beginning of Year</i>	(290,938)	(290,938)	(290,938)	0
Prior Year Encumbrances Appropriated	674,793	674,793	674,793	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>(\$987,525)</u>	<u>(\$987,525)</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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$5,175,857	\$5,175,857	\$5,049,182	(\$126,675)
Interest	30,000	30,000	1,757	(28,243)
Fines and Forfeitures	140,000	140,000	104,423	(35,577)
Charges for Services	304,143	304,143	162,620	(141,523)
Other	83,000	83,000	57,319	(25,681)
<i>Total Revenues</i>	5,733,000	5,733,000	5,375,301	(357,699)
<b>Expenditures</b>				
Current:				
Public Works	6,153,712	6,237,432	5,552,929	684,503
<i>Net Change in Fund Balance</i>	(420,712)	(504,432)	(177,628)	326,804
<i>Fund Balance Beginning of Year</i>	7,552	7,552	7,552	0
Prior Year Encumbrances Appropriated	398,129	398,129	398,129	0
<i>Fund Balance (Deficit) End of Year</i>	(\$15,031)	(\$98,751)	\$228,053	\$326,804

See accompanying notes to the basic financial statements

**Tuscarawas County, Ohio**

*Statement of Fund Net Assets*

*Proprietary Funds*

*December 31, 2009*

	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	\$1,014,600	\$671,764	\$1,686,364	\$1,515,265
Cash and Cash Equivalents in Segregated Accounts	52,886	17,982	70,868	0
Accounts Receivable	247,721	84,211	331,932	841
Intergovernmental Receivable	233,956	0	233,956	0
Materials and Supplies Inventory	41,880	34,260	76,140	0
<i>Total Current Assets</i>	<u>1,591,043</u>	<u>808,217</u>	<u>2,399,260</u>	<u>1,516,106</u>
<i>Noncurrent Assets:</i>				
<i>Capital Assets:</i>				
Land and Construction in Progress	2,318,123	311,509	2,629,632	0
Depreciable Capital Assets, Net	15,345,587	6,232,978	21,578,565	0
<i>Total Noncurrent Assets</i>	<u>17,663,710</u>	<u>6,544,487</u>	<u>24,208,197</u>	<u>0</u>
<i>Total Assets</i>	<u>19,254,753</u>	<u>7,352,704</u>	<u>26,607,457</u>	<u>1,516,106</u>
<b>Liabilities</b>				
<i>Current Liabilities:</i>				
Accounts Payable	67,826	0	67,826	0
Accrued Wages	15,000	6,602	21,602	1,478
Contracts Payable	43,170	0	43,170	4,500
Intergovernmental Payable	50,711	8,884	59,595	662
Matured Compensated Absences Payable	1,156	0	1,156	0
Compensated Absences Payable	15,862	8,692	24,554	0
Interfund Payable	3,076	0	3,076	200,000
OPWC Loans Payable	47,418	41,484	88,902	0
OWDA Loans Payable	60,092	47,024	107,116	0
Capital Leases Payable	7,000	0	7,000	0
Claims Payable	0	0	0	336,114
<i>Total Current Liabilities</i>	<u>311,311</u>	<u>112,686</u>	<u>423,997</u>	<u>542,754</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	18,229	10,975	29,204	0
Interfund Payable	409,139	292,244	701,383	0
OPWC Loans Payable	1,096,410	418,345	1,514,755	0
OWDA Loans Payable	3,621,281	551,856	4,173,137	0
Capital Leases Payable	271,000	0	271,000	0
<i>Total Long-Term Liabilities</i>	<u>5,416,059</u>	<u>1,273,420</u>	<u>6,689,479</u>	<u>0</u>
<i>Total Liabilities</i>	<u>5,727,370</u>	<u>1,386,106</u>	<u>7,113,476</u>	<u>542,754</u>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	12,560,509	5,485,778	18,046,287	0
Unrestricted	966,874	480,820	1,447,694	973,352
<i>Total Net Assets</i>	<u>\$13,527,383</u>	<u>\$5,966,598</u>	<u>19,493,981</u>	<u>\$973,352</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

27,564  
19,521,545

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, 2009*

	<u>Business-Type Activities - Enterprise Funds</u>			Governmental
	<u>Sewer District</u>	<u>Water District</u>	<u>Total</u>	Activities - Internal Service Fund
<b>Operating Revenues</b>				
Charges for Services	\$1,461,026	\$639,067	\$2,100,093	\$5,844,267
Tap-In Fees	52,000	0	52,000	0
Other	15,158	189	15,347	91
<i>Total Operating Revenues</i>	<u>1,528,184</u>	<u>639,256</u>	<u>2,167,440</u>	<u>5,844,358</u>
<b>Operating Expenses</b>				
Personal Services	645,339	315,956	961,295	35,496
Materials and Supplies	32,563	67,233	99,796	0
Contractual Services	827,541	229,215	1,056,756	551,804
Claims	0	0	0	4,827,101
Other	14,878	6,019	20,897	0
Depreciation	388,286	154,993	543,279	0
<i>Total Operating Expenses</i>	<u>1,908,607</u>	<u>773,416</u>	<u>2,682,023</u>	<u>5,414,401</u>
<i>Operating Income (Loss)</i>	<u>(380,423)</u>	<u>(134,160)</u>	<u>(514,583)</u>	<u>429,957</u>
<b>Non-Operating Revenue (Expense)</b>				
Grants	1,170,218	0	1,170,218	0
Interest and Fiscal Charges	(59,303)	(17,166)	(76,469)	0
<i>Total Non-Operating Revenue (Expense)</i>	<u>1,110,915</u>	<u>(17,166)</u>	<u>1,093,749</u>	<u>0</u>
<i>Change in Net Assets</i>	730,492	(151,326)	579,166	429,957
<i>Net Assets Beginning of Year</i>	<u>12,796,891</u>	<u>6,117,924</u>		<u>543,395</u>
<i>Net Assets End of Year</i>	<u>\$13,527,383</u>	<u>\$5,966,598</u>		<u>\$973,352</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

11,823
<u>\$590,989</u>

See accompanying notes to the basic financial statements

**Tuscarawas County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Year Ended December 31, 2009

	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	\$1,468,111	\$648,993	\$2,117,104	\$0
Cash Received from Transactions With Other Funds	0	0	0	4,234,066
Cash Received from Transactions For Outside Organizations	0	0	0	1,613,586
Other Cash Receipts	15,158	189	15,347	0
Cash Payments to Employees for Services	(652,782)	(311,405)	(964,187)	(33,810)
Cash Payments for Goods and Services	(1,040,634)	(305,828)	(1,346,462)	(547,304)
Cash Payments for Claims	0	0	0	(4,921,788)
Other Cash Payments	(11,802)	(6,019)	(17,821)	0
<i>Net Cash Provided by (Used in) Operating Activities</i>	(221,949)	25,930	(196,019)	344,750
<b>Cash Flows from Noncapital Financing Activities</b>				
Grants	936,262	0	936,262	0
Interfund Loans	(21,534)	(15,381)	(36,915)	0
Advances Out	0	0	0	(100,000)
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	914,728	(15,381)	899,347	(100,000)
<b>Cash Flows from Capital and Related Financing Activities</b>				
Purchase of Capital Assets	(2,232,225)	(78,172)	(2,310,397)	0
Proceeds of OWDA Loans	1,275,614	0	1,275,614	0
Proceeds of OPWC Loans	395,749	0	395,749	0
Principal Payments - OWDA Loans	(192,696)	(45,462)	(238,158)	0
Principal Payments - OPWC Loans	(47,420)	(41,483)	(88,903)	0
Principal Payments - Capital Lease	(7,000)	0	(7,000)	0
Interest Payments - OWDA Loans	(41,620)	(17,166)	(58,786)	0
Interest Payments - Capital Leases	(17,683)	0	(17,683)	0
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	(867,281)	(182,283)	(1,049,564)	0
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(174,502)	(171,734)	(346,236)	244,750
<i>Cash and Cash Equivalents Beginning of Year</i>	1,241,988	861,480	2,103,468	1,270,515
<i>Cash and Cash Equivalents End of Year</i>	\$1,067,486	\$689,746	\$1,757,232	\$1,515,265

(continued)

**Tuscarawas County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds (continued)*  
For the Year Ended December 31, 2009

	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)	(\$380,423)	(\$134,160)	(\$514,583)	\$429,957
Adjustments:				
Depreciation	388,286	154,993	543,279	0
(Increase) Decrease in Assets:				
Accounts Receivable/Due from Primary Government	(44,541)	9,655	(34,886)	(841)
Intergovernmental Receivable	0	0	0	4,135
Materials and Supplies Inventory	6,426	4,783	11,209	0
Increase (Decrease) in Liabilities:				
Accounts Payable/Due to Primary Government	47,462	(11,087)	36,375	0
Contracts Payable	(262,475)	(3,076)	(265,551)	4,500
Accrued Wages	1,967	1,432	3,399	1,478
Compensated Absences Payable	(11,698)	3,174	(8,524)	0
Matured Compensated Absences Payable	1,156	0	1,156	0
Intergovernmental Payable	31,891	216	32,107	208
Claims Payable	0	0	0	(94,687)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<i>(\$221,949)</i>	<i>\$25,930</i>	<i>(\$196,019)</i>	<i>\$344,750</i>

See accompanying notes to the basic financial statements

**Tuscarawas County, Ohio**  
*Statement of Fiduciary Net Assets*  
*Fiduciary Funds*  
*December 31, 2009*

	Private Purpose Trust	
	James Hindman Trust	Agency
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	\$14,918	\$9,691,562
Cash and Cash Equivalents in Segregated Accounts	0	1,005,149
Property Taxes Receivable	0	74,707,219
<i>Total Assets</i>	14,918	\$85,403,930
<b>Liabilities</b>		
Intergovernmental Payable	0	\$77,964,135
Undistributed Monies	0	7,439,795
<i>Total Liabilities</i>	0	\$85,403,930
<b>Net Assets</b>		
Held in Trust for Meeting the Extra Needs of Children in Foster Care	\$14,918	

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, 2009*

---

---

	James Hindman Trust
<b>Additions</b>	
Interest	\$1,025
<b>Deductions</b>	
Materials and Supplies	583
<i>Change in Net Assets</i>	442
<i>Net Assets Beginning of Year</i>	14,476
<i>Net Assets End of Year</i>	<u>\$14,918</u>

See accompanying notes to the basic financial statements

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

---

***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 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, 2009*

---

*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 Developmental Disabilities (DD), provides sheltered employment for handicapped adults in Tuscarawas County. The Tuscarawas County Board of DD 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 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, 2009*

---

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, 2009*

---

***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.

***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.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

---

***Fund Accounting***

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

***Governmental Funds*** Governmental funds are those through which most governmental functions are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental 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.

***Board of Developmental Disabilities Fund*** The board of developmental disabilities fund accounts for the operation of a school and the costs of administering a workshop for the 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.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

---

***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.

***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.

### ***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.

Fiduciary funds use the economic resources measurement focus while agency funds have no measurement focus. The private purpose trust fund is a fiduciary fund; therefore it is reported using the economic resources measurement focus.

### ***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.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

---

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurred. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 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, 2009, but which were levied to finance year 2010 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.

***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.



**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

---

The County utilizes a jointly governed organization (MEORC) to service 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 2009, investments were limited to federal home loan bank securities, STAROhio, federal farm credit bureau securities and federal national mortgage association securities.

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.

STAROhio 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, 2009.

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 2009 amounted to \$896,333, which includes \$613,692 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.

***Inventory***

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

***Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2009, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

***Capital Assets***

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in the governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net 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.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

---

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:

<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.

***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.

***Compensated Absences***

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

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

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.

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

***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.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

---

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.

***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.

***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.

***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.

***Internal Activity***

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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

---

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.

***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.

***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.

***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. 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, 2009*

---

***Note 3 – Changes in Accounting Principles***

For fiscal year 2009, the County has implemented Governmental Accounting Standard Board (GASB) Statement No. 52, “Land and Other Real Estate Held as Investments by Endowments”, Statement No. 53, “Accounting and Financial Reporting for Derivative Instruments”, Statement No. 55, “The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments,” Statement No. 56, “Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards”, Statement No. 57, “OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans”, and Statement No. 58, “Accounting and Financial Reporting for Chapter 9 Bankruptcies”.

GASB Statement No. 52 establishes consistent standards for the reporting of land and other real estate held as investments by essentially similar entities. It requires endowments to report their land and other real estate investments at fair value. Governments are also required to report the changes in fair value as investment income and to disclose the methods and significant assumptions employed to determine fair value. The implementation of this statement did not result in any change in the County’s financial statements.

GASB Statement No. 53 addresses the recognition, measurement, and disclosure of information regarding derivative instruments entered into by state and local governments. It requires governments to measure derivative instruments, with the exception of synthetic guaranteed investment contracts that are fully benefit-responsive, at fair value in their economic resources measurement focus financial statements. The implementation of this statement did not result in any change in the County’s financial statements.

GASB Statement No. 55 incorporates the hierarchy of generally accepted accounting principles (GAAP) for state and local governments into the GASB authoritative literature. The GAAP hierarchy consists of the sources of accounting principles used in the preparation of financial statements of state and local governmental entities that are presented in conformity with GAAP, and the framework for selecting those principles. The implementation of this statement did not result in any change in the County’s financial statements.

GASB Statement No. 56 incorporates accounting and financial reporting guidance previously only contained in the American Institute of Certified Public Accountants’ and auditing literature into the GASB’s accounting and financial reporting literature for state and local governments. The statement’s guidance addresses related party transactions, going concern considerations, and subsequent events from the AICPA literature. The implementation of this statement did not result in any change in the County’s financial statements.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

---

GASB Statement No. 57 addresses issues related to the use of the alternative measurement method and the frequency and timing of measurements by employers that participate in agent multiple-employer other postemployment benefit (OPEB) plans (that is, agent employers). The requirements in this Statement will allow more agent employers to use the alternative measurement method to produce actuarially based information for purposes of financial reporting and clarify that OPEB measures reported by agent multiple-employer OPEB plans and their participating employers should be determined at the same minimum frequency and as of a common date to improve the consistency of reporting with regard to funded status and funding progress information. The implementation of this statement did not result in any change in the County's financial statements.

GASB Statement No. 58 provides accounting and financial reporting guidance for governments that have petitioned for protection from creditors by filing for bankruptcy under Chapter 9 of the United States Bankruptcy Code. The requirements in this Statement will provide more consistent recognition, measurement, display, and disclosure guidance for governments that file for Chapter 9 bankruptcy. The implementation of this statement did not result in any change in the County's financial statements.

***Note 4 – Accountability and Compliance***

***Accountability***

Fund Balances at December 31, 2009, included the following individual fund deficits:

**Special Revenue Funds**

Major Fund:

Public Assistance	(\$704,051)
-------------------	-------------

Nonmajor Funds:

Child Support Enforcement Agency	(44,707)
----------------------------------	----------

Jail Operations	(39,502)
-----------------	----------

County Home	(85,121)
-------------	----------

**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, 2009*

---

**Compliance**

The County had a negative cash balance in the jail diversion special revenue fund of \$1,539. This negative cash balance indicates that revenue from other sources was used to pay obligations for this fund. Management has indicated that all cash balances will be closely monitored to ensure no future violations.

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>			
Motor Vehicle License and Gas Tax	\$6,138,681	\$6,153,712	(\$15,031)
<b>Capital Projects Fund</b>			
Issue II Grants	875,618	1,418,361	(542,743)
<b>Enterprise Fund</b>			
Sewer	7,400,857	9,016,904	(1,616,047)

Contrary to Ohio Revised Code Section 5705.39, 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	\$6,138,681	\$6,237,432	(\$98,751)
<b>Enterprise Fund</b>			
Sewer	7,600,466	9,216,513	(1,616,047)

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

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>General Fund</b>			
Intergovernmental:			
Grants:			
Contractual Services	\$1,212,719	\$1,226,923	(\$14,204)
<b>Special Revenue Funds</b>			
Dog and Kennel			
Health:			
Personal Services	134,046	134,058	(12)
Real Estate Assessment			
Legislative and Executive:			
Personal Services	540,460	571,125	(30,665)
Certificate of Title Administration			
Legislative and Executive:			
Contractual Services	34,865	35,268	(403)
Community Corrections Grant			
Public Safety:			
Personal Services	46,117	48,227	(2,110)
Southern District Probation			
Judicial:			
Capital Outlay	1,700	1,717	(17)
Joint Public Defender			
Legislative and Executive:			
Materials and Supplies	16,343	17,103	(760)
<b>Capital Projects Fund</b>			
Issue II Grants			
Capital Outlay:			
Capital Outlay	1,418,361	1,919,055	(500,694)
<b>Internal Service Fund</b>			
Self Insurance			
Claims	4,658,776	4,921,788	(263,012)

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*  
*For the Year Ended December 31, 2009*

**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.
5. Investments are reported at cost (budget) rather than fair value (GAAP).
6. Advances-In and Advances-Out are operating transactions (budget) as opposed to balance sheet transactions.

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

Net Change in Fund Balance				
General and Major Special Revenue Funds				
	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax
GAAP Basis	(\$552,143)	\$1,160,129	(\$637,706)	(\$369,004)
Revenue Accruals	(151,346)	(438,160)	400,000	105,467
Unreported Cash	(75,609)	0	0	(3,276)
Beginning Fair Value Adjustment for Investments	132,038	0	0	0
Ending Fair Value Adjustment for Investments	(30,630)	0	0	0
Advances In	100,000	0	0	0
Advances Out	(80,071)	0	0	0
Expenditure Accruals	117,435	(44,776)	(7,302)	203,305
Encumbrances	(724,293)	(404,626)	(1,126,372)	(114,120)
Budget Basis	<u>(\$1,264,619)</u>	<u>\$272,567</u>	<u>(\$1,371,380)</u>	<u>(\$177,628)</u>

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

---

**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.

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

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States; or any book entry, zero-coupon United States Treasury security that is a direct obligation of the United States;
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 or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
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 (1) or (2) above and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

---

- a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase;
  - b. Bankers acceptances eligible for purchases by the Federal Reserve System and which mature within 180 days after purchase;
10. Fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
  11. No-load money market mutual fund rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency of instrumentality, and/or highly rated commercial paper; and
  12. One percent of the County's average portfolio in debt interest rated at the time of purchase in the three categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Other than corporate notes, commercial paper, and bankers acceptances, an investment must mature within five years from the date of settlement unless matched to a specific obligation or debt of the County. Investments must be purchased with the expectation that they will be held to maturity. Investments may only be made through specified dealers and institutions. Payments for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, up receipt of confirmation of transfer from the custodian.

#### 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 \$42,326,181 and the bank balance was \$40,878,523. Of the bank balance \$13,197,727 was covered by Federal depository insurance and \$27,680,796 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.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

Investments

As of December 31, 2009, 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	\$4,000,000	\$0	\$1,000,000	\$3,000,000	\$0
STAROhio	1,644,862	1,644,862	0	0	0
Federal Farm Credit Bureau Securities	1,000,000	0	0	0	1,000,000
Federal National Mortgage Association Securities	1,000,000	1,000,000	0	0	0
<b>Total Investments</b>	<b>\$7,644,862</b>	<b>\$2,644,862</b>	<b>\$1,000,000</b>	<b>\$3,000,000</b>	<b>\$1,000,000</b>

All investments are in an internal investment pool.

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

**Credit Risk** The Federal Home Loan Bank Securities, Federal Farm Credit Bureau Securities, and the Federal National Mortgage Association 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, STAROhio, Federal Farm Credit Bureau Securities, and Federal National Mortgage Association Securities are exposed to custodial credit risk in that they are uninsured, unregistered, and held by the counterparty's trust department or agent. 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, 2009:

Investment Issuer	Investments
Federal Home Loan Bank Securities	52.32 %
Federal Farm Credit Bureau Securities	13.08
Federal National Mortgage Association Securities	13.08

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

---

**Note 7 – Property Taxes**

Property taxes include amounts levied against all real and public utility personal property located in the County. Property tax revenue received during 2009 for real and public utility property taxes represents collections of 2008 taxes. Property tax payments received during 2009 for tangible personal property (other than public utility property) are for 2009 taxes.

2009 real property taxes are levied after October 1, 2009, on the assessed value as of January 1, 2009, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2009 real property taxes are collected in and intended to finance 2010.

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. 2009 public utility property taxes became a lien December 31, 2008, are levied after October 1, 2009, and are collected in 2010 with real property taxes.

Tangible personal property tax revenue received during 2009 (other than public utility property tax) represents the collection of 2009 taxes levied against local and inter-exchange telephone companies. Tangible personal property tax on business inventory, manufacturing machinery and equipment, and furniture and fixtures is no longer levied and collected. Tangible personal property taxes received from telephone companies in 2009 were levied after October 1, 2008, on the value as of December 31, 2008. 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, 2009, was \$8.30 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2009 property tax receipts were based are as follows:

	<u>Assessed Value</u>
Real Property:	
Residential/Agricultural	\$1,274,613,430
Commercial/Industrial/Public Utility	315,743,250
Tangible Personal Property:	
Public Utility	67,972,430
General Business	27,002,810
Total Property Taxes	<u>\$1,685,331,920</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, 2009 and for which there is an enforceable legal claim. In the general fund, the board of developmental disabilities fund, the aging fund and the community mental health fund, the entire receivable has been offset by deferred revenue since the

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

---

current taxes were not levied to finance 2009 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, 2009, 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.

A summary of the principal items of intergovernmental receivables follows:

<b>Governmental Activities</b>	
Motor Vehicle Distribution	\$1,331,151
Gasoline and Excise Taxes	768,802
Local Government and Local Government Revenue Assistance	758,953
Homestead and Rollback	560,830
Child Support Enforcement Agency Grant and Subsidies	371,666
Community Economic Development Subsidies	314,564
Miscellaneous	241,648
Community Corrections Subsidies	77,404
Developmental Disabilities Grant and Subsidies	56,185
Law Enforcement Grants and Subsidies	25,425
<i>Total Governmental Activities</i>	<u><u>\$4,506,628</u></u>
 <b>Business-Type Activity</b>	
Sewer	<u><u>\$233,956</u></u>

The monies loaned to the Tuscarawas County Agricultural Society for the purchase of a parking lot (\$242,500), \$218,250, of which is due in more than one year; the monies loaned to the Newcomerstown Community Improvement Corporation (\$2,908,592), all of which is due within one year, and the monies loaned to the TCPA (\$948,099), \$922,508 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.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

**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 2009. On a full accrual basis, the full amount of the receivable is recognized as revenue. On a modified accrual basis, the amount of the receivable that will be received outside of the available period is deferred.

**Note 10 – Capital Assets**

Capital asset activity for governmental activities for the year ended December 31, 2009, was as follows:

	Balance 12/31/2008	Additions	Deletions	Balance 12/31/2009
Governmental Activities:				
Capital Assets, not being depreciated:				
Land	\$1,208,528	\$0	(\$11,089)	\$1,197,439
Construction in Progress	106,063	130,017	0	236,080
Total Capital Assets, not being depreciated:	<u>1,314,591</u>	<u>130,017</u>	<u>(11,089)</u>	<u>1,433,519</u>
Capital Assets, being depreciated:				
Building and Improvements	32,613,927	334,668	(22,698)	32,925,897
Machinery and Equipment	4,721,634	327,306	(665,378)	4,383,562
Vehicles	4,814,642	589,826	(321,541)	5,082,927
Infrastructure	101,172,172	2,959,746	(5,984)	104,125,934
Total Capital Assets, being depreciated	<u>143,322,375</u>	<u>4,211,546</u>	<u>(1,015,601)</u>	<u>146,518,320</u>
Less Accumulated Depreciation:				
Building and Improvements	(12,195,756)	(635,863)	6,474	(12,825,145)
Machinery and Equipment	(2,338,275)	(359,668)	277,544	(2,420,399)
Vehicles	(3,593,914)	(398,125)	283,025	(3,709,014)
Infrastructure	(44,205,189)	(4,011,575)	4,816	(48,211,948)
Total Accumulated Depreciation	<u>(62,333,134)</u>	<u>(5,405,231) *</u>	<u>571,859</u>	<u>(67,166,506)</u>
Total Capital Assets being depreciated, Net	<u>80,989,241</u>	<u>(1,193,685)</u>	<u>(443,742)</u>	<u>79,351,814</u>
Governmental Activities Capital Assets, Net	<u>\$82,303,832</u>	<u>(\$1,063,668)</u>	<u>(\$454,831)</u>	<u>\$80,785,333</u>

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

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

Governmental Activities:	
Legislative and Executive	\$458,002
Judicial	23,171
Public Safety	336,111
Public Works	4,337,022
Health	189,151
Human Services	61,774
Total Governmental Activities Depreciation Expense	<u>\$5,405,231</u>

Capital asset activity for business-type activities for the year ended December 31, 2009, was as follows:

	Balance 12/31/2008	Additions	Deletions	Balance 12/31/2009
Business-Type Activities:				
Capital Assets, not being depreciated:				
Land	\$232,894	\$0	\$0	\$232,894
Construction in Progress	3,614,150	2,142,478	(3,359,890)	2,396,738
Total Capital Assets, not being depreciated	<u>3,847,044</u>	<u>2,142,478</u>	<u>(3,359,890)</u>	<u>2,629,632</u>
Capital Assets, being depreciated:				
Buildings	6,390,614	0	0	6,390,614
Machinery and Equipment	1,700,749	0	0	1,700,749
Vehicles	536,888	167,919	0	704,807
Sewer/Water Lines	21,018,637	3,359,890	0	24,378,527
Total Capital Assets, being depreciated	<u>29,646,888</u>	<u>3,527,809</u>	<u>0</u>	<u>33,174,697</u>
Less Accumulated Depreciation				
Buildings	(2,465,738)	(128,571)	0	(2,594,309)
Machinery and Equipment	(973,154)	(59,697)	0	(1,032,851)
Vehicles	(495,280)	(31,648)	0	(526,928)
Sewer/Water Lines	(7,118,681)	(323,363)	0	(7,442,044)
Total Accumulated Depreciation	<u>(11,052,853)</u>	<u>(543,279)</u>	<u>0</u>	<u>(11,596,132)</u>
Total Capital Assets being depreciated, Net	<u>18,594,035</u>	<u>2,984,530</u>	<u>0</u>	<u>21,578,565</u>
Business-Type Activities Capital Assets, Net	<u>\$22,441,079</u>	<u>\$5,127,008</u>	<u>(\$3,359,890)</u>	<u>\$24,208,197</u>

***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



**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

---

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.

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 \$336,114, reported in the fund at December 31, 2009, 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 2008 and 2009 includes:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
2008	\$507,553	\$4,195,152	\$4,271,904	\$430,801
2009	430,801	4,827,101	4,921,788	336,114

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

---

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

***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 Pension 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.

OPERS provides retirement, disability and survivor benefits and annual cost-of-living adjustments to members of the Traditional Pension 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, 2009, members in state and local classifications contributed 10 percent of covered payroll while public safety and law enforcement members contributed 10.1 percent.

The County's 2009 contribution rate was 14 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.63 percent of covered payroll. For the period January 1 through March 31, a portion of the County's contribution equal to 7 percent of covered payroll was allocated to fund the post-employment health care plan; for the period April 1 through December 31, 2009 this amount was decreased to 5.5 percent. Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate for the County of 14 percent, except for public safety and law enforcement, where the maximum employer contribution rate is 18.1 percent.

The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2009, 2008, and 2007 were \$1,919,805, \$1,690,630, and \$1,842,178, respectively; 89.76 percent has been contributed for 2009 and 100 percent for 2008 and 2007. Contributions to the Member-Directed Plan for 2009 were \$43,727 made by the County and \$31,234 made by plan members.

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

Plan Description – The County participates in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple-employer public employee retirement plan. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 East Broad Street, Columbus, Ohio 43215-3771, by calling (614) 227-7877, or by visiting the STRS Ohio Web site at [www.strsoh.org](http://www.strsoh.org).

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

---

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. The DB portion of the combined plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum or converted to a lifetime annuity at age 50. Benefits are established by Chapter 3307 of the Ohio Revised Code.

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

Funding Policy – For the fiscal year ended 2009, 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 2008, 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, 2009, 2008, and 2007 were \$49,906, \$50,091, and \$53,435, respectively; 94.13 percent has been contributed for year 2009 and 100 percent for years 2008 and 2007. No contributions were made to the DC and Combined Plans in 2009.

***Note 13 – Postemployment Benefits***

***Ohio Public Employees Retirement System***

Plan Description – Ohio Public Employees Retirement System (OPERS) maintains a cost-sharing multiple-employer defined benefit post-employment health care plan for qualifying members of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage. The plan includes a medical plan, prescription drug program and Medicare Part B premium reimbursement.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 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.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

---

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 administrated 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 OPERS is set aside for the funding of post-retirement health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2009, state and local employers contributed at a rate of 14 percent of covered payroll, and public safety and law enforcement employers contributed at 17.63 percent. Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. The amount of employer contributions which were allocated to fund post-employment health care was 7 percent from January 1 through March 31, 2009, and 5.5 percent from April 1 through December 31, 2009.

The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the post-employment health care plan.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2009, 2008, and 2007 were \$1,354,000, \$1,643,614, and \$1,374,424, respectively; 89.76 percent has been contributed for 2009 and 100 percent for 2008 and 2007.

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 on January 1 of each year from 2006 to 2008. Rates for law and public safety employers increased over a six year period beginning on January 1, 2006, with a final rate increase on January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

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

Plan Description – The County contributes to the cost-sharing, multiple-employer, defined benefit Health Plan administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS Ohio. Benefits include hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS Ohio which may be obtained by visiting [www.strsoh.org](http://www.strsoh.org), or by calling (888) 227-7877.

Funding Policy – Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2009, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County's contributions for health care for the years ended December 31, 2009, 2008, and 2007 were \$3,839, \$3,853, and \$4,110, respectively; 94.13 percent has been contributed for 2009 and 100 percent for 2008 and 2007.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

**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 2006, the Board of DD 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. During 2009, the County entered into a capital lease with Dollar Leasing for copiers, which will end in 2014. The County also has a capital lease for sewer lines. These leases meet the criteria of a capital lease as defined by FASB Statement No. 13, "Accounting for Leases." Capital assets were capitalized at the present value of the minimum lease payments at the time the leases were entered into.

The assets acquired through capital leases are as follows:

	Governmental Activities	Business-Type Activities
Asset:	<u>                    </u>	<u>                    </u>
Machinery and equipment	\$520,589	\$0
Sewer/Water Lines	0	355,000
Less: Accumulated depreciation	(452,624)	(120,700)
Total	<u>\$67,965</u>	<u>\$234,300</u>

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

	Governmental Activities	Business-Type Activities
	<u>                    </u>	<u>                    </u>
2010	\$11,106	\$24,248
2011	8,214	23,813
2012	8,214	25,378
2013	6,193	24,820
2014	0	25,263
2015-2019	0	122,575
2020-2024	0	123,724
2025-2029	0	122,982
Total Minimum Lease Payment	<u>33,727</u>	<u>492,803</u>
Less: Amount Representing Interest	(3,818)	(214,803)
Present Value of Minimum Lease Payments	<u>\$29,909</u>	<u>\$278,000</u>

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2009

**Note 16 – Long-Term Obligations**

Debt Issue	Interest Rate	Original Issue Amount	Date of Maturity
<b>Business-Type Activities</b>			
OPWC Loans:			
Sewer 2009 Stone Creek Water Way System	0.00 %	\$316,044	2029
Sewer 2008 Mineral City Improvements	0.00	127,027	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	1,239,965	2013
Sewer 2009 Mineral City Sewer Improvements	3.25	2,520,692	2028
Sewer 2005 Mineral City Design	3.20	262,000	2010
Sewer 1990 Various Projects	7.89	910,693	2014
Water 1999 Mineral City	2.00	894,485	2023
Water 1990 Various Projects	7.89	181,167	2014

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

	Balance 12/31/08	Increase	Decrease	Balance 12/31/09	Amounts Due In One Year
<i>Governmental Activities:</i>					
Courthouse Improvement					
Bond Anticipation Note	\$902,000	\$0	(\$36,000)	\$866,000	\$38,000
Capital Leases:					
Allied Capital: DD	5,143	0	(2,471)	2,672	2,672
Dollar Leasing: CSEA	17,412	0	(3,601)	13,811	3,826
Dollar Leasing: General	0	17,326	(3,900)	13,426	2,964
Total Capital Leases	22,555	17,326	(9,972)	29,909	9,462
Compensated Absences	1,747,197	940,368	(896,867)	1,790,698	715,884
<b>Total Governmental Activities</b>	<b>\$2,671,752</b>	<b>\$957,694</b>	<b>(\$942,839)</b>	<b>\$2,686,607</b>	<b>\$763,346</b>

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2009

	Balance 12/31/08	Increase	Decrease	Balance 12/31/09	Amounts Due In One Year
<i>Business-Type Activities</i>					
OPWC Loans Payable:					
Sewer Stone Creek Water Way System	\$0	\$316,044	\$0	\$316,044	\$0
Sewer Mineral City Improvements	47,322	79,705	0	127,027	0
Sewer Midvale Barnhill	164,022	0	(8,633)	155,389	8,632
Sewer Power Generator Phase II	158,285	0	(8,331)	149,954	8,330
Sewer Mineral City Broadway Street	133,551	0	(7,856)	125,695	7,856
Sewer Sandyville Pump Station	45,375	0	(2,750)	42,625	2,750
Sewer Wilkshire Hills Sewer System	104,500	0	(7,464)	97,036	7,464
Sewer Wilkshire Hills Upgrading	142,444	0	(12,386)	130,058	12,386
Water Wainwright Water Systems	147,270	0	(7,552)	139,718	7,552
Water Power Generator Phase I	114,202	0	(6,526)	107,676	6,526
Water Sandy Township Transmission Line	96,590	0	(9,199)	87,391	9,200
Water Schumacher Hollow	40,568	0	(4,508)	36,060	4,508
Water Sandy Township Waterline	54,382	0	(6,798)	47,584	6,798
Water Wainwright	48,300	0	(6,900)	41,400	6,900
Total OPWC Loans Payable	<u>1,296,811</u>	<u>395,749</u>	<u>(88,903)</u>	<u>1,603,657</u>	<u>88,902</u>
OWDA Loans Payable:					
Sewer Stone Creek Wastewater	4,255	1,010,546	0	1,014,801	0
Sewer Mineral City Sewer Improvements	2,184,673	265,068	(92,683)	2,357,058	0
Sewer Mineral City Design	44,316	0	(44,316)	0	0
Sewer Various Projects	365,211	0	(55,697)	309,514	60,092
Water Mineral City	571,689	0	(34,382)	537,307	35,070
Water Various Projects	72,653	0	(11,080)	61,573	11,954
Total OWDA Loans Payable	<u>3,242,797</u>	<u>1,275,614</u>	<u>(238,158)</u>	<u>4,280,253</u>	<u>107,116</u>
Capital Leases Payable	285,000	0	(7,000)	278,000	7,000
Compensated Absences	62,282	38,638	(47,162)	53,758	24,554
<i>Total Business-Type Activities</i>	<u><u>\$4,886,890</u></u>	<u><u>\$1,710,001</u></u>	<u><u>(\$381,223)</u></u>	<u><u>\$6,215,668</u></u>	<u><u>\$227,572</u></u>

The OPWC loans, the OWDA loans and the capital lease reported in the business-type activities will be paid from charges for services revenue in the enterprise funds. The 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 board of developmental disabilities fund, and the children services enforcement agency fund. Compensated absences will be paid from the general fund, the board of developmental disabilities fund, the public assistance fund, the motor vehicle license and gas tax fund, the child support enforcement agency fund, the 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.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

The County has pledged future revenues, net of operating expenses, to repay OPWC and OWDA loans and capital leases in the Tuscarawas County sewer fund. The debt is payable solely from net revenues and are payable through 2029. Annual principal and interest payments on the debt issues are expected to require less than 27 percent of net revenues and less than 12 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$4,895,993, total net revenues were \$1,178,081, and total revenues were \$2,698,402.

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 2027. Annual principal and interest payments on the debt issues are expected to require less than 500 percent of net revenues and less than 17 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$1,153,999, total net revenues were \$20,833, and total revenues were \$639,256.

Lines of credit have been established with the Ohio Public Works Commission in the amounts of \$695,000 for various sewer and waterway projects. Since these loan payment schedules have not been finalized, the repayment schedules are not included in the schedule of debt service requirements.

Lines of credit have been established with the Ohio Water Development Authority in the amounts of \$3,740,692 for various sewer and waterway projects. Since these loan payment schedules have not been finalized, the repayment schedules are not included in the schedule of debt service requirements.

The balance of these loans is as follows:

	<u>Outstanding Balance at December 31, 2009</u>	<u>Lines of Credit</u>
<b>Sewer Fund:</b>		
<i>OPWC</i>		
Mineral City Sewer System Improvements	\$127,027	\$195,000
Stone Creek Waterway System	316,044	500,000
<i>Total OPWC</i>	<u>443,071</u>	<u>695,000</u>
<i>OWDA</i>		
Mineral City Sewer System Improvements	2,357,058	2,520,692
Stone Creek Wastewater	1,014,801	1,220,000
<i>Total OWDA</i>	<u>3,371,859</u>	<u>3,740,692</u>
Total Loans not Finalized:	<u><u>\$3,814,930</u></u>	<u><u>\$4,435,692</u></u>



**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2009

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
2010	\$107,116	\$40,025	\$88,902	\$38,000	\$41,511
2011	113,501	33,638	88,903	40,000	39,691
2012	120,350	26,790	88,902	41,000	37,775
2013	127,697	19,445	88,903	43,000	35,811
2014	84,928	11,552	88,902	45,000	33,751
2015-2019	201,500	27,579	382,909	260,000	134,222
2020-2024	153,302	7,053	236,831	325,000	66,013
2025-2028	0	0	96,334	74,000	3,576
Totals	<u>\$908,394</u>	<u>\$166,082</u>	<u>\$1,160,586</u>	<u>\$866,000</u>	<u>\$392,350</u>

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 \$39,767,298 at December 31, 2009.

**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, 2009, \$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.

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.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

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, 2009, was \$590,000. 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 \$1,032,153 for the guarantee at year end.

**Note 17 – Internal Activity**

**Interfund Balances**

Interfund balances for the year ended December 31, 2009, consisted of the following:

Interfund Payable	Interfund Receivable				Total
	General Fund	Public Assistance Fund	Motor Vehicle License and Gas Tax Fund	Nonmajor Funds	
<b>Governmental Funds:</b>					
General Fund	\$0	\$22,972	\$202	\$133,332	\$156,506
Public Assistance Fund	119,485	0	0	0	119,485
Nonmajor Funds	232,015	0	0	419,410	651,425
<b>Business-Type Funds:</b>					
Sewer Fund	0	0	0	412,215	412,215
Water Fund	0	0	0	292,244	292,244
Self Insurance	200,000	0	0	0	200,000
<b>Total</b>	<b>\$551,500</b>	<b>\$22,972</b>	<b>\$202</b>	<b>\$1,257,201</b>	<b>\$1,831,875</b>

Interfund balances at December 31, 2009, 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.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

Indirect costs are due to the general fund from the public assistance fund (\$111,611), the child support enforcement agency fund (\$24,423) and the public defender fund (\$11,204). The general fund owes the children services fund \$133,332 for December 2008 funding. \$7,874 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 \$200,000 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. The jail diversion grant project fund owes \$1,539 to the general fund for a negative cash balance.

***Interfund Transfers***

Interfund transfers for the year ended December 31, 2009, consisted of the following:

Transfer to	Transfer From			Total
	General Fund	Board of Developmental Disabilities Fund	Nonmajor Funds	
General Fund	\$0	\$0	\$306,179	\$306,179
Public Assistance Fund	275,820	0	0	275,820
Nonmajor Funds	5,972,100	53,000	482,991	6,508,091
<b>Total</b>	<b>\$6,247,920</b>	<b>\$53,000</b>	<b>\$789,170</b>	<b>\$7,090,090</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 \$300,000 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 \$275,820 to the public assistance fund to be used for a mandated share of funding. The general fund transferred \$1,510,917 to the children services fund for foster care services. The general fund transferred \$2,947,725 to the jail operations fund and \$643,437 to the county home fund to provide for operating expenses.

***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.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

**Note 19 – Contractual Commitments**

As of December 31, 2009, the County had contractual commitments outstanding for the following projects:

Funds/Projects	Contract Amount Outstanding
General Fund	
Office Contracts	\$36,198
Transportation Contracts	28,480
Computer and Technology Contracts	19,496
Building and Equipment Maintenance and Repairs	17,288
Health Services	7,191
Special Revenue Funds:	
Developmental Disabilities Board	
Health and Legal Services, Transportation, and Utilities	187,989
Building and Equipment Maintenance and Repairs	6,834
Office Contracts	2,229
Public Assistance	
Program Services and Equipment Maintenance	70,052
Motor Vehicle License and Gas Tax	
Consulting, Testing and Designing	26,852
Road and Bridge Construction	6,095
CSEA	
Utilities and Title IV-D Contracts	1,494
County 911	
Utilities and Building and Equipment Maintenance and Repairs	3,821
Jail Operations	
Building and Equipment Maintenance and Repairs	2,688
Office Contracts	681
Real Estate Assessment	
Appraisal Services	51,130
Certificate of Title	
Office Contracts	9,160
Children's Services	
Foster Care Services	18,921
County Home	
Utilities and Building and Equipment Maintenance and Repairs	17,570
Dog and Kennel	
Utilities and Building and Equipment Maintenance and Repairs	4,163
Medical Care	1,792
Delinquent Real Estate Collection	
Computer and Technology Contracts	6,150
Community Economic Development	
Consulting Services	2,375
Enterprise Zone	
Utilities	15
Community Correction	
Office Contracts	364
Felony Delinquent Care	
Utilities and Equipment Maintenance and Repairs	456

*(continued)*

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

Funds/Projects	Contract Amount Outstanding
Special Revenue Funds (continued):	
Jail Diversion Grant Project	
Office Contracts	\$187
Indigent Guardianship	
Investigation and Guardianship	580
Recorder's Special	
Computer and Technology Contracts	18,744
Southern District Probation	
Utilities and Equipment Maintenance and Repairs	2,538
Juvenile Court Special Projects	
Utilities	67
Common Pleas Special Project	
Building and Equipment Maintenance and Repairs	5,000
Joint Public Defender	
Office Contracts	5,401
Capital Projects Funds:	
Permanent Improvement - DDS	
Building and Equipment Maintenance and Repairs	136
Capital Projects Trust	
Office Contracts	24,560
Tech Park	
Engineering Services	16,600
Court Computerization	
Computer Contracts and Utilities	33,268
Equipment Maintenance and Repairs	1,800
Canal	
Engineering Services	3,425
Norma Johnson Nature Preserve	
Utilities	586
Enterprise Fund:	
Sewer Fund	
Engineering Services	486,320
Construction Project and Equipment Repairs	5,618
Self Insurance	
Consulting Services	18,000

***Note 20 – Joint Ventures***

*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,

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

---

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 2009, the County contributed \$60,000 which represents 76 percent of total contributions. Complete financial statements can be obtained from the Regional Planning Commission, Tuscarawas County, Ohio.

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

The ADAMHS Board is responsible for developing, coordinating, modernizing, funding, monitoring and evaluating a community-based mental health and substance abuse program. The 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 2009, 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***

*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 2009, the County contributed \$200, which represents 15 percent of total contributions.

*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 2009, the District's revenues were received from haulers; no monies were contributed by the County.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

---

*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 2009, the County contributed \$1,212,719, which represents 11.67 percent of total contributions.

*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 2009, no monies were contributed by the County.

*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 2009, no monies were received from the County.

*Tuscarawas County Tax Incentive Review Council (TCTIRC)*

The TCTIRC is a jointly governed organization, created as a regional council of governments pursuant to State statutes. TCTIRC has 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 2009.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

---

*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 2009.

*Ohio Mid-Eastern Governments Association (OMEGA)*

OMEGA is a ten county regional council of governments comprised of Belmont, Carroll, Coshocton, Columbiana, Guernsey, Harrison, Holmes, Jefferson, Muskingum and Tuscarawas counties. OMEGA was formed to aid and assist the participating counties and political subdivisions within the counties in the application for Appalachian Regional Commission and Economic Development grant monies. OMEGA is governed by a seventeen member executive board comprised of members appointed from each participating county and cities within each county. City membership is voluntary. A county commissioner serves as the County's representative on the board. The board has total control over budgeting, personnel and financial matters. Each member currently pays a per capita membership fee based on the most recent United States census. During 2009, 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.

*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 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 2009. However, the County reports cash with fiscal agent in the amount of \$1,600,747 for monies held by the organization. Information can be obtained from 11700 Upper Gilchrist Road, Mount Vernon, Ohio 43050.

***Note 22 – Related Organizations***

*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.

*Tuscarawas County Public Library*

The County appoints the governing board of the Library, however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit for or burden on the County. The County serves in a ministerial capacity as taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library determines its own budget.



**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

---

***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). 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 2009, the County made payments in the amount of \$302,029 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 2009, 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 \$90,633 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 \$1,854,124.

The County has outstanding loans with the Tuscarawas County Port Authority, a discretely presented component unit of the County, in the amount of \$948,099 at December 31, 2009 and has agreed to guarantee up to \$2,100,000 in bank loans.

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

*Significant Accounting Policies*

*Nature of Operations* The organization is a sheltered workshop for handicapped individuals and provides job and learning skills to their clients along with providing residential housing to influence a chance to live independently of others. 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.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

---

*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, 2009. Therefore, no allowance for doubtful accounts has been recorded in these financial statements.

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

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

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

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

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

*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.

*Donated Services*

The wages of certain staff personnel working at the organization are paid by the Tuscarawas County Board Developmental Disabilities. The total wages of \$90,633 are reflected in the organization’s financial statements as revenue and an administrative expense.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

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.

*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.

*Deposits with Off Balance Sheet Risk*

As of December 31, 2009, the Workshop had a bank balance of \$354,931. Of this bank balance, \$354,641 was covered by federal depository insurance and \$290 was uncollateralized.

*Capital Assets*

Capital Asset activity for the fiscal year ended December 31, 2009 was as follows:

	Balance 1/1/2009	Additions	Deletions	Balance 12/31/2009
<b>Capital Assets, being depreciated</b>				
Buildings and Improvements	\$694,978	\$209,680	(\$24,936)	\$879,722
Vehicles	101,791	0	0	101,791
Equipment	178,784	0	(5,962)	172,822
<b>Total Capital Assets being depreciated</b>	<u>975,553</u>	<u>209,680</u>	<u>(30,898)</u>	<u>1,154,335</u>
<b>Less Accumulated Depreciation</b>				
Buildings and Improvements	(203,272)	0	24,936	(178,336)
Vehicles	(97,304)	0	0	(97,304)
Equipment	(173,937)	(34,187)	5,962	(202,162)
<b>Total Accumulated Depreciation</b>	<u>(474,513)</u>	<u>(34,187)</u>	<u>30,898</u>	<u>(477,802)</u>
<b>Capital Assets, Net</b>	<u>\$501,040</u>	<u>\$175,493</u>	<u>\$0</u>	<u>\$676,533</u>

*Notes Payable*

A summary of the note transactions for the year ended December 31, 2009, follows:

	Outstanding 1/1/2009	Additions	Reductions	Outstanding 12/31/2009
Tuscarawas County Board of Developmental Disabilities	\$40,009	\$144,689	(\$7,570)	\$177,128
Huntington Bank - 6.5-7.35%	97,092	0	(6,340)	90,752
First Federal Bank - 7.125-7.375%	63,379	28,641	(1,439)	90,581
<b>Total</b>	<u>\$200,480</u>	<u>\$173,330</u>	<u>(\$15,349)</u>	<u>\$358,461</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.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

---

Principal requirements to retire outstanding notes at December 31, 2009, are as follows:

	<u>Workshop</u>
2010	\$25,935
2011	25,597
2012	25,430
2013	25,316
2014	26,131
Thereafter	<u>230,052</u>
	<u><u>\$358,461</u></u>

*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.

*Residential Housing Fund*

The Workshop entered into an agreement with the Tuscarawas County Board of Developmental Disabilities during 2009 under which the Board transferred a residential rental property to the organization. The residence is rented to 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 \$152,304. Per the agreement, the County will forgive 1/15<sup>th</sup> 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 1/15<sup>th</sup> 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 1/15<sup>th</sup> 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 1/15<sup>th</sup> 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 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.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

---

*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.

*Related Party Transactions*

The Workshop had transactions with other component units of Tuscarawas County. As of December 31, 2009, the organization had accounts receivable from related party component units of \$11,974. The organization had no accounts payable to related party component units for the year ended December 31, 2009.

*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.

*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.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

---

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.

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.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

---

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.

*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, 2009 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.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

---

*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 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 2009, the TCPA has implemented GASB Statement No. 52, "Land and Other Real Estate Held as Investments by Endowments," GASB Statement No. 55, "The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments," and GASB Statement No. 56, "Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards."

GASB Statement No. 52 establishes consistent standards for the reporting of land and other real estate held as investments by essentially similar entities. It requires endowments to report their land and other real estate investments at fair value. Governments also are required to report the changes in fair value as investment income and to disclose the methods and significant assumptions employed to determine fair value, and other information that they currently present for other investments reported at fair value.

GASB Statement No. 55 incorporates the hierarchy of generally accepted accounting principles (GAAP) for state and local governments in to the Governmental Accounting Standards Board's (GASB) authoritative literature.

GASB Statement No. 56 incorporates into the Governmental Accounting Standards Board's (GASB) authoritative literature certain accounting and financial reporting guidance presented in the American Institute of Certified Public Accountants' Statements on Auditing Standards.

Implementation of these GASB Statements did not affect the presentation of the financial statements of the Port Authority.



**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

---

*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 evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

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

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.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

---

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 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 2009, 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 \$18,302, which includes petty cash in the amount of \$345. The bank balance was \$13,942, 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.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

*Capital Assets*

Capital Asset activity for the fiscal year ended December 31, 2009 was as followed:

	Balance 1/1/2009	Additions	Deletions	Balance 12/31/2009
<b>Capital Assets, not being depreciated</b>				
Land	\$837,409	\$5,200	\$0	\$842,609
Construction in Progress	48,618	0	(42,729)	5,889
<b>Total Capital Assets not being depreciated</b>	<b>886,027</b>	<b>5,200</b>	<b>(42,729)</b>	<b>848,498</b>
<b>Capital Assets, being depreciated</b>				
Buildings and Improvements	5,545,169	756,930	0	6,302,099
Vehicles	47,638	0	0	47,638
Office Equipment	23,703	6,880	0	30,583
<b>Total Capital Assets being depreciated</b>	<b>5,616,510</b>	<b>763,810</b>	<b>0</b>	<b>6,380,320</b>
<b>Less Accumulated Depreciation</b>				
Buildings and Improvements	(555,976)	(151,889)	0	(707,865)
Vehicles	(24,347)	(6,726)	0	(31,073)
Office Equipment	(16,784)	(4,402)	0	(21,186)
<b>Total Accumulated Depreciation</b>	<b>(597,107)</b>	<b>(163,017)</b>	<b>0</b>	<b>(760,124)</b>
<b>Total Capital Assets being depreciated, net</b>	<b>5,019,403</b>	<b>600,793</b>	<b>0</b>	<b>5,620,196</b>
<b>Capital Assets, Net</b>	<b>\$5,905,430</b>	<b>\$605,993</b>	<b>(\$42,729)</b>	<b>\$6,468,694</b>

*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.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

---

The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2009, members in State and local classifications contributed 10 percent of covered payroll.

The TCPA contribution rate for 2009 was 14 percent. For 2009, 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, 2009, 2008, and 2007 were \$26,025, \$18,993, and \$25,828, respectively. The full amount has been contributed for 2008 and 2007. 96.6 percent has been contributed for 2009. Contributions to the member-directed plan for 2009 were \$7,105 for members and \$9,947 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.

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 2009 was 14 percent of covered payroll; 7 percent was the portion that was used to fund health care from January 1 through March 31, 2009, and 5.5 percent from April 1 through December 31, 2009. The TCPA's required contributions to OPERS for the years ended December 31, 2009, 2008, and 2007 were \$21,249, \$18,993, and \$17,013, respectively. The TCPA's contributions for postemployment health care benefits for the member-directed plan for 2009 were \$7,105. 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.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

*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.

*Notes Payable*

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

	Balance 1/1/2009	Increase	Decrease	Balance 12/31/2009
Short Term Obligations:				
J.P. Morgan Chase - 9.25%	0	50,000	(59)	49,941

*Long-Term Note Payable*

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

	Balance 1/1/2009	Increase	Decrease	Balance 12/31/2009	Amounts Due In One Year
Long-Term Obligations:					
Tuscarawas County	\$778,099	\$0	(\$30,000)	\$748,099	\$30,000
J.P. Morgan Chase	3,648,230	0	(266,700)	3,381,530	328,780
Total Long-Term Obligations	<u>\$4,426,329</u>	<u>\$0</u>	<u>(\$296,700)</u>	<u>\$4,129,629</u>	<u>\$358,780</u>

In September 2005, the TCPA borrowed \$4,200,000 from J.P. Morgan Chase Bank. The proceeds were used to pay \$1,200,000 of debt to the Tuscarawas County Commissioners, and the \$2,809,729 repaid the loans from the various banks. The loan will bear interest at 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 December 2034. 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.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

The annual requirements to retire debt are as follows:

Year	Principal	Interest	Total
2010	\$358,780	\$83,030	\$441,810
2011	367,327	74,483	441,810
2012	376,097	65,713	441,810
2013	385,095	56,715	441,810
2014	394,327	47,483	441,810
2015-2019	1,799,904	93,051	1,892,955
2020-2024	150,000	0	150,000
2025-2029	150,000	0	150,000
2030-2034	148,099	0	148,099
<b>Totals</b>	<b>\$4,129,629</b>	<b>\$420,475</b>	<b>\$4,550,104</b>

*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, 2009, the Port Authority had no outstanding lease payments; therefore, no accounts receivable are reported within the basic financial statements.

Leased Asset	Asset Cost	Accumulated Depreciation	Carrying Value
Midvale Building	\$264,941	\$40,194	\$224,747
TCPA Business Park	853,119	93,982	759,137
<b>Total</b>	<b>\$1,118,060</b>	<b>\$134,176</b>	<b>\$983,884</b>

The following is a schedule of future long-term lease payments required under the operating leases as of December 31, 2009:

Year Ending December 31,	Activities Operating Lease
2010	\$293,366
2011	299,316
2012	308,207
2013	308,207
2014	276,374
2015-2019	1,709,405
<b>Total Lease Payments</b>	<b>\$3,194,875</b>

*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.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

---

*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, 2006. Operations of the Business Park commenced March 1, 2004. The Business Park was organized for the purpose to develop and promote a business incubator in order to aid development of scalable, light manufacturing, assembly, service, or other businesses within Tuscarawas County and the surrounding areas and communities. 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.

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.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

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

*Risk Management* The Business Park is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries; and natural disasters. The Business Park has obtained commercial insurance for the following risks: comprehensive property and general liability, errors and omissions, and general liability and casualty. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past nine months.

*Capital Assets* A summary of the Business Park's capital assets at December 31, 2009 follows:

	Balance 1/1/2009	Additions	Deletions	Balance 12/31/2009
<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	(13,721)	(2,878)	0	(16,599)
Furniture and equipment	(6,362)	(1,677)	0	(8,039)
<b>Total Accumulated Depreciation</b>	<u>(20,083)</u>	<u>(4,555)</u>	<u>0</u>	<u>(24,638)</u>
<b>Total Capital Assets being depreciated, net</b>	<u>18,941</u>	<u>(4,555)</u>	<u>0</u>	<u>14,386</u>
<b>Capital Assets, Net</b>	<u>\$18,941</u>	<u>(\$4,555)</u>	<u>\$0</u>	<u>\$14,386</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.



**Combining and Individual Fund 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 amounts relating to 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 Fund - 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 2009, 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 Funds - 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 Funds - 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 Fund  
Felony Delinquent Care Fund  
Sheriff Concealed Handgun License Fund  
Victim Assistance Fund  
Jail Diversion Fund  
Sheriff's Continued Professional Training Fund

*Other Funds - 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 D. D. 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  
Help America Vote Act Grant 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 D. D. S. Fund - *To account for the improvement of a school and workshop for the developmentally disabled. Transfers from the Board of Developmental Disabilities 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.*

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

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

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

(This Page Intentionally Left Blank)

**Tuscarawas County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2009*

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$5,897,711	\$3,723,843	\$9,621,554
Materials and Supplies Inventory	31,903	0	31,903
Accounts Receivable	10,110	3,222	13,332
Interfund Receivable	367,742	889,459	1,257,201
Intergovernmental Receivable	905,579	0	905,579
Prepaid Items	101,416	0	101,416
Property Taxes Receivable	1,315,200	0	1,315,200
Loans Receivable	0	3,151,092	3,151,092
Loans Receivable from Component Unit	882,286	0	882,286
Restricted Assets:			
Equity in Pooled Cash and Cash Equivalents	1,032,153	0	1,032,153
<i>Total Assets</i>	<u>\$10,544,100</u>	<u>\$7,767,616</u>	<u>\$18,311,716</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Accounts Payable	\$180,493	\$1,985	\$182,478
Accrued Wages	175,139	656	175,795
Contracts Payable	333,855	31,861	365,716
Intergovernmental Payable	345,322	807	346,129
Matured Compensated Absences Payable	2,846	0	2,846
Interfund Payable	229,907	421,518	651,425
Deferred Revenue	1,964,471	0	1,964,471
<i>Total Liabilities</i>	<u>3,232,033</u>	<u>456,827</u>	<u>3,688,860</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	663,701	96,160	759,861
Reserved for Loans Receivable	826,451	194,000	1,020,451
Reserved for Interfund Receivable	0	701,383	701,383
Reserved for Port Authority Guaranty	1,032,153	0	1,032,153
Unreserved, Undesignated Reported in:			
Special Revenue Funds	4,789,762	0	4,789,762
Capital Projects Funds	0	6,319,246	6,319,246
<i>Total Fund Balances</i>	<u>7,312,067</u>	<u>7,310,789</u>	<u>14,622,856</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$10,544,100</u>	<u>\$7,767,616</u>	<u>\$18,311,716</u>

**Tuscarawas County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2009*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$1,310,959	\$0	\$0	\$1,310,959
Intergovernmental	5,335,504	0	2,016,824	7,352,328
Licenses and Permits	230	0	0	230
Fines and Forfeitures	170,450	0	0	170,450
Rentals	0	0	28,901	28,901
Charges for Services	2,678,563	0	113,559	2,792,122
Contributions and Donations	24,065	0	4,000	28,065
Other	582,417	0	27,784	610,201
<i>Total Revenues</i>	<u>10,102,188</u>	<u>0</u>	<u>2,191,068</u>	<u>12,293,256</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	2,486,284	0	0	2,486,284
Judicial	469,830	0	0	469,830
Public Safety	4,622,811	0	0	4,622,811
Public Works	740,753	0	0	740,753
Health	304,433	0	0	304,433
Human Services	7,913,099	0	0	7,913,099
Economic Development and Assistance	50,000	0	0	50,000
Intergovernmental	615,769	0	0	615,769
Capital Outlay	0	0	2,730,605	2,730,605
Debt Service:				
Principal Retirement	3,601	36,000	0	39,601
Interest and Fiscal Charges	713	43,239	0	43,952
<i>Total Expenditures</i>	<u>17,207,293</u>	<u>79,239</u>	<u>2,730,605</u>	<u>20,017,137</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(7,105,105)</u>	<u>(79,239)</u>	<u>(539,537)</u>	<u>(7,723,881)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	6,418,852	79,239	10,000	6,508,091
Transfers Out	(709,931)	0	(79,239)	(789,170)
<i>Total Other Financing Sources (Uses)</i>	<u>5,708,921</u>	<u>79,239</u>	<u>(69,239)</u>	<u>5,718,921</u>
<i>Net Change in Fund Balance</i>	(1,396,184)	0	(608,776)	(2,004,960)
<i>Fund Balance Beginning of Year</i>	<u>8,708,251</u>	<u>0</u>	<u>7,919,565</u>	<u>16,627,816</u>
<i>Fund Balances End of Year</i>	<u>\$7,312,067</u>	<u>\$0</u>	<u>\$7,310,789</u>	<u>\$14,622,856</u>

**Tuscarawas County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2009*

	Child Support Enforcement Agency	County 911	County Wireless 911	Jail Operations
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$45,336	\$1,382,371	\$310,849	\$163,717
Materials and Supplies Inventory	3,540	0	0	22,269
Accounts Receivable	0	0	0	365
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	371,666	0	16,968	0
Prepaid Items	6,229	85,408	0	6,483
Property Taxes Receivable	0	0	0	0
Loans Receivable from Component Unit	0	0	0	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	0	0	0
<i>Total Assets</i>	<u>\$426,771</u>	<u>\$1,467,779</u>	<u>\$327,817</u>	<u>\$192,834</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$2,435	\$4,592	\$0	\$48,671
Accrued Wages	31,819	28,044	616	55,220
Contracts Payable	0	0	0	0
Intergovernmental Payable	110,622	34,682	909	68,445
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	44,936	0	0	60,000
Deferred Revenue	281,666	0	0	0
<i>Total Liabilities</i>	<u>471,478</u>	<u>67,318</u>	<u>1,525</u>	<u>232,336</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	0	1,516	0	27,301
Reserved for Loans Receivable	0	0	0	0
Reserved for Port Authority Guaranty	0	0	0	0
Unreserved, Undesignated (Deficit)	(44,707)	1,398,945	326,292	(66,803)
<i>Total Fund Balances (Deficit)</i>	<u>(44,707)</u>	<u>1,400,461</u>	<u>326,292</u>	<u>(39,502)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$426,771</u>	<u>\$1,467,779</u>	<u>\$327,817</u>	<u>\$192,834</u>



Real Estate Assessment	Certificate Of Title	Children's Services	County Home	Litter Control	Dog and Kennel
\$1,647,921	\$340,398	\$256,321	\$21,094	\$101,082	\$68,803
0	2,807	0	0	0	500
0	0	0	0	0	0
0	0	133,332	0	0	0
0	0	21,900	0	0	0
175	0	0	0	0	150
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$1,648,096</u>	<u>\$343,205</u>	<u>\$411,553</u>	<u>\$21,094</u>	<u>\$101,082</u>	<u>\$69,453</u>
\$1,723	\$4,089	\$37,826	\$13,867	\$0	\$5,381
12,892	6,559	0	1,871	0	0
101,943	0	200,537	0	0	0
17,112	9,604	785	18,345	0	6,599
0	0	0	0	0	0
0	867	0	72,132	0	615
0	0	0	0	0	0
<u>133,670</u>	<u>21,119</u>	<u>239,148</u>	<u>106,215</u>	<u>0</u>	<u>12,595</u>
14,544	12,242	424,037	3,925	3,821	6,470
0	0	0	0	0	0
0	0	0	0	0	0
1,499,882	309,844	(251,632)	(89,046)	97,261	50,388
<u>1,514,426</u>	<u>322,086</u>	<u>172,405</u>	<u>(85,121)</u>	<u>101,082</u>	<u>56,858</u>
<u>\$1,648,096</u>	<u>\$343,205</u>	<u>\$411,553</u>	<u>\$21,094</u>	<u>\$101,082</u>	<u>\$69,453</u>

(continued)

**Tuscarawas County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2009*

	Delinquent Real Estate Collection	Community Mental Health	Aging	Growth
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$232,430	\$0	\$120,665	\$0
Materials and Supplies Inventory	0	0	0	0
Accounts Receivable	0	0	0	0
Interfund Receivable	0	0	0	234,410
Intergovernmental Receivable	0	21,521	60,362	0
Prepaid Items	0	0	0	0
Property Taxes Receivable	0	390,370	924,830	0
Loans Receivable from Component Unit	0	0	0	882,286
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	0	0	1,032,153
<i>Total Assets</i>	<u>\$232,430</u>	<u>\$411,891</u>	<u>\$1,105,857</u>	<u>\$2,148,849</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$1,202	\$0	\$0	\$0
Accrued Wages	1,527	0	0	0
Contracts Payable	0	0	0	0
Intergovernmental Payable	5,364	0	0	0
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	0
Deferred Revenue	0	390,370	924,830	0
<i>Total Liabilities</i>	<u>8,093</u>	<u>390,370</u>	<u>924,830</u>	<u>0</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	12,063	0	0	0
Reserved for Loans Receivable	0	0	0	826,451
Reserved for Port Authority Guaranty	0	0	0	1,032,153
Unreserved, Undesignated (Deficit)	212,274	21,521	181,027	290,245
<i>Total Fund Balances (Deficit)</i>	<u>224,337</u>	<u>21,521</u>	<u>181,027</u>	<u>2,148,849</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$232,430</u>	<u>\$411,891</u>	<u>\$1,105,857</u>	<u>\$2,148,849</u>

Other Community Improvement	Other Law Enforcement	Other	Total Nonmajor Special Revenue Funds
\$273,547	\$273,961	\$659,216	\$5,897,711
104	0	2,683	31,903
0	0	9,745	10,110
0	0	0	367,742
314,564	98,598	0	905,579
0	0	2,971	101,416
0	0	0	1,315,200
0	0	0	882,286
0	0	0	1,032,153
<u>\$588,215</u>	<u>\$372,559</u>	<u>\$674,615</u>	<u>\$10,544,100</u>
\$11,880	\$7,902	\$40,925	\$180,493
3,211	4,782	28,598	175,139
31,375	0	0	333,855
39,939	6,668	26,248	345,322
0	0	2,846	2,846
30,269	9,478	11,610	229,907
314,564	53,041	0	1,964,471
<u>431,238</u>	<u>81,871</u>	<u>110,227</u>	<u>3,232,033</u>
92,866	11,317	53,599	663,701
0	0	0	826,451
0	0	0	1,032,153
64,111	279,371	510,789	4,789,762
<u>156,977</u>	<u>290,688</u>	<u>564,388</u>	<u>7,312,067</u>
<u>\$588,215</u>	<u>\$372,559</u>	<u>\$674,615</u>	<u>\$10,544,100</u>

**Tuscarawas County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2009*

	Child Support Enforcement Agency	County 911	County Wireless 911	Jail Operations
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Intergovernmental	1,361,653	0	221,927	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	849
Charges for Services	304,019	0	0	43,372
Contributions and Donations	0	0	0	0
Other	115,027	14,212	0	3,897
<i>Total Revenues</i>	<u>1,780,699</u>	<u>14,212</u>	<u>221,927</u>	<u>48,118</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	1,364,488	46,409	2,883,856
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	2,023,137	0	0	0
Economic Development and Assistance	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	3,601	0	0	0
Interest and Fiscal Charges	713	0	0	0
<i>Total Expenditures</i>	<u>2,027,451</u>	<u>1,364,488</u>	<u>46,409</u>	<u>2,883,856</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(246,752)</u>	<u>(1,350,276)</u>	<u>175,518</u>	<u>(2,835,738)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	170,796	250,000	0	2,947,725
Transfers Out	0	0	(250,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>170,796</u>	<u>250,000</u>	<u>(250,000)</u>	<u>2,947,725</u>
<i>Net Change in Fund Balance</i>	(75,956)	(1,100,276)	(74,482)	111,987
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>31,249</u>	<u>2,500,737</u>	<u>400,774</u>	<u>(151,489)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>(\$44,707)</u>	<u>\$1,400,461</u>	<u>\$326,292</u>	<u>(\$39,502)</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	2,287,348	0	0	0
230	0	0	0	0	0
0	0	0	0	0	10,743
1,062,913	552,173	0	86,804	0	200,790
0	0	967	0	0	7,580
17,685	1,132	93,751	21,117	0	794
<u>1,080,828</u>	<u>553,305</u>	<u>2,382,066</u>	<u>107,921</u>	<u>0</u>	<u>219,907</u>
1,202,851	375,695	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	217,546
0	0	3,997,518	778,977	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>1,202,851</u>	<u>375,695</u>	<u>3,997,518</u>	<u>778,977</u>	<u>0</u>	<u>217,546</u>
(122,023)	177,610	(1,615,452)	(671,056)	0	2,361
0	0	1,510,918	643,437	0	0
0	(300,000)	0	0	(6,179)	0
<u>0</u>	<u>(300,000)</u>	<u>1,510,918</u>	<u>643,437</u>	<u>(6,179)</u>	<u>0</u>
(122,023)	(122,390)	(104,534)	(27,619)	(6,179)	2,361
1,636,449	444,476	276,939	(57,502)	107,261	54,497
<u>\$1,514,426</u>	<u>\$322,086</u>	<u>\$172,405</u>	<u>(\$85,121)</u>	<u>\$101,082</u>	<u>\$56,858</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, 2009*

	Delinquent Real Estate Collection	Community Mental Health	Aging	Growth
<b>Revenues</b>				
Property Taxes	\$0	\$348,172	\$962,787	\$0
Intergovernmental	0	64,051	320,002	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Charges for Services	134,414	0	0	0
Contributions and Donations	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>134,414</u>	<u>412,223</u>	<u>1,282,789</u>	<u>0</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	173,327	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	5,000
Health	0	0	0	0
Human Services	0	0	1,101,762	0
Economic Development and Assistance	0	0	0	50,000
Intergovernmental	0	390,702	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>173,327</u>	<u>390,702</u>	<u>1,101,762</u>	<u>55,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(38,913)</u>	<u>21,521</u>	<u>181,027</u>	<u>(55,000)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	0	150,000
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>150,000</u>
<i>Net Change in Fund Balance</i>	(38,913)	21,521	181,027	95,000
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>263,250</u>	<u>0</u>	<u>0</u>	<u>2,053,849</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$224,337</u></u>	<u><u>\$21,521</u></u>	<u><u>\$181,027</u></u>	<u><u>\$2,148,849</u></u>

Other Community Improvement	Other Law Enforcement	Other	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$1,310,959
698,711	308,032	73,780	5,335,504
0	0	0	230
0	0	158,858	170,450
3,200	31,241	259,637	2,678,563
0	15,165	353	24,065
12,317	40,822	261,663	582,417
<u>714,228</u>	<u>395,260</u>	<u>754,291</u>	<u>10,102,188</u>
2,485	12,700	719,226	2,486,284
0	0	469,830	469,830
0	325,664	2,394	4,622,811
735,753	0	0	740,753
0	0	86,887	304,433
0	0	11,705	7,913,099
0	0	0	50,000
204,661	0	20,406	615,769
0	0	0	3,601
0	0	0	713
<u>942,899</u>	<u>338,364</u>	<u>1,310,448</u>	<u>17,207,293</u>
<u>(228,671)</u>	<u>56,896</u>	<u>(556,157)</u>	<u>(7,105,105)</u>
80,215	24,207	641,554	6,418,852
<u>(150,000)</u>	<u>0</u>	<u>(3,752)</u>	<u>(709,931)</u>
<u>(69,785)</u>	<u>24,207</u>	<u>637,802</u>	<u>5,708,921</u>
(298,456)	81,103	81,645	(1,396,184)
455,433	209,585	482,743	8,708,251
<u>\$156,977</u>	<u>\$290,688</u>	<u>\$564,388</u>	<u>\$7,312,067</u>

**Tuscarawas County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2009*

	Permanent Improvement	Permanent Improvement County Home	Permanent Improvement D.D.S.	Capital Projects
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$218,446	\$8,390	\$1,962,918	\$863,367
Accounts Receivable	0	0	0	0
Interfund Receivable	0	0	0	889,459
Loans Receivable	0	0	0	3,151,092
<i>Total Assets</i>	<u>\$218,446</u>	<u>\$8,390</u>	<u>\$1,962,918</u>	<u>\$4,903,918</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$0	\$0	\$136	\$0
Accrued Wages	0	0	0	0
Contracts Payable	0	0	0	0
Intergovernmental Payable	0	0	0	0
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>136</u>	<u>0</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	0	0	0	77,566
Reserved for Loans Receivable	0	0	0	194,000
Reserved for Interfund Receivable	0	0	0	701,383
Unreserved, Undesignated (Deficit)	218,446	8,390	1,962,782	3,930,969
<i>Total Fund Balances (Deficit)</i>	<u>218,446</u>	<u>8,390</u>	<u>1,962,782</u>	<u>4,903,918</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$218,446</u>	<u>\$8,390</u>	<u>\$1,962,918</u>	<u>\$4,903,918</u>



Southern Court Construction	Tech Park	Other	Total Nonmajor Capital Projects Funds
\$0	\$409,084	\$261,638	\$3,723,843
0	0	3,222	3,222
0	0	0	889,459
0	0	0	3,151,092
<u>\$0</u>	<u>\$409,084</u>	<u>\$264,860</u>	<u>\$7,767,616</u>
\$0	\$0	\$1,849	\$1,985
0	0	656	656
0	0	31,861	31,861
0	0	807	807
185,000	234,410	2,108	421,518
<u>185,000</u>	<u>234,410</u>	<u>37,281</u>	<u>456,827</u>
0	0	18,594	96,160
0	0	0	194,000
0	0	0	701,383
(185,000)	174,674	208,985	6,319,246
<u>(185,000)</u>	<u>174,674</u>	<u>227,579</u>	<u>7,310,789</u>
<u>\$0</u>	<u>\$409,084</u>	<u>\$264,860</u>	<u>\$7,767,616</u>

**Tuscarawas County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2009*

	Permanent Improvement	Permanent Improvement County Home	Permanent Improvement D.D.S.	Capital Projects
<b>Revenues</b>				
Intergovernmental	\$0	\$0	\$97,769	\$0
Rentals	0	0	0	7,500
Charges for Services	0	0	0	0
Contributions and Donations	0	0	0	0
Other	703	4,596	0	13,579
<i>Total Revenues</i>	703	4,596	97,769	21,079
<b>Expenditures</b>				
Capital Outlay	0	2,381	457,223	153,535
<i>Excess of Revenues Over (Under) Expenditures</i>	703	2,215	(359,454)	(132,456)
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	(79,239)
<i>Total Other Financing Sources (Uses)</i>	0	0	0	(79,239)
<i>Net Change in Fund Balance</i>	703	2,215	(359,454)	(211,695)
<i>Fund Balance (Deficit) Beginning of Year</i>	217,743	6,175	2,322,236	5,115,613
<i>Fund Balances (Deficit) End of Year</i>	<u>\$218,446</u>	<u>\$8,390</u>	<u>\$1,962,782</u>	<u>\$4,903,918</u>

Southern Court Construction	Tech Park	Other	Total Nonmajor Capital Projects Funds
\$0	\$0	\$1,919,055	\$2,016,824
0	0	21,401	28,901
0	0	113,559	113,559
0	0	4,000	4,000
0	7,146	1,760	27,784
0	7,146	2,059,775	2,191,068
0	34,782	2,082,684	2,730,605
0	(27,636)	(22,909)	(539,537)
0	0	10,000	10,000
0	0	0	(79,239)
0	0	10,000	(69,239)
0	(27,636)	(12,909)	(608,776)
(185,000)	202,310	240,488	7,919,565
(\$185,000)	\$174,674	\$227,579	\$7,310,789

### ***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  
DD Employee Flexible Spending Fund  
Foreclosure Proration Fund

**Tuscarawas County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2009*

	Balance 12/31/2008	Additions	Deductions	Balance 12/31/2009
<b>REAL ESTATE TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,227,870	\$67,972,598	\$68,213,664	\$1,986,804
Property Taxes Receivable	73,892,900	72,638,087	73,892,900	72,638,087
<i>Total Assets</i>	<u>\$76,120,770</u>	<u>\$140,610,685</u>	<u>\$142,106,564</u>	<u>\$74,624,891</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$76,120,770</u>	<u>\$74,624,891</u>	<u>\$76,120,770</u>	<u>\$74,624,891</u>
<b>TANGIBLE PERSONAL PROPERTY TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$120,568	\$303,428	\$406,245	\$17,751
Property Taxes Receivable	5,135,652	2,069,132	5,135,652	2,069,132
<i>Total Assets</i>	<u>\$5,256,220</u>	<u>\$2,372,560</u>	<u>\$5,541,897</u>	<u>\$2,086,883</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$5,256,220</u>	<u>\$2,086,883</u>	<u>\$5,256,220</u>	<u>\$2,086,883</u>
<b>SCHOOL</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$48,598,430	\$48,598,430	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$48,598,430	\$48,598,430	\$0
<b>MUNICIPAL CORPORATION</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$8,265,146	\$8,265,146	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$8,265,146	\$8,265,146	\$0
<b>TOWNSHIP</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$8,116,016	\$8,116,016	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$8,116,016	\$8,116,016	\$0
<b>ESTATE TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$999,072	\$1,886,111	\$2,150,538	\$734,645
<b>Liabilities</b>				
Intergovernmental Payable	\$999,072	\$1,886,111	\$2,150,538	\$734,645
<b>MANUFACTURED HOME TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$68,231	\$676,144	\$666,992	\$77,383
<b>Liabilities</b>				
Intergovernmental Payable	\$68,231	\$676,144	\$666,992	\$77,383

(continued)

**Tuscarawas County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2009

	Balance 12/31/2008	Additions	Deductions	Balance 12/31/2009
<b>HOTEL LODGING TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$346,006	\$346,006	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$346,006	\$346,006	\$0
<b>CIGARETTE TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,118	\$3,118	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$3,118	\$3,118	\$0
<b>UNDIVIDED INCOME TAX - REAL PROPERTY</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$350	\$51,578	\$51,928	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$350	\$51,578	\$51,928	\$0
<b>STATE TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,041,885	\$1,041,885	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$1,041,885	\$1,041,885	\$0
<b>COURT AGENCY</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$501,363	\$12,338,024	\$12,406,573	\$432,814
<b>Liabilities</b>				
Intergovernmental Payable	\$501,363	\$12,338,024	\$12,406,573	\$432,814
<b>SHERIFF</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$298,891	\$3,887,025	\$3,613,581	\$572,335
<b>Liabilities</b>				
Undistributed Monies	\$298,891	\$3,887,025	\$3,613,581	\$572,335
<b>COMMUNITY MENTAL HEALTH</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,146,347	\$8,064,797	\$8,968,979	\$1,242,165
<b>Liabilities</b>				
Undistributed Monies	\$2,146,347	\$8,064,797	\$8,968,979	\$1,242,165

(continued)

**Tuscarawas County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2009

	Balance 12/31/2008	Additions	Deductions	Balance 12/31/2009
<b>LAW ENFORCEMENT TRUST</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$50,180	\$8,360	\$21,319	\$37,221
<b>Liabilities</b>				
Undistributed Monies	\$50,180	\$8,360	\$21,319	\$37,221
<b>LIBRARY LOCAL GOVERNMENT</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,635,241	\$2,635,241	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$2,635,241	\$2,635,241	\$0
<b>SOIL AND WATER</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$14,785	\$304,627	\$312,982	\$6,430
<b>Liabilities</b>				
Undistributed Monies	\$14,785	\$304,627	\$312,982	\$6,430
<b>LAW LIBRARY</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$114,710	\$114,710	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$114,710	\$114,710	\$0
<b>LIBRARY</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$731,678	\$731,678	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$731,678	\$731,678	\$0
<b>DISTRICT BOARD OF HEALTH</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,853,285	\$4,511,398	\$3,864,818	\$3,499,865
<b>Liabilities</b>				
Undistributed Monies	\$2,853,285	\$4,511,398	\$3,864,818	\$3,499,865
<b>REGIONAL PLANNING</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,683	\$101,711	\$89,784	\$14,610
<b>Liabilities</b>				
Undistributed Monies	\$2,683	\$101,711	\$89,784	\$14,610

(continued)

**Tuscarawas County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2009

	Balance 12/31/2008	Additions	Deductions	Balance 12/31/2009
<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	\$157,496	\$100,011	\$115,236	\$142,271
<b>Liabilities</b>				
Undistributed Monies	\$157,496	\$100,011	\$115,236	\$142,271
<b>OHIO ELECTIONS COMMISSION</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$70	\$4,555	\$4,620	\$5
<b>Liabilities</b>				
Undistributed Monies	\$70	\$4,555	\$4,620	\$5
<b>PAYROLL</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,348,788	\$13,320,780	\$12,900,129	\$1,769,439
<b>Liabilities</b>				
Undistributed Monies	\$1,348,788	\$13,320,780	\$12,900,129	\$1,769,439
<b>DRESS DOWN</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,622	\$6,070	\$6,604	\$1,088
<b>Liabilities</b>				
Undistributed Monies	\$1,622	\$6,070	\$6,604	\$1,088
<b>LOCAL EMERGENCY PLANNING COMMISSION</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$53,828	\$28,921	\$22,362	\$60,387
<b>Liabilities</b>				
Undistributed Monies	\$53,828	\$28,921	\$22,362	\$60,387
<b>EMERGENCY MANAGEMENT</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$18,069	\$139,316	\$145,094	\$12,291
<b>Liabilities</b>				
Undistributed Monies	\$18,069	\$139,316	\$145,094	\$12,291

(continued)



**Tuscarawas County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2009

	Balance 12/31/2008	Additions	Deductions	Balance 12/31/2009
<b>OHIO HOUSING TRUST</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$49,201	\$364,925	\$349,513	\$64,613
<b>Liabilities</b>				
Undistributed Monies	\$49,201	\$364,925	\$349,513	\$64,613
<b>TAX SALE</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$5,000	\$7,500	\$5,000	\$7,500
<b>Liabilities</b>				
Intergovernmental Payable	\$5,000	\$7,500	\$5,000	\$7,500
<b>AUCTION CLEARING</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$84	\$94,420	\$85,183	\$9,321
<b>Liabilities</b>				
Undistributed Monies	\$84	\$94,420	\$85,183	\$9,321
<b>DD EMPLOYEE FLEXIBLE SPENDING</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$5,086	\$17,351	\$14,683	\$7,754
<b>Liabilities</b>				
Undistributed Monies	\$5,086	\$17,351	\$14,683	\$7,754
<b>FORECLOSURE PRORATION</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$104,019	\$104,019	\$0
<b>Liabilities</b>				
Undistributed Monies	\$0	\$104,019	\$104,019	\$0
<b>TOTAL - ALL AGENCY FUNDS</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$10,122,634	\$167,920,850	\$168,351,922	\$9,691,562
Cash and Cash Equivalents in Segregated Accounts	800,254	16,225,049	16,020,154	1,005,149
Property Taxes Receivable	79,028,552	74,707,219	79,028,552	74,707,219
<i>Total Assets</i>	\$89,951,440	\$258,853,118	\$263,400,628	\$85,403,930
<b>Liabilities</b>				
Intergovernmental Payable	\$82,951,025	\$161,523,361	\$166,510,251	\$77,964,135
Undistributed Monies	7,000,415	31,058,286	30,618,906	7,439,795
<i>Total Liabilities</i>	\$89,951,440	\$192,581,647	\$197,129,157	\$85,403,930

**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, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$5,134,709	\$3,736,070	\$3,696,776	(\$39,294)
Sales Taxes	8,743,564	8,743,564	8,743,564	0
Intergovernmental	2,779,613	2,729,549	2,759,767	30,218
Interest	1,000,000	1,050,000	1,093,128	43,128
Licenses and Permits	6,800	7,850	6,707	(1,143)
Fines and Forfeitures	26,163	224,582	212,451	(12,131)
Rentals	81,682	129,900	125,548	(4,352)
Charges for Services	1,728,674	2,292,803	2,296,690	3,887
Contributions and Donations	500	500	1,000	500
Other	40,010	37,457	13,379	(24,078)
<i>Total Revenues</i>	<u>19,541,715</u>	<u>18,952,275</u>	<u>18,949,010</u>	<u>(3,265)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personal Services	367,274	367,274	362,970	4,304
Contractual Services	14,625	14,625	14,455	170
Materials and Supplies	1,100	1,100	1,001	99
Other	17,638	17,638	17,137	501
Total Commissioners	<u>400,637</u>	<u>400,637</u>	<u>395,563</u>	<u>5,074</u>
Microfilming Services:				
Contractual Services	3,404	4,366	4,162	204
Auditor - General:				
Personal Services	269,821	266,598	263,917	2,681
Contractual Services	78,950	82,570	75,904	6,666
Materials and Supplies	10,473	10,636	9,521	1,115
Other	840	280	280	0
Total Auditor - General	<u>360,084</u>	<u>360,084</u>	<u>349,622</u>	<u>10,462</u>
Treasurer:				
Personal Services	216,396	216,396	215,460	936
Contractual Services	44,079	45,579	44,976	603
Materials and Supplies	5,731	4,231	4,153	78
Other	2,200	2,200	2,129	71
Total Treasurer	<u>\$268,406</u>	<u>\$268,406</u>	<u>\$266,718</u>	<u>\$1,688</u>

(continued)

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Prosecuting Attorney:				
Personal Services	\$543,584	\$755,629	\$754,112	\$1,517
Contractual Services	1,999	1,999	1,859	140
Materials and Supplies	2,112	2,112	1,999	113
Other	<u>57,652</u>	<u>57,652</u>	<u>57,652</u>	<u>0</u>
Total Prosecuting Attorney	<u>605,347</u>	<u>817,392</u>	<u>815,622</u>	<u>1,770</u>
Budget Commission:				
Other	<u>71,608</u>	<u>71,608</u>	<u>71,608</u>	<u>0</u>
Bureau of Inspection:				
Contractual Services	<u>74,000</u>	<u>74,000</u>	<u>74,000</u>	<u>0</u>
Data Processing Board:				
Personal Services	191,720	191,720	188,961	2,759
Contractual Services	31,630	31,320	29,625	1,695
Materials and Supplies	1,682	1,682	1,549	133
Capital Outlay	<u>0</u>	<u>310</u>	<u>252</u>	<u>58</u>
Total Data Processing Board	<u>225,032</u>	<u>225,032</u>	<u>220,387</u>	<u>4,645</u>
Board of Elections:				
Personal Services	724,451	724,451	724,362	89
Contractual Services	193,934	193,934	193,782	152
Materials and Supplies	22,512	22,512	14,564	7,948
Capital Outlay	349	349	349	0
Other	<u>3,534</u>	<u>3,534</u>	<u>3,534</u>	<u>0</u>
Total Board of Elections	<u>944,780</u>	<u>944,780</u>	<u>936,591</u>	<u>8,189</u>
Maintenance:				
Personal Services	189,529	176,553	168,940	7,613
Contractual Services	318,199	341,533	337,369	4,164
Materials and Supplies	174,889	193,689	190,331	3,358
Capital Outlay	5,000	6,600	1,846	4,754
Other	<u>0</u>	<u>220</u>	<u>220</u>	<u>0</u>
Total Maintenance	<u>687,617</u>	<u>718,595</u>	<u>698,706</u>	<u>19,889</u>
Recorder:				
Personal Services	51,203	206,694	203,440	3,254
Materials and Supplies	1,125	3,225	3,042	183
Other	<u>2,010</u>	<u>2,010</u>	<u>2,008</u>	<u>2</u>
Total Recorder	<u>\$54,338</u>	<u>\$211,929</u>	<u>\$208,490</u>	<u>\$3,439</u>

(continued)

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Insurance Pensions and Taxes:				
Contractual Services	\$11,650	\$12,708	\$10,478	\$2,230
Countywide Landfill Appeal:				
Contractual Services	12,303	12,303	9,179	3,124
Insurance Trust Fund:				
Contractual Services	493,598	493,598	398,306	95,292
Other	8,150	8,150	8,150	0
Total Insurance Trust Fund	501,748	501,748	406,456	95,292
IT Internal Service:				
Materials and Supplies	31,007	31,007	26,932	4,075
Total General Government - Legislative and Executive	4,251,961	4,654,595	4,494,514	160,081
General Government - Judicial:				
Court of Appeals:				
Other	13,000	13,000	12,304	696
Common Pleas Court:				
Personal Services	614,781	841,936	833,703	8,233
Contractual Services	113,581	120,624	105,434	15,190
Materials and Supplies	21,952	23,452	21,994	1,458
Capital Outlay	3,940	4,140	4,137	3
Other	4,215	4,215	4,115	100
Total Common Pleas Court	758,469	994,367	969,383	24,984
Jury Commission:				
Personal Services	64	64	58	6
Contractual Services	3,136	3,136	3,136	0
Total Jury Commission	3,200	3,200	3,194	6
Juvenile Court:				
Personal Services	907,313	907,340	899,430	7,910
Contractual Services	145,787	150,787	128,411	22,376
Materials and Supplies	18,923	18,923	15,886	3,037
Capital Outlay	4,153	4,153	4,058	95
Other	1,850	1,850	1,550	300
Total Juvenile Court	\$1,078,026	\$1,083,053	\$1,049,335	\$33,718

(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, 2009*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Probate Court:				
Personal Services	\$263,537	\$263,110	\$261,004	\$2,106
Contractual Services	3,574	3,974	2,092	1,882
Materials and Supplies	5,551	5,551	4,094	1,457
Capital Outlay	4,200	4,200	4,160	40
Other	912	912	730	182
<b>Total Probate Court</b>	<b>277,774</b>	<b>277,747</b>	<b>272,080</b>	<b>5,667</b>
Clerk of Courts:				
Personal Services	348,544	515,841	513,931	1,910
Contractual Services	20,709	20,709	17,458	3,251
Materials and Supplies	21,843	21,843	19,359	2,484
Capital Outlay	4,750	4,750	4,365	385
Other	1,500	1,500	1,500	0
<b>Total Clerk of Courts</b>	<b>397,346</b>	<b>564,643</b>	<b>556,613</b>	<b>8,030</b>
County Court:				
Personal Services	773,576	773,576	759,565	14,011
Contractual Services	57,087	57,087	47,224	9,863
Materials and Supplies	11,128	13,128	12,034	1,094
Utilities	9,285	9,285	7,812	1,473
Other	15,000	13,000	13,000	0
<b>Total County Court</b>	<b>866,076</b>	<b>866,076</b>	<b>839,635</b>	<b>26,441</b>
Indigent Defense Application:				
Other	5,200	5,200	4,814	386
Municipal Court:				
Personal Services	136,960	135,080	133,565	1,515
Contractual Services	17,600	24,001	22,902	1,099
<b>Total Municipal Court</b>	<b>154,560</b>	<b>159,081</b>	<b>156,467</b>	<b>2,614</b>
Law Library:				
Personal Services	1,964	48,852	48,851	1
<b>Total General Government - Judicial</b>	<b>3,555,615</b>	<b>4,015,219</b>	<b>3,912,676</b>	<b>102,543</b>
Public Safety:				
Coroner:				
Personal Services	15,398	113,109	109,016	4,093
Contractual Services	62,713	62,713	61,481	1,232
Materials and Supplies	500	500	275	225
Capital Outlay	616	616	616	0
Other	2,100	2,100	1,647	453
<b>Total Coroner</b>	<b>\$81,327</b>	<b>\$179,038</b>	<b>\$173,035</b>	<b>\$6,003</b>

**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, 2009*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Sheriff:</b>				
Personal Services	\$1,411,195	\$1,920,655	\$1,910,802	\$9,853
Contractual Services	66,373	109,342	108,617	725
Materials and Supplies	21,745	21,245	20,204	1,041
Capital Outlay	8,160	8,160	6,990	1,170
Other	30,832	30,832	30,832	0
<b>Total Sheriff</b>	<b>1,538,305</b>	<b>2,090,234</b>	<b>2,077,445</b>	<b>12,789</b>
<b>Emergency Management Agency:</b>				
Personal Service	31,025	157,553	154,659	2,894
Contractual Services	25,218	25,468	24,313	1,155
Materials and Supplies	2,018	2,018	1,415	603
Other	225	225	225	0
<b>Total Emergency Management Agency</b>	<b>58,486</b>	<b>185,264</b>	<b>180,612</b>	<b>4,652</b>
<b>Sheriff:</b>				
Personal Service	150,992	146,842	77,831	69,011
Contractual Services	4,000	3,500	222	3,278
Materials and Supplies	300	300	104	196
Capital Outlay	10,000	14,650	13,458	1,192
Other	5,481	5,481	5,481	0
<b>Total Sheriff</b>	<b>170,773</b>	<b>170,773</b>	<b>97,096</b>	<b>73,677</b>
<b>K-9 Unit:</b>				
Contractual Services	750	1,050	639	411
Materials and Supplies	871	571	467	104
<b>Total K-9 Unit</b>	<b>1,621</b>	<b>1,621</b>	<b>1,106</b>	<b>515</b>
<b>Traffic Enforcement Grant:</b>				
Personal Service	22,729	22,729	17,971	4,758
<b>Sheriff Gasoline Internal Service:</b>				
Materials and Supplies	100,000	117,500	116,394	1,106
<b>Total Public Safety</b>	<b>1,973,241</b>	<b>2,767,159</b>	<b>2,663,659</b>	<b>103,500</b>
<b>Public Works:</b>				
<b>Engineer - Tax Map:</b>				
Personal Services	9,167	37,471	37,471	0
Contractual Services	271	271	271	0
Materials and Supplies	284	284	278	6
<b>Total Engineer - Tax Map</b>	<b>\$9,722</b>	<b>\$38,026</b>	<b>\$38,020</b>	<b>\$6</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, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Motor Vehicle Real Estate Trust:				
Capital Outlay	\$25,000	\$25,000	\$25,000	\$0
Litter Grant:				
Personal Services	104,793	102,065	99,111	2,954
Contractual Services	21,977	18,123	15,818	2,305
Materials and Supplies	3,250	5,050	3,909	1,141
Total Litter Grant	130,020	125,238	118,838	6,400
Total Public Works	164,742	188,264	181,858	6,406
Health:				
TB Hospitals:				
Contractual Services	4,915	4,915	2,749	2,166
Materials and Supplies	1,374	1,374	1,065	309
Total TB Hospitals	6,289	6,289	3,814	2,475
Humane Society:				
Personal Services	6,500	6,657	4,213	2,444
Vital Statistics:				
Contractual Services	1,400	1,400	1,320	80
Other Health:				
Contractual Services	178,033	178,033	127,163	50,870
Total Health	192,222	192,379	136,510	55,869
Human Services:				
Soldiers Relief:				
Personal Services	36,423	49,695	47,657	2,038
Contractual Services	1,500	0	0	0
Materials and Supplies	534	534	232	302
Capital Outlay	4,317	4,317	3,272	1,045
Other	190,300	189,300	146,088	43,212
Total Soldiers Relief	233,074	243,846	197,249	46,597
Veteran Services:				
Personal Services	48,777	262,098	259,361	2,737
Contractual Services	259,830	255,830	239,779	16,051
Materials and Supplies	10,999	14,999	8,861	6,138
Other	10,000	1,000	730	270
Total Veteran Services	329,606	533,927	508,731	25,196
Total Human Services	\$562,680	\$777,773	\$705,980	\$71,793

(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, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Conservation and Recreation:				
Agriculture Society:				
Other	\$374,199	\$374,199	\$374,199	\$0
Intergovernmental:				
Grants:				
Contractual Services	3,718,970	1,212,719	1,226,923	(14,204)
Other	202,553	122,482	122,482	0
Total Intergovernmental	3,921,523	1,335,201	1,349,405	(14,204)
Debt Service:				
Principal Retirement	3,900	3,900	3,900	0
<i>Total Expenditures</i>	<u>15,000,083</u>	<u>14,308,689</u>	<u>13,822,701</u>	<u>485,988</u>
<i>Excess of Revenues Over Expenditures</i>	<u>4,541,632</u>	<u>4,643,586</u>	<u>5,126,309</u>	<u>482,723</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	0	0	100,000	100,000
Advances Out	0	(80,071)	(80,071)	0
Transfers In	5,000	315,254	306,179	(9,075)
Transfers Out	(6,915,909)	(7,200,909)	(6,717,036)	483,873
<i>Total Other Financing Sources (Uses)</i>	<u>(6,910,909)</u>	<u>(6,965,726)</u>	<u>(6,390,928)</u>	<u>574,798</u>
<i>Net Change in Fund Balance</i>	(2,369,277)	(2,322,140)	(1,264,619)	1,057,521
<i>Fund Balance Beginning of Year</i>	10,451,467	10,451,467	10,451,467	0
Prior Year Encumbrances Appropriated	473,431	473,431	473,431	0
<i>Fund Balance End of Year</i>	<u><u>\$8,555,621</u></u>	<u><u>\$8,602,758</u></u>	<u><u>\$9,660,279</u></u>	<u><u>\$1,057,521</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Board of Developmental Disabilities Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$4,193,000	\$4,193,000	\$4,265,699	\$72,699
Intergovernmental	3,450,035	3,450,035	3,808,271	358,236
Charges for Services	110,000	110,000	102,865	(7,135)
Other	977,734	1,015,534	804,442	(211,092)
<i>Total Revenues</i>	<u>8,730,769</u>	<u>8,768,569</u>	<u>8,981,277</u>	<u>212,708</u>
<b>Expenditures</b>				
Current:				
Health:				
Mental Retardation Board:				
Personal Services	6,368,011	6,398,811	6,046,059	352,752
Contractual Services	2,710,557	2,710,557	1,653,229	1,057,328
Materials and Supplies	362,146	362,146	241,024	121,122
Capital Outlay	559,574	559,574	270,039	289,535
Other	551,581	551,581	442,467	109,114
Total Health	<u>10,551,869</u>	<u>10,582,669</u>	<u>8,652,818</u>	<u>1,929,851</u>
Debt Service:				
Principal Retirement	2,471	2,471	2,471	0
Interest and Fiscal Charges	421	421	421	0
Total Debt Service	<u>2,892</u>	<u>2,892</u>	<u>2,892</u>	<u>0</u>
<i>Total Expenditures</i>	<u>10,554,761</u>	<u>10,585,561</u>	<u>8,655,710</u>	<u>1,929,851</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,823,992)	(1,816,992)	325,567	2,142,559
<b>Other Financing Uses</b>				
Transfers Out	(152,000)	(152,000)	(53,000)	99,000
<i>Net Change in Fund Balance</i>	(1,975,992)	(1,968,992)	272,567	2,241,559
<i>Fund Balance Beginning of Year</i>	11,336,596	11,336,596	11,336,596	0
Prior Year Encumbrances Appropriated	456,950	456,950	456,950	0
<i>Fund Balance End of Year</i>	<u>\$9,817,554</u>	<u>\$9,824,554</u>	<u>\$12,066,113</u>	<u>\$2,241,559</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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$10,073,253	\$10,073,253	\$7,725,535	(\$2,347,718)
Other	25,600	25,600	42,731	17,131
<i>Total Revenues</i>	<u>10,098,853</u>	<u>10,098,853</u>	<u>7,768,266</u>	<u>(2,330,587)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Public Assistance:				
Personal Services	3,035,036	3,035,036	2,707,896	327,140
Contractual Services	773,241	773,241	475,493	297,748
Materials and Supplies	118,058	118,058	113,205	4,853
Capital Outlay	132,453	132,453	112,031	20,422
Other	1,533,331	1,533,331	1,267,720	265,611
Total Public Assistance	<u>5,592,119</u>	<u>5,592,119</u>	<u>4,676,345</u>	<u>915,774</u>
Social Services:				
Personal Services	1,613,605	1,613,605	1,546,578	67,027
Contractual Services	3,319,902	3,319,902	3,137,727	182,175
Materials and Supplies	500	500	0	500
Capital Outlay	500	500	0	500
Other	60,000	60,000	54,816	5,184
Total Social Services	<u>4,994,507</u>	<u>4,994,507</u>	<u>4,739,121</u>	<u>255,386</u>
ARRA Stimulus:				
Other	117,000	117,000	0	117,000
Help Me Grow Stimulus:				
Contractual Services	56,012	56,012	0	56,012
Title IV Stimulus:				
Other	93,000	93,000	0	93,000
<i>Total Expenditures</i>	<u>10,852,638</u>	<u>10,852,638</u>	<u>9,415,466</u>	<u>1,437,172</u>
<i>Excess of Revenues Under Expenditures</i>	(753,785)	(753,785)	(1,647,200)	(893,415)
<b>Other Financing Sources</b>				
Transfers In	369,930	369,930	275,820	(94,110)
<i>Net Change in Fund Balance</i>	(383,855)	(383,855)	(1,371,380)	(987,525)
<i>Fund Deficit Beginning of Year</i>	(290,938)	(290,938)	(290,938)	0
Prior Year Encumbrances Appropriated	674,793	674,793	674,793	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>(\$987,525)</u>	<u>(\$987,525)</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, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$5,175,857	\$5,175,857	\$5,049,182	(\$126,675)
Interest	30,000	30,000	1,757	(28,243)
Fines and Forfeitures	140,000	140,000	104,423	(35,577)
Charges for Services	304,143	304,143	162,620	(141,523)
Other	83,000	83,000	57,319	(25,681)
<i>Total Revenues</i>	<u>5,733,000</u>	<u>5,733,000</u>	<u>5,375,301</u>	<u>(357,699)</u>
<b>Expenditures</b>				
Current:				
Public Works:				
Engineer - Administration:				
Personal Services	321,440	321,440	309,191	12,249
Contractual Services	1,000	1,000	0	1,000
Materials and Supplies	15,200	15,200	13,426	1,774
Capital Outlay	1,800	1,800	100	1,700
Total Engineer - Administration	<u>339,440</u>	<u>339,440</u>	<u>322,717</u>	<u>16,723</u>
Engineer - Roads:				
Personal Services	1,845,583	1,582,500	1,510,711	71,789
Contractual Services	653,109	653,109	486,615	166,494
Materials and Supplies	1,540,040	1,540,040	1,322,733	217,307
Capital Outlay	459,537	459,537	458,312	1,225
Other	9,509	9,509	5,444	4,065
Total Engineer - Roads	<u>4,507,778</u>	<u>4,244,695</u>	<u>3,783,815</u>	<u>460,880</u>
Engineer - Bridges:				
Personal Services	16,000	16,000	15,385	615
Contractual Services	311,855	437,855	382,721	55,134
Materials and Supplies	406,434	303,434	278,942	24,492
Capital Outlay	572,205	896,008	769,349	126,659
Total Engineer - Bridges	<u>1,306,494</u>	<u>1,653,297</u>	<u>1,446,397</u>	<u>206,900</u>
<i>Total Expenditures</i>	<u>6,153,712</u>	<u>6,237,432</u>	<u>5,552,929</u>	<u>684,503</u>
<i>Net Change in Fund Balance</i>	(420,712)	(504,432)	(177,628)	326,804
<i>Fund Balance Beginning of Year</i>	7,552	7,552	7,552	0
Prior Year Encumbrances Appropriated	<u>398,129</u>	<u>398,129</u>	<u>398,129</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$15,031)</u>	<u>(\$98,751)</u>	<u>\$228,053</u>	<u>\$326,804</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, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$3,060,429	\$3,060,429	\$936,262	(\$2,124,167)
Charges for Services	1,789,891	1,989,500	1,381,793	(607,707)
Proceeds of OPWC Loans	0	0	395,749	395,749
Proceeds of OWDA Loans	1,220,000	1,220,000	1,275,614	55,614
Tap-In Fees	111,600	111,600	52,000	(59,600)
Other	500	500	15,158	14,658
<i>Total Revenues</i>	<u>6,182,420</u>	<u>6,382,029</u>	<u>4,056,576</u>	<u>(2,325,453)</u>
<b>Expenses</b>				
Personal Services	689,900	689,900	652,782	37,118
Contractual Services	5,552,539	3,867,810	1,315,238	2,552,572
Materials and Supplies	33,034	33,034	28,583	4,451
Capital Outlay	2,200,129	4,084,467	2,250,341	1,834,126
Other	15,000	15,000	11,852	3,148
Debt Service:				
Principal	388,347	388,347	247,116	141,231
Interest and Fiscal Charges	59,303	59,303	59,303	0
<i>Total Expenses</i>	<u>8,938,252</u>	<u>9,137,861</u>	<u>4,565,215</u>	<u>4,572,646</u>
<i>Excess of Revenues Under Expenses Before Advances and Transfers</i>	(2,755,832)	(2,755,832)	(508,639)	2,247,193
Advances Out	(21,534)	(21,534)	(21,534)	0
Transfers Out	(57,050)	(57,050)	0	57,050
<i>Net Change in Fund Equity</i>	(2,834,416)	(2,834,416)	(530,173)	2,304,243
<i>Fund Deficit Beginning of Year</i>	(1,469,150)	(1,469,150)	(1,469,150)	0
Prior Year Encumbrances Appropriated	2,687,519	2,687,519	2,687,519	0
<i>Fund Equity (Deficit) End of Year</i>	<u>(\$1,616,047)</u>	<u>(\$1,616,047)</u>	<u>\$688,196</u>	<u>\$2,304,243</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, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$670,000	\$670,000	\$639,146	(\$30,854)
Other	0	0	189	189
<i>Total Revenues</i>	<u>670,000</u>	<u>670,000</u>	<u>639,335</u>	<u>(30,665)</u>
<b>Expenses</b>				
Personal Services	322,345	322,345	311,523	10,822
Contractual Services	565,825	505,310	261,686	243,624
Materials and Supplies	111,226	111,226	76,509	34,717
Capital Outlay	76,657	137,172	98,172	39,000
Other	6,918	6,918	6,019	899
Debt Service:				
Principal	87,781	87,781	86,945	836
Interest and Fiscal Charges	17,166	17,166	17,166	0
<i>Total Expenses</i>	<u>1,187,918</u>	<u>1,187,918</u>	<u>858,020</u>	<u>329,898</u>
<i>Excess of Revenues Under Expenses Before Advances and Transfers</i>	(517,918)	(517,918)	(218,685)	299,233
Advances Out	(15,381)	(15,381)	(15,381)	0
Transfers Out	(19,080)	(19,080)	0	19,080
<i>Net Change in Fund Equity</i>	(552,379)	(552,379)	(234,066)	318,313
<i>Fund Equity Beginning of Year</i>	509,843	509,843	509,843	0
Prior Year Encumbrances Appropriated	340,917	340,917	340,917	0
<i>Fund Equity End of Year</i>	<u>\$298,381</u>	<u>\$298,381</u>	<u>\$616,694</u>	<u>\$318,313</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, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$1,560,374	\$1,560,374	\$1,420,638	(\$139,736)
Charges for Services	313,000	313,000	304,019	(8,981)
Other	55,000	55,000	115,616	60,616
<i>Total Revenues</i>	<u>1,928,374</u>	<u>1,928,374</u>	<u>1,840,273</u>	<u>(88,101)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Child Support Enforcement Agency:				
Personal Services	1,695,359	1,698,076	1,691,904	6,172
Contractual Services	255,012	256,666	256,549	117
Materials and Supplies	51,970	47,570	47,457	113
Other	0	29	29	0
Total Human Services	<u>2,002,341</u>	<u>2,002,341</u>	<u>1,995,939</u>	<u>6,402</u>
Debt Service:				
Principal Retirement	3,601	3,601	3,601	0
Interest and Fiscal Charges	713	713	713	0
Total Debt Service	<u>4,314</u>	<u>4,314</u>	<u>4,314</u>	<u>0</u>
<i>Total Expenditures</i>	<u>2,006,655</u>	<u>2,006,655</u>	<u>2,000,253</u>	<u>6,402</u>
<i>Excess of Revenues Under Expenditures</i>	(78,281)	(78,281)	(159,980)	(81,699)
<b>Other Financing Sources</b>				
Transfers In	185,000	185,000	170,796	(14,204)
<i>Net Change in Fund Balance</i>	106,719	106,719	10,816	(95,903)
<i>Fund Deficit Beginning of Year</i>	(27,007)	(27,007)	(27,007)	0
Prior Year Encumbrances Appropriated	47,099	47,099	47,099	0
<i>Fund Balance End of Year</i>	<u>\$126,811</u>	<u>\$126,811</u>	<u>\$30,908</u>	<u>(\$95,903)</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, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Other	\$16,298	\$16,298	\$14,212	(\$2,086)
<b>Expenditures</b>				
Current:				
Public Safety:				
County 911:				
Personal Services	1,183,480	1,168,855	1,130,029	38,826
Contractual Services	221,223	232,403	224,694	7,709
Materials and Supplies	9,176	11,056	10,792	264
Capital Outlay	5,075	6,300	6,180	120
Other	0	340	332	8
<i>Total Expenditures</i>	<u>1,418,954</u>	<u>1,418,954</u>	<u>1,372,027</u>	<u>46,927</u>
<i>Excess of Revenues Under Expenditures</i>	(1,402,656)	(1,402,656)	(1,357,815)	44,841
<b>Other Financing Sources</b>				
Transfers In	250,000	250,000	250,000	0
<i>Net Change in Fund Balance</i>	(1,152,656)	(1,152,656)	(1,107,815)	44,841
<i>Fund Balance Beginning of Year</i>	2,468,281	2,468,281	2,468,281	0
Prior Year Encumbrances Appropriated	6,199	6,199	6,199	0
<i>Fund Balance End of Year</i>	<u>\$1,321,824</u>	<u>\$1,321,824</u>	<u>\$1,366,665</u>	<u>\$44,841</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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$170,149	\$200,946	\$204,959	\$4,013
<b>Expenditures</b>				
Current:				
Public Safety:				
County Wireless 911:				
Personal Services	9,828	9,828	8,694	1,134
Contractual Services	14,279	45,076	37,378	7,698
Capital Outlay	10,070	10,070	9,918	152
<i>Total Expenditures</i>	34,177	64,974	55,990	8,984
<i>Excess of Revenues Over Expenditures</i>	135,972	135,972	148,969	12,997
<b>Other Financing Uses</b>				
Transfers Out	(250,000)	(250,000)	(250,000)	0
<i>Net Change in Fund Balance</i>	(114,028)	(114,028)	(101,031)	12,997
<i>Fund Balance Beginning of Year</i>	401,597	401,597	401,597	0
Prior Year Encumbrances Appropriated	10,070	10,070	10,070	0
<i>Fund Balance End of Year</i>	\$297,639	\$297,639	\$310,636	\$12,997

**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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$0	\$0	\$849	\$849
Charges for Services	53,016	53,016	42,580	(10,436)
Other	3,500	3,500	4,050	550
<i>Total Revenues</i>	56,516	56,516	47,479	(9,037)
<b>Expenditures</b>				
Current:				
Public Safety:				
Jail Operations:				
Personal Services	2,768,196	2,289,575	2,254,003	35,572
Contractual Services	54,189	384,310	369,825	14,485
Materials and Supplies	195,047	343,547	319,464	24,083
<i>Total Expenditures</i>	3,017,432	3,017,432	2,943,292	74,140
<i>Excess of Revenues Under Expenditures</i>	(2,960,916)	(2,960,916)	(2,895,813)	65,103
<b>Other Financing Sources</b>				
Transfers In	2,947,725	2,947,725	2,947,725	0
<i>Net Change in Fund Balance</i>	(13,191)	(13,191)	51,912	65,103
<i>Fund Balance Beginning of Year</i>	8,737	8,737	8,737	0
Prior Year Encumbrances Appropriated	4,454	4,454	4,454	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$65,103	\$65,103

**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, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Licenses and Permits	\$250	\$250	\$230	(\$20)
Charges for Services	859,500	933,500	1,062,913	129,413
Other	19,000	19,000	17,685	(1,315)
<i>Total Revenues</i>	<u>878,750</u>	<u>952,750</u>	<u>1,080,828</u>	<u>128,078</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Real Estate Assessment:				
Personal Services	466,460	540,460	571,125	(30,665)
Contractual Services	571,896	571,896	560,626	11,270
Materials and Supplies	21,666	21,666	7,537	14,129
Capital Outlay	20,940	20,940	11,079	9,861
<i>Total Expenditures</i>	<u>1,080,962</u>	<u>1,154,962</u>	<u>1,150,367</u>	<u>4,595</u>
<i>Net Change in Fund Balance</i>	(202,212)	(202,212)	(69,539)	132,673
<i>Fund Balance Beginning of Year</i>	1,654,942	1,654,942	1,654,942	0
Prior Year Encumbrances Appropriated	<u>7,371</u>	<u>7,371</u>	<u>7,371</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,460,101</u></u>	<u><u>\$1,460,101</u></u>	<u><u>\$1,592,774</u></u>	<u><u>\$132,673</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, 2009*

	<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	\$450,000	\$489,000	\$536,860	\$47,860
Other	0	0	1,132	1,132
<i>Total Revenues</i>	<u>450,000</u>	<u>489,000</u>	<u>537,992</u>	<u>48,992</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Certificate of Title:				
Personal Services	327,045	346,045	331,551	14,494
Contractual Services	13,865	34,865	35,268	(403)
Materials and Supplies	15,118	15,118	14,469	649
Capital Outlay	15,403	14,403	3,541	10,862
Other	1,600	1,600	1,600	0
<i>Total Expenditures</i>	<u>373,031</u>	<u>412,031</u>	<u>386,429</u>	<u>25,602</u>
<i>Excess of Revenues Over Expenditures</i>	76,969	76,969	151,563	74,594
<b>Other Financing Uses</b>				
Transfers Out	(300,000)	(300,000)	(300,000)	0
<i>Net Change in Fund Balance</i>	(223,031)	(223,031)	(148,437)	74,594
<i>Fund Balance Beginning of Year</i>	404,515	404,515	404,515	0
Prior Year Encumbrances Appropriated	17,757	17,757	17,757	0
<i>Fund Balance End of Year</i>	<u>\$199,241</u>	<u>\$199,241</u>	<u>\$273,835</u>	<u>\$74,594</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, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$2,270,948	\$2,270,948	\$2,270,948	\$0
Contributions and Donations	4,000	4,000	967	(3,033)
Other	312,652	312,652	93,751	(218,901)
<i>Total Revenues</i>	<u>2,587,600</u>	<u>2,587,600</u>	<u>2,365,666</u>	<u>(221,934)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Children's Services:				
Personal Services	1,291,584	1,291,584	1,290,920	664
Contractual Services	3,709,284	3,709,284	3,442,562	266,722
Materials and Supplies	13,354	13,354	5,848	7,506
Capital Outlay	600	600	600	0
Other	15,500	15,500	8,074	7,426
<i>Total Expenditures</i>	<u>5,030,322</u>	<u>5,030,322</u>	<u>4,748,004</u>	<u>282,318</u>
<i>Excess of Revenues Under Expenditures</i>	(2,442,722)	(2,442,722)	(2,382,338)	60,384
<b>Other Financing Sources</b>				
Transfers In	1,980,510	1,980,510	1,510,918	(469,592)
<i>Net Change in Fund Balance</i>	(462,212)	(462,212)	(871,420)	(409,208)
<i>Fund Balance Beginning of Year</i>	197,534	197,534	197,534	0
Prior Year Encumbrances Appropriated	267,017	267,017	267,017	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$2,339</u>	<u>\$2,339</u>	<u>(\$406,869)</u>	<u>(\$409,208)</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, 2009*

	<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	\$227,000	\$225,000	\$86,804	(\$138,196)
Other	3,750	5,750	21,117	15,367
<i>Total Revenues</i>	<u>230,750</u>	<u>230,750</u>	<u>107,921</u>	<u>(122,829)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
County Home:				
Personal Services	773,590	773,590	668,072	105,518
Contractual Services	181,700	181,700	166,165	15,535
Materials and Supplies	48,875	48,875	31,079	17,796
Other	8,304	8,304	2,594	5,710
<i>Total Expenditures</i>	<u>1,012,469</u>	<u>1,012,469</u>	<u>867,910</u>	<u>144,559</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(781,719)</u>	<u>(781,719)</u>	<u>(759,989)</u>	<u>21,730</u>
<b>Other Financing Sources</b>				
Advance In	0	0	72,132	72,132
Transfers In	746,874	746,874	643,437	(103,437)
<i>Total Other Financing Sources</i>	<u>746,874</u>	<u>746,874</u>	<u>715,569</u>	<u>(31,305)</u>
<i>Net Change in Fund Balance</i>	(34,845)	(34,845)	(44,420)	(9,575)
<i>Fund Balance Beginning of Year</i>	23,443	23,443	23,443	0
Prior Year Encumbrances Appropriated	23,340	23,340	23,340	0
<i>Fund Balance End of Year</i>	<u>\$11,938</u>	<u>\$11,938</u>	<u>\$2,363</u>	<u>(\$9,575)</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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<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>(12,243)</u>	<u>(12,243)</u>	<u>(10,000)</u>	<u>2,243</u>
<i>Net Change in Fund Balance</i>	(12,243)	(12,243)	(10,000)	2,243
<i>Fund Balance Beginning of Year</i>	105,017	105,017	105,017	0
Prior Year Encumbrances Appropriated	<u>2,244</u>	<u>2,244</u>	<u>2,244</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$95,018</u></u>	<u><u>\$95,018</u></u>	<u><u>\$97,261</u></u>	<u><u>\$2,243</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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$2,500	\$13,500	\$10,860	(\$2,640)
Charges for Services	220,500	206,000	210,786	4,786
Contributions and Donations	0	5,121	7,580	2,459
Other	0	0	109	109
<i>Total Revenues</i>	223,000	224,621	229,335	4,714
<b>Expenditures</b>				
Current:				
Health:				
Dog and Kennel:				
Personal Services	174,177	134,046	134,058	(12)
Contractual Services	23,086	23,086	20,860	2,226
Materials and Supplies	29,706	29,706	29,327	379
Capital Outlay	500	21,302	21,060	242
Other	300	13,450	12,338	1,112
Total Dog and Kennel	227,769	221,590	217,643	3,947
Dog Pound Donation:				
Contractual Services	5,782	13,582	10,239	3,343
Materials and Supplies	1,000	1,000	294	706
Total Dog Pound Donation	6,782	14,582	10,533	4,049
<i>Total Expenditures</i>	234,551	236,172	228,176	7,996
<i>Net Change in Fund Balance</i>	(11,551)	(11,551)	1,159	12,710
<i>Fund Balance Beginning of Year</i>	51,904	51,904	51,904	0
Prior Year Encumbrances Appropriated	1,374	1,374	1,374	0
<i>Fund Balance End of Year</i>	\$41,727	\$41,727	\$54,437	\$12,710



**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, 2009*

	<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	\$130,000	\$135,436	\$134,414	(\$1,022)
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Delinquent Real Estate - Treasurer:				
Personal Services	75,676	75,674	74,678	996
Contractual Services	11,888	12,000	12,000	0
Materials and Supplies	1,800	1,800	400	1,400
Capital Outlay	4,343	4,343	486	3,857
Other	11,308	11,308	7,391	3,917
Total Delinquent Real Estate - Treasurer	105,015	105,125	94,955	10,170
Delinquent Real Estate - Prosecutor:				
Personal Services	84,683	90,009	89,926	83
<i>Total Expenditures</i>	189,698	195,134	184,881	10,253
<i>Net Change in Fund Balance</i>	(59,698)	(59,698)	(50,467)	9,231
<i>Fund Balance Beginning of Year</i>	265,345	265,345	265,345	0
Prior Year Encumbrances Appropriated	1,651	1,651	1,651	0
<i>Fund Balance End of Year</i>	<u>\$207,298</u>	<u>\$207,298</u>	<u>\$216,529</u>	<u>\$9,231</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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$948,660	\$962,588	\$962,787	\$199
Intergovernmental	259,640	259,640	259,640	0
<i>Total Revenues</i>	1,208,300	1,222,228	1,222,427	199
<b>Expenditures</b>				
Current:				
Human Services:				
Senior Citizens Levy:				
Contractual Services	1,195,421	1,209,350	1,101,762	107,588
<i>Net Change in Fund Balance</i>	12,879	12,878	120,665	107,787
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$12,879</u>	<u>\$12,878</u>	<u>\$120,665</u>	<u>\$107,787</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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$299,410	\$299,410	\$0	(\$299,410)
Other	27,917	27,917	25,591	(2,326)
<i>Total Revenues</i>	327,327	327,327	25,591	(301,736)
<b>Expenditures</b>				
Current:				
Public Works:				
Growth:				
Capital Outlay	5,000	5,000	5,000	0
Economic Development:				
Growth:				
Other	50,000	50,000	50,000	0
<i>Total Expenditures</i>	55,000	55,000	55,000	0
<i>Excess of Revenues Over (Under) Expenditures</i>	272,327	272,327	(29,409)	(301,736)
<b>Other Financing Sources</b>				
Transfers In	150,000	150,000	150,000	0
<i>Net Change in Fund Balance</i>	422,327	422,327	120,591	(301,736)
<i>Fund Balance Beginning of Year</i>	856,562	856,562	856,562	0
Prior Year Encumbrances Appropriated	55,000	55,000	55,000	0
<i>Fund Balance End of Year</i>	\$1,333,889	\$1,333,889	\$1,032,153	(\$301,736)

**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, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<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	5,000	5,000	5,000	0
Other	45,300	45,300	0	45,300
<i>Total Expenditures</i>	<u>50,300</u>	<u>50,300</u>	<u>5,000</u>	<u>45,300</u>
<i>Excess of Revenues Under Expenditures</i>	(50,300)	(50,300)	(5,000)	45,300
<b>Other Financing Sources</b>				
Transfers In	1,200	1,200	610	(590)
<i>Net Change in Fund Balance</i>	(49,100)	(49,100)	(4,390)	44,710
<i>Fund Balance Beginning of Year</i>	49,117	49,117	49,117	0
<i>Fund Balance End of Year</i>	<u>\$17</u>	<u>\$17</u>	<u>\$44,727</u>	<u>\$44,710</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, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$1,000,700	\$1,000,700	\$762,667	(\$238,033)
Other	227,271	227,271	12,317	(214,954)
<i>Total Revenues</i>	<u>1,227,971</u>	<u>1,227,971</u>	<u>774,984</u>	<u>(452,987)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Administration:				
Personal Services	3,000	3,000	0	3,000
Contractual Services	5,700	5,700	3,700	2,000
Other	1,850	1,850	0	1,850
Total General Government	10,550	10,550	3,700	6,850
Public Works:				
Community Development Program:				
Capital Outlay	719,915	719,915	562,560	157,355
Intergovernmental	619,047	619,047	357,600	261,447
<i>Total Expenditures</i>	<u>1,349,512</u>	<u>1,349,512</u>	<u>923,860</u>	<u>425,652</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(121,541)</u>	<u>(121,541)</u>	<u>(148,876)</u>	<u>(27,335)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	403	403	403	0
Transfers Out	(2,000)	(2,000)	0	2,000
<i>Total Other Financing Sources (Uses)</i>	<u>(1,597)</u>	<u>(1,597)</u>	<u>403</u>	<u>2,000</u>
<i>Net Change in Fund Balance</i>	(123,138)	(123,138)	(148,473)	(25,335)
<i>Fund Deficit Beginning of Year</i>	(172,153)	(172,153)	(172,153)	0
Prior Year Encumbrances Appropriated	298,138	298,138	298,138	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$2,847</u>	<u>\$2,847</u>	<u>(\$22,488)</u>	<u>(\$25,335)</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, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$40,200	\$40,200	\$85,144	\$44,944
Charges for Services	3,300	3,300	0	(3,300)
Other	87,500	87,500	0	(87,500)
<i>Total Revenues</i>	<u>131,000</u>	<u>131,000</u>	<u>85,144</u>	<u>(45,856)</u>
<b>Expenditures</b>				
Current:				
Public Works:				
Community Development:				
Personal Services	296,121	146,121	145,714	407
Contractual Services	12,837	10,837	9,075	1,762
Materials and Supplies	2,829	4,829	4,829	0
Capital Outlay	2,500	2,500	2,290	210
<i>Total Expenditures</i>	<u>314,287</u>	<u>164,287</u>	<u>161,908</u>	<u>2,379</u>
<i>Excess of Revenues Under Expenditures</i>	(183,287)	(33,287)	(76,764)	(43,477)
<b>Other Financing Sources (Uses)</b>				
Transfers In	79,202	79,202	79,202	0
Transfers Out	(75,000)	(225,000)	(150,000)	75,000
<i>Total Other Financing Sources (Uses)</i>	<u>4,202</u>	<u>(145,798)</u>	<u>(70,798)</u>	<u>75,000</u>
<i>Net Change in Fund Balance</i>	(179,085)	(179,085)	(147,562)	31,523
<i>Fund Balance Beginning of Year</i>	141,550	141,550	141,550	0
Prior Year Encumbrances Appropriated	84,091	84,091	84,091	0
<i>Fund Balance End of Year</i>	<u>\$46,556</u>	<u>\$46,556</u>	<u>\$78,079</u>	<u>\$31,523</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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$3,365	\$3,365	\$3,200	(\$165)
<b>Expenditures</b>				
Current:				
Public Works:				
Enterprise Zone:				
Contractual Services	3,365	3,365	3,365	0
<i>Net Change in Fund Balance</i>	0	0	(165)	(165)
<i>Fund Deficit Beginning of Year</i>	(65)	(65)	(65)	0
Prior Year Encumbrances Appropriated	65	65	65	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>(\$165)</u>	<u>(\$165)</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, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$58,367	\$67,367	\$79,518	\$12,151
<b>Expenditures</b>				
Current:				
Public Safety:				
Community Corrections:				
Personal Services	46,117	46,117	48,227	(2,110)
Contractual Services	365	365	364	1
Materials and Supplies	3,250	3,250	0	3,250
Capital Outlay	0	9,000	9,000	0
<i>Total Expenditures</i>	<u>49,732</u>	<u>58,732</u>	<u>57,591</u>	<u>1,141</u>
<i>Excess of Revenues Over Expenditures</i>	8,635	8,635	21,927	13,292
<b>Other Financing Sources</b>				
Advance In	0	0	502	502
<i>Net Change in Fund Balance</i>	8,635	8,635	22,429	13,794
<i>Fund Balance Beginning of Year</i>	<u>2,434</u>	<u>2,434</u>	<u>2,434</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$11,069</u></u>	<u><u>\$11,069</u></u>	<u><u>\$24,863</u></u>	<u><u>\$13,794</u></u>



**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Drug Task Force Fund*  
*For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Contributions and Donations	\$3,144	\$15,035	\$15,165	\$130
<b>Expenditures</b>				
Current:				
General Government:				
Drug Task Force:				
Other	0	14,913	12,700	2,213
<i>Net Change in Fund Balance</i>	3,144	122	2,465	2,343
<i>Fund Balance Beginning of Year</i>	304	304	304	0
<i>Fund Balance End of Year</i>	<u>\$3,448</u>	<u>\$426</u>	<u>\$2,769</u>	<u>\$2,343</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, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$231,766	\$231,766	\$126,061	(\$105,705)
Charges for Services	0	0	473	473
Other	0	0	40,321	40,321
<i>Total Revenues</i>	<u>231,766</u>	<u>231,766</u>	<u>166,855</u>	<u>(64,911)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Felony Delinquent Care:				
Personal Services	180,319	180,319	76,450	103,869
Contractual Services	71,616	71,616	48,234	23,382
Materials and Supplies	8,171	8,171	2,042	6,129
Capital Outlay	19,422	19,422	19,167	255
<i>Total Expenditures</i>	<u>279,528</u>	<u>279,528</u>	<u>145,893</u>	<u>133,635</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(47,762)	(47,762)	20,962	68,724
<b>Other Financing Sources</b>				
Transfers In	0	0	3,752	3,752
<i>Net Change in Fund Balance</i>	(47,762)	(47,762)	24,714	72,476
<i>Fund Balance Beginning of Year</i>	141,592	141,592	141,592	0
Prior Year Encumbrances Appropriated	13,929	13,929	13,929	0
<i>Fund Balance End of Year</i>	<u>\$107,759</u>	<u>\$107,759</u>	<u>\$180,235</u>	<u>\$72,476</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, 2009*

	<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	\$8,000	\$25,005	\$29,312	\$4,307
<b>Expenditures</b>				
Current:				
Public Safety:				
Sheriff Concealed Handgun License:				
Contractual Services	0	16,800	16,203	597
Materials and Supplies	995	1,200	844	356
<i>Total Expenditures</i>	<u>995</u>	<u>18,000</u>	<u>17,047</u>	<u>953</u>
<i>Net Change in Fund Balance</i>	7,005	7,005	12,265	5,260
<i>Fund Balance Beginning of Year</i>	<u>18,295</u>	<u>18,295</u>	<u>18,295</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$25,300</u></u>	<u><u>\$25,300</u></u>	<u><u>\$30,560</u></u>	<u><u>\$5,260</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, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$28,234	\$28,234	\$29,030	\$796
<b>Expenditures</b>				
Current:				
Public Safety:				
Victim Assistance:				
Personal Services	46,651	46,651	45,390	1,261
Contractual Services	4,630	4,630	3,432	1,198
Materials and Supplies	700	700	700	0
Capital Outlay	967	967	0	967
Other	3,496	3,496	3,241	255
<i>Total Expenditures</i>	<u>56,444</u>	<u>56,444</u>	<u>52,763</u>	<u>3,681</u>
<i>Excess of Revenues Under Expenditures</i>	(28,210)	(28,210)	(23,733)	4,477
<b>Other Financing Sources</b>				
Transfers In	20,455	20,455	20,455	0
<i>Net Change in Fund Balance</i>	(7,755)	(7,755)	(3,278)	4,477
<i>Fund Balance Beginning of Year</i>	<u>11,374</u>	<u>11,374</u>	<u>11,374</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,619</u></u>	<u><u>\$3,619</u></u>	<u><u>\$8,096</u></u>	<u><u>\$4,477</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, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$65,837	\$65,837	\$52,378	(\$13,459)
<b>Expenditures</b>				
Current:				
Public Safety:				
Jail Diversion:				
Personal Services	60,307	60,307	57,685	2,622
Contractual Services	187	187	187	0
Materials and Supplies	2,530	2,530	2,528	2
Capital Outlay	3,000	3,000	2,950	50
<i>Total Expenditures</i>	<u>66,024</u>	<u>66,024</u>	<u>63,350</u>	<u>2,674</u>
<i>Excess of Revenues Under Expenditures</i>	(187)	(187)	(10,972)	(10,785)
<b>Other Financing Sources</b>				
Advance In	0	0	7,437	7,437
<i>Net Change in Fund Balance</i>	(187)	(187)	(3,535)	(3,348)
<i>Fund Balance Beginning of Year</i>	<u>1,809</u>	<u>1,809</u>	<u>1,809</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$1,622</u></u>	<u><u>\$1,622</u></u>	<u><u>(\$1,726)</u></u>	<u><u>(\$3,348)</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Sheriff's Continued Professional Training Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$7,800	\$8,680	\$8,680	\$0
Other	0	0	501	501
<i>Total Revenues</i>	<u>7,800</u>	<u>8,680</u>	<u>9,181</u>	<u>501</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Sheriff:				
Personal Services	3,550	3,550	2,032	1,518
Contractual Services	5,270	6,150	4,720	1,430
Materials and Supplies	600	600	0	600
<i>Total Expenditures</i>	<u>9,420</u>	<u>10,300</u>	<u>6,752</u>	<u>3,548</u>
<i>Net Change in Fund Balance</i>	(1,620)	(1,620)	2,429	4,049
<i>Fund Balance Beginning of Year</i>	<u>2,833</u>	<u>2,833</u>	<u>2,833</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,213</u></u>	<u><u>\$1,213</u></u>	<u><u>\$5,262</u></u>	<u><u>\$4,049</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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$3,500	\$3,750	\$3,661	(\$89)
Fines and Forfeitures	5,100	4,700	8,305	3,605
Charges for Services	0	0	250	250
Other	0	150	0	(150)
<i>Total Revenues</i>	8,600	8,600	12,216	3,616
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive:				
Indigent Drivers:				
Contractual Services	16,426	16,426	12,053	4,373
<i>Net Change in Fund Balance</i>	(7,826)	(7,826)	163	7,989
<i>Fund Balance Beginning of Year</i>	13,340	13,340	13,340	0
Prior Year Encumbrances Appropriated	810	810	810	0
<i>Fund Balance End of Year</i>	\$6,324	\$6,324	\$14,313	\$7,989

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Activities D. D. S. Fund*  
*For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$10,000	\$10,000	\$2,927	(\$7,073)
Other	42,000	43,725	56,353	12,628
<i>Total Revenues</i>	52,000	53,725	59,280	5,555
<b>Expenditures</b>				
Current:				
Health:				
Special Activities D.D.S.:				
Contractual Services	124,845	124,845	110,429	14,416
Other	33,885	35,610	10,820	24,790
<i>Total Expenditures</i>	158,730	160,455	121,249	39,206
<i>Excess of Revenues Under Expenditures</i>	(106,730)	(106,730)	(61,969)	44,761
<b>Other Financing Sources</b>				
Transfers In	53,000	53,000	53,000	0
<i>Net Change in Fund Balance</i>	(53,730)	(53,730)	(8,969)	44,761
<i>Fund Balance Beginning of Year</i>	98,539	98,539	98,539	0
Prior Year Encumbrances Appropriated	30,455	30,455	30,455	0
<i>Fund Balance End of Year</i>	\$75,264	\$75,264	\$120,025	\$44,761



**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, 2009*

	<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	\$15,500	\$16,798	\$18,738	\$1,940
<b>Expenditures</b>				
Current:				
General Government - Judicial:				
Legal Research:				
Contractual Services	10,202	11,500	11,246	254
Capital Outlay	15,250	15,250	9,844	5,406
<i>Total Expenditures</i>	<u>25,452</u>	<u>26,750</u>	<u>21,090</u>	<u>5,660</u>
<i>Net Change in Fund Balance</i>	(9,952)	(9,952)	(2,352)	7,600
<i>Fund Balance Beginning of Year</i>	5,535	5,535	5,535	0
Prior Year Encumbrances Appropriated	<u>6,750</u>	<u>6,750</u>	<u>6,750</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,333</u></u>	<u><u>\$2,333</u></u>	<u><u>\$9,933</u></u>	<u><u>\$7,600</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, 2009*

	<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	\$14,000	\$14,000	\$12,963	(\$1,037)
<b>Expenditures</b>				
Current:				
Human Services:				
Indigent Guardianship:				
Personal Services	1,981	1,981	1,428	553
Contractual Services	10,623	10,623	9,139	1,484
Materials and Supplies	300	300	0	300
Capital Outlay	2,318	2,318	2,078	240
Other	300	300	0	300
<i>Total Expenditures</i>	<u>15,522</u>	<u>15,522</u>	<u>12,645</u>	<u>2,877</u>
<i>Net Change in Fund Balance</i>	(1,522)	(1,522)	318	1,840
<i>Fund Balance Beginning of Year</i>	19,909	19,909	19,909	0
Prior Year Encumbrances Appropriated	<u>622</u>	<u>622</u>	<u>622</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$19,009</u></u>	<u><u>\$19,009</u></u>	<u><u>\$20,849</u></u>	<u><u>\$1,840</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, 2009*

	<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	\$60,000	\$60,000	\$50,796	(\$9,204)
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive:				
Recorder:				
Contractual Services	76,536	76,536	73,808	2,728
Capital Outlay	10,635	10,635	9,535	1,100
<i>Total Expenditures</i>	<u>87,171</u>	<u>87,171</u>	<u>83,343</u>	<u>3,828</u>
<i>Net Change in Fund Balance</i>	(27,171)	(27,171)	(32,547)	(5,376)
<i>Fund Balance Beginning of Year</i>	44,222	44,222	44,222	0
Prior Year Encumbrances Appropriated	9,536	9,536	9,536	0
<i>Fund Balance End of Year</i>	<u><u>\$26,587</u></u>	<u><u>\$26,587</u></u>	<u><u>\$21,211</u></u>	<u><u>(\$5,376)</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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$750	\$750	\$576	(\$174)
<b>Expenditures</b>				
Current:				
Public Safety:				
Enforcement and Education:				
Capital Outlay	2,500	2,500	2,394	106
<i>Net Change in Fund Balance</i>	(1,750)	(1,750)	(1,818)	(68)
<i>Fund Balance Beginning of Year</i>	2,612	2,612	2,612	0
<i>Fund Balance End of Year</i>	<u>\$862</u>	<u>\$862</u>	<u>\$794</u>	<u>(\$68)</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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$21,400	\$21,400	\$20,406	(\$994)
<b>Expenditures</b>				
Current:				
Human Services:				
Public Assistance:				
Other	21,400	21,400	20,406	994
<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*  
*Southern District Probation Fund*  
*For the Year Ended December 31, 2009*

	<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	\$41,500	\$41,500	\$41,730	\$230
Other	0	0	507	507
<i>Total Revenues</i>	<u>41,500</u>	<u>41,500</u>	<u>42,237</u>	<u>737</u>
<b>Expenditures</b>				
Current:				
General Government - Judicial:				
Southern District Probation:				
Personal Services	4,024	4,024	1,673	2,351
Contractual Services	11,543	11,543	8,557	2,986
Materials and Supplies	11,282	11,282	9,161	2,121
Capital Outlay	17,282	17,282	14,100	3,182
Total Southern District Probation	<u>44,131</u>	<u>44,131</u>	<u>33,491</u>	<u>10,640</u>
Special Probation:				
Personal Services	167,860	167,860	165,887	1,973
Contractual Services	15,406	15,406	12,125	3,281
Materials and Supplies	4,278	4,278	3,651	627
Total Special Probation	<u>187,544</u>	<u>187,544</u>	<u>181,663</u>	<u>5,881</u>
Probation Services:				
Personal Services	4,671	4,671	4,264	407
Contractual Services	2,300	2,300	2,226	74
Materials and Supplies	12,363	12,363	12,231	132
Capital Outlay	1,700	1,700	1,717	(17)
Total Probation Services	<u>21,034</u>	<u>21,034</u>	<u>20,438</u>	<u>596</u>
<i>Total Expenditures</i>	<u>252,709</u>	<u>252,709</u>	<u>235,592</u>	<u>17,117</u>
<i>Excess of Revenues Under Expenditures</i>	(211,209)	(211,209)	(193,355)	17,854
<b>Other Financing Sources</b>				
Transfers In	185,411	185,411	185,411	0
<i>Net Change in Fund Balance</i>	(25,798)	(25,798)	(7,944)	17,854
<i>Fund Balance Beginning of Year</i>	28,364	28,364	28,364	0
Prior Year Encumbrances Appropriated	<u>6,392</u>	<u>6,392</u>	<u>6,392</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$8,958</u></u>	<u><u>\$8,958</u></u>	<u><u>\$26,812</u></u>	<u><u>\$17,854</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Mediation Grant Fund*  
*For the Year Ended December 31, 2009*

	<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	\$45,000	\$51,508	\$57,079	\$5,571
<b>Expenditures</b>				
Current:				
General Government - Judicial:				
Mediation:				
Personal Services	37,327	43,835	40,588	3,247
Capital Outlay	1,165	1,165	740	425
<i>Total Expenditures</i>	<u>38,492</u>	<u>45,000</u>	<u>41,328</u>	<u>3,672</u>
<i>Net Change in Fund Balance</i>	6,508	6,508	15,751	9,243
<i>Fund Balance Beginning of Year</i>	<u>40</u>	<u>40</u>	<u>40</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,548</u></u>	<u><u>\$6,548</u></u>	<u><u>\$15,791</u></u>	<u><u>\$9,243</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Court Special Projects Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Fines and Forfeitures	\$70,000	\$70,000	\$78,997	\$8,997
Charges for Services	2,000	2,110	4,655	2,545
<i>Total Revenues</i>	<u>72,000</u>	<u>72,110</u>	<u>83,652</u>	<u>11,542</u>
<b>Expenditures</b>				
Current:				
General Government - Judicial:				
County Court Special Projects:				
Personal Services	8,808	8,807	1,550	7,257
Contractual Services	16,739	16,739	13,106	3,633
Materials and Supplies	8,508	8,508	5,823	2,685
Capital Outlay	27,858	27,969	24,981	2,988
Other	20,028	20,028	14,042	5,986
<i>Total Expenditures</i>	<u>81,941</u>	<u>82,051</u>	<u>59,502</u>	<u>22,549</u>
<i>Net Change in Fund Balance</i>	(9,941)	(9,941)	24,150	34,091
<i>Fund Balance Beginning of Year</i>	51,494	51,494	51,494	0
Prior Year Encumbrances Appropriated	<u>10,387</u>	<u>10,387</u>	<u>10,387</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$51,940</u></u>	<u><u>\$51,940</u></u>	<u><u>\$86,031</u></u>	<u><u>\$34,091</u></u>



**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Juvenile Court Special Projects Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Fines and Forfeitures	\$66,500	\$66,500	\$70,593	\$4,093
<b>Expenditures</b>				
Current:				
General Government -				
Judicial				
Juvenile Court:				
Personal Services	60,992	60,992	58,293	2,699
Contractual Services	758	758	644	114
Materials and Supplies	1,950	1,950	1,830	120
Capital Outlay	17,480	17,480	17,480	0
<i>Total Expenditures</i>	81,180	81,180	78,247	2,933
<i>Excess of Revenues Under Expenditures</i>	(14,680)	(14,680)	(7,654)	7,026
<b>Other Financing Uses</b>				
Transfers Out	(3,752)	(3,752)	(3,752)	0
<i>Net Change in Fund Balance</i>	(18,432)	(18,432)	(11,406)	7,026
<i>Fund Balance Beginning of Year</i>	132,164	132,164	132,164	0
Prior Year Encumbrances Appropriated	508	508	508	0
<i>Fund Balance End of Year</i>	<u>\$114,240</u>	<u>\$114,240</u>	<u>\$121,266</u>	<u>\$7,026</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, 2009*

	<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	\$45,000	\$45,000	\$47,393	\$2,393
<b>Expenditures</b>				
Current:				
General Government - Judicial:				
Common Pleas Special Projects:				
Contractual Services	20,000	20,000	16,240	3,760
Capital Outlay	48,965	48,965	30,327	18,638
<i>Total Expenditures</i>	<u>68,965</u>	<u>68,965</u>	<u>46,567</u>	<u>22,398</u>
<i>Net Change in Fund Balance</i>	(23,965)	(23,965)	826	24,791
<i>Fund Balance Beginning of Year</i>	5,004	5,004	5,004	0
Prior Year Encumbrances Appropriated	<u>23,965</u>	<u>23,965</u>	<u>23,965</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,004</u></u>	<u><u>\$5,004</u></u>	<u><u>\$29,795</u></u>	<u><u>\$24,791</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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
General Government - Judicial:				
Juvenile Court:				
Capital Outlay	1,633	1,633	0	1,633
<i>Net Change in Fund Balance</i>	(1,633)	(1,633)	0	1,633
<i>Fund Balance Beginning of Year</i>	1,633	1,633	1,633	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$1,633</u>	<u>\$1,633</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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	29	29	29	0
<i>Fund Balance End of Year</i>	\$29	\$29	\$29	\$0

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Jury Administration Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Contributions and Donations	\$960	\$960	\$353	(\$607)
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Jury Administration:				
Materials and Supplies	1,500	1,500	1,150	350
Capital Outlay	500	500	0	500
<i>Total Expenditures</i>	<u>2,000</u>	<u>2,000</u>	<u>1,150</u>	<u>850</u>
<i>Net Change in Fund Balance</i>	(1,040)	(1,040)	(797)	243
<i>Fund Balance Beginning of Year</i>	<u>1,162</u>	<u>1,162</u>	<u>1,162</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$122</u></u>	<u><u>\$122</u></u>	<u><u>\$365</u></u>	<u><u>\$243</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Joint Public Defender Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$72,638	\$72,638	\$76,838	\$4,200
Other	156,000	156,000	204,803	48,803
<i>Total Revenues</i>	<u>228,638</u>	<u>228,638</u>	<u>281,641</u>	<u>53,003</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive:				
Joint Public Defender Commission:				
Personal Services	554,708	554,708	547,701	7,007
Contractual Services	84,634	84,634	73,285	11,349
Materials and Supplies	16,343	16,343	17,103	(760)
Capital Outlay	3,882	3,882	3,699	183
Other	2,608	2,608	2,100	508
<i>Total Expenditures</i>	<u>662,175</u>	<u>662,175</u>	<u>643,888</u>	<u>18,287</u>
<i>Excess of Revenues Under Expenditures</i>	(433,537)	(433,537)	(362,247)	71,290
<b>Other Financing Sources</b>				
Transfers In	403,143	403,143	403,143	0
<i>Net Change in Fund Balance</i>	(30,394)	(30,394)	40,896	71,290
<i>Fund Balance Beginning of Year</i>	8,761	8,761	8,761	0
Prior Year Encumbrances Appropriated	21,856	21,856	21,856	0
<i>Fund Balance End of Year</i>	<u>\$223</u>	<u>\$223</u>	<u>\$71,513</u>	<u>\$71,290</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Help America Vote Act Grant Fund*  
*For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$266	\$4,287	\$4,287	\$0
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive:				
Board of Elections:				
Contractual Services	266	4,287	4,287	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*  
*General Obligation Bond Retirement Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>				
Debt Service:				
Principal Retirement	36,000	36,000	36,000	0
Interest and Fiscal Charges	<u>43,239</u>	<u>43,239</u>	<u>43,239</u>	<u>0</u>
<i>Total Expenditures</i>	<u>79,239</u>	<u>79,239</u>	<u>79,239</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(79,239)	(79,239)	(79,239)	0
<b>Other Financing Sources</b>				
Transfers In	<u>79,239</u>	<u>79,239</u>	<u>79,239</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>



**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Permanent Improvement Fund*  
*For the Year Ended December 31, 2009*

	<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	\$0	\$0	\$703	\$703
<b>Expenditures</b>				
Capital Outlay	10,000	10,000	0	10,000
<i>Net Change in Fund Balance</i>	(10,000)	(10,000)	703	10,703
<i>Fund Balance Beginning of Year</i>	217,743	217,743	217,743	0
<i>Fund Balance End of Year</i>	<u>\$207,743</u>	<u>\$207,743</u>	<u>\$218,446</u>	<u>\$10,703</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, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Other	\$7,000	\$7,000	\$4,855	(\$2,145)
<b>Expenditures</b>				
Capital Outlay	4,800	4,800	4,181	619
<i>Net Change in Fund Balance</i>	2,200	2,200	674	(1,526)
<i>Fund Balance Beginning of Year</i>	2,916	2,916	2,916	0
Prior Year Encumbrances Appropriated	4,800	4,800	4,800	0
<i>Fund Balance End of Year</i>	<u>\$9,916</u>	<u>\$9,916</u>	<u>\$8,390</u>	<u>(\$1,526)</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Permanent Improvement D. D. S. Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$0	\$5,900	\$104,914	\$99,014
<b>Expenditures</b>				
Capital Outlay	<u>2,397,924</u>	<u>2,403,824</u>	<u>457,223</u>	<u>1,946,601</u>
<i>Excess of Revenues Under Expenditures</i>	(2,397,924)	(2,397,924)	(352,309)	2,045,615
<b>Other Financing Sources</b>				
Transfers In	<u>99,000</u>	<u>99,000</u>	<u>0</u>	<u>(99,000)</u>
<i>Net Change in Fund Balance</i>	(2,298,924)	(2,298,924)	(352,309)	1,946,615
<i>Fund Balance Beginning of Year</i>	2,312,767	2,312,767	2,312,767	0
Prior Year Encumbrances Appropriated	<u>2,324</u>	<u>2,324</u>	<u>2,324</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$16,167</u></u>	<u><u>\$16,167</u></u>	<u><u>\$1,962,782</u></u>	<u><u>\$1,946,615</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, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$119,937	\$119,937	\$0	(\$119,937)
Rentals	7,500	7,500	7,500	0
Other	30,250	30,250	44,454	14,204
<i>Total Revenues</i>	<u>157,687</u>	<u>157,687</u>	<u>51,954</u>	<u>(105,733)</u>
<b>Expenditures</b>				
Capital Outlay	407,912	407,912	305,372	102,540
<i>Excess of Revenues Under Expenditures</i>	<u>(250,225)</u>	<u>(250,225)</u>	<u>(253,418)</u>	<u>(3,193)</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	36,915	36,915	36,915	0
Transfers Out	(79,239)	(79,239)	(79,239)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(42,324)</u>	<u>(42,324)</u>	<u>(42,324)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>(292,549)</u>	<u>(292,549)</u>	<u>(295,742)</u>	<u>(3,193)</u>
<i>Fund Balance Beginning of Year</i>	1,046,869	1,046,869	1,046,869	0
Prior Year Encumbrances Appropriated	34,674	34,674	34,674	0
<i>Fund Balance End of Year</i>	<u><u>\$788,994</u></u>	<u><u>\$788,994</u></u>	<u><u>\$785,801</u></u>	<u><u>(\$3,193)</u></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, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$48,500	\$48,500	\$1	(\$48,499)
<b>Expenditures</b>				
Capital Outlay	150,748	150,748	34,782	115,966
<i>Excess of Revenues Under Expenditures</i>	(102,248)	(102,248)	(34,781)	67,467
<b>Other Financing Uses</b>				
Advances Out	(299,410)	(299,410)	0	299,410
<i>Net Change in Fund Balance</i>	(401,658)	(401,658)	(34,781)	366,877
<i>Fund Balance Beginning of Year</i>	378,717	378,717	378,717	0
Prior Year Encumbrances Appropriated	65,148	65,148	65,148	0
<i>Fund Balance End of Year</i>	<u>\$42,207</u>	<u>\$42,207</u>	<u>\$409,084</u>	<u>\$366,877</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Issue II Grants Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$875,618	\$1,418,361	\$1,919,055	\$500,694
<b>Expenditures</b>				
Capital Outlay	1,418,361	1,418,361	1,919,055	(500,694)
<i>Net Change in Fund Balance</i>	(542,743)	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$542,743)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Hazardous Materials Equipment Fund*  
*For the Year Ended December 31, 2009*

	<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>				
Capital Outlay	<u>21,875</u>	<u>21,875</u>	<u>1,876</u>	<u>19,999</u>
<i>Excess of Revenues Under Expenditures</i>	(21,875)	(21,875)	(1,876)	19,999
<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>	(11,875)	(11,875)	8,124	19,999
<i>Fund Balance Beginning of Year</i>	<u>11,875</u>	<u>11,875</u>	<u>11,875</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$19,999</u></u>	<u><u>\$19,999</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, 2009*

	<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	\$89,000	\$107,819	\$111,922	\$4,103
Other	0	0	268	268
<i>Total Revenues</i>	89,000	107,819	112,190	4,371
<b>Expenditures</b>				
Capital Outlay	146,070	164,889	152,987	11,902
<i>Net Change in Fund Balance</i>	(57,070)	(57,070)	(40,797)	16,273
<i>Fund Balance Beginning of Year</i>	144,256	144,256	144,256	0
Prior Year Encumbrances Appropriated	17,856	17,856	17,856	0
<i>Fund Balance End of Year</i>	<u>\$105,042</u>	<u>\$105,042</u>	<u>\$121,315</u>	<u>\$16,273</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, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$34,000	\$34,000	\$0	(\$34,000)
Contributions and Donations	6,500	6,500	0	(6,500)
Other	<u>0</u>	<u>0</u>	<u>153</u>	<u>153</u>
<i>Total Revenues</i>	40,500	40,500	153	(40,347)
<b>Expenditures</b>				
Capital Outlay	<u>59,275</u>	<u>59,275</u>	<u>19,179</u>	<u>40,096</u>
<i>Net Change in Fund Balance</i>	(18,775)	(18,775)	(19,026)	(251)
<i>Fund Balance Beginning of Year</i>	23,791	23,791	23,791	0
Prior Year Encumbrances Appropriated	<u>3,775</u>	<u>3,775</u>	<u>3,775</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$8,791</u></u>	<u><u>\$8,791</u></u>	<u><u>\$8,540</u></u>	<u><u>(\$251)</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, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Rentals	\$6,500	\$6,500	\$21,401	\$14,901
<b>Expenditures</b>				
Capital Outlay	<u>13,878</u>	<u>13,878</u>	<u>11,694</u>	<u>2,184</u>
<i>Net Change in Fund Balance</i>	(7,378)	(7,378)	9,707	17,085
<i>Fund Balance Beginning of Year</i>	33,456	33,456	33,456	0
Prior Year Encumbrances Appropriated	<u>378</u>	<u>378</u>	<u>378</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$26,456</u></u>	<u><u>\$26,456</u></u>	<u><u>\$43,541</u></u>	<u><u>\$17,085</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, 2009*

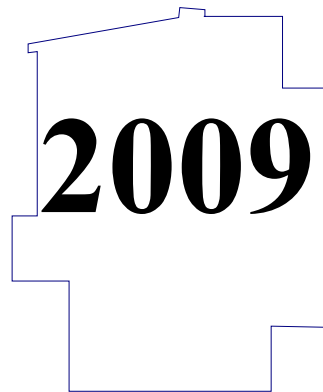
	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Contributions and Donations	\$4,000	\$4,000	\$4,000	\$0
Other	<u>0</u>	<u>1,151</u>	<u>1,339</u>	<u>188</u>
<i>Total Revenues</i>	4,000	5,151	5,339	188
<b>Expenditures</b>				
Capital Outlay	<u>21,679</u>	<u>22,830</u>	<u>22,264</u>	<u>566</u>
<i>Net Change in Fund Balance</i>	(17,679)	(17,679)	(16,925)	754
<i>Fund Balance Beginning of Year</i>	26,062	26,062	26,062	0
Prior Year Encumbrances Appropriated	<u>170</u>	<u>170</u>	<u>170</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$8,553</u></u>	<u><u>\$8,553</u></u>	<u><u>\$9,307</u></u>	<u><u>\$754</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Self Insurance Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	<u>\$5,845,000</u>	<u>\$5,845,000</u>	<u>\$5,847,652</u>	<u>\$2,652</u>
<b>Expenses</b>				
Personal Services	34,200	34,200	33,810	390
Contractual Services	565,304	565,304	565,304	0
Materials and Supplies	25	25	0	25
Claims	<u>5,657,376</u>	<u>4,658,776</u>	<u>4,921,788</u>	<u>(263,012)</u>
<i>Total Expenses</i>	<u>6,256,905</u>	<u>5,258,305</u>	<u>5,520,902</u>	<u>(262,597)</u>
<i>Excess of Revenues Over (Under) Expenses Before Advances</i>	(411,905)	586,695	326,750	(259,945)
Advances Out	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>0</u>
<i>Net Change in Fund Equity</i>	(511,905)	486,695	226,750	(259,945)
<i>Fund Equity Beginning of Year</i>	1,268,400	1,268,400	1,268,400	0
Prior Year Encumbrances Appropriated	<u>2,080</u>	<u>2,080</u>	<u>2,080</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$758,575</u></u>	<u><u>\$1,757,175</u></u>	<u><u>\$1,497,230</u></u>	<u><u>(\$259,945)</u></u>

**This Page is Intentionally Left Blank.**

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



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

**LARRY LINDBERG  
Tuscarawas County Auditor**

**S  
T  
A  
T  
I  
S  
T  
I  
C  
A  
L  
  
S  
E  
C  
T  
I  
O  
N**

# Statistical Section

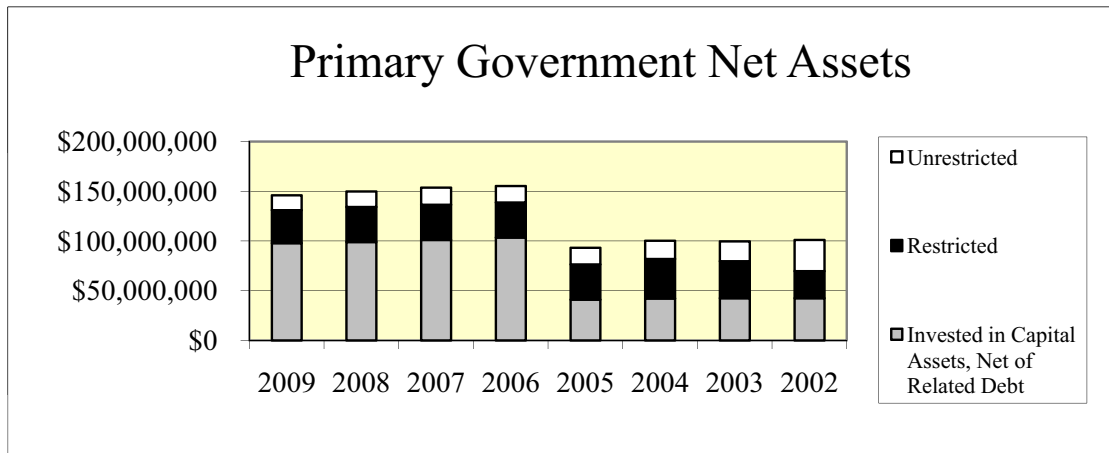
This part of the Tuscarawas County, Ohio's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<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>S2-S13</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>S14-S37</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>S38-S43</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>S44-S45</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>S46-S57</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.

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

	2009	2008	2007	2006 (1)
<b>Governmental Activities:</b>				
Invested in Capital Assets, Net of Related Debt	\$79,889,424	\$81,379,277	\$83,794,918	\$86,182,706
Restricted for:				
Capital Projects	7,495,789	8,111,710	8,423,652	8,481,557
Debt Service	0	0	0	24,784
Other Purposes	25,558,461	27,180,164	27,018,408	26,797,462
Unrestricted	13,490,838	14,303,745	15,277,925	14,339,767
<b>Total Governmental Activities Net Assets</b>	<b>126,434,512</b>	<b>130,974,896</b>	<b>134,514,903</b>	<b>135,826,276</b>
<b>Business-type Activities:</b>				
Invested in Capital Assets, Net of Related Debt	18,046,287	17,616,471	17,280,663	17,265,407
Unrestricted	1,475,258	1,314,085	1,939,895	2,185,970
<b>Total Business-type Activities Net Assets</b>	<b>19,521,545</b>	<b>18,930,556</b>	<b>19,220,558</b>	<b>19,451,377</b>
<b>Primary Government:</b>				
Invested in Capital Assets, Net of Related Debt	97,935,711	98,995,748	101,075,581	103,448,113
Restricted	33,054,250	35,291,874	35,442,060	35,303,803
Unrestricted	14,966,096	15,617,830	17,217,820	16,525,737
<b>Total Primary Government Net Assets</b>	<b>\$145,956,057</b>	<b>\$149,905,452</b>	<b>\$153,735,461</b>	<b>\$155,277,653</b>



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

Source: Tuscarawas County Auditor



2005	2004	2003	2002
\$27,865,630	\$28,679,529	\$29,257,632	\$29,028,751
6,941,115	11,022,709	10,790,813	971,366
0	0	0	0
28,541,227	28,646,377	26,297,456	26,124,048
14,316,656	15,923,343	17,254,267	28,774,870
77,664,628	84,271,958	83,600,168	84,899,035
13,188,633	13,612,345	13,337,852	13,558,045
2,383,311	2,461,012	2,656,785	2,699,999
15,571,944	16,073,357	15,994,637	16,258,044
41,054,263	42,291,874	42,595,484	42,586,796
35,482,342	39,669,086	37,088,269	27,095,414
16,699,967	18,384,355	19,911,052	31,474,869
\$93,236,572	\$100,345,315	\$99,594,805	\$101,157,079

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

	2009	2008	2007	2006
<b>Expenses</b>				
Governmental Activities:				
General Government:				
Legislative and Executive - Primary Government	\$7,395,946	\$7,020,515	\$6,872,159	\$8,366,047
Legislative and Executive - External Portion	1,494,878	1,312,027	1,493,238	1,431,812
Legislative and Executive - Intergovernmental	489,304	521,875	701,778	564,920
Judicial	4,348,343	4,586,690	4,135,804	3,586,963
Public Safety - Primary Government	7,486,413	7,674,163	7,167,785	2,254,897
Public Safety - Intergovernmental	1,461,666	1,349,907	1,741,028	1,320,264
Public Works - Primary Government	9,983,828	8,898,652	11,573,341	7,432,184
Public Works - Intergovernmental	0	0	0	350,562
Health - Primary Government	8,642,859	8,592,670	7,139,445	7,209,384
Health - Intergovernmental	0	0	64,970	14,480
Human Services	16,821,981	19,985,105	19,426,267	19,072,385
Conservation and Recreation	374,199	408,830	446,323	498,085
Intergovernmental	0	0	0	0
Internal Service Fund - External Portion	0	0	0	0
Debt Service				
Interest and Fiscal Charges	47,832	23,274	55,358	48,860
<i>Total Governmental Activities Expenses</i>	<u>58,547,249</u>	<u>60,373,708</u>	<u>60,817,496</u>	<u>52,150,843</u>
Business-type Activities:				
Sewer	1,967,910	1,430,717	1,420,808	1,709,095
Water	790,582	990,756	811,540	719,922
<i>Total Business-type Activities Expenses</i>	<u>2,758,492</u>	<u>2,421,473</u>	<u>2,232,348</u>	<u>2,429,017</u>
<i>Total Primary Government Expenses</i>	<u>61,305,741</u>	<u>62,795,181</u>	<u>63,049,844</u>	<u>54,579,860</u>
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive - Primary Government	2,714,589	2,476,674	2,325,790	2,900,230
Legislative and Executive - External Portion	1,613,586	1,533,633	1,504,885	1,346,148
Legislative and Executive - Intergovernmental	72,155	65,644	100,229	5,645
Judicial	1,232,235	1,127,212	1,097,885	1,101,699
Public Safety - Primary Government	599,141	601,700	539,838	490,797
Public Safety - Intergovernmental	215,542	169,798	248,656	13,193
Public Works - Primary Government	308,719	339,571	571,509	581,924
Public Works - Intergovernmental	0	0	0	3,503
Health - Primary Government	343,125	357,927	291,705	188,805
Health - Intergovernmental	0	0	9,279	145
Human Services	560,522	769,323	718,705	629,067
Conservation and Recreation	96,239	79,665	89,913	8,743
Intergovernmental	0	0	0	0
Operating Grants and Contributions				
General Government:				
Legislative and Executive - Primary Government	82,732	143,591	455,064	436,474
Legislative and Executive - Intergovernmental	1,457	100,832	73,575	8,895
Judicial	4,300	3,731	3,131	133,875
Public Safety - Primary Government	535,015	564,843	709,161	446,000
Public Safety - Intergovernmental	4,351	260,818	182,532	20,790
Public Works - Primary Government	4,465,979	6,325,561	5,747,169	6,984,649
Public Works - Intergovernmental	0	0	0	5,520
Health - Primary Government	10,517	5,896	2,695,745	2,711,479
Health - Intergovernmental	0	0	6,812	228
Human Services	11,298,451	13,274,021	14,314,370	12,561,434
Conservation and Recreation	27	8	318	0
Intergovernmental	0	0	0	0
Capital Grants and Contributions				
Public Safety	0	0	10,000	10,000
Public Works	2,020,824	111,074	1,330,958	1,027,728
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	0
<i>Total Governmental Activities Program Revenues</i>	<u>\$26,179,506</u>	<u>\$28,311,522</u>	<u>\$33,027,229</u>	<u>\$31,616,971</u>

2005	2004	2003	2002
\$7,652,381	\$6,583,677	\$6,588,204	\$6,639,887
1,335,552	1,300,728	0	0
586,334	248,893	0	0
3,973,818	3,894,157	3,754,557	3,621,093
10,000,680	7,543,942	7,926,398	7,275,708
1,370,311	581,683	0	0
8,146,786	7,099,813	6,740,743	7,573,815
363,851	154,451	0	0
7,199,477	7,040,376	0	0
15,028	6,379	6,274,549	6,719,575
17,959,071	15,874,934	16,878,484	14,943,366
655,266	611,468	127,694	186,159
0	0	1,093,361	1,416,722
0	0	1,254,224	1,093,193
7,070	11,099	14,461	11,451
<u>59,265,625</u>	<u>50,951,600</u>	<u>50,652,675</u>	<u>49,480,969</u>
1,764,347	1,310,349	1,342,352	1,293,836
801,135	728,558	770,257	625,938
<u>2,565,482</u>	<u>2,038,907</u>	<u>2,112,609</u>	<u>1,919,774</u>
<u>61,831,107</u>	<u>52,990,507</u>	<u>52,765,284</u>	<u>51,400,743</u>
2,954,309	3,096,839	4,445,668	4,466,521
1,151,851	1,248,134	0	0
6,119	6,073	0	0
857,731	862,667	912,857	860,748
438,959	247,561	178,253	155,175
14,299	14,192	0	0
495,005	434,094	330,111	1,094,795
3,797	3,768	0	0
176,037	157,530	141,748	143,752
157	156	0	0
664,928	669,066	611,156	522,494
7,632	5,233	4,355	2,748
0	0	24,186	27,342
454,329	61,954	225,320	115,789
0	0	0	0
160,942	226,553	290,342	204,860
349,247	306,040	291,600	310,215
0	0	0	0
5,517,724	8,129,292	4,985,024	5,846,814
0	0	0	0
2,368,942	1,952,649	2,671,215	2,639,180
0	0	0	0
11,313,346	9,570,957	10,887,621	9,633,908
0	0	0	0
0	0	0	26,619
0	11,001	82,922	31,976
603,569	584,813	538,637	905,900
0	0	111,475	119,475
0	3,000	8,055	0
82,845	150,816	130,501	20,458
<u>\$27,621,768</u>	<u>\$27,742,388</u>	<u>\$26,871,046</u>	<u>\$27,128,769</u>

(continued)

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

	2009	2008	2007	2006
<b>Business-type Activities:</b>				
Charges for Services				
Sewer	\$1,519,765	\$1,426,150	\$1,161,117	\$1,099,750
Water	644,151	641,190	659,673	669,509
Operating Grants and Contributions	1,170,218	22,807	179,154	21,881
Capital Grants and Contributions	0	0	0	0
<i>Total Business-type Activities Program Revenues</i>	<u>3,334,134</u>	<u>2,090,147</u>	<u>1,999,944</u>	<u>1,791,140</u>
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(32,367,743)	(32,062,186)	(27,790,267)	(20,533,872)
Business-type Activities	575,642	(331,326)	(232,404)	(637,877)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(31,792,101)</u>	<u>(32,393,512)</u>	<u>(28,022,671)</u>	<u>(21,171,749)</u>
<b>General Revenues</b>				
Governmental Activities				
Property Taxes Levied for:				
General Purposes	3,748,746	3,825,862	3,848,506	4,082,112
Special Revenue Funds:				
Developmental Disabilities Board	4,345,144	4,485,817	4,754,601	4,979,808
Aging	978,949	993,745	1,032,466	808,589
Community Mental Health	386,183	370,470	374,695	432,949
Permissive Sales Tax Levied for:				
General Purposes	8,545,688	9,428,769	9,491,461	9,319,233
Intergovernmental	7,399,494	5,983,060	2,702,419	2,296,969
Interest	897,605	1,853,397	3,003,932	2,693,128
Miscellaneous	1,525,550	1,581,059	1,270,814	1,504,947
<i>Total Governmental Activities</i>	<u>27,827,359</u>	<u>28,522,179</u>	<u>26,478,894</u>	<u>26,117,735</u>
Business-type Activities:				
Miscellaneous	15,347	41,324	1,585	91,502
<i>Total Primary Government</i>	<u>27,842,706</u>	<u>28,563,503</u>	<u>26,480,479</u>	<u>26,209,237</u>
<b>Change in Net Assets</b>				
Governmental Activities	(4,540,384)	(3,540,007)	(1,311,373)	5,583,863
Business-type Activities	590,989	(290,002)	(230,819)	(546,375)
<i>Total Primary Government Change in Net Assets</i>	<u>(\$3,949,395)</u>	<u>(\$3,830,009)</u>	<u>(\$1,542,192)</u>	<u>\$5,037,488</u>

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

2005	2004	2003	2002
\$1,126,798	\$1,044,090	\$1,109,242	\$983,994
614,791	639,597	650,850	622,709
304,205	340,804	0	0
0	0	0	19,115
<u>2,045,794</u>	<u>2,024,491</u>	<u>1,760,092</u>	<u>1,625,818</u>
(31,643,857)	(23,209,212)	(23,781,629)	(22,352,200)
(519,688)	(14,416)	(352,517)	(293,956)
<u>(32,163,545)</u>	<u>(23,223,628)</u>	<u>(24,134,146)</u>	<u>(22,646,156)</u>
3,911,803	3,249,935	3,251,188	3,126,640
5,029,982	4,941,555	4,909,407	4,673,704
437,421	766,155	769,199	754,521
793,581	414,338	421,831	415,634
9,024,769	10,077,250	8,692,705	9,040,344
2,895,713	2,715,540	2,864,539	2,220,324
1,710,584	853,889	917,004	1,530,361
1,232,674	862,340	656,889	669,757
<u>25,036,527</u>	<u>23,881,002</u>	<u>22,482,762</u>	<u>22,431,285</u>
18,275	93,136	89,110	22,724
<u>25,054,802</u>	<u>23,974,138</u>	<u>22,571,872</u>	<u>22,454,009</u>
(6,607,330)	671,790	(1,298,867)	79,085
(501,413)	78,720	(263,407)	(271,232)
<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 Eight Years**  
**(accrual basis of accounting)**

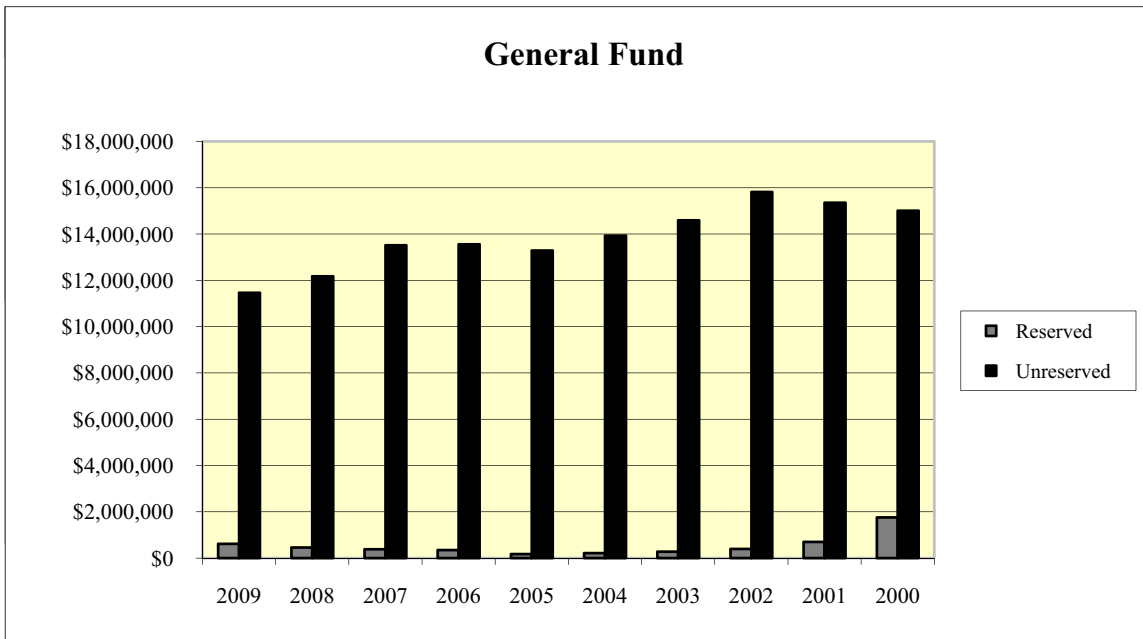
<b>Function/Program</b>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
<b>Governmental Activities:</b>				
General Government:				
Legislative and Executive - Primary Government	\$2,797,321	\$2,620,265	\$2,780,854	\$3,336,704
Legislative and Executive - External Portion	1,613,586	1,533,633	1,504,885	1,346,148
Legislative and Executive - Intergovernmental	73,612	166,476	173,804	14,540
Judicial	1,236,535	1,130,943	1,101,016	1,235,574
Public Safety - Primary Government	1,134,156	1,166,543	1,258,999	946,797
Public Safety - Intergovernmental	219,893	430,616	431,188	33,983
Public Works - Primary Government	6,795,522	6,776,206	7,649,636	8,594,301
Public Works - Intergovernmental	0	0	0	9,023
Health - Primary Government	353,642	363,823	2,987,450	2,900,284
Health - Intergovernmental	0	0	16,091	373
Human Services	11,858,973	14,043,344	15,033,075	13,190,501
Conservation and Recreation	96,266	79,673	90,231	8,743
Intergovernmental	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Governmental Activities</i>	<u>26,179,506</u>	<u>28,311,522</u>	<u>33,027,229</u>	<u>31,616,971</u>
<b>Business-type Activities:</b>				
Sewer	2,689,983	1,448,957	1,161,117	1,099,750
Water	<u>644,151</u>	<u>641,190</u>	<u>838,827</u>	<u>691,390</u>
<i>Total Business-type Activities</i>	<u>3,334,134</u>	<u>2,090,147</u>	<u>1,999,944</u>	<u>1,791,140</u>
<i>Total</i>	<u>\$29,513,640</u>	<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)**

	2009	2008	2007	2006
<b>General Fund</b>				
Reserved	\$618,763	\$455,178	\$378,046	\$344,374
Unreserved	11,460,637	12,176,365	13,516,261	13,558,438
<b>Total</b>	<b>12,079,400</b>	<b>12,631,543</b>	<b>13,894,307</b>	<b>13,902,812</b>
<b>All Other Governmental Funds</b>				
Reserved	4,527,127	4,469,970	3,791,412	6,444,810
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	18,932,319	20,350,556	21,481,094	20,649,873
Debt Service Funds	0	0	0	24,784
Capital Project Funds	6,319,246	6,809,707	6,935,388	4,184,368
<b>Total All Other Governmental Funds</b>	<b>29,778,692</b>	<b>31,630,233</b>	<b>32,207,894</b>	<b>31,303,835</b>
<b>Total Governmental Funds</b>	<b>\$41,858,092</b>	<b>\$44,261,776</b>	<b>\$46,102,201</b>	<b>\$45,206,647</b>



Source: Tuscarawas County Auditor



2005	2004	2003	2002	2001	2000
\$176,829	\$215,414	\$277,831	\$397,540	\$696,761	\$1,754,329
13,282,597	13,928,215	14,594,151	15,815,115	15,350,182	15,003,856
13,459,426	14,143,629	14,871,982	16,212,655	16,046,943	16,758,185
8,207,909	12,563,929	6,864,258	7,119,093	5,877,759	4,142,272
\$22,248,374	20,305,345	20,126,685	19,678,435	22,557,674	15,892,625
0	0	0	0	0	0
2,678,962	1,859,718	7,019,178	7,240,303	7,054,469	8,127,270
33,135,245	34,728,992	34,010,121	34,037,831	35,489,902	28,162,167
\$46,594,671	\$48,872,621	\$48,882,103	\$50,250,486	\$51,536,845	\$44,920,352

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

	2009	2008	2007	2006
<b>Revenues</b>				
Property Taxes	\$9,273,434	\$9,677,548	\$9,983,069	\$10,101,392
Sales Taxes	8,680,388	9,422,894	9,372,726	9,291,205
Intergovernmental	26,855,846	26,841,683	28,067,994	26,184,238
Interest	897,605	1,853,397	3,003,932	2,693,128
Licenses and Permits	6,937	7,147	7,967	9,972
Fines and Forfeitures	507,155	489,574	547,787	516,794
Rentals	154,449	92,830	85,896	87,221
Charges for Services	5,473,726	5,397,963	5,351,859	5,309,764
Contributions and Donations	29,065	20,917	76,195	26,780
Other	1,532,695	1,581,059	1,270,814	1,439,481
<i>Total Revenues</i>	<u>53,411,300</u>	<u>55,385,012</u>	<u>57,768,239</u>	<u>55,659,975</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	6,963,302	6,789,314	6,380,697	6,202,468
Judicial	4,370,727	4,434,261	4,132,924	4,059,526
Public Safety	7,241,133	7,481,387	7,037,695	7,285,431
Public Works	6,558,335	6,886,050	7,847,022	7,139,061
Health	8,640,105	8,542,711	7,078,955	6,806,563
Human Services	16,862,589	20,095,453	19,401,882	18,901,793
Economic Development and Assistance	50,000	25,000	0	0
Conservation and Recreation	374,199	383,830	443,145	435,448
Intergovernmental	1,950,970	1,871,782	2,507,776	2,250,226
Capital Outlay	2,730,605	667,290	1,940,957	3,849,480
Debt Service:**				
Principal Retirement	45,972	43,514	50,017	81,573
Interest and Fiscal Charges	44,373	23,414	51,615	48,860
<i>Total Expenditures</i>	<u>55,832,310</u>	<u>57,244,006</u>	<u>56,872,685</u>	<u>57,060,429</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,421,010)</u>	<u>(1,858,994)</u>	<u>895,554</u>	<u>(1,400,454)</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	0	0	0
Inception of Capital Lease	17,326	18,569	0	12,430
Bond Anticipation Note Issued	0	0	0	0
Transfers In	7,090,090	8,493,011	8,302,757	11,225,545
Transfers Out	(7,090,090)	(8,493,011)	(8,302,757)	(11,225,545)
<i>Total Other Financing Sources (Uses)</i>	<u>17,326</u>	<u>18,569</u>	<u>0</u>	<u>12,430</u>
<i>Net Change in Fund Balance</i>	<u>(\$2,403,684)</u>	<u>(\$1,840,425)</u>	<u>\$895,554</u>	<u>(\$1,388,024)</u>
Debt Service as a Percentage of Noncapital Expenditures	0.18%	0.12%	0.19%	0.27%

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.

2005	2004	2003	2002	2001	2000
\$10,136,930	\$9,536,239	\$9,322,046	\$9,157,523	\$9,095,828	\$8,848,178
9,130,299	9,173,333	8,664,790	9,027,152	8,493,461	8,574,725
25,477,142	22,892,488	23,124,231	21,129,273	27,753,810	23,749,308
1,710,584	853,889	917,004	1,530,361	3,378,233	3,628,571
9,543	10,145	17,602	12,001	40,533	46,301
370,629	363,504	409,360	409,916	267,850	295,671
116,354	115,753	119,215	126,174	174,068	131,879
5,122,447	5,007,777	4,857,464	5,411,437	4,718,965	4,095,888
51,342	60,769	31,057	62,948	49,921	100,642
1,232,674	832,918	656,705	666,312	828,174	466,145
<u>53,357,944</u>	<u>48,846,815</u>	<u>48,119,474</u>	<u>47,533,097</u>	<u>54,800,843</u>	<u>49,937,308</u>
5,905,079	5,935,538	5,828,419	5,966,717	4,879,699	5,220,897
3,770,048	3,844,962	3,605,615	3,639,631	3,243,603	2,809,067
6,438,168	7,068,293	7,509,514	7,022,416	6,538,346	5,978,978
7,532,715	6,702,027	6,372,235	7,354,283	6,027,027	5,453,321
6,814,653	6,777,538	6,414,739	6,408,259	6,400,054	5,725,427
17,530,954	15,837,979	16,625,171	15,208,503	15,891,902	16,350,741
0	0	0	0	199,720	0
436,415	191,086	0	0	0	0
2,335,524	1,231,399	1,093,361	1,416,722	2,036,941	2,062,041
5,793,790	1,187,129	2,048,817	1,882,879	2,014,989	2,068,432
71,478	69,247	74,563	65,282	47,305	45,221
7,070	11,099	14,461	11,451	0	0
<u>56,635,894</u>	<u>48,856,297</u>	<u>49,586,895</u>	<u>48,976,143</u>	<u>47,279,586</u>	<u>45,714,125</u>
<u>(3,277,950)</u>	<u>(9,482)</u>	<u>(1,467,421)</u>	<u>(1,443,046)</u>	<u>7,521,257</u>	<u>4,223,183</u>
0	0	0	143,501	28,172	0
0	0	99,038	13,186	67,064	0
1,000,000	0	0	0	0	0
7,836,948	7,207,526	7,088,703	7,914,597	8,010,250	7,366,874
<u>(7,836,948)</u>	<u>(7,207,526)</u>	<u>(7,088,703)</u>	<u>(7,914,597)</u>	<u>(9,010,250)</u>	<u>(8,133,698)</u>
<u>1,000,000</u>	<u>0</u>	<u>99,038</u>	<u>156,687</u>	<u>(904,764)</u>	<u>(766,824)</u>
<u>(\$2,277,950)</u>	<u>(\$9,482)</u>	<u>(\$1,368,383)</u>	<u>(\$1,286,359)</u>	<u>\$6,616,493</u>	<u>\$3,456,359</u>
0.14%	0.16%	0.17%	0.15%	0.10%	0.10%

**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
2009	\$1,274,613,430	\$315,743,250	\$4,543,876,229	\$67,972,430	\$77,241,398
2008	1,243,241,730	308,542,760	4,433,669,971	61,650,840	70,057,773
2007	1,155,312,960	292,562,490	4,136,787,000	70,521,320	80,137,864
2006	1,128,496,100	294,239,920	4,064,960,057	70,699,140	80,339,932
2005	1,106,947,440	288,998,600	3,988,417,257	71,154,330	80,857,193
2004	984,665,180	273,369,120	3,594,383,714	70,000,100	79,545,568
2003	961,671,770	271,670,380	3,523,834,714	70,163,550	79,731,307
2002	946,720,760	266,427,660	3,466,138,343	69,027,690	78,440,557
2001	847,914,860	248,719,370	3,133,240,657	95,434,850	108,448,693
2000	833,799,530	244,453,620	3,080,723,286	99,245,230	112,778,670

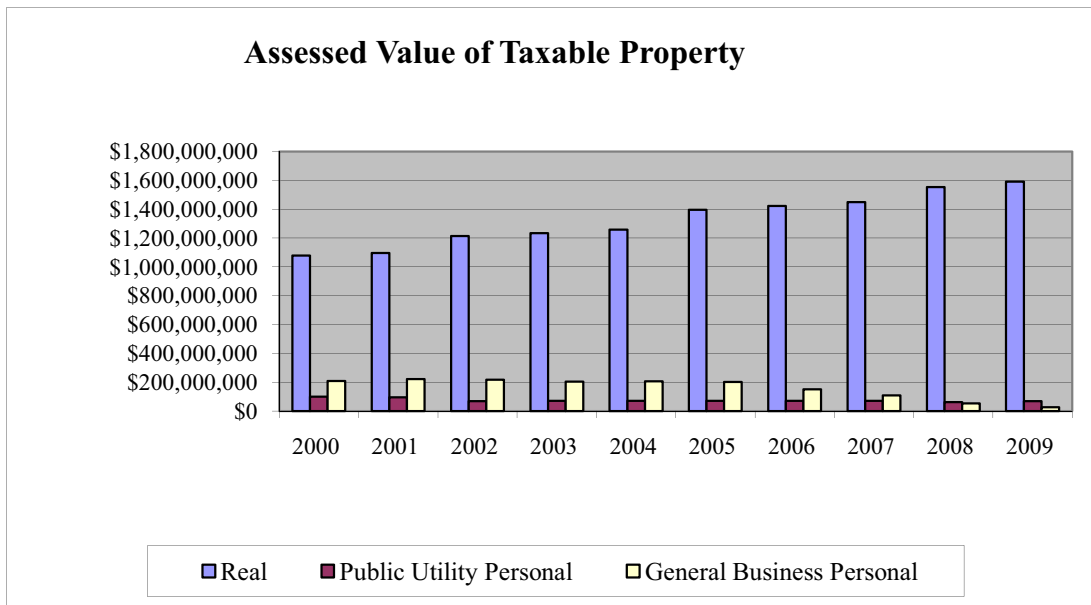
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property tax was phased out beginning in 2006. Both types of general business tangible personal property were assessed at 12.5 for 2007, 6.25 percent for 2008, and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and interexchange telephone companies. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers (except telephone companies whose last year to pay tangible personal property tax is 2010).

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 percent, 2 1/2 percent and homestead exemptions before being billed. Beginning in the 2006, collection year, the 10 percent 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		Ratio	
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
\$27,002,810	\$432,044,960	\$1,685,331,920	\$5,053,162,586	33.35	\$6.10493
53,694,030	859,104,480	1,667,129,360	5,362,832,224	31.09	6.09389
107,531,873	860,254,984	1,625,928,643	5,077,179,848	32.02	6.36340
149,847,953	799,189,083	1,643,283,113	4,944,489,072	33.23	6.24182
202,463,379	809,853,516	1,669,563,749	4,879,127,966	34.22	6.30539
204,896,470	819,585,880	1,532,930,870	4,493,515,162	34.11	6.60714
202,689,724	810,758,896	1,506,195,424	4,414,324,917	34.12	6.61057
216,689,625	866,758,500	1,498,865,735	4,411,337,400	33.98	6.61605
221,986,520	887,946,080	1,414,055,600	4,129,635,430	34.24	6.76972
207,210,778	828,843,112	1,384,709,158	4,022,345,068	34.43	6.76232



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

	2009	2008	2007	2006
<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	0.548100	0.547300	0.579800	0.579600
Commercial/Industrial and Public Utility Real	0.843400	0.840700	0.863400	0.860900
General Business and Public Utility Personal	1.300000	1.300000	1.300000	1.300000
1982 Mental Health				
Residential/Agricultural Real	0.210800	0.210500	0.223000	0.222900
Commercial/Industrial and Public Utility Real	0.324400	0.323300	0.332100	0.331100
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
1993 Mental Health and Retardation				
Residential/Agricultural Real	0.924900	0.923600	0.978400	0.978200
Commercial/Industrial and Public Utility Real	1.238100	1.234200	1.267500	1.263800
General Business and Public Utility Personal	1.700000	1.700000	1.700000	1.700000
1996 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
1997 Mental Health and Retardation				
Residential/Agricultural Real	1.197600	1.195800	1.266900	1.266500
Commercial/Industrial and Public Utility Real	1.427900	1.423400	1.461800	1.457600
General Business and Public Utility Personal	1.900000	1.900000	1.900000	1.900000
2001 Senior Citizen				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.499500
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.559600
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.600000
2006 Senior Citizen				
Residential/Agricultural Real	0.661700	0.660800	0.700000	0.000000
Commercial/Industrial and Public Utility Real	0.683800	0.681600	0.700000	0.000000
General Business and Public Utility Personal	0.700000	0.700000	0.700000	0.000000
<b>Total voted millage by type of property</b>				
Residential/Agricultural Real	\$3.543100	\$3.538000	\$3.748100	\$3.546700
Commercial/Industrial and Public Utility Real	4.517600	4.503200	4.624800	4.473000
General Business and Public Utility Personal	6.100000	6.100000	6.100000	6.000000
<b>Total millage by type of property</b>				
Residential/Agricultural Real	\$5.743100	\$5.738000	\$5.948100	\$5.746700
Commercial/Industrial and Public Utility Real	6.717600	6.703200	6.824800	6.673000
General Business and Public Utility Personal	8.300000	8.300000	8.300000	8.200000

2005	2004	2003	2002	2001	2000
<u>\$2.200000</u>	<u>\$2.200000</u>	<u>\$2.200000</u>	<u>\$2.200000</u>	<u>\$2.200000</u>	<u>\$2.200000</u>
0.579100	0.637000	0.636600	0.635400	0.696300	0.695900
0.859300	0.893000	0.892700	0.884300	0.923100	0.922300
1.300000	1.300000	1.300000	1.300000	1.300000	1.300000
0.222700	0.245000	0.244800	0.244400	0.267800	0.267700
0.330500	0.343500	0.343300	0.340100	0.355000	0.354700
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.977200	1.075000	1.074300	1.072200	1.175000	1.174400
1.261500	1.311000	1.310500	1.298100	1.355100	1.354000
1.700000	1.700000	1.700000	1.700000	1.700000	1.700000
0.000000	0.000000	0.000000	0.000000	0.400200	0.400000
0.000000	0.000000	0.000000	0.000000	0.411300	0.410900
0.000000	0.000000	0.000000	0.000000	0.500000	0.500000
1.265300	1.391900	1.391000	1.388300	1.521400	1.520600
1.454800	1.512000	1.511400	1.497200	1.562800	1.561600
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
0.499000	0.548900	0.548600	0.547500	0.000000	0.000000
0.558500	0.580500	0.580300	0.574800	0.000000	0.000000
0.600000	0.600000	0.600000	0.600000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
<u>\$3.543300</u>	<u>\$3.897800</u>	<u>\$3.895300</u>	<u>\$3.887800</u>	<u>\$4.060700</u>	<u>\$4.058600</u>
4.464600	4.640000	4.638200	4.594500	4.607300	4.603500
6.000000	6.000000	6.000000	6.000000	5.900000	5.900000
<u>\$5.743300</u>	<u>\$6.097800</u>	<u>\$6.095300</u>	<u>\$6.087800</u>	<u>\$6.260700</u>	<u>\$6.258600</u>
6.664600	6.840000	6.838200	6.794500	6.807300	6.803500
8.200000	8.200000	8.200000	8.200000	8.100000	8.100000

(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>	2009	2008	2007	2006
<b>In County School Districts:</b>				
Claymont City School District				
Residential/Agricultural Real	\$26.254100	\$26.081850	\$26.295538	\$26.177587
Commercial/Industrial and Public Utility Real	26.580500	26.331185	26.487918	26.234500
General Business and Public Utility Personal	31.050000	30.900000	31.050000	30.950000
Dover City School District				
Residential/Agricultural Real	35.843900	27.814814	28.140386	27.891736
Commercial/Industrial and Public Utility Real	41.619200	33.540115	34.814864	34.548677
General Business and Public Utility Personal	58.820000	50.820000	51.120000	50.870000
Garaway Local School District				
Residential/Agricultural Real	29.528900	29.653918	30.059017	29.963520
Commercial/Industrial and Public Utility Real	32.326700	32.310818	33.032352	32.885495
General Business and Public Utility Personal	52.150000	52.300000	52.650000	52.500000
Indian Valley Local School District				
Residential/Agricultural Real	31.344200	31.379594	32.139263	32.266628
Commercial/Industrial and Public Utility Real	35.760200	35.807900	36.460797	36.593049
General Business and Public Utility Personal	44.350000	44.400000	45.110000	45.250000
Newcomerstown Exempted Village School District				
Residential/Agricultural Real	31.010500	30.979337	31.570260	31.486117
Commercial/Industrial and Public Utility Real	39.983400	39.981922	40.877712	40.873056
General Business and Public Utility Personal	53.700000	53.700000	55.000000	54.900000
New Philadelphia City School District				
Residential/Agricultural Real	28.964100	28.992328	21.917607	21.921866
Commercial/Industrial and Public Utility Real	31.545900	31.562211	25.161619	25.049757
General Business and Public Utility Personal	49.000000	49.050000	41.950000	41.950000
Strasburg-Franklin Local School District				
Residential/Agricultural Real	33.762800	33.881839	27.305950	27.397854
Commercial/Industrial and Public Utility Real	39.966700	39.988314	33.971657	34.031468
General Business and Public Utility Personal	63.750000	63.900000	57.200000	57.300000
Tuscarawas Valley Local School District				
Residential/Agricultural Real	29.665900	29.800012	30.300012	30.467707
Commercial/Industrial and Public Utility Real	29.754900	30.653691	31.100006	30.611886
General Business and Public Utility Personal	36.100000	36.300000	36.800000	36.950000
<b>Out of County School Districts:</b>				
Fairless Local School District				
Residential/Agricultural Real	33.684800	33.305316	32.348049	33.695470
Commercial/Industrial and Public Utility Real	35.906800	33.166599	32.273916	34.376762
General Business and Public Utility Personal	50.300000	50.000000	49.100000	50.400000



2005	2004	2003	2002	2001	2000
\$26.401353	\$27.101469	\$27.086793	\$27.101475	\$27.409395	\$27.500006
26.469196	27.351716	27.413287	27.441003	27.667531	27.736104
31.200000	31.800000	31.800000	31.850000	32.100000	32.200000
28.475802	29.502459	22.792112	22.818495	24.227828	24.271725
35.108679	36.152514	29.464946	29.229675	30.745022	30.867937
51.470000	52.170000	45.470000	45.520000	45.620000	45.670000
30.467099	22.499389	22.577294	22.544777	22.739471	22.912309
33.509566	26.322637	26.496099	26.457617	26.566206	26.662272
53.050000	44.950000	45.000000	45.000000	45.100000	45.200000
28.500012	29.177196	29.324996	29.350015	29.636297	29.986386
32.843049	34.270267	34.200066	34.185772	34.422813	34.761046
41.500000	42.150000	42.300000	42.350000	42.550000	42.900000
23.886998	25.677640	26.413421	26.488267	27.885681	28.434166
33.245397	35.842887	36.294063	36.356679	36.640242	36.601543
47.300000	48.100000	48.250000	48.300000	48.700000	48.900000
21.763002	22.188001	22.178578	22.144045	23.454705	23.492118
24.880014	25.812776	25.811164	25.507925	27.139058	27.151620
41.800000	42.150000	42.150000	42.150000	42.250000	42.300000
27.788687	23.180966	23.182790	23.163009	25.292081	25.292868
34.372395	28.603687	28.570531	28.267708	28.263541	28.153322
57.700000	50.800000	50.800000	50.800000	50.800000	50.800000
30.500012	31.650012	32.022200	32.200012	32.900012	33.785668
30.500012	31.661192	32.035702	32.200012	32.900012	33.768103
37.000000	38.150000	38.500000	38.700000	39.400000	40.200000
34.898444	30.100025	29.800014	30.700012	30.300013	31.500018
35.370439	30.671404	30.308284	31.179499	30.300021	31.500008
51.600000	46.800000	46.500000	47.400000	47.000000	48.200000

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

	2009	2008	2007	2006
<b>Harrison Hills City School District</b>				
Residential/Agricultural Real	\$0.000000	\$21.703506	\$21.692655	\$21.694215
Commercial/Industrial and Public Utility Real	0.000000	24.951337	24.955002	24.942389
General Business and Public Utility Personal	0.000000	37.750000	37.750000	37.750000
<b>Ridgewood Local School District</b>				
Residential/Agricultural Real	23.824800	23.807464	23.808180	24.899521
Commercial/Industrial and Public Utility Real	23.821200	23.822246	23.822305	24.220947
General Business and Public Utility Personal	43.000000	43.000000	43.000000	43.000000
<b>Sandy Valley Local School District</b>				
Residential/Agricultural Real	32.678500	33.245429	33.065173	31.790382
Commercial/Industrial and Public Utility Real	36.063700	36.667079	39.578810	35.505723
General Business and Public Utility Personal	50.400000	51.100000	50.900000	49.500000
<b>Joint Vocational School Districts:</b>				
<b>Belmont Harrison Joint Vocational School District</b>				
Residential/Agricultural Real	1.450000	1.450000	1.450000	1.450000
Commercial/Industrial and Public Utility Real	1.450000	1.450000	1.450000	1.450000
General Business and Public Utility Personal	1.450000	1.450000	1.450000	1.450000
<b>Buckeye Joint Vocational School District</b>				
Residential/Agricultural Real	2.000400	2.000000	2.000000	2.000000
Commercial/Industrial and Public Utility Real	2.066500	2.066134	2.123494	2.111967
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	2.026300	2.030242	2.033165	2.249842
Commercial/Industrial and Public Utility Real	2.199500	2.182047	2.186272	2.255945
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
<b>Stark County Area Joint Vocational School District</b>				
Residential/Agricultural Real	2.000000	2.000000	2.000000	2.000000
Commercial/Industrial and Public Utility Real	2.000000	2.000000	2.000000	2.000000
General Business and Public Utility Personal	2.000000	2.000000	2.000000	2.000000
<b>Cities:</b>				
<b>Dover City</b>				
Residential/Agricultural Real	3.899600	3.897793	3.958190	3.958273
Commercial/Industrial and Public Utility Real	4.647500	4.640113	4.714989	4.714975
General Business and Public Utility Personal	6.600000	6.600000	6.600000	6.600000
<b>New Philadelphia City</b>				
Residential/Agricultural Real	3.800000	4.926104	5.793861	7.002017
Commercial/Industrial and Public Utility Real	3.800000	5.269081	6.127939	7.805395
General Business and Public Utility Personal	2.800000	6.050000	6.850000	9.670000

2005	2004	2003	2002	2001	2000
\$21.993375	\$21.999375	\$22.004996	\$23.170028	\$23.140362	\$23.135598
26.379508	26.378926	26.453550	27.405190	27.393116	27.382258
37.750000	37.750000	37.750000	37.750000	37.750000	37.750000
24.885752	24.925392	26.609510	26.613403	26.655802	28.660752
24.038958	23.784063	26.465506	26.476659	26.476733	26.500014
43.000000	43.000000	43.000000	43.000000	43.000000	43.000000
26.193199	26.926707	27.232229	26.835034	26.887968	27.840565
26.552188	27.588137	28.245058	27.808423	27.907076	30.339970
43.900000	44.600000	44.800000	44.400000	44.400000	45.200000
1.450000	1.450000	1.450000	1.450000	1.450000	1.939213
1.450000	1.450000	1.450000	1.450000	1.450000	1.941255
1.450000	1.450000	1.450000	1.450000	1.450000	1.950000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.112051	2.193251	2.194906	2.179226	2.285430	2.285802
2.800000	2.800000	2.800000	2.800000	2.800000	2.800000
2.253910	2.255702	2.490797	2.498802	2.000000	2.000000
2.251872	2.205217	2.498967	2.500000	2.000000	2.000000
2.500000	2.500000	2.500000	2.500000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	3.200000	3.300000
2.000000	2.000000	2.000000	2.000000	3.200000	3.300000
2.000000	2.000000	2.000000	2.000000	3.200000	3.300000
3.957528	4.018324	4.018105	4.017032	4.096876	4.096556
4.711875	4.734606	4.738094	4.712620	4.825005	4.832396
6.600000	6.600000	6.600000	6.600000	6.600000	6.600000
6.950572	7.090955	7.139529	6.133850	6.458135	7.456605
7.751837	7.789575	7.839295	6.788605	7.103619	8.097384
9.620000	9.570000	9.620000	8.620000	8.670000	9.670000

(continued)

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

	2009	2008	2007	2006
<b>Uhrichsville City</b>				
Residential/Agricultural Real	\$8.690900	\$9.091346	\$9.432809	\$7.429106
Commercial/Industrial and Public Utility Real	9.738400	10.200524	10.206145	8.135420
General Business and Public Utility Personal	9.900000	10.380000	10.380000	8.380000
<b>Villages:</b>				
<b>Baltic Corporation</b>				
Residential/Agricultural Real	5.183100	5.184188	5.259885	5.259885
Commercial/Industrial and Public Utility Real	7.587200	7.587268	7.587268	7.587268
General Business and Public Utility Personal	9.900000	9.900000	9.900000	9.900000
<b>Barnhill Corporation</b>				
Residential/Agricultural Real	5.399300	6.622801	9.791870	9.791184
Commercial/Industrial and Public Utility Real	6.415400	8.216483	11.818649	11.818649
General Business and Public Utility Personal	6.850000	9.850000	15.850000	15.850000
<b>Bolivar Corporation</b>				
Residential/Agricultural Real	7.192200	7.184990	7.638426	7.637024
Commercial/Industrial and Public Utility Real	7.280300	7.280360	7.280360	7.253345
General Business and Public Utility Personal	8.900000	8.900000	8.900000	8.900000
<b>Dennison Corporation</b>				
Residential/Agricultural Real	5.160500	5.155659	6.270852	4.269952
Commercial/Industrial and Public Utility Real	5.452000	5.396267	6.410971	4.410971
General Business and Public Utility Personal	9.100000	8.100000	9.100000	7.100000
<b>Gnadenhutten Corporation</b>				
Residential/Agricultural Real	5.193400	5.192584	5.219741	5.219266
Commercial/Industrial and Public Utility Real	7.763600	7.763610	7.743020	7.743020
General Business and Public Utility Personal	7.800000	7.800000	7.800000	7.800000
<b>Midvale Corporation</b>				
Residential/Agricultural Real	5.077700	5.076210	5.397740	5.397740
Commercial/Industrial and Public Utility Real	6.224400	6.224435	6.224435	6.224435
General Business and Public Utility Personal	6.400000	6.400000	6.400000	6.400000
<b>Mineral City Corporation</b>				
Residential/Agricultural Real	10.755800	10.744145	9.541200	9.541520
Commercial/Industrial and Public Utility Real	12.200000	12.200000	11.367810	11.367810
General Business and Public Utility Personal	12.200000	12.200000	12.200000	12.200000
<b>Newcomerstown Corporation</b>				
Residential/Agricultural Real	2.500000	2.500000	2.500000	2.500000
Commercial/Industrial and Public Utility Real	2.500000	2.500000	2.500000	2.500000
General Business and Public Utility Personal	1.600000	2.500000	2.500000	2.500000

2005	2004	2003	2002	2001	2000
\$9.225304	\$9.848016	\$8.488513	\$8.190095	\$7.028077	\$6.223382
10.025622	10.380000	9.086520	9.085932	7.953869	7.147709
10.380000	10.380000	9.280000	9.280000	9.280000	8.480000
5.260113	5.854038	5.854124	5.853476	6.144632	6.147475
7.587268	7.854091	7.854091	7.768836	7.921434	7.924784
9.900000	9.900000	9.900000	9.900000	9.900000	9.900000
9.795253	9.992354	9.992392	9.950642	6.621458	9.179396
11.818649	12.317599	12.317599	12.317599	7.317599	10.605154
15.850000	15.400000	15.400000	15.400000	10.400000	15.400000
5.959490	5.995353	5.994762	5.988639	8.452769	8.446211
5.558139	5.619166	5.619166	5.619166	7.597069	7.553287
7.900000	7.900000	7.900000	7.900000	10.900000	10.900000
4.267919	6.618742	5.614295	6.613096	6.885720	6.884476
4.410971	6.853196	5.947659	6.947659	6.935220	6.935220
7.100000	9.500000	8.500000	9.500000	9.500000	9.500000
5.218941	5.559479	5.559479	4.954838	5.303953	5.303788
7.743020	7.800000	7.800000	7.200000	7.200000	7.200000
7.800000	7.800000	7.800000	7.200000	7.200000	7.200000
5.391125	5.402260	5.392485	5.372960	6.394535	6.400000
6.224435	6.400000	6.400000	6.400000	6.400000	6.400000
6.400000	6.400000	6.400000	6.400000	6.400000	6.400000
9.531590	10.927725	10.927740	8.787780	9.611131	9.611310
11.367810	11.703705	11.703705	11.207410	11.207410	11.207410
12.200000	12.200000	12.200000	12.200000	12.200000	12.200000
2.500000	2.500000	2.500000	2.500000	2.500000	3.803536
2.500000	2.500000	2.500000	2.500000	2.500000	4.062646
2.500000	2.500000	2.500000	2.500000	2.500000	4.500000

(continued)

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

	2009	2008	2007	2006
<b>Parral Corporation</b>				
Residential/Agricultural Real	\$3.028100	\$3.028055	\$3.028100	\$3.028100
Commercial/Industrial and Public Utility Real	3.607600	3.607567	3.664810	3.664810
General Business and Public Utility Personal	4.100000	4.100000	4.100000	4.100000
<b>Port Washington Corporation</b>				
Residential/Agricultural Real	4.059000	4.056550	4.218325	4.223313
Commercial/Industrial and Public Utility Real	4.458800	4.458732	4.458732	4.480060
General Business and Public Utility Personal	6.300000	6.300000	6.300000	6.300000
<b>Roswell Corporation</b>				
Residential/Agricultural Real	9.076500	9.019146	9.962588	9.962588
Commercial/Industrial and Public Utility Real	10.744100	10.744084	10.737262	10.737262
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	3.623000	3.619836	3.698706	3.697797
Commercial/Industrial and Public Utility Real	4.145100	4.131035	4.194071	4.192873
General Business and Public Utility Personal	5.200000	5.200000	5.200000	5.200000
<b>Sugar Creek Corporation</b>				
Residential/Agricultural Real	4.537100	4.534926	4.648535	4.648170
Commercial/Industrial and Public Utility Real	5.321000	5.302593	5.392057	5.391390
General Business and Public Utility Personal	6.600000	6.600000	6.600000	6.600000
<b>Tuscarawas Corporation</b>				
Residential/Agricultural Real	7.568400	6.773734	6.944836	6.566391
Commercial/Industrial and Public Utility Real	7.700000	7.085140	7.085140	6.777710
General Business and Public Utility Personal	7.700000	7.700000	7.700000	7.700000
<b>Zoar Corporation</b>				
Residential/Agricultural Real	6.281400	4.270696	4.291049	4.295994
Commercial/Industrial and Public Utility Real	6.218800	4.218804	4.218804	4.280957
General Business and Public Utility Personal	6.500000	4.500000	4.500000	4.500000
<b>Townships:</b>				
<b>Auburn Township</b>				
Residential/Agricultural Real	5.880300	5.874629	6.070571	5.454421
Commercial/Industrial and Public Utility Real	6.081700	6.081644	6.098188	5.492398
General Business and Public Utility Personal	6.400000	6.400000	6.400000	6.400000

2005	2004	2003	2002	2001	2000
\$3.028075	\$3.205287	\$3.200737	\$3.200737	\$3.304705	\$3.304705
3.664810	3.879520	3.879520	3.879520	3.879520	3.879520
4.100000	4.100000	4.100000	4.100000	4.100000	4.100000
4.219650	4.757534	4.758225	4.761619	5.107263	5.107263
4.480060	4.575983	4.575983	4.575983	4.575983	4.575983
6.300000	6.300000	6.300000	6.300000	6.300000	6.300000
9.962588	10.539315	10.539315	7.297666	8.112627	8.112627
10.737262	11.229740	11.229740	9.084908	9.084908	9.084908
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
3.697121	3.940261	3.940240	3.939591	4.072600	4.072600
4.188856	4.259170	4.255590	4.222736	4.222736	4.213441
5.200000	5.200000	5.200000	5.200000	5.200000	5.200000
4.647047	4.931937	4.928608	4.926786	3.657384	3.657919
5.391390	5.511165	5.511165	5.511119	4.010255	4.009564
6.600000	6.600000	6.600000	6.600000	5.100000	5.100000
5.515464	5.777884	5.777165	5.775716	6.096331	5.994745
6.030545	6.179535	5.516523	5.516523	5.516523	5.416523
7.800000	7.800000	7.800000	7.800000	7.800000	7.700000
4.273765	4.500000	2.648428	2.648428	5.268437	5.268437
4.218802	4.500000	2.551364	2.551364	4.709369	4.709369
4.500000	4.500000	4.500000	4.500000	7.500000	7.500000
4.950818	5.076545	5.071886	5.071169	5.388692	5.387888
4.992398	5.162870	5.162870	5.162870	5.162870	5.162870
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000

(continued)

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

	2009	2008	2007	2006
<b>Bucks Township</b>				
Residential/Agricultural Real	\$4.646500	\$4.536181	\$4.543843	\$4.542948
Commercial/Industrial and Public Utility Real	4.650000	4.623737	4.623737	4.623737
General Business and Public Utility Personal	4.650000	4.650000	4.650000	4.650000
<b>Clay Township</b>				
Residential/Agricultural Real	4.871100	4.871152	4.906867	4.910858
Commercial/Industrial and Public Utility Real	6.266600	6.266547	6.266547	6.261647
General Business and Public Utility Personal	7.050000	7.050000	7.050000	7.050000
<b>Dover Township</b>				
Residential/Agricultural Real	3.978000	3.975918	4.056096	4.056184
Commercial/Industrial and Public Utility Real	4.256300	4.256290	4.316422	4.310094
General Business and Public Utility Personal	4.900000	4.900000	4.900000	4.900000
<b>Fairfield Township</b>				
Residential/Agricultural Real	4.503500	4.500841	4.644683	4.643707
Commercial/Industrial and Public Utility Real	6.184400	6.184386	6.184386	6.184386
General Business and Public Utility Personal	7.400000	7.400000	7.400000	7.400000
<b>Franklin Township</b>				
Residential/Agricultural Real	3.208000	3.837107	3.886007	3.261320
Commercial/Industrial and Public Utility Real	3.247200	4.019183	4.044895	3.385086
General Business and Public Utility Personal	3.400000	4.770000	4.770000	3.970000
<b>Goshen Township</b>				
Residential/Agricultural Real	3.744400	3.743668	3.770050	3.646917
Commercial/Industrial and Public Utility Real	3.797200	3.796600	3.783150	3.743316
General Business and Public Utility Personal	3.800000	3.800000	3.800000	3.800000
<b>Jefferson Township</b>				
Residential/Agricultural Real	6.969800	6.436588	6.646895	5.647793
Commercial/Industrial and Public Utility Real	7.279300	7.279306	7.034142	6.034142
General Business and Public Utility Personal	7.300000	7.300000	7.300000	6.300000
<b>Lawrence Township</b>				
Residential/Agricultural Real	9.404300	8.467043	8.790439	8.204367
Commercial/Industrial and Public Utility Real	9.919900	9.413170	9.413170	9.065329
General Business and Public Utility Personal	10.300000	10.300000	10.300000	10.300000
<b>Mill Township</b>				
Residential/Agricultural Real	4.193000	4.190691	4.266575	4.263644
Commercial/Industrial and Public Utility Real	4.834400	4.825749	4.818560	4.818485
General Business and Public Utility Personal	5.050000	5.050000	5.050000	5.050000



2005	2004	2003	2002	2001	2000
\$4.265095	\$4.430670	\$4.130418	\$4.121776	\$4.290693	\$4.100218
4.457979	4.500000	4.500000	4.500000	4.500000	4.500000
4.500000	4.500000	4.500000	4.500000	4.500000	4.500000
4.908799	5.171677	5.176074	5.173618	5.280789	5.280712
6.261647	6.417878	6.417878	6.417878	6.417878	6.417878
7.050000	7.050000	7.050000	7.050000	7.050000	7.050000
4.054444	4.165582	4.163576	4.160194	4.279508	4.277548
4.307942	4.347090	4.334630	4.329758	4.398836	4.395132
4.900000	4.900000	4.900000	4.900000	4.900000	4.900000
4.641227	4.824974	4.823197	4.814443	5.121019	5.118609
6.184386	6.434465	6.434465	6.434465	6.405177	6.396040
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000
3.260902	3.329181	3.329210	3.328555	3.433090	3.432868
3.381929	3.446041	3.446041	3.446041	3.445383	3.441588
3.970000	3.970000	3.970000	3.970000	3.970000	3.970000
3.646375	3.741685	3.741466	3.595134	3.223761	3.223655
3.743316	3.800000	3.800000	3.682421	3.262373	3.262061
3.800000	3.800000	3.800000	3.800000	3.800000	3.800000
5.646556	6.072626	6.071960	4.687012	4.864829	4.864829
6.046413	6.197446	6.197446	5.582125	5.582125	5.574534
6.300000	6.300000	6.300000	6.300000	6.300000	6.300000
8.196120	8.637363	8.628753	8.619231	6.385318	6.381263
8.970229	9.618301	9.601535	9.597177	7.018128	7.005528
10.300000	10.300000	10.300000	10.300000	8.300000	8.300000
4.261035	4.488204	4.486503	4.483039	4.647130	4.147398
4.815875	4.970111	4.976396	4.976396	4.976396	4.476396
5.050000	5.050000	5.050000	5.050000	5.050000	4.550000

(continued)

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

	2009	2008	2007	2006
<b>Oxford Township</b>				
Residential/Agricultural Real	\$3.307300	\$3.306752	\$3.319892	\$3.319512
Commercial/Industrial and Public Utility Real	3.492000	3.491972	3.491972	3.491972
General Business and Public Utility Personal	3.950000	3.950000	3.950000	3.950000
<b>Perry Township</b>				
Residential/Agricultural Real	4.689700	4.679136	3.767726	3.764315
Commercial/Industrial and Public Utility Real	5.665000	5.665022	4.665002	4.665022
General Business and Public Utility Personal	5.800000	5.800000	4.800000	4.800000
<b>Rush Township</b>				
Residential/Agricultural Real	4.402400	4.401936	4.440382	4.439062
Commercial/Industrial and Public Utility Real	4.664900	4.664862	4.664862	4.664862
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000
<b>Salem Township</b>				
Residential/Agricultural Real	3.446400	3.446099	3.497392	3.495764
Commercial/Industrial and Public Utility Real	3.663000	3.662981	3.662981	3.662981
General Business and Public Utility Personal	3.800000	3.800000	3.800000	3.800000
<b>Sandy Township</b>				
Residential/Agricultural Real	4.886200	4.890834	5.030932	5.027204
Commercial/Industrial and Public Utility Real	5.919000	5.919002	5.919002	5.919002
General Business and Public Utility Personal	6.800000	6.800000	6.800000	6.800000
<b>Sugar Creek Township</b>				
Residential/Agricultural Real	5.604000	5.602329	5.763048	5.762810
Commercial/Industrial and Public Utility Real	5.794400	5.758735	5.763806	5.763773
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000
<b>Union Township</b>				
Residential/Agricultural Real	4.312000	4.310532	3.839030	3.838684
Commercial/Industrial and Public Utility Real	4.464000	4.463959	3.942516	3.938602
General Business and Public Utility Personal	4.500000	4.500000	4.000000	4.000000
<b>Warren Township</b>				
Residential/Agricultural Real	3.582600	3.518396	3.153046	3.152611
Commercial/Industrial and Public Utility Real	3.600000	3.569441	3.169441	3.169441
General Business and Public Utility Personal	3.600000	3.600000	3.200000	3.200000
<b>Warwick Township</b>				
Residential/Agricultural Real	5.151800	5.021211	5.106804	5.106224
Commercial/Industrial and Public Utility Real	5.247100	5.194184	5.190322	5.181934
General Business and Public Utility Personal	5.300000	5.300000	5.300000	5.300000

2005	2004	2003	2002	2001	2000
\$3.319370	\$3.349888	\$3.349599	\$3.348545	\$3.350011	\$3.349982
3.490914	3.489685	3.489685	3.489685	3.489685	3.489685
3.950000	3.950000	3.950000	3.950000	3.950000	3.950000
3.761901	4.504661	4.503926	4.499379	4.612574	4.613686
4.665022	5.639556	5.639560	5.639556	5.639556	5.639556
4.800000	5.800000	5.800000	5.800000	5.800000	5.800000
4.436888	4.612138	4.609312	4.604626	4.374988	4.377694
4.664862	4.699578	4.699958	4.699578	4.629928	4.629928
4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
3.495467	3.600716	3.600697	3.600056	3.634587	3.774857
3.662981	3.698646	3.698646	3.698646	3.698646	3.873025
3.800000	3.800000	3.800000	3.800000	3.800000	4.000000
5.025896	5.211298	5.209814	5.204936	5.490110	5.490036
5.919002	6.067552	6.067552	6.053422	6.105414	6.102244
6.800000	6.800000	6.800000	6.800000	6.800000	6.800000
5.457832	5.721239	5.719620	5.717843	5.900000	5.250525
5.536094	5.898693	5.898693	5.897627	5.897627	5.241113
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
3.836894	4.661837	4.661822	4.516145	5.708540	4.707826
3.938602	4.809212	4.809212	5.036658	6.361694	5.356680
4.000000	5.000000	5.000000	5.500000	7.000000	6.000000
3.152076	3.200000	3.065726	3.064815	3.092973	3.092972
3.169441	3.200000	3.130045	3.129905	3.129905	3.129593
3.200000	3.200000	3.200000	3.200000	3.200000	3.200000
5.008870	4.794323	4.340696	4.338115	4.533688	4.033688
5.152417	5.109421	4.921886	4.921607	4.941620	4.441620
5.300000	5.300000	5.300000	5.300000	5.300000	4.800000

(continued)

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

	2009	2008	2007	2006
<b>Washington Township</b>				
Residential/Agricultural Real	\$4.800000	\$2.800000	\$2.800000	\$2.800000
Commercial/Industrial and Public Utility Real	4.800000	2.800000	2.800000	2.800000
General Business and Public Utility Personal	4.800000	2.800000	2.800000	2.800000
<b>Wayne Township</b>				
Residential/Agricultural Real	6.012300	6.012450	6.318780	6.318083
Commercial/Industrial and Public Utility Real	6.545200	6.545138	6.545138	6.545138
General Business and Public Utility Personal	10.800000	10.800000	10.800000	10.800000
<b>York Township</b>				
Residential/Agricultural Real	5.724400	5.723642	5.900000	5.383523
Commercial/Industrial and Public Utility Real	5.900000	5.900000	5.900000	5.481131
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	0.857100	0.855813	0.906499	0.906107
Commercial/Industrial and Public Utility Real	0.944100	0.940485	0.960514	0.959057
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
<b>Newcomerstown Public Library</b>				
Residential/Agricultural Real	0.451300	0.450591	0.482109	0.481684
Commercial/Industrial and Public Utility Real	0.727700	0.727801	0.727974	0.727974
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
<b>Tri-County Ambulance District</b>				
Residential/Agricultural Real	0.753400	0.752175	0.796851	0.795812
Commercial/Industrial and Public Utility Real	1.118000	1.118180	1.118398	1.118811
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000
<b>Tri-Division Ambulance District</b>				
Residential/Agricultural Real	4.000000	2.851081	2.822550	2.998023
Commercial/Industrial and Public Utility Real	3.569600	3.403755	3.401704	3.181384
General Business and Public Utility Personal	4.000000	4.500000	4.500000	4.500000
<b>Tuscarawas County Public Library</b>				
Residential/Agricultural Real	0.640000	0.286534	0.313999	0.313971
Commercial/Industrial and Public Utility Real	0.640000	0.345031	0.369859	0.369211
General Business and Public Utility Personal	0.640000	0.460000	0.480000	0.480000
<b>Lawrence Township Recreational District</b>				
Residential/Agricultural Real	0.236200	0.235492	0.249118	0.248961
Commercial/Industrial and Public Utility Real	0.314300	0.314347	0.314347	0.314186
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000

2005	2004	2003	2002	2001	2000
\$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
6.307799	6.760079	6.757006	6.739779	6.869933	6.864240
6.545138	7.679417	7.679417	7.679417	7.671876	7.671876
10.800000	10.800000	10.800000	10.800000	10.800000	10.800000
5.382350	5.637266	5.635964	5.626346	5.244677	5.244677
5.481131	5.900000	5.900000	5.900000	5.382446	5.382446
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
0.905118	1.000000	0.624056	0.622914	0.681152	0.680803
0.956940	1.000000	0.788068	0.782938	0.803132	0.802879
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.481488	0.548188	0.547768	0.546775	0.584342	0.583939
0.727159	0.783895	0.783895	0.783662	0.781258	0.772549
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.794884	0.909335	0.908858	0.907418	0.965506	0.965180
1.117737	1.193828	1.193828	1.193536	1.190554	1.179568
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
3.006969	3.056889	0.434512	0.435628	0.446590	0.515673
3.205923	3.246342	0.381844	0.380346	0.374482	0.428433
4.500000	4.500000	1.500000	1.500000	1.500000	1.500000
0.303830	0.287483	0.287372	0.287068	0.301698	0.301613
0.358820	0.337067	0.336715	0.334932	0.343757	0.343409
0.470000	0.440000	0.440000	0.440000	0.440000	0.440000
0.248564	0.268022	0.267652	0.267222	0.291563	0.291251
0.309685	0.340434	0.339672	0.339474	0.344137	0.343167
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

	2009	2008	2007	2006
<b>Gnadenhutten-Clay Union Cemetery</b>				
Residential/Agricultural Real	\$0.493100	\$0.492976	\$0.499696	\$0.500000
Commercial/Industrial and Public Utility Real	0.500000	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	1.824000	1.832210	1.960665	1.959330
Commercial/Industrial and Public Utility Real	2.500000	2.500000	2.393265	2.393265
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
<b>Delaware Valley Joint Fire District</b>				
Residential/Agricultural Real	2.500000	2.011495	2.161560	2.158515
Commercial/Industrial and Public Utility Real	2.500000	2.405960	2.405960	2.414482
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
<b>Union Cemetery</b>				
Residential/Agricultural Real	0.623400	0.622507	0.656526	0.655683
Commercial/Industrial and Public Utility Real	1.244600	1.236719	1.237258	1.224945
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

2005	2004	2003	2002	2001	2000
\$0.000000	\$0.303554	\$0.303760	\$0.303320	\$0.332366	\$0.332351
0.000000	0.500000	0.500000	0.500000	0.500000	0.500000
0.000000	0.500000	0.500000	0.500000	0.500000	0.500000
1.956902	2.238277	2.236597	2.226870	2.500000	2.500000
2.393265	2.500000	2.500000	2.500000	2.500000	2.500000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
2.157177	2.499930	1.821080	1.821252	1.922135	1.920907
2.414482	2.500000	1.956217	1.956217	1.956217	1.956217
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
0.654690	0.737059	0.736338	0.734680	0.818600	0.817818
1.223703	1.301443	1.306585	1.304689	1.303762	1.301058
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 (3)
2009	\$9,840,536	\$9,533,933	96.88%	\$316,129	\$9,850,062	100.10%
2008	10,190,088	9,871,417	96.87	321,470	10,192,887	100.03
2007	10,346,388	10,081,415	97.44	307,284	10,388,699	100.41
2006	10,257,148	9,965,881	97.16	312,267	10,278,148	100.20
2005	10,527,175	10,243,938	97.31	308,252	10,552,190	100.24
2004	10,128,268	9,760,284	96.37	346,746	10,107,030	99.79
2003	9,956,735	9,577,384	96.19	344,876	9,922,260	99.65
2002	9,916,565	9,462,742	95.42	322,162	9,784,904	98.67
2001	9,572,694	9,194,566	96.05	316,190	9,510,756	99.35
2000	9,363,826	9,036,908	96.51	227,130	9,264,038	98.93

**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.

(3) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.



**Tuscarawas County, Ohio**  
Principal Real Property Taxpayers  
2009 and 2000 (1)

Name of Taxpayer	2009	
	Assessed Value	Percent of Real Property Assessed Value
Glimcher Properties Limited Partnership	\$16,159,070	1.02 %
Muskingum Watershed Conservancy District	9,634,690	0.61
The Belden Brick Company	7,602,190	0.48
Newpointe Community Church	5,218,970	0.33
Artex Oil Company	3,335,030	0.21
RHDK Investments, LLC	3,065,990	0.19
The Dutch Corporation	2,615,830	0.16
The Union Hospital Association	2,462,160	0.15
Holmes Limestone Company	2,407,160	0.15
Park Village Assisted Living, LLC	2,356,390	0.15
<b>Totals</b>	<b>\$54,857,480</b>	<b>3.45 %</b>
<b>Total Real Property Assessed Valuation</b>	<b>\$1,590,356,680</b>	

Name of Taxpayer	2000	
	Assessed Value	Percent of Real Property Assessed Value
Glimcher Properties Limited Partnership	\$15,137,220	1.40 %
The Belden Brick Company	5,264,810	0.49
New Plan Realty Trust	2,933,070	0.27
Wade, William J. and Orton, Val T. Trustees	2,520,960	0.23
Holmes Limestone Company	2,278,840	0.21
Greer Steel Company	1,705,830	0.16
Gradall Company	1,694,699	0.16
AK Steel Corporation	1,605,050	0.15
Commercial and Architectural Products	1,139,360	0.11
Allied Machine and Engineering Company	1,192,390	0.11
<b>Totals</b>	<b>\$35,472,229</b>	<b>3.29 %</b>
<b>Total Real Property Assessed Valuation</b>	<b>\$1,078,253,150</b>	

(1) The amounts presented represent the assessed values upon which 2009 and 2000 collections were based.

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

**Tuscarawas County, Ohio**  
Principal Tangible Personal Property Taxpayers  
2009 and 2000 (1)

Name of Taxpayer	2009	
	Assessed Value	Percent of Tangible Personal Property Assessed Value
Verizon North, Incorporated	\$1,930,880	7.15 %
Ohio Bell Telephone Company	510,440	1.89
Alltel Communications of Ohio	307,090	1.14
New Par	241,840	0.90
MCI Communications Services, Incorporated	173,280	0.64
New Cingular Wireless PCS, LLC	106,200	0.39
Sprintcom, Incorporated	100,670	0.37
T-Mobile Central, LLC	43,540	0.16
Ameritech Advanced Data Services of Ohio, Incorporated	24,970	0.09
TWC Digital Phone, LLC	24,100	0.09
<b>Total</b>	<b>\$3,463,010</b>	<b>12.82 %</b>
<b>Total Personal Property Assessed Valuation</b>	<b>\$27,002,810</b>	

Name of Taxpayer	2000	
	Assessed Value	Percent of Tangible Personal Property Assessed Value
Commonwealth Aluminum Concast, Incorporated	\$15,128,840	7.30 %
Gradall Industries, Incorporated	14,299,090	6.90
Allied Machine and Engineering	7,753,450	3.74
Dover Chemical Corporation	7,058,050	3.41
Union Camp Corporation	6,798,380	3.28
Greer Steel Company	6,591,250	3.18
The Belden Brick Company	5,378,330	2.60
Armco, Incorporated	3,950,280	1.90
Snyder Laboratories, Incorporated	3,006,290	1.45
Stone Container Corporation	2,933,430	1.42
<b>Total</b>	<b>\$72,897,390</b>	<b>35.18 %</b>
<b>Total Personal Property Assessed Valuation</b>	<b>\$207,210,778</b>	

(1) The amounts presented represent the assessed values upon which 2009 and 2000 collections were based.

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

**Tuscarawas County, Ohio**  
Principal Public Utilities Tangible Personal Property Taxpayers  
2009 and 2000 (1)

Name of Taxpayer	2009	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$34,170,910	50.27 %
East Ohio Gas Company DBA Dominion East Ohio	9,284,570	13.66
Dominion Transmission, Incorporated	8,576,460	12.62
Tennessee Gas Pipeline Company	4,625,820	6.81
Frontier Power Company	1,262,420	1.86
Guernsey-Muskingum Electric Company	1,151,270	1.69
Ohio Edison Company	801,180	1.18
Columbia Gas of Ohio, Incorporated	548,160	0.81
Columbia Gas Transmission Corporation	547,760	0.81
Carroll Electric Cooperative, Incorporated	516,470	0.75
Total	<u>\$61,485,020</u>	<u>90.46 %</u>
Total Public Utilities Tangible Personal Property Assessed Valuation	<u>\$67,972,430</u>	

Name of Taxpayer	2000	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$29,651,070	29.88 %
East Ohio Gas Company	22,184,240	22.35
GTE North, Incorporated	13,477,410	13.58
CNG Transmission Corporation	12,165,420	12.26
Ohio Bell Telephone Company	4,118,160	4.15
Columbia Gas of Ohio, Incorporated	1,810,090	1.82
MCI Telecommunications Corporation	1,715,300	1.73
Tennessee Gas Pipeline Company	1,612,980	1.63
Ohio Edison Company	938,550	0.94
Frontier Power Company	903,290	0.91
Total	<u>\$88,576,510</u>	<u>89.25 %</u>
Total Public Utilities Tangible Personal Property Assessed Valuation	<u>\$99,245,230</u>	

(1) The amounts presented represent the assessed values upon which 2009 and 2000 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
2009	\$866,000	\$29,909	\$1,603,657	\$4,280,253	\$278,000
2008	902,000	22,555	1,296,811	3,242,797	285,000
2007	937,000	12,500	1,291,405	1,203,506	291,000
2006	970,000	29,517	953,121	1,319,591	297,000
2005	1,000,000	68,660	792,058	1,424,555	303,000
2004	0	140,138	675,803	1,368,189	308,000
2003	0	209,385	723,058	1,452,744	313,000
2002	0	184,910	770,313	1,538,163	318,000
2001	0	180,681	660,818	1,618,977	323,000
2000	0	154,840	700,608	1,695,948	327,000

**Source:** Tuscarawas County Auditor

**Note:** Personal Income and Population amounts can be found on page S44

---

---

<u>Total Debt</u>	<u>Percentage of Personal Income</u>	<u>Per Capita</u>
\$7,057,819	0.0026 %	\$77.44
5,749,163	0.0021	62.95
3,735,411	0.0014	40.93
3,569,229	0.0014	39.19
3,588,273	0.0015	39.30
2,492,130	0.0011	27.21
2,698,187	0.0012	29.51
2,811,386	0.0013	30.77
2,783,476	0.0013	30.54
2,878,396	0.0014	31.62

**Tuscarawas County, Ohio**

Legal Debt Margin

Last Ten Years

	2009	2008	2007	2006
Tax Valuation	\$1,685,331,920	\$1,667,129,360	\$1,625,928,643	\$1,643,283,113
Debt Limit (1)	40,633,298	40,178,234	39,148,216	39,582,078
Amount of Debt Applicable to Debt Limit Bond Anticipation Note	866,000	902,000	937,000	970,000
Legal Debt Margin	<u>\$39,767,298</u>	<u>\$39,276,234</u>	<u>\$38,211,216</u>	<u>\$38,612,078</u>
Legal Debt Margin as a Percentage of the Debt Limit	97.87%	97.76%	97.61%	97.55%
Unvoted Debt Limit (2)	\$16,853,319	\$16,671,294	\$16,259,286	\$16,432,831
Amount of Debt Subject to Limit	866,000	902,000	937,000	970,000
Unvoted Legal Debt Margin	<u>\$15,987,319</u>	<u>\$15,769,294</u>	<u>\$15,322,286</u>	<u>\$15,462,831</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	94.86%	94.59%	94.24%	94.10%

(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

2005	2004	2003	2002	2001	2000
\$1,669,563,749	\$1,532,930,870	\$1,506,195,424	\$1,498,865,735	\$1,414,055,600	\$1,384,709,158
40,239,094	36,823,272	36,154,886	35,971,643	33,851,390	33,117,729
1,000,000	0	0	0	0	0
<u>\$39,239,094</u>	<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>
97.51%	100.00%	100.00%	100.00%	100.00%	100.00%
\$16,695,637	\$15,329,309	\$15,061,954	\$14,988,657	\$14,140,556	\$13,847,092
1,000,000	0	0	0	0	0
<u>\$15,695,637</u>	<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>
94.01%	100.00%	100.00%	100.00%	100.00%	100.00%

**Tuscarawas County, Ohio**

*Pledged Revenue Coverage*

*Sewer*

*Last Eight Years*

Year	Sewer Operating Revenues (1)	Sewer Operating Expenses (2)	Net Available Revenues	Debt Service (3)		Coverage
				Principal	Interest	
2009	\$2,698,402	\$1,520,321	\$1,178,081	\$247,116	\$59,303	3.84
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 Eight Years*

Year	Water Operating Revenues (1)	Water Operating Expenses (2)	Net Available Revenues	Debt Service (3)		Coverage
				Principal	Interest	
2009	\$639,256	\$618,423	\$20,833	\$86,945	\$17,166	0.20
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)
2009	91,137	\$2,677,442	\$29,378	11.90 %
2008	91,330	2,677,442	29,316	6.20
2007	91,263	2,615,703	28,661	5.40
2006	91,085	2,496,351	27,407	5.10
2005	91,309	2,403,544	26,323	5.90
2004	91,576	2,326,891	25,409	5.90
2003	91,419	2,259,634	24,717	6.00
2002	91,374	2,178,239	23,839	5.70
2001	91,138	2,134,401	23,419	4.70
2000	91,030	2,042,584	22,439	4.60

**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	2009			2000		
		Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Union Hospital	Health Care	865	1	2.09 %	650	2	1.52 %
Gradall Company	Construction Equipment	445	2	1.07	700	1	1.63
The Belden Brick Company	Face and Acid Proof Brick	394	3	0.95	408	3	0.95
Lauren International, Incorporated	Gaskets, Dense Rubber, Etc.	300	4	0.72	350	4	0.82
Allied Machine and Engineering	Spade and Flat Drills, Holders, Etc.	250	5	0.60	350	4	0.82
Greer Steel	Cold-rolled Strip Steel	250	5	0.60			
Marlite	Paneling/Doors/Restroom Partitions	250	5	0.60	300	8	0.70
Copley Ohio Newspapers	Newspaper Publisher	245	8	0.59			
Cable Manufacturing and Assembly	Control Cables	200	9	0.49	250	9	0.58
Dover Chemical Corporation	Chemical Manufacturing	200	9	0.49			
Commonwealth Aluminum Concast	Sheet Aluminum	200	9	0.49			
Zimmer Patient Care	Surgical Equipment				315	7	0.73
Altivity Packaging, LLC	Paper/Cardboard Products				340	6	0.79
Arizona Chemical Company	Polyamides, Fatty Acid Derivatives				250	9	0.58
Total		<u>3,599</u>		<u>8.70 %</u>	<u>3,913</u>		<u>9.12 %</u>
Total Employment within the County		<u>41,400</u>			<u>42,900</u>		

**Sources:** Tuscarawas County and the 2010 Ohio Industrial Directory, published by Harris Publishing Company

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

	2009	2008	2007	2006
<b>General Government</b>				
<b>Legislative and Executive</b>				
Commissioners	6.00	6.00	6.00	5.00
Auditor	19.00	22.00	22.00	19.00
Treasurer	6.50	6.50	6.50	6.25
Prosecuting Attorney	12.00	16.00	15.00	14.00
Board of Elections	16.25	15.00	14.00	10.00
Recorder	4.00	4.00	4.00	4.00
Buildings and Grounds	6.00	7.00	7.00	5.00
Data Processing	4.00	4.00	4.00	4.00
Certificate of Title Administration	9.25	11.00	10.00	9.00
<b>Judicial</b>				
Common Pleas Court	14.50	15.00	17.00	15.00
Probate Court	6.00	6.00	6.00	6.00
Juvenile Court	19.50	21.00	22.00	25.00
Municipal Court	6.00	6.00	6.00	5.00
County Court	13.50	15.00	15.00	15.00
Clerk of Courts	12.50	14.00	15.00	14.00
Law Library	1.50	1.00	1.00	1.00
<b>Public Safety</b>				
Sheriff	35.00	38.00	35.00	34.00
Jail Operations	44.00	48.00	46.00	47.00
Probation	5.00	5.00	5.00	5.00
911 Dispatch Center	22.00	20.00	21.00	22.00
Homeland Security and Emergency Management	4.00	4.00	4.00	4.00
Coroner	2.00	2.00	2.00	2.00
<b>Public Works</b>				
Engineer	38.00	33.00	29.00	34.00
Map Office	0.00	2.00	2.00	2.00
Sewer District	12.50	11.00	9.00	9.00
Water District	7.50	6.00	6.00	6.00
Solid Waste Grant	2.00	2.00	2.00	5.00
<b>Health</b>				
DD	129.50	142.00	134.00	138.00
Dog and Kennel	3.50	5.00	4.00	4.00
<b>Human Services</b>				
Income Maintenance	46.00	50.00	50.00	46.00
Children's Services	31.00	32.00	35.00	36.00
Shared Employees	20.00	22.00	19.00	18.00
Veteran Services	10.00	10.00	9.00	5.00
Child Support Enforcement	36.25	44.00	44.00	44.00
County Home	0.00	36.00	32.00	29.00
Community and Economic Development	3.00	3.00	3.00	3.00
<b>Total</b>	<u>607.75</u>	<u>684.50</u>	<u>661.50</u>	<u>650.25</u>

**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

2005	2004	2003	2002	2001	2000
5.00	5.00	5.00	5.50	6.50	7.50
18.00	18.00	18.00	19.00	19.00	18.00
6.50	6.75	6.50	6.75	6.50	6.50
16.00	14.00	15.00	15.00	13.00	13.00
10.00	10.00	10.00	12.00	9.00	11.00
4.00	4.00	5.00	5.00	5.00	6.00
5.00	4.00	6.00	4.00	6.00	9.00
4.50	4.50	4.00	5.00	5.00	5.00
9.00	8.00	10.00	7.00	8.00	12.00
15.00	15.00	16.00	16.00	17.00	16.00
6.00	6.00	6.00	6.00	6.00	6.00
18.00	14.00	14.00	14.00	17.00	16.00
5.00	5.00	5.00	4.00	3.00	5.00
14.00	13.00	13.00	12.00	12.00	12.00
14.00	14.00	15.00	15.00	14.00	14.00
1.00	1.00	1.00	1.00	1.00	1.00
34.00	34.00	33.00	32.00	32.00	39.00
46.00	48.00	48.00	48.00	47.00	49.00
5.00	4.00	4.00	4.00	4.00	4.00
22.00	21.00	21.00	19.00	20.00	16.00
4.25	4.50	4.00	4.00	4.00	3.00
2.00	2.00	2.00	2.00	2.00	2.00
35.00	35.00	36.00	36.00	36.00	37.00
2.00	3.00	3.00	4.00	4.00	3.00
10.00	9.00	9.00	9.00	9.00	9.00
6.00	4.00	4.00	4.00	4.00	5.00
4.00	4.50	5.00	5.00	5.00	5.00
133.00	136.00	136.00	135.00	134.00	136.00
4.00	3.00	3.00	3.00	3.00	3.00
45.00	44.00	45.00	46.00	49.00	48.00
37.00	37.00	39.00	39.00	36.00	36.00
16.00	17.00	17.00	17.00	16.00	16.00
5.00	5.00	5.00	5.00	4.00	4.00
44.00	46.00	45.00	51.00	50.00	53.00
29.00	29.00	27.00	28.00	28.00	25.00
3.00	3.00	3.00	3.00	3.00	3.00
<u>637.25</u>	<u>631.25</u>	<u>638.50</u>	<u>641.25</u>	<u>638.00</u>	<u>654.00</u>

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

	2009	2008	2007	2006
<b>General Government</b>				
<b>Legislative and Executive</b>				
<b>Commissioners</b>				
Number of resolutions	1,238	1,211	1,061	1,208
Number of meetings	101	99	103	98
<b>Auditor</b>				
Number of non-exempt conveyances	1,469	1,797	2,077	3,195
Number of exempt conveyances	1,561	1,647	1,758	1,822
Number of real estate transfers	3,030	3,444	3,835	5,017
Number of personal property returns	0	640	1,050	1,172
Number of non-payroll checks issued	27,067	28,752	28,304	26,976
Number of payroll checks issued	8,414	9,755	9,738	10,485
Number of payroll direct deposits	11,697	15,795	10,869	9,490
<b>Treasurer</b>				
Number of parcels billed	61,567	63,801	61,700	61,694
Return on portfolio (cash basis)	\$1,093,128	\$2,039,825	\$2,660,919	\$2,384,094
<b>Prosecuting Attorney</b>				
Number of cases - criminal	599	553	445	365
Number of cases - civil stalking	90	86	58	31
Number of cases - domestic violence	144	139	114	86
<b>Board of Elections</b>				
Number of registered voters	58,771	59,778	56,625	56,295
Number of voters last general election	24,702	43,650	23,992	31,593
Percentage of register voters that voted	42.03%	73.02%	42.37%	56.12%
<b>Recorder</b>				
Number of deeds recorded	3,545	3,606	3,788	4,044
Number of mortgages recorded	3,011	3,673	4,836	5,625
<b>Data Processing</b>				
Number of users served	368	352	352	363
<b>Risk Management</b>				
Number of claims	2	9	2	10
<b>Judicial</b>				
<b>Common Pleas Court- General Division</b>				
Number of civil cases filed	1,358	948	992	891
Number of criminal cases filed	335	300	456	379
Number of D.R. filings including post-decree	579	1,067	1,044	600
<b>Juvenile Court</b>				
Number of Delinquencies filed	502	529	539	482
Number of Traffic Cases	467	511	537	578
Number of Neglect/Abuse Cases	41	47	50	67
Number of Unruly Cases	94	111	111	106
Number of Contributing Cases	52	12	20	13
Number of Parentage cases	433	404	382	419
Number of Tobacco cases	0	6	9	13

2005	2004	2003	2002	2001	2000
1,239	1,284	1,151	1,107	1,084	1,129
99	101	100	106	103	95
2,521	2,508	2,335	2,131	2,102	2,136
1,781	1,853	1,765	1,886	1,967	1,785
4,302	4,361	4,100	4,017	4,069	3,921
1,299	1,323	1,353	N/A	N/A	N/A
26,535	32,011	35,399	35,469	36,593	37,145
11,172	11,821	13,549	14,581	16,225	18,678
8,736	7,890	6,953	5,299	3,835	1,377
61,309	61,021	60,457	59,966	59,413	59,005
\$1,810,133	\$1,215,714	\$1,023,794	\$1,554,615	\$2,794,076	\$3,304,279
328	358	291	383	300	317
24	14	19	19	17	2
93	72	96	63	65	74
54,768	55,656	51,633	53,907	52,698	57,546
25,266	43,786	25,682	26,248	20,984	38,246
46.13%	78.63%	49.74%	48.69%	39.82%	66.46%
2,317	4,154	3,941	3,759	3,803	3,145
6,533	6,742	9,176	7,751	7,659	5,722
N/A	N/A	N/A	N/A	N/A	N/A
7	15	23	33	28	61
832	799	758	834	732	695
366	380	319	392	315	319
595	546	627	580	600	607
541	641	668	724	841	708
551	557	718	899	849	905
63	61	62	54	52	38
108	102	114	108	161	161
17	11	12	16	18	30
442	382	405	328	313	200
21	20	20	27	38	0

(continued)

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

	2009	2008	2007	2006
<b>Probate Court</b>				
Number of Estates filed	440	505	479	431
Number of Guardianships filed	40	57	45	52
Number of Civil cases filed	9	9	8	8
Number of Adoptions filed	69	83	63	64
Number of Minor Settlements filed	8	9	12	28
Number of Name Changes filed	28	23	26	16
Number of Marriage Licenses filed	576	558	567	589
<b>Tuscarawas County Court</b>				
Number of civil cases filed	669	891	763	715
Number of criminal cases filed	759	823	872	889
Number of traffic cases filed	3,197	2,884	2,717	2,503
Number of civil cases terminated	759	970	703	684
Number of criminal cases terminated	1,247	1,407	922	950
Number of traffic cases terminated	3,595	3,278	2,773	2,488
<b>Clerk of Courts</b>				
Number of civil cases filed	1,358	948	983	891
Number of criminal cases filed	335	300	456	379
Number of Court of Appeals cases filed	69	76	78	73
Number of Domestic cases filed	579	583	578	600
Number of MWCD Objections filed	1	1	7	5,256
Number of Motor Vehicle Titles Issued	65,683	70,383	69,955	63,024
<b>Public Safety</b>				
<b>Sheriff</b>				
<b>Jail Operation</b>				
Average daily jail census	108	116	102	N/A
Prisoners transported	1,125	1,355	N/A	N/A
Number of miles transporting prisoners	33,730	42,142	N/A	N/A
Average days served per prisoner	27	30	30	N/A
Average daily housing cost	\$73	\$50	\$50	N/A
Average cost per meal served	\$1.43	\$1.46	\$1.42	\$1.68
<b>Enforcement</b>				
Number of incidents reported	8,275	8,693	12,606	12,623
Number of calls responded to	16,324	18,990	N/A	N/A
Number of papers served	3,643	3,676	N/A	N/A
Number of telephone calls	44,612	48,996	40,425	40,231
Court Security Hours	5,504	6,546	6,240	5,976
Number of sheriff's sales	369	368	391	N/A
Number of CCW Licenses Issued	489	532	880	N/A
Number of registered SORN offenders	185	136	115	N/A
<b>Homeland Security &amp; Emergency Management</b>				
Number of Haz-Mat Responses	6	7	12	6
<b>Public Works</b>				
<b>Engineer</b>				
Miles of roads resurfaced	20.2	9.1	27.0	25.0
Number of bridges replaced/improved	9	10	12	20
Number of culverts built/replaced/improved	48	43	26	37



2005	2004	2003	2002	2001	2000
547	506	506	534	549	650
70	46	80	40	48	50
5	4	8	5	2	14
64	69	45	50	50	52
10	8	11	12	15	14
21	31	21	24	16	14
590	643	633	691	707	690
659	577	618	594	591	489
870	882	852	868	965	886
1,865	1,873	3,928	3,580	2,825	3,396
624	596	633	604	563	530
888	974	840	1,116	842	928
1,857	1,980	4,066	3,952	2,541	3,553
832	799	758	834	732	695
366	380	319	392	315	319
85	81	97	99	118	99
595	546	627	580	600	607
1	1	1	9	1	1
66,971	65,275	61,256	64,745	64,936	63,192
N/A	90	84	96	85	N/A
N/A	1,181	1,265	1,239	989	N/A
N/A	54,910	53,890	53,128	68,508	N/A
N/A	46	9	12	N/A	N/A
N/A	\$45	\$45	\$45	N/A	N/A
N/A	\$1.43	\$1.52	\$1.37	N/A	N/A
12,577	12,607	12,557	N/A	N/A	N/A
N/A	8,173	8,004	8,401	8,195	N/A
N/A	4,000	N/A	N/A	N/A	N/A
39,271	38,802	38,288	40,133	25,835	23,130
5,976	5,976	5,976	5,976	5,976	N/A
N/A	243	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
13	20	17	26	21	10
26.0	26.0	27.5	48.0	40.5	36.7
14	19	23	33	18	11
48	33	68	33	68	46

(continued)

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

	2009	2008	2007	2006
<b>Sewer District</b>				
Average daily sewage treated (in million gallons per day)	0.79	0.92	0.86	0.94
Number of tap-ins	130	21	7	34
Number of customers	3,800	3,693	3,689	3,656
<b>Water District</b>				
Average daily water treated (in million gallons per day)	0.57	0.55	0.55	0.53
Average daily water billed (in million gallons per day)	0.43	0.42	0.43	0.42
Number of tap-ins	14	8	11	8
Number of customers	2,397	2,406	2,410	2,389
<b>Health</b>				
<b>DD</b>				
<b>Adult Program</b>				
Days of Non-Vocational Attendance	34,042	34,237	32,127	33,930
Individuals Served (Non-Vocational)	202	229	200	194
Other Services (Adult Day, Home service)	57	81	179	137
<b>Children's Program</b>				
Days of Attendance (0-2 Years)	1,028	1,173	1,288	13,720
Days of Attendance (3-5 Years)	2,855	2,761	2,440	3,458
Days of Attendance (6-21 Years)	5,333	4,707	4,358	5,642
Individuals Served (Children)	103	104	166	213
<b>Transportation (One Way Trips)</b>				
Children's Programs	17,020	8,510	10,230	11,236
Adult Programs	64,471	54,312	53,682	60,643
Total Individuals served by the DD Board	512	579	545	544
<b>Human Services</b>				
<b>Jobs and Family Services</b>				
Average client count - food stamps	5,500	4,246	3,623	3,020
Average client count - day care	770	699	699	616
Average client count - Medicaid	7,400	6,715	6,386	6,263
Average client count - Ohio Works First	434	397	355	448
Average client count - utility assistance	252	744	1,737	1,242
<b>Child Support Enforcement Agency</b>				
Average number of active support orders	8,379	8,101	7,929	7,695
Percentage collected	68.00%	70.13%	70.47%	71.67%
<b>Children's Services</b>				
Average client count - foster care	95	127	134	145
Average client count - adoption	37	27	30	37
<b>Veteran Services</b>				
Number of clients served	15,642	20,880	19,059	17,391
Amount of benefits paid to county residents	\$324,850	\$389,565	\$349,159	\$331,472
<b>Community and Economic Development</b>				
Number of new enterprise zone agreements	1	2	2	2
Number of related infrastructure projects	6	7	4	5

**Source:** Tuscarawas County

2005	2004	2003	2002	2001	2000
1.09	0.84	0.70	0.72	0.73	0.74
15	17	18	17	50	111
3,622	3,607	3,590	3,572	3,555	3,505
0.52	0.53	0.57	0.57	0.51	0.53
0.41	0.36	0.42	0.49	0.51	0.40
14	4	5	49	33	72
2,381	2,367	2,363	2,358	2,309	2,296
34,425	35,217	34,091	33,700	32,650	32,283
207	198	201	206	205	220
112	125	103	89	N/A	N/A
10,498	7,740	4,860	7,920	1,066	1,000
2,534	2,700	2,160	2,160	2,941	2,610
5,430	4,680	4,140	4,680	4,312	4,024
216	199	179	190	N/A	N/A
10,154	8,961	9,457	10,729	10,287	9,615
61,293	61,892	61,900	60,394	60,975	60,348
535	522	483	485	N/A	N/A
3,013	2,860	2,459	2,143	1,978	1,921
594	661	734	752	831	692
6,110	5,957	5,612	5,163	5,798	N/A
417	454	449	370	319	N/A
1,088	984	1,076	883	1,873	578
7,477	7,398	7,322	7,127	6,979	7,300
72.38%	72.52%	73.91%	74.40%	73.91%	N/A
133	82	77	70	59	79
16	20	9	19	10	15
12,929	14,248	13,627	13,053	12,062	9,025
\$246,985	\$213,515	\$202,687	\$216,266	\$146,009	\$118,453
3	8	6	0	2	5
6	5	6	8	8	4

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

	2009	2008	2007	2006
<b>General Government</b>				
<b>Legislative and Executive</b>				
<b>Commissioners</b>				
Administrative office space (square feet)	1,330	1,330	1,330	1,330
<b>Auditor</b>				
Administrative office space (square feet)	5,636	5,636	5,636	5,636
Number of vehicles	2	2	2	2
<b>Treasurer</b>				
Administrative office space (square feet)	1,333	1,333	1,333	1,333
<b>Prosecuting Attorney</b>				
Administrative office space (square feet)	3,734	3,734	3,734	3,734
<b>Board of Elections</b>				
Administrative office space (square feet)	3,120	3,120	3,120	3,120
<b>Recorder</b>				
Administrative office space (square feet)	2,420	2,420	2,420	2,420
<b>Buildings and Grounds</b>				
Administrative office space (square feet)				
Number of vehicles	2	2	2	2
<b>Data Processing</b>				
Administrative office space (square feet)	1,309	1,309	1,309	1,309
<b>Judicial</b>				
<b>Common Pleas Court</b>				
Number of court rooms	2	2	2	2
<b>Probate Court</b>				
Number of court rooms	1	1	1	1
<b>Juvenile Court</b>				
Number of court rooms	1	1	1	1
Number of vehicles	5	5	5	4
<b>Municipal Court</b>				
Number of court rooms	1	1	1	1
<b>County Court</b>				
Number of vehicles	1	1	1	1
<b>Clerk of Courts</b>				
Administrative office space (square feet)	3,422	3,422	3,422	3,422
<b>Public Safety</b>				
<b>Sheriff</b>				
Number of patrol vehicles	36	36	36	36
<b>Probation</b>				
Number of vehicles	2	2	2	2
<b>Homeland Security &amp; Emergency Management</b>				
Number of emergency response vehicles	1	1	1	1

2005	2004	2003	2002	2001	2000
1,330	1,330	1,330	1,330	1,330	1,330
5,636	5,636	5,636	7,336	6,980	6,980
3	2	3	2	N/A	N/A
1,333	1,333	1,333	1,333	1,333	1,333
3,734	3,734	3,734	3,734	3,650	3,650
2,598	0	885	19,715	19,715	2,021
2,420	2,420	2,420	2,420	2,420	2,420
2	2	2	2	N/A	N/A
1,299	1,299	1,299	789	705	705
2	2	2	2	2	2
1	1	1	1	1	1
1	1	1	1	1	1
4	4	4	4	N/A	N/A
1	1	1	1	1	1
1	2	1	1	N/A	N/A
3,422	3,422	3,422	3,422	2,906	2,906
36	35	30	38	N/A	N/A
1	1	1	2	N/A	N/A
1	1	1	1	1	1

(continued)

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

	2009	2008	2007	2006
<b>Public Works</b>				
<b>Engineer</b>				
Centerline miles of roads	467	467	467	467
Number of bridges	274	274	263	263
Number of culverts	3,292	3,292	3,292	3,292
Number of traffic signs	2,636	2,636	2,636	2,636
Number of vehicles	54	54	54	54
<b>Sewer District</b>				
Number of treatment facilities	4	4	4	4
Number of pumping stations	20	20	20	20
Miles of sewer lines	73	73	73	73
Number of vehicles	8	8	8	8
<b>Water District</b>				
Number of treatment facilities	4	4	4	4
Miles of water lines	49	49	49	49
Number of vehicles	5	5	5	5
<b>Human Services</b>				
<b>Jobs and Family Services</b>				
Administrative office space (square feet)	11,994	11,994	11,994	11,994
Number of vehicles	2	2	2	2
<b>Children Services</b>				
Administrative office space (square feet)	12,484	12,484	12,484	12,484
Number of vehicles	7	7	7	7
<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	3
<b>Veteran Services</b>				
Administrative office space (square feet)	2,584	2,584	2,584	2,584
Number of vehicles	1	1	1	1
<b>County Home</b>				
Number of vehicles	3	3	3	3

**Source:** Tuscarawas County

2005	2004	2003	2002	2001	2000
467	467	467	467	467	468
263	263	264	264	264	265
3,292	3,292	3,292	3,292	3,291	3,291
2,635	2,632	2,630	2,630	3,629	2,623
54	54	53	53	53	52
4	4	4	4	4	4
20	18	18	18	18	18
73	71	71	71	71	71
8	8	7	8	N/A	N/A
4	4	4	4	4	4
49	49	49	49	49	49
5	5	5	5	N/A	N/A
11,994	11,115	11,115	11,115	11,115	10,686
2	2	2	2	2	2
12,484	11,569	11,569	11,569	11,569	11,123
6	6	6	6	7	7
1,500	1,500	1,500	1,500	1,500	1,500
2	2	2	2	2	2
2,584	2,584	2,584	1,066	1,066	1,066
1	1	1	1	1	1
3	3	3	4	N/A	N/A

(This Page Intentionally Left Blank)





**Mary Taylor, CPA**  
Auditor of State

**TUSCARAWAS COUNTY 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  
SEPTEMBER 28, 2010**