



Dave Yost • Auditor of State



TUSCARAWAS COUNTY

TABLE OF CONTENTS

<b>TITLE</b>	<b>PAGE</b>
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	1
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance Required by OMB Circular A-133 .....	3
Federal Awards Expenditures Schedule .....	7
Notes to the Federal Awards Expenditures Schedule .....	9
Schedule of Findings.....	11
Schedule of Prior Audit Findings .....	14
Corrective Action Plan .....	15

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Tuscarawas County  
125 East High Street  
New Philadelphia, Ohio 44663

To the County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Tuscarawas County, Ohio (the County), as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statement and have issued our report thereon dated July 29, 2013, wherein we noted Net Position was restated at January 1, 2012 in the Sewer Fund as a result of errors identified in cash and cash equivalents, intergovernmental receivable, and OPWC loans payable. Also, in the Water Fund, Net Position at January 1, 2012 was restated as a result of errors identified in construction in progress.

### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

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 internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

***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, opining 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*.

***Purpose of this Report***

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

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State

Columbus, Ohio

July 29, 2013



# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Tuscarawas County  
125 East High Avenue  
New Philadelphia, Ohio 44663

To the County Commissioners:

### ***Report on Compliance for Each Major Federal Program***

We have audited the Tuscarawas County, Ohio (the County), compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of the County's major federal programs for the year ended December 31, 2012. The *Summary of Audit Results* in the accompanying Schedule of Findings identifies the County's major federal programs.

### ***Management's Responsibility***

The County's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

### ***Auditor's Responsibility***

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for 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*. These standards and OMB Circular A-133 require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, the County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2012.

### ***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance which OMB Circular A-133 requires us to report, described in the accompanying Schedule of Findings as item 2012-001. This finding did not require us to modify our compliance opinion on each major federal program.

The County's response to our noncompliance finding is described in the accompanying Schedule of Findings. We did not audit the County's response and, accordingly, we express no opinion on it.

### ***Report on Internal Control Over Compliance***

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Therefore, we cannot assure we have identified all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness.

*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's applicable 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's compliance requirement will not be prevented, or timely detected and corrected. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings as item 2012-001 to be a material weakness.

The County's response to our internal control compliance finding is described in the accompanying Schedule of Findings. We did not audit the County's response and, accordingly, we express no opinion on it.

This report only describes the scope of our tests of internal control over compliance and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

### ***Report on 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 units and remaining fund information of the County as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated July 29, 2013, wherein we noted Net Position was restated at January 1, 2012 in the Sewer Fund as a result of errors identified in cash and cash equivalents, intergovernmental receivable, and OPWC loans payable.

Also, in the Water Fund, Net Position at January 1, 2012 was restated as a result of errors identified in construction in progress. We conducted our audit to opine on the County's basic financial statements.

The accompanying Federal Awards Expenditures Schedule presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The Schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this Schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this Schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



**Dave Yost**  
Auditor of State

Columbus, Ohio

July 29, 2013

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TUSCARAWAS COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2012

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
<i>Passed through the Ohio Department of Job and Family Services</i>			
Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1213-11-0120	\$515,547
<i>Direct from Federal Government</i>			
Water and Waste Disposal Systems for Rural Communities	10.760	N/A	16,481
			146,851
			<u>3,334,498</u>
Total - Water and Waste Disposal Systems for Rural Communities			<u>3,497,830</u>
Total U.S. Department of Agriculture			4,013,377
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
<i>Passed through the Ohio Development Services Agency</i>			
Community Development Block Grants/States Program	14.228	B-F-10-1CT-1	61,764
		B-F-11-1CT-1	239,869
		B-F-12-1CT-1	1,597
		B-C-12-1CT-1	283
		B-W-09-1CT-1	490,000
		B-C-10-1CT-1	<u>38,296</u>
Total Community Development Block Grants/States Program			831,809
HOME Investment Partnerships Program	14.239	B-C-10-1CT-2	<u>143,473</u>
Total U.S. Department of Housing and Urban Development			975,282
<b>U.S. DEPARTMENT OF JUSTICE</b>			
<i>Passed through the Ohio Office of Criminal Justice Services</i>			
Crime Victim Assistance	16.575	2011VAGENE428T	41,683
		2012VAGENE428T	13,663
		2011SAGENE428T	<u>2,620</u>
Total Crime Victim Assistance			57,966
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2011JGA016802	<u>63,750</u>
Total U.S. Department of Justice			121,716
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
<i>Passed through the Ohio Department of Transportation</i>			
Highway Planning and Construction	20.205	75580 ODOT	292,085
		79242 ODOT	111,385
		92742 ODOT	4,498
		88179 ODOT	55,770
		90354 ODOT	430,000
		89455 ODOT	17,086
		88180 ODOT	<u>3,115</u>
Total Highway Planning and Construction			913,939
<i>Passed through the Ohio Department of Public Safety</i>			
State and Community Highway Safety	20.600	N/A	11,583
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	N/A	11,584
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	HM-HMP-0243-11-01-00	<u>13,527</u>
Total U.S. Department of Transportation			950,633
<b>U.S. DEPARTMENT OF ENERGY</b>			
<i>Passed through the Ohio Development Services Agency</i>			
ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128	ARRA-EECBG-11-06	<u>164,265</u>
Total U.S. Department of Energy			164,265

TUSCARAWAS COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2012  
(Continued)

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Expenditures
<b>U.S. DEPARTMENT OF EDUCATION</b>			
<i>Passed through the Ohio Department of Education</i>			
Special Education - Grants to States	84.027	071167-6BSF-2012	\$14,105
		071167-6BSF-2013	6,045
Total Special Education - Grants to States			<u>20,150</u>
Special Education - Preschool Grants	84.173	071167-PGS1-2012	<u>6,402</u>
Total U.S. Department of Education			26,552
<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>6,492</u>
Total U.S. Election Assistance Commission			6,492
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<i>Passed through the Ohio Department of Job and Family Services</i>			
Promoting Safe and Stable Families	93.556	G-1213-11-0120	95,566
Temporary Assistance for Needy Families	93.558	G-1213-11-0120	1,565,692
Child Support Enforcement	93.563	N/A	920,960
Child Care and Development Block Grant	93.575	G-1213-11-0120	122,515
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1213-11-0120	20,876
Foster Care-Title IV-E	93.658	G-1213-11-0120	1,475,466
Adoption Assistance	93.659	G-1213-11-0120	148,432
Social Services Block Grant - Title XX	93.667	G-1213-11-0120	726,856
Chafee Foster Care Independence Program	93.674	G-1213-11-0120	36,195
State Children's Health Insurance Program (SCHIP) - Title XXI	93.767	G-1213-11-0120	84,324
Medical Assistance Program	93.778	G-1213-11-0120	701,839
<i>Passed through the Ohio Department of Developmental Disabilities</i>			
Social Services Block Grant - Title XX	93.667	N/A	63,170
Medical Assistance Program - Title XIX	93.778	MAC	<u>169,146</u>
Total U.S. Department of Health and Human Services			6,131,037
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>			
<i>Passed through the Ohio Emergency Management Agency</i>			
Hazard Mitigation Grant	97.039	N/A	9,375
Emergency Management Performance Grants	97.042	EMW-2012-EP-00004-S01	13,530
		EMW-2011-EP-00003-S01	53,343
		2010-EP-00-0003	61,000
Total Emergency Management Performance Grants			<u>127,873</u>
Homeland Security Grant Program	97.067	2009-SS-T9-0089	22,550
		2010-SS-T0-0012	43,984
		EMW-2011-SS-00070	52,819
Total Homeland Security Grant Program			<u>119,353</u>
Total U.S. Department of Homeland Security			<u>256,601</u>
<b>Total Federal Awards Expenditure Schedule</b>			<b><u>\$12,645,955</u></b>

See accompanying Notes to the Federal Awards Expenditures Schedule.

**TUSCARAWAS COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2012**

**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 2012, the County made allowable transfers of **\$544,097** 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 **\$1,565,692** 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 2012 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 2,109,789
Transfer to Social Services Block Grant	(544,097)
<b>Total Temporary Assistance for Needy Families</b>	<b><u>\$ 1,565,692</u></b>

**NOTE E - MEDICAL ASSISTANCE PROGRAM CFDA #93.778**

During the calendar year, the County Board of Developmental Disabilities received a refund for eFMAP (ARRA) funds for the Medical Program (CFDA#93.778) in the amount of \$461 from the Ohio Department of Developmental Disabilities. This refund was a correction to the eFMAP percentage for four billing cycles during July and August 2009. This revenue is not listed on the County's Federal Awards Expenditures Schedule since the underlying expenses occurred in prior reporting periods.

During the calendar year, the County Board of Developmental Disabilities received a settlement for the 2007 Cost Report from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amount of \$8,831. The Cost Report settlement was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This revenue is not listed on the County's Federal Awards Expenditure Schedule since the underlying expenses occurred in prior reporting periods.

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**TUSCARAWAS COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A-133 § .505**  
**DECEMBER 31, 2012**

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

<i>(d)(1)(i)</i>	<b>Type of Financial Statement Opinion</b>	Unmodified
<i>(d)(1)(ii)</i>	<b>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(ii)</i>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(iii)</i>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(iv)</i>	<b>Were there any material internal control weaknesses reported for major federal programs?</b>	Yes
<i>(d)(1)(iv)</i>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<i>(d)(1)(v)</i>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<i>(d)(1)(vi)</i>	<b>Are there any reportable findings under § .510(a)?</b>	Yes
<i>(d)(1)(vii)</i>	<b>Major Programs (list):</b> <ul style="list-style-type: none"> <li>• CFDA #10.760 – Water and Waste Disposal Systems for Rural Communities</li> <li>• CFDA #14.228 – Community Development Block Grant</li> <li>• CFDA #81.128 – ARRA-Energy Efficiency and Conservation Block Grant Program</li> </ul>	
<i>(d)(1)(viii)</i>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 379,379 Type B: all others
<i>(d)(1)(ix)</i>	<b>Low Risk Auditee?</b>	Yes

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

None

**TUSCARAWAS COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A-133 § .505**  
**DECEMBER 31, 2012**  
**(Continued)**

<b>3. FINDINGS FOR FEDERAL AWARDS</b>
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<b>Finding Number</b>	2012-001
<b>CFDA Title and Number</b>	Water and Waste Disposal Systems for rural Communities – CFDA #10.760
<b>Federal Award Number/Year</b>	2012
<b>Federal Agency</b>	U.S. Department of Agriculture
<b>Pass-Through Agency</b>	N/A

**Noncompliance/Material Weakness**

7 CFR 3016.36(b)(1) provides that grantees and sub-grantees will use their own procurement procedures which reflect applicable State and local laws and regulations, provided that the procurements conform to applicable Federal law and the standards identified in this section.

- (2) Grantees and sub-grantees will maintain a contract administration system which ensures that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.
- (3) Grantees and sub-grantees will maintain a written code of standards of conduct governing the performance of their employees engaged in the award and administration of contracts. No employee, officer or agent of the grantee or sub-grantee shall participate in selection, or in the award or administration of a contract supported by Federal funds if a conflict of interest, real or apparent, would be involved.
- (4) Grantees and sub-grantee procedures will provide for a review of proposed procurements to avoid purchase of unnecessary or duplicative items.
- (5) To foster greater economy and efficiency, grantees and sub-grantees are encouraged to enter into State and local intergovernmental agreements for procurement or use of common goods and services.
- (6) Grantees and sub-grantees are encouraged to use Federal excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs.
- (7) Grantees and sub-grantees are encouraged to use value engineering clauses in contracts for construction projects of sufficient size to offer reasonable opportunities for cost reductions. Value engineering is a systematic and creative analysis of each contract item or task to ensure that its essential function is provided at the overall lower cost.
- (8) Grantees and sub-grantees will make awards only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.
- (9) Grantees and sub-grantees will maintain records sufficient to detail the significant history of procurement. These records will include, but are not limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price.
- (10) Grantee and sub-grantees will use time and material type contracts only: (1) after a determination that no other contract is suitable, and (ii) if the contract includes a ceiling price that the contractor exceeds at its own risk.

**TUSCARAWAS COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A-133 § .505**  
**DECEMBER 31, 2012**  
**(Continued)**

<b>3. FINDINGS FOR FEDERAL AWARDS (Continued)</b>
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**Finding Number 2012-001 (Continued)**

**Noncompliance/Material Weakness (Continued)**

- (11) Grantees and sub-grantees alone will be responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements.
- (12) Grantees and sub-grantees will have protest procedures to handle and resolve disputes relating to their procurements and shall in all instances disclose information regarding the protest to the awarding agency.

As of December 31, 2012, the County has not established a procurement policy for purchases made with federal grant monies.

The County should establish a procurement policy to ensure compliance with 7 CFR 3016.36(b)(1) as they relate to federal grant purchases.

**Officials' Response:** We agree with the auditor's comments, and Tuscarawas County has taken the following action to improve the situation:

On August 12, 2013, Tuscarawas County Commissioners adopted a Procurement Procedure Policy which is to be utilized by any department not adopting a departmental policy. This policy will be distributed to departments and will be available to employees via our email system. Any revisions to the policy will be made as needed to ensure the policy is current and employees will be advised of any revisions.

**TUSCARAWAS COUNTY**  
**SCHEDULE OF PRIOR AUDIT FINDINGS**  
**OMB CIRCULAR A-133 § .315(b)**  
**DECEMBER 31, 2012**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain</i></b>
2011-001	Office of Management and Budget (OMB) Circular A-133, Section .310 (b) – the federal expenditures provided for presentation in the County’s Federal Awards Expenditures Schedule received from several County departments were reported at incorrect amounts or not reported at all.	Yes	Finding No Longer Valid

**TUSCARAWAS COUNTY**  
**CORRECTIVE ACTION PLAN**  
**OMB CIRCULAR A-133 § .315(c)**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2012-001	On August 12, 2013, the County Commissioners adopted a Procurement Procedure Policy.	August 12, 2013	Larry Lindberg

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# *On the Cover*

*The cover of the Comprehensive Annual Financial Report features the Tuscarawas County Trail and Green Space Plan.*

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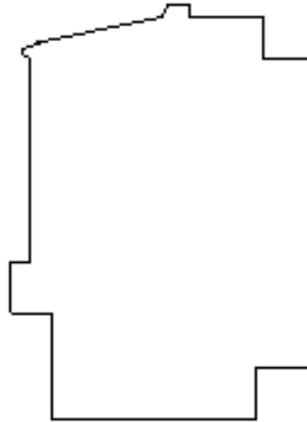
*The Plan is a bold vision for the conservation, interpretation, development and management of the cultural, natural and recreational resources in Tuscarawas County. The plan identifies over 25 trail and green space projects, including 87 miles of hiking and bicycling trails, 482 acres of green and open space and 148 miles of Scenic Roadways throughout Tuscarawas County. Both residents and visitors can experience the diversity of this geography, its bountiful resources and the heritage of Tuscarawas County by traveling along the many historic and scenic routes, such as the American Indian Trails, the Ohio & Erie Canal Towpath Trail, former rail lines, and the Port Washington Road, the first state road in Ohio. From the agricultural communities of Sugarcreek and Baltic, to the early settlement towns of Newcomerstown, New Philadelphia and Zoar, the canal towns of Bolivar and Port Washington, to the business and industrial centers of Dover, Dennison and Uhrichsville, these trails and routes served to establish this region as the gateway to the settlement of eastern Ohio.*

*In October of 2012, the Tuscarawas County Commissioners announced the 2.7 mile extension of Ohio & Erie Canal Towpath Trail from Zoar to Zoarville.*

# **Tuscarawas County, Ohio**

## **Comprehensive Annual Financial Report**

For the Year Ended December 31, 2012

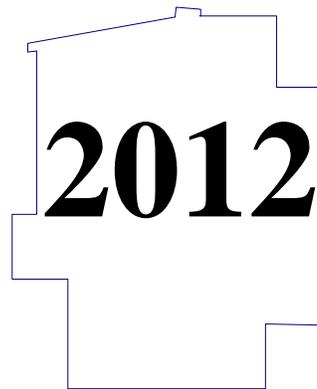


Larry Lindberg  
*Tuscarawas County Auditor*

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**

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# TABLE OF CONTENTS

<b>I. INTRODUCTORY SECTION</b>	<u>Page</u>
Table of Contents.....	i
Letter of Transmittal.....	v
GFOA Certificate of Achievement.....	ix
Tuscarawas County Elected Officials.....	x
Organizational Chart.....	xi
<b>II. FINANCIAL SECTION</b>	
Independent Auditor’s Report.....	1
Management’s Discussion and Analysis .....	5
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position .....	15
Statement of Activities.....	16
Fund Financial Statements:	
Balance Sheet – Governmental Funds .....	18
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds .....	20
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual:	
General Fund .....	22
Board of Developmental Disabilities Fund.....	23
Public Assistance Fund.....	24
Motor Vehicle License and Gas Tax Fund .....	25
Statement of Fund Net Position – Proprietary Funds .....	26
Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds.....	27
Statement of Cash Flows – Proprietary Funds.....	28
Statement of Fiduciary Net Position – Fiduciary Funds .....	30
Statement of Changes in Fiduciary Net Position – Private Purpose Trust Fund .....	31
Notes to the Basic Financial Statements .....	32

**TABLE OF CONTENTS**

(continued)

	<u>Page</u>
Combining Statements and Individual Fund Schedules:	
Combining Statements – Nonmajor Governmental Funds:	
Fund Descriptions .....	84
Combining Balance Sheet – Nonmajor Governmental Funds .....	88
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds .....	89
Combining Balance Sheet – Nonmajor Special Revenue Funds .....	90
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds .....	92
Combining Balance Sheet – Nonmajor Capital Projects Funds .....	94
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Projects Funds.....	96
Combining Statement – Agency Funds:	
Fund Descriptions .....	98
Combining Statement of Changes in Assets and Liabilities .....	99
Individual Fund Schedules of Revenues, Expenditures/Expenses and Changes in Fund Balance/Equity – Budget (Non-GAAP Basis) and Actual:	
Major Funds:	
General Fund.....	105
Board of Developmental Disabilities Fund.....	112
Public Assistance Fund.....	113
Motor Vehicle License and Gas Tax Fund .....	114
Sewer District Fund .....	115
Water District Fund .....	116
Nonmajor Funds:	
Child Support Enforcement Agency Fund.....	117
County Wireless 911 Fund.....	118
Real Estate Assessment Fund .....	119
Children’s Services Fund.....	120
Dog and Kennel Fund .....	121
Delinquent Real Estate Collection Fund.....	122
Aging Fund .....	123
Revolving Loan Fund .....	124
Community Development Block Grant Fund.....	125
Community Economic Development Fund .....	126
Enterprise Zone Fund.....	127
Community Corrections Grant Fund .....	128

# TABLE OF CONTENTS

(continued)

	<u>Page</u>
Drug Task Force Fund .....	129
Felony Delinquent Care Fund.....	130
Sheriff Concealed Handgun License Fund .....	131
Victim Assistance Fund .....	132
Jail Diversion Fund.....	133
Sheriff's Continued Professional Training Fund .....	134
Indigent Drivers Alcohol Fund .....	135
Indigent Guardianship Fund .....	136
Legal Research Fund .....	137
Enforcement and Education Fund.....	138
Marriage License Special Fund .....	139
Mediation Grant Fund.....	140
County Court Special Projects Fund.....	141
Juvenile Court Special Projects Fund .....	142
Common Pleas Special Projects Fund .....	143
Juvenile Court Title IV-E Fund .....	144
Department of Treasury Seizure of Monies Fund.....	145
Jury Administration Fund .....	146
Help America Vote Act Grant Fund .....	147
County Court Interlock Monitor Fund.....	148
Law Library Resource Fund .....	149
County 911 Fund .....	150
Jail Operations Fund .....	151
Certificate of Title Fund .....	152
County Home Fund.....	153
Growth Fund.....	154
Recorder's Special Fund.....	155
Southern District Probation Fund .....	156
Joint Public Defender Fund .....	157
Department of Justice Seizure of Monies Fund.....	158
General Obligation Bond Retirement Fund .....	159
Permanent Improvement Fund.....	160
Permanent Improvement D. D. S. Fund.....	161
Capital Projects Fund.....	162
County Building Improvement Fund.....	163
Tech Park Fund.....	164
Issue II Grants Fund.....	165
Hazardous Materials Equipment Fund.....	166
Court Computers Fund.....	167
Canal Fund.....	168
Norma Johnson Nature Preserve Fund .....	169
Commissioners Parks and Recreation Fund.....	170
Self Insurance Fund .....	171

# TABLE OF CONTENTS

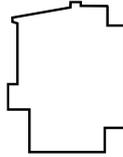
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	<u>Page</u>
<b>III. STATISTICAL SECTION</b>	
Statistical Section Description .....	S1
Net Position by Component – Last Ten Years.....	S2
Changes in Net Position – Last Ten Years .....	S4
Fund Balances, Governmental Funds – Last Ten Years .....	S8
Changes in Fund Balances, Governmental Funds – Last Ten Years .....	S10
Assessed and Estimated Actual Value of Taxable Property – Last Ten Years .....	S12
Property Tax Rates – Direct and Overlapping Governments – Last Ten Years .....	S14
Property Tax Levies and Collections – Last Ten Years.....	S32
Principal Real Property Taxpayers – 2012 and 2003.....	S33
Principal Public Utilities Tangible Personal Property Taxpayers – 2012 and 2003 .....	S34
Taxable Sales by Type – 2012 .....	S35
Ratio of General Obligation Bonded Debt to Estimated Actual Value and Bonded Debt Per Capita – Last Three Years.....	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 Ten Years .....	S42
Pledged Revenue Coverage – Water – Last Ten 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

July 29, 2013

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

Honorable Chris Abbuhl  
Honorable Kerry Metzger  
Honorable Belle Everett

We are pleased to present the 2012 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, 2012, and the Independent Auditor's 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 auditor'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 17,292 residents. New Philadelphia has 7,909 housing units which are 65.2 percent owner-occupied. The County's second largest city, with 12,795 residents, is Dover, which has 5,578 households with 71.7 percent owner-occupied. Uhrichsville is the third largest city with a population of 5,394. Uhrichsville has 2,426 housing units with 61.4 percent owner-occupied. In 2012, the average selling price of a home in Tuscarawas County was \$104,692. The County includes 568 square miles and has a 2012 population estimate of 92,392, of which 68,460 are ages 20 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 East Central Ohio Educational Service Center, the Tuscarawas County Historical Society, and the Tuscarawas County Committee on Aging, Incorporated are not part of the Tuscarawas County entity and are excluded from the accompanying financial statements. All are legally separate from the County. None are 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 Economic Development and Finance Alliance.

## **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 28 percent in 2012 in comparison to 2011 receipts. The County imposed a 3 percent hotel/motel tax in 1980.

Agriculture contributes nearly \$95 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 \$103,981. The average farm size for the 950 farms located in the County is 145 acres, according to statistics from The Ohio State University Extension Service. Tuscarawas County ranks 4th in the State in cattle production, 4th in hay production, and 4th in milk production.

Tuscarawas County is located within the portion of eastern Ohio that is hosting busy activity for drilling and development of Utica Shale natural gas. However, through 2012, the County only had a few wells drilled and most experts predict it will be a couple more years before increased drilling occurs.

According to reports from the Ohio Department of Natural Resources, Tuscarawas County had one producing well located in Fairfield Township, two drilled wells located in Auburn and Bucks Townships, and eight additional permitted wells located in various townships.

Tuscarawas County has however, seen the economic benefits of the Utica Shale activity in the region in a variety of ways. Property owners have negotiated leases with drilling companies for upcoming wells, the County's hotels, restaurants, gas stations and other merchants have hosted oil-and-gas-related staff members, and the Economic Development and Finance Alliance of Tuscarawas County has organized the Tuscarawas Oil and Gas Alliance (TOGA) to respond to the increasing opportunities in the Utica Shale development.

Several County businesses have also responded to the oil and gas development by unveiling new products and services. Kimble Manufacturing Company in New Philadelphia has introduced a pump trailer for the hydraulic fracturing process, and Tremcar U.S.A. in Dover is expanding its operations to meet demands for fuel transportation products.

Overall, since late 2011, at least 32 companies associated with the oil and gas exploration industry have located or refocused their operations in Tuscarawas County. They include the following:

- A.W. Tipka Oil & Gas
- Adler Tank Rental
- Anadarko Corp
- Baker Hughes
- Bergmann Associates
- CESI Chemical
- Chesapeake Energy Corp.
- Consol Energy Inc.
- Glenn O. Hawbaker Inc
- Great Plains Oilfield Rental
- Gulfport Energy
- Hertz Rental Equipment
- Hess Corp
- Infinity Oilfield Services LLC
- Kimble
- Kimble Manufacturing
- Ohio Central Railroad
- Range Resources
- Ream & Haager Laboratory
- RJ Corman Railroad
- Schlumberger
- Select Energy Services
- State Electric
- Tremcar U.S.A.

- CSI Inspection LLC
- Devon Energy
- Force Trucking
- KSW Oilfield Rental
- Lincoln Manufacturing
- Norfolk Southern Railroad
- Weavertown Environmental
- Woolpert Engineering

Oil and gas activity certainly was not the only positive economic news in Tuscarawas County in 2012, though.

Allied Machine & Engineering Corporation broke ground in September for a 60,000-square-foot, \$11 million expansion of its Dover operations on Deeds Drive that is expected to create 30 new jobs and around \$1 million in payroll in three years.

An interesting development located near Sugarcreek is the Age of Steam Roundhouse complex being constructed entirely through private funds from former local railroad executive Jerry Joe Jacobson and his wife Laura. The complex will preserve the steam locomotives, historic diesels, passenger cars and other railroad relics from the family's collection. The Roundhouse will serve as a way to preserve and educate about the country's railroad heritage.

A number of other firms throughout the County also completed and/or were in the planning and construction phases of improvement and expansion projects to meet customer needs.

Tuscarawas County features plenty of economic diversity, ranging from the health-care industry, to agriculture, to tourism. This can be a benefit to the County's residents as changes in the region's and nation's economy occur.

Residential new construction totaled \$11,795,400 for 2012. Areas that accounted for this growth included the City of Dover (\$739,343), the City of New Philadelphia (\$2,770,886) and the Township of Sugarcreek (\$1,293,171)

Sales of existing homes in 2012 continued to be down due to the challenging economy. The City of Dover had 222 property transfers with the average sale price of \$105,335, the City of New Philadelphia had 335 property transfers with the average sale price of \$124,527, and the Uhrichville/Dennison area had 113 property transfers with an average sale price of \$53,756. The average sale price in southern Tuscarawas County was \$56,737 and in the northern end of the County it was \$114,579.

## **RELEVANT FINANCIAL POLICIES**

The County Commissioners have developed a practice of establishing appropriations based upon anticipated new revenues as certified by the Budget Commission. In 2012, 100 percent of Casino Tax revenues were allocated to capital projects. In addition, Commissioners have dedicated one mill of the three mill permissive transfer tax to fund future County building maintenance and improvements. The Commissioners previously issued \$1.45 million in Recovery Zone Economic Development Bonds to provide needed repairs to the County Justice Center and County Administration Building.

## **LONG-TERM FINANCIAL PLANNING**

A voter-approved local sales tax was approved in May of 2007 for a ten year period. The tax generates one percent of sales tax revenue for general fund operations. The County has one of the lower sales tax rates in the State of Ohio, as only 4 of Ohio's 88 counties have lower rates. When combined with the State's 5.5 percent sales tax, consumers pay sales tax of 6.5 percent on taxable purchases in Tuscarawas County.

One of the County's largest revenue sources has been the Local Government Fund (LGF), which is money distributed to subdivisions by the State of Ohio. LGF monies help support basic day-to-day governmental services that residents not only need, but expect. LGF has suffered significant reductions in State funding during 2012 which amounted to a 29 percent reduction from the prior year. Tuscarawas County elected officials are examining their budgets in anticipation of LGF and other local funding decreases from the State of Ohio.

The Commissioners previously established a budget stabilization fund, permitted by the Ohio Revised Code. The fund is designed to accumulate currently available resources to stabilize budgets against cyclical changes in revenues and expenditures. The budget stabilization fund is only an insulator against short-term economic changes and because of the limitations imposed by the Ohio Revised Code could not reasonably protect an entity from long-term economic factors.

Economic development is critical to both the short and long-term success of the County. Tuscarawas County has realized positive signs recently with the reuse of The Reeves Steel facility in Dover and continued development of the Technology Park in New Philadelphia.

## **AWARDS AND ACKNOWLEDGEMENTS**

**Awards** The Government Finance Officers Association of the United States and Canada (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, 2011. This was the twenty-sixth consecutive year that the County received this prestigious award. In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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, 2011

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.



*Christopher P. Moir*

President

*Jeffrey R. Emer*

Executive Director

**Tuscarawas County, Ohio**  
*Elected Officials*  
*December 31, 2012*

Board of Commissioners

Chris Abbuhl  
Kerry Metzger  
Belle Everett

Engineer

Joseph S. Bachman

Auditor

Larry Lindberg

Prosecuting Attorney

Ryan D. Styer

Clerk of Courts

Jeanne Stephen

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

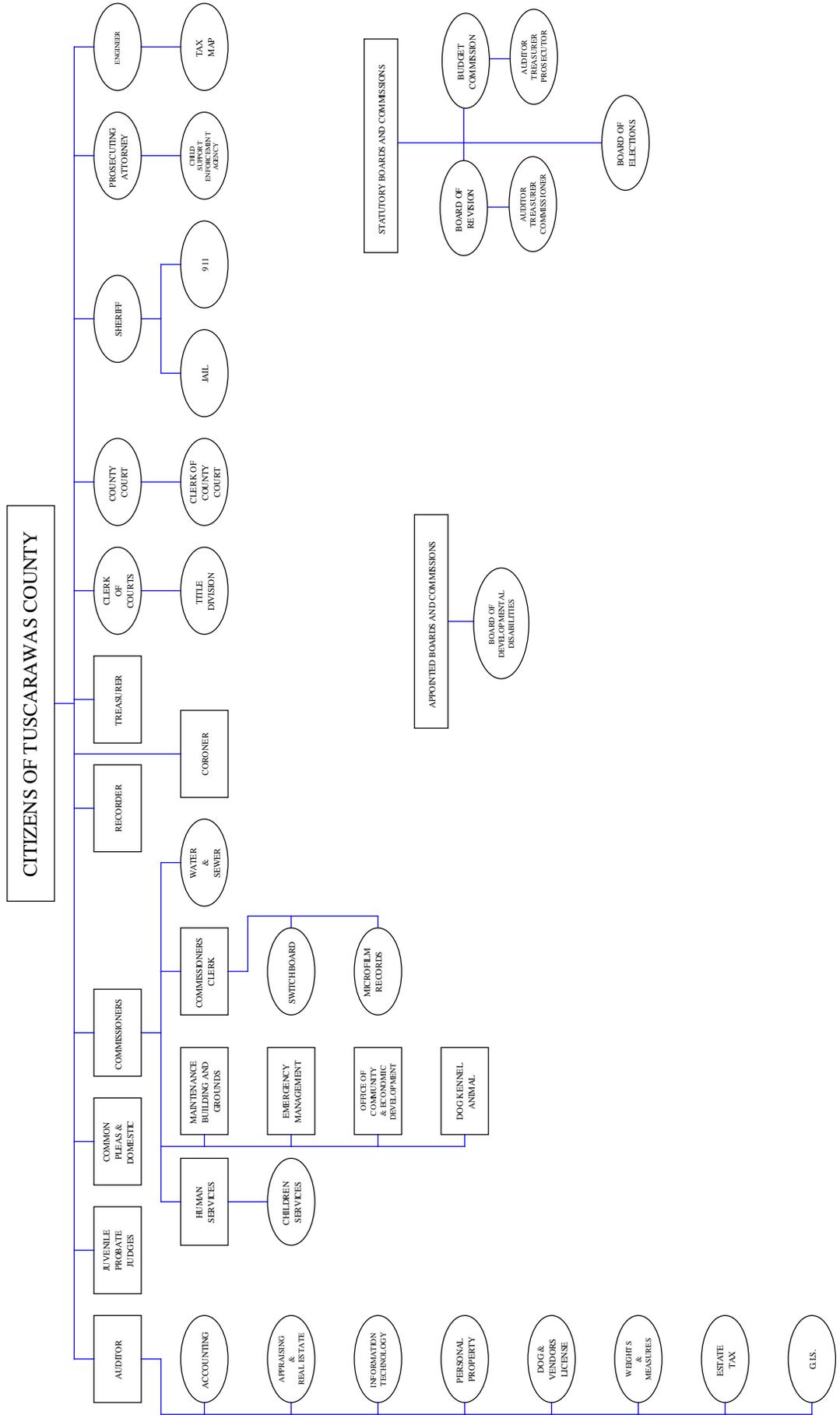
County Court – Southern District

Brad Hillyer

New Philadelphia Municipal Court

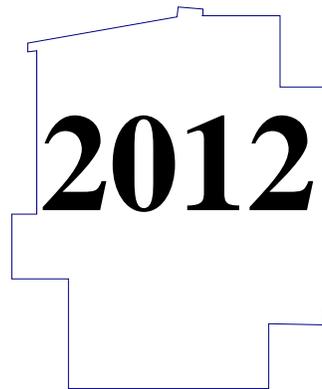
Nanette DeGarmo VonAllman

# TUSCARAWAS COUNTY GOVERNMENT



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



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

**LARRY LINDBERG  
Tuscarawas County Auditor**

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

Tuscarawas County  
125 East High Street  
New Philadelphia, Ohio 44663

To the County Commissioners:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Tuscarawas County, Ohio (the County), as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the Table of Contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of Starlight Enterprises, Inc., or the Economic Development and Finance Alliance (formally known as the Tuscarawas County Port Authority), which represent 71 percent, 40 percent, and 23 percent, respectively, of the assets, net position, and revenues of the County's remaining fund information. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for Starlight Enterprises, Inc., or the Economic Development and Finance Alliance (formally known as the Tuscarawas County Port Authority), is based solely 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 financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control.

Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

### ***Opinions***

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units, and remaining fund information of Tuscarawas County, Ohio, as of December 31, 2012, and the respective changes in financial position and where applicable, cash flows, thereof and the 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 accordance with the accounting principles generally accepted in the United States of America.

### **Emphasis of Matter**

As discussed in Note 3, Net Position was restated at January 1, 2012 in the Sewer Fund as a result of errors identified in cash and cash equivalents, intergovernmental receivable, and OPWC loans payable. Also, in the Water Fund, Net Position at January 1, 2012 was restated as a result of errors identified in construction in progress.

### ***Other Matters***

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require this presentation to include *Management's Discussion and Analysis* and required budgetary comparison schedules, listed in the Table of Contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

#### *Supplementary and Other Information*

Our audit was conducted to opine on the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The financial section's combining statements, individual fund statements and schedules are management's responsibility, and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements.

We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. 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 section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated July 29, 2013, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State

Columbus, Ohio

July 29, 2013

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**Tuscarawas County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2012*  
*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, 2012. 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 2012 are as follows:

- The assets of the County exceeded its liabilities at December 31, 2012, by \$139,127,427 (net position). Of this amount, \$17,577,108 is unrestricted and may be used to meet the County's ongoing obligations. Governmental activities' unrestricted net position is \$17,182,977. The County's total net position decreased by \$1,784,534, which represents a 1.27 percent decrease from 2011.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$40,423,351, an increase of \$316,201 from the prior year. Of this amount, \$8,375,626 is available for spending (unassigned fund balance) on behalf of its citizens.
- At the end of the current year, unassigned fund balance for the general fund was \$9,278,624, which represents 50.32 percent of total general fund expenditures for 2012.
- The Statement of Activities reflects permissive sales tax revenue of \$10,823,737, an increase of \$998,887 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 Position and Statement of Activities**

The statement of net position presents information on all of the County's assets, liabilities, and deferred inflows/outflows of resources, except for the County's fiduciary funds, with the difference between all of the elements reported as net position. The statement of activities presents information showing how the County's net position 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, 2012*  
*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 position 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 position 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 Economic Development and Finance Alliance, formerly known as 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, 2012*  
*Unaudited*

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

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

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

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

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

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

**Tuscarawas County, Ohio**  
*Management's Discussion and Analysis*  
For the Year Ended December 31, 2012  
Unaudited

**Government-Wide Financial Analysis**

Table 1 provides a summary of the County's net position for 2012 compared to 2011:

Table 1  
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
<b>Assets</b>						
Current and Other Assets	\$60,694,665	\$58,750,840	\$723,209	\$1,238,585	\$61,417,874	\$59,989,425
Capital Assets, Net	76,022,623	78,269,028	29,919,970	27,311,315	105,942,593	105,580,343
<i>Total Assets</i>	<u>136,717,288</u>	<u>137,019,868</u>	<u>30,643,179</u>	<u>28,549,900</u>	<u>167,360,467</u>	<u>165,569,768</u>
<b>Liabilities</b>						
Current and Other Liabilities	3,546,425	3,379,825	285,823	1,430,313	3,832,248	4,810,138
Long-Term Liabilities:						
Due Within One Year	1,146,319	1,152,144	334,231	319,809	1,480,550	1,471,953
Due in More than One Year	2,723,505	2,859,769	9,851,051	6,886,142	12,574,556	9,745,911
<i>Total Liabilities</i>	<u>7,416,249</u>	<u>7,391,738</u>	<u>10,471,105</u>	<u>8,636,264</u>	<u>17,887,354</u>	<u>16,028,002</u>
<b>Deferred Inflows of Resources</b>	<u>10,345,686</u>	<u>8,629,805</u>	<u>0</u>	<u>0</u>	<u>10,345,686</u>	<u>8,629,805</u>
<b>Net Position</b>						
Net Investment in Capital Assets	73,949,466	77,101,497	19,777,943	20,159,964	93,727,409	97,261,461
Restricted:						
Capital Projects	2,218,964	1,443,700	0	0	2,218,964	1,443,700
Developmental Disabilities Board	16,816,237	16,221,252	0	0	16,816,237	16,221,252
Road and Bridge Repair and Maintenance	4,460,889	3,874,873	0	0	4,460,889	3,874,873
Real Estate Assessment	1,673,730	1,355,260	0	0	1,673,730	1,355,260
Children Services	584,123	339,057	0	0	584,123	339,057
Economic Development and Growth	166,062	290,492	0	0	166,062	290,492
Other Purposes	1,720,570	1,221,256	0	0	1,720,570	1,221,256
Unclaimed Monies	182,335	187,371	0	0	182,335	187,371
Unrestricted	17,182,977	18,963,567	394,131	(246,328)	17,577,108	18,717,239
<i>Total Net Position</i>	<u>\$118,955,353</u>	<u>\$120,998,325</u>	<u>\$20,172,074</u>	<u>\$19,913,636</u>	<u>\$139,127,427</u>	<u>\$140,911,961</u>

As noted earlier, the County's net position, 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 \$139,127,427 (\$118,955,353 in governmental activities and \$20,172,074 in business-type activities) as of December 31, 2012. By far, the largest portion of the County's net position (67.37 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 position (12.63 percent) consists of unrestricted assets (\$17,577,108) which may be used to meet the County's ongoing obligations to citizens and creditors. The remaining balance (20 percent) represents resources that are subject to restrictions on how they can be used.

Total governmental activities net position decreased by \$2,042,972 from \$120,998,325 in 2011 to \$118,955,353 in 2012. The decrease in governmental net position was due primarily to total expenses exceeding total revenues. However, revenues increased and expenses decreased in 2012.

**Tuscarawas County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2012*  
*Unaudited*

Table 2 shows the changes in net position for 2012 compared to 2011.

	Changes in Net Position					
	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
<b>Revenues</b>						
Program Revenues:						
Charges for Services	\$8,521,865	\$7,954,114	\$2,424,180	\$2,201,967	\$10,946,045	\$10,156,081
Operating Grants and Contributions	14,873,886	14,298,485	0	1,288,512	14,873,886	15,586,997
Capital Grants	1,891,176	1,602,996	757,791	0	2,648,967	1,602,996
<b>Total Program Revenues</b>	<b>25,286,927</b>	<b>23,855,595</b>	<b>3,181,971</b>	<b>3,490,479</b>	<b>28,468,898</b>	<b>27,346,074</b>
General Revenues:						
Property Taxes	9,791,711	9,349,218	0	0	9,791,711	9,349,218
Sales Taxes	10,823,737	9,824,850	0	0	10,823,737	9,824,850
Intergovernmental	6,897,219	6,471,898	0	0	6,897,219	6,471,898
Interest	195,979	252,246	0	0	195,979	252,246
Other	2,140,459	1,826,674	13,293	63,532	2,153,752	1,890,206
<b>Total General Revenues</b>	<b>29,849,105</b>	<b>27,724,886</b>	<b>13,293</b>	<b>63,532</b>	<b>29,862,398</b>	<b>27,788,418</b>
<b>Total Revenues</b>	<b>55,136,032</b>	<b>51,580,481</b>	<b>3,195,264</b>	<b>3,554,011</b>	<b>58,331,296</b>	<b>55,134,492</b>
<b>Program Expenses</b>						
Governmental Activities:						
General Government:						
Legislative and Executive - Primary Government	6,497,783	7,657,907	0	0	6,497,783	7,657,907
Legislative and Executive - External Portion	1,586,892	1,559,752	0	0	1,586,892	1,559,752
Legislative and Executive - Intergovernmental	502,252	398,459	0	0	502,252	398,459
Judicial - Primary Government	4,484,009	4,411,284	0	0	4,484,009	4,411,284
Judicial - Intergovernmental	26,087	25,167	0	0	26,087	25,167
Public Safety - Primary Government	7,887,119	7,675,608	0	0	7,887,119	7,675,608
Public Safety - Intergovernmental	1,255,308	1,102,513	0	0	1,255,308	1,102,513
Public Works - Primary Government	11,315,172	10,824,443	0	0	11,315,172	10,824,443
Public Works - Intergovernmental	231,144	359,221	0	0	231,144	359,221
Health	9,345,278	9,144,890	0	0	9,345,278	9,144,890
Human Services - Primary Government	13,716,581	13,950,723	0	0	13,716,581	13,950,723
Human Services - Intergovernmental	3,166	2,888	0	0	3,166	2,888
Conservation and Recreation	216,049	362,076	0	0	216,049	362,076
Debt Service:						
Interest and Fiscal Charges	112,164	116,831	0	0	112,164	116,831
Sewer	0	0	1,747,145	1,888,745	1,747,145	1,888,745
Water	0	0	1,189,681	2,228,440	1,189,681	2,228,440
<b>Total Expenses</b>	<b>57,179,004</b>	<b>57,591,762</b>	<b>2,936,826</b>	<b>4,117,185</b>	<b>60,115,830</b>	<b>61,708,947</b>
<b>Change in Net Position</b>	<b>(2,042,972)</b>	<b>(6,011,281)</b>	<b>258,438</b>	<b>(563,174)</b>	<b>(1,784,534)</b>	<b>(6,574,455)</b>
Net Position Beginning of Year - Restated (See Note 3)	120,998,325	127,009,606	19,913,636	20,476,810	140,911,961	147,486,416
<b>Net Position End of Year</b>	<b>\$118,955,353</b>	<b>\$120,998,325</b>	<b>\$20,172,074</b>	<b>\$19,913,636</b>	<b>\$139,127,427</b>	<b>\$140,911,961</b>

**Tuscarawas County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2012*  
*Unaudited*

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**Governmental Activities**

Operating grants were the largest program revenue, accounting for \$14,873,886, or 26.98 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 \$8,521,865, or 15.46 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 \$9,791,711 of the \$55,136,032 total revenues for governmental activities, or 17.76 percent of total revenues.

The County's sales tax is a major revenue component amounting to \$10,823,737, or 19.63 percent, of total revenues. The 10.17 percent increase from the prior year is due to a slight improvement in the economy, which is linked to an increase in consumer spending.

The human services – primary government program accounted for \$13,716,581 of the \$57,179,004 total expenses for governmental activities, or 23.99 percent, of total expenses. Human services – primary government, which includes the department of job and family services, the child support enforcement agency, children services, and senior citizen programs, had slightly lower expenses from 2011 to 2012.

The next largest program was public works – primary government, accounting for \$11,315,172, and representing 19.79 percent of total governmental expenses. This program, which used the motor vehicle and gas tax money, has increased from 2011 to 2012 by \$490,729 due to an increased number of road and bridge projects in 2012.

General government – legislative and executive – primary government, which includes costs associated with the general administration of County government, has decreased expenses from 2011 to 2012 by \$1,160,124. This decrease is a result of the prior year settlement of a lawsuit involving the County, decreased Community Development Block Grant activity and prior year appraisal activities.

Public safety – primary government, which includes the operations of the Sheriff's Office and 911 system, has increased expenses from 2011 to 2012 by \$211,511. This is due to increased personnel and gasoline costs.

Health, which includes dog and kennel and the board of developmental disabilities, has increased expenses from 2011 to 2012 by \$200,388, primarily due to increased Medicaid match responsibility, insurance costs and employment service contracts.

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.

**Tuscarawas County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2012*  
*Unaudited*

Table 3  
 Governmental Activities

	Total Cost of Services 2012	Total Cost of Services 2011	Net Cost of Services 2012	Net Cost of Services 2011
Governmental Activities:				
General Government:				
Legislative and Executive - Primary Government	\$6,497,783	\$7,657,907	(\$4,059,397)	(\$4,496,034)
Legislative and Executive - External Portion	1,586,892	1,559,752	(98,527)	(182,805)
Legislative and Executive - Intergovernmental	502,252	398,459	(403,658)	(295,233)
Judicial - Primary Government	4,484,009	4,411,284	(2,997,980)	(3,050,893)
Judicial - Intergovernmental	26,087	25,167	(20,966)	(18,647)
Public Safety - Primary Government	7,887,119	7,675,608	(5,717,725)	(6,443,994)
Public Safety - Intergovernmental	1,255,308	1,102,513	(1,008,887)	(816,891)
Public Works - Primary Government	11,315,172	10,824,443	(3,325,199)	(3,022,042)
Public Works - Intergovernmental	231,144	359,221	(185,769)	(266,159)
Health	9,345,278	9,144,890	(9,086,146)	(8,855,560)
Human Services - Primary Government	13,716,581	13,950,723	(4,708,575)	(5,889,359)
Human Services - Intergovernmental	3,166	2,888	(2,545)	(2,140)
Conservation and Recreation	216,049	362,076	(164,539)	(279,579)
Debt Service:				
Interest and Fiscal Charges	112,164	116,831	(112,164)	(116,831)
<b>Total</b>	<b>\$57,179,004</b>	<b>\$57,591,762</b>	<b>(\$31,892,077)</b>	<b>(\$33,736,167)</b>

Charges for services and grants of \$25,286,927 (44.22 percent of the total costs of services) are received and used to fund the expenses of the County. The remaining \$31,892,077 in expenses is funded by property taxes, sales taxes, and intergovernmental revenues. A material portion of legislative and executive – primary government (37.53 percent), public works – primary government (70.61 percent), and human services – primary government expenses (65.67 percent) are funded by charges for services, operating grants, and capital grants.

**Business-Type Activities**

The net position of business-type activities increased by \$258,438 during 2012. Major revenue sources were charges for services of \$2,424,180.

**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, unassigned 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, 2012*  
*Unaudited*

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As of December 31, 2012, the County's governmental funds reported a combined ending fund balance of \$40,423,351, an increase of \$316,201 in comparison with the prior year. 20.73 percent of this total (\$8,375,626) constitutes unassigned fund balance. The remainder of the fund balance is assigned (\$6,452,229), committed (\$1,354,723), restricted (\$21,312,813), and nonspendable (\$2,927,960).

The general fund is the primary operating fund of the County. At the end of 2012, unassigned fund balance was \$9,278,624 while total fund balance was \$13,229,069. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 50.31 percent to total general fund expenditures, while total fund balance represents 71.74 percent of that same amount.

The fund balance of the County's general fund increased by \$295,339 during 2012. Some factors for this increase include increases in sales tax revenue and decreases in legislative and executive expenditures.

The board of developmental disabilities fund had a restricted fund balance of \$15,672,905 and total fund balance of \$16,492,631 at the end of 2012. The total fund balance represents 189.22 percent of total expenditures. The fund balance increased by \$484,103 during 2012.

The public assistance fund had an unassigned fund deficit of \$768,807 and total fund deficit of \$761,175 at the end of 2012. The fund balance decreased by \$530,281 during 2012, which was due to continued excess of program expenditures over intergovernmental revenue.

The motor vehicle license and gas tax fund had total fund balance of \$2,183,468 at the end of 2012. The total fund balance represents 39.69 percent of the total fund expenditures. The fund balance increased by \$401,056 during 2012.

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 position of the Sewer District at December 31, 2012, was \$142,671 and for the Water District was \$243,997. Total net position for enterprise funds increased by \$268,251.

### **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 \$267,040. Changes from the final budget net change in fund balance to the actual was an increase of \$325,825. This increase was caused largely by reductions in actual expenditures in all programs.

### **Capital Assets and Debt Administration**

*Capital Assets* - The County's investment in capital assets for governmental and business-type activities as of December 31, 2012, was \$105,942,593 (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 2012 included road construction projects, bridge projects, and sewer system improvements.

**Tuscarawas County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2012*  
*Unaudited*

Table 4 shows 2012 balances compared to 2011:

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

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
Land	\$1,194,616	\$1,194,616	\$228,451	\$232,894	\$1,423,067	\$1,427,510
Construction in Progress	120,973	120,973	8,291,010	6,112,049	8,411,983	6,233,022
Buildings and Improvements	20,003,912	20,646,191	3,871,698	4,009,502	23,875,610	24,655,693
Machinery and Equipment	1,819,205	1,779,270	1,511,785	564,185	3,330,990	2,343,455
Vehicles	1,223,282	1,218,952	139,888	140,492	1,363,170	1,359,444
Infrastructure	51,660,635	53,309,026	0	0	51,660,635	53,309,026
Sewer/Water Lines	0	0	15,877,138	16,252,193	15,877,138	16,252,193
<b>Totals</b>	<b>\$76,022,623</b>	<b>\$78,269,028</b>	<b>\$29,919,970</b>	<b>\$27,311,315</b>	<b>\$105,942,593</b>	<b>\$105,580,343</b>

See Note 11 for additional information on capital assets.

*Long-Term Debt* - At December 31, 2012, the County had outstanding debt in the form of OWDA and OPWC loans and general obligation USDA bonds and a USDA loan for business-type activities and a County building improvement bond and a courthouse improvement bond anticipation note for governmental activities.

Table 5 shows 2012 balances compared to 2011:

Table 5  
 Outstanding Debt at Year End

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
County Building Improvement Bonds	\$1,315,605	\$1,384,553	\$0	\$0	\$1,315,605	\$1,384,553
Courthouse Improvement Bond Anticipation Note	747,000	788,000	0	0	747,000	788,000
USDA General Obligation Bonds	0	0	1,684,600	1,723,000	1,684,600	1,723,000
USDA Loan	0	0	3,789,031	535,584	3,789,031	535,584
OPWC Loans Payable	0	0	1,779,561	1,778,518	1,779,561	1,778,518
OWDA Loans Payable	0	0	2,633,835	2,850,249	2,633,835	2,850,249
<b>Totals</b>	<b>\$2,062,605</b>	<b>\$2,172,553</b>	<b>\$9,887,027</b>	<b>\$6,887,351</b>	<b>\$11,949,632</b>	<b>\$9,059,904</b>

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, 2012*  
*Unaudited*

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**Economic Factors**

Tourism in Tuscarawas County continues to contribute greatly to the local economy. The Convention and Visitors Bureau receives a portion of the bed tax and reinvests the funds to promote tourism in Tuscarawas County. In 2011, the Visitors Bureau collected \$504,730. According to Tourism Economics Research Firm, visitors to Tuscarawas County spent \$312 million and were responsible for funding over 3,359 jobs, which is approximately 7.3 percent of the County's labor force.

The labor force for Tuscarawas County stood at 46,100 potential employees, with 43,200 employed and 2,900 unemployed. For December 2012, the Civilian Labor Force estimates the County's unemployment rate at 6.3 percent compared to the State's unemployment rate of 6.6 percent.

A significant growth component has been the establishment of Tuscarawas County as a retail destination for a multi-county area. Because of this sustained retail growth, Tuscarawas County's sales tax collections have grown 260 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 Position*

December 31, 2012

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Starlight Enterprises, Inc.	Economic Development and Finance Alliance
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$33,253,280	\$717,114	\$33,970,394	\$505,158	\$71,548
Cash and Cash Equivalents in Segregated Accounts	126,829	103,537	230,366	0	0
With Fiscal Agents	1,897,162	0	1,897,162	0	0
Deposits	0	0	0	0	10
Materials and Supplies Inventory	936,387	60,364	996,751	6,068	0
Accrued Interest Receivable	35,197	0	35,197	0	0
Accounts Receivable	156,717	362,488	519,205	72,856	117,037
Internal Balances	628,950	(628,950)	0	0	0
Intergovernmental Receivable	4,797,001	103,000	4,900,001	0	705,126
Prepaid Items	1,212,811	5,656	1,218,467	18,610	0
Sales Tax Receivable	2,829,025	0	2,829,025	0	0
Property Taxes Receivable	11,066,949	0	11,066,949	0	0
Loans Receivable	3,116,261	0	3,116,261	0	399,976
Loans Receivable from Component Unit	638,096	0	638,096	0	0
Assets Held for Resale	0	0	0	0	770,000
Nondepreciable Capital Assets	1,315,589	8,519,461	9,835,050	0	853,746
Depreciable Capital Assets, Net	74,707,034	21,400,509	96,107,543	630,703	5,687,306
<i>Total Assets</i>	<u>136,717,288</u>	<u>30,643,179</u>	<u>167,360,467</u>	<u>1,233,395</u>	<u>8,604,749</u>
<b>Deferred Outflows of Resources</b>					
Deferred Charges	0	0	0	0	70,172
<b>Liabilities</b>					
Accounts Payable	853,455	46,530	899,985	9,672	67,626
Accrued Wages	649,410	25,731	675,141	0	3,456
Contracts Payable	70,857	79,725	150,582	0	730,543
Intergovernmental Payable	1,309,015	92,080	1,401,095	0	24,786
Accrued Interest Payable	8,773	41,757	50,530	0	6,450
Unearned Revenue	0	0	0	0	30,191
Claims Payable	654,915	0	654,915	0	0
Other Accrued Liabilities	0	0	0	25,950	20,000
Long-Term Liabilities:					
Due Within One Year	1,146,319	334,231	1,480,550	29,127	230,427
Due In More Than One Year	2,723,505	9,851,051	12,574,556	304,519	3,379,183
<i>Total Liabilities</i>	<u>7,416,249</u>	<u>10,471,105</u>	<u>17,887,354</u>	<u>369,268</u>	<u>4,492,662</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes	10,345,686	0	10,345,686	0	0
<b>Net Position</b>					
Net Investment in Capital Assets	73,949,466	19,777,943	93,727,409	0	3,001,614
Restricted for:					
Capital Projects	2,218,964	0	2,218,964	0	0
Developmental Disabilities Board	16,816,237	0	16,816,237	0	0
Road and Bridge Repair and Maintenance	4,460,889	0	4,460,889	0	0
Real Estate Assessment	1,673,730	0	1,673,730	0	0
Children Services	584,123	0	584,123	0	0
Economic Development and Growth	166,062	0	166,062	0	0
Other Purposes	1,720,570	0	1,720,570	0	0
Unclaimed Monies	182,335	0	182,335	0	0
Unrestricted	17,182,977	394,131	17,577,108	864,127	1,180,645
<i>Total Net Position</i>	<u>\$118,955,353</u>	<u>\$20,172,074</u>	<u>\$139,127,427</u>	<u>\$864,127</u>	<u>\$4,182,259</u>

See accompanying notes to the basic financial statements

**Tuscarawas County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2012

	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	\$6,497,783	\$2,349,155	\$89,231	\$0
Legislative and Executive - External Portion	1,586,892	1,488,365	0	0
Legislative and Executive - Intergovernmental	502,252	62,371	36,223	0
Judicial - Primary Government	4,484,009	1,477,930	8,099	0
Judicial - Intergovernmental	26,087	3,239	1,882	0
Public Safety - Primary Government	7,887,119	1,631,439	537,955	0
Public Safety - Intergovernmental	1,255,308	155,886	90,535	0
Public Works - Primary Government	11,315,172	247,590	5,851,207	1,891,176
Public Works - Intergovernmental	231,144	28,704	16,671	0
Health	9,345,278	254,721	4,411	0
Human Services - Primary Government	13,716,581	770,586	8,237,420	0
Human Services - Intergovernmental	3,166	393	228	0
Conservation and Recreation	216,049	51,486	24	0
Interest and Fiscal Charges	112,164	0	0	0
<i>Total Governmental Activities</i>	<u>57,179,004</u>	<u>8,521,865</u>	<u>14,873,886</u>	<u>1,891,176</u>
<b>Business-Type Activities</b>				
Sewer District	1,747,145	1,501,116	0	48,299
Water District	1,189,681	923,064	0	709,492
<i>Total Business-Type Activities</i>	<u>2,936,826</u>	<u>2,424,180</u>	<u>0</u>	<u>757,791</u>
Total - Primary Government	<u>\$60,115,830</u>	<u>\$10,946,045</u>	<u>\$14,873,886</u>	<u>\$2,648,967</u>
<b>Component Units</b>				
Starlight Enterprises, Inc.	\$884,565	\$996,062	\$0	\$0
Economic Development and Finance Alliance	1,756,104	1,657,292	1,224,581	0
Totals - Component Units	<u>\$2,640,669</u>	<u>\$2,653,354</u>	<u>\$1,224,581</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 Position

*Net Position Beginning of Year -  
Restated (See Note 3)*

*Net Position End of Year*

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Starlight Enterprises, Inc.	Economic Development and Finance Alliance
(\$4,059,397)	\$0	(\$4,059,397)	\$0	\$0
(98,527)	0	(98,527)	0	0
(403,658)	0	(403,658)	0	0
(2,997,980)	0	(2,997,980)	0	0
(20,966)	0	(20,966)	0	0
(5,717,725)	0	(5,717,725)	0	0
(1,008,887)	0	(1,008,887)	0	0
(3,325,199)	0	(3,325,199)	0	0
(185,769)	0	(185,769)	0	0
(9,086,146)	0	(9,086,146)	0	0
(4,708,575)	0	(4,708,575)	0	0
(2,545)	0	(2,545)	0	0
(164,539)	0	(164,539)	0	0
(112,164)	0	(112,164)	0	0
(31,892,077)	0	(31,892,077)	0	0
0	(197,730)	(197,730)	0	0
0	442,875	442,875	0	0
0	245,145	245,145	0	0
(31,892,077)	245,145	(31,646,932)	0	0
0	0	0	111,497	0
0	0	0	0	1,125,769
0	0	0	111,497	1,125,769
3,709,895	0	3,709,895	0	0
4,403,255	0	4,403,255	0	0
984,026	0	984,026	0	0
694,535	0	694,535	0	0
10,823,737	0	10,823,737	0	0
6,897,219	0	6,897,219	0	0
195,979	0	195,979	0	10,131
2,140,459	13,293	2,153,752	0	35,184
29,849,105	13,293	29,862,398	0	45,315
(2,042,972)	258,438	(1,784,534)	111,497	1,171,084
120,998,325	19,913,636	140,911,961	752,630	3,011,175
\$118,955,353	\$20,172,074	\$139,127,427	\$864,127	\$4,182,259

**Tuscarawas County, Ohio**

*Balance Sheet*

*Governmental Funds*

*December 31, 2012*

	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$9,885,052	\$13,978,934	\$163,660	\$1,453,188
Cash and Cash Equivalents				
In Segregated Accounts	126,829	0	0	0
With Fiscal Agents	0	1,897,162	0	0
Materials and Supplies Inventory	135,176	23,503	7,632	768,857
Accrued Interest Receivable	35,197	0	0	0
Accounts Receivable	43,903	28,980	0	13,804
Interfund Receivable	640,363	660	216	432
Intergovernmental Receivable	1,051,511	499,795	1,664	2,620,991
Prepaid Items	383,560	796,223	0	2,723
Sales Taxes Receivable	2,829,025	0	0	0
Property Taxes Receivable	3,980,051	5,264,334	0	0
Loans Receivable	638,096	0	0	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	950,895	0	0	0
<i>Total Assets</i>	<u>\$20,699,658</u>	<u>\$22,489,591</u>	<u>\$173,172</u>	<u>\$4,859,995</u>
<b>Liabilities</b>				
Accounts Payable	\$203,409	\$156,130	\$63,220	\$68,940
Accrued Wages	318,645	117,093	102,290	48,457
Contracts Payable	14,833	140	0	12,231
Intergovernmental Payable	349,201	119,393	691,935	90,895
Interfund Payable	347	21,077	76,902	84,922
<i>Total Liabilities</i>	<u>886,435</u>	<u>413,833</u>	<u>934,347</u>	<u>305,445</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	3,750,589	4,896,661	0	0
Unavailable Revenue	2,833,565	686,466	0	2,371,082
<i>Total Deferred Inflows of Resources</i>	<u>6,584,154</u>	<u>5,583,127</u>	<u>0</u>	<u>2,371,082</u>
<b>Fund Balances</b>				
Nonspendable	1,297,498	819,726	7,632	771,580
Restricted	0	15,672,905	0	1,411,888
Committed	1,313,290	0	0	0
Assigned	1,339,657	0	0	0
Unassigned (Deficit)	9,278,624	0	(768,807)	0
<i>Total Fund Balance (Deficit)</i>	<u>13,229,069</u>	<u>16,492,631</u>	<u>(761,175)</u>	<u>2,183,468</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$20,699,658</u>	<u>\$22,489,591</u>	<u>\$173,172</u>	<u>\$4,859,995</u>

See accompanying notes to the basic financial statements

**Tuscarawas County, Ohio**  
*Reconciliation of Total Governmental Fund Balances to  
 Net Position of Governmental Activities  
 December 31, 2012*

Other Governmental Funds	Total Governmental Funds		
\$5,923,548	\$31,404,382	<b>Total Governmental Funds Balances</b>	\$40,423,351
0	126,829	<i>Amounts reported for governmental activities in the statement of net position are different because:</i>	
0	1,897,162	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	76,022,623
1,219	936,387	Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds:	
0	35,197	Delinquent Property Taxes	721,263
70,030	156,717	Intergovernmental	3,461,484
775,637	1,417,308	Sales Taxes	<u>1,970,331</u>
622,790	4,796,751	<b>Total</b>	<b>6,153,078</b>
30,305	1,212,811	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
0	2,829,025	General Obligation Bonds	(1,315,605)
1,822,564	11,066,949	Bond Anticipation Notes	(747,000)
3,116,261	3,754,357	Capital Leases	(10,552)
0	950,895	Compensated Absences	<u>(1,796,667)</u>
<u>\$12,362,354</u>	<u>\$60,584,770</u>	<b>Total</b>	<b>(3,869,824)</b>
\$361,756	\$853,455	In the statement of activities interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(8,773)
62,389	648,874	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 position.	242,361
43,653	70,857	An internal balance is recorded in governmental activities to reflect underpayments to the internal service fund by the business-type activities.	<u>(7,463)</u>
57,150	1,308,574	<i>Net Position of Governmental Activities</i>	<u><u>\$118,955,353</u></u>
597,647	780,895		
<u>1,122,595</u>	<u>3,662,655</u>		
1,698,436	10,345,686		
261,965	6,153,078		
<u>1,960,401</u>	<u>16,498,764</u>		
31,524	2,927,960		
4,228,020	21,312,813		
41,433	1,354,723		
5,112,572	6,452,229		
(134,191)	8,375,626		
<u>9,279,358</u>	<u>40,423,351</u>		
<u>\$12,362,354</u>	<u>\$60,584,770</u>		

**Tuscarawas County, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2012*

	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax	Other Governmental Funds
<b>Revenues</b>					
Property Taxes	\$3,722,627	\$4,422,592	\$0	\$0	\$1,685,413
Sales Taxes	10,625,204	0	0	0	0
Intergovernmental	2,669,137	4,056,048	4,899,517	5,346,257	6,679,061
Interest	195,792	0	0	187	0
Licenses and Permits	7,054	0	0	0	295
Fines and Forfeitures	232,367	0	0	81,486	323,511
Rentals	89,894	0	0	0	10,581
Charges for Services	3,853,149	2,364	0	62,857	2,369,942
Contributions and Donations	2,051	0	0	0	78,098
Other	312,053	844,126	20,791	412,037	551,452
<i>Total Revenues</i>	<u>21,709,328</u>	<u>9,325,130</u>	<u>4,920,308</u>	<u>5,902,824</u>	<u>11,698,353</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	5,145,868	0	0	0	919,557
Judicial	3,974,734	0	0	0	413,574
Public Safety	7,007,722	0	0	0	437,183
Public Works	330,343	0	0	5,501,768	549,892
Health	181,715	8,716,027	0	0	215,095
Human Services	561,877	0	6,102,043	0	6,922,711
Conservation and Recreation	216,049	0	0	0	0
Intergovernmental	1,017,445	0	0	0	1,000,512
Capital Outlay	0	0	0	0	3,794,705
Debt Service:					
Principal Retirement	3,392	0	0	0	114,899
Interest and Fiscal Charges	508	0	0	0	112,123
<i>Total Expenditures</i>	<u>18,439,653</u>	<u>8,716,027</u>	<u>6,102,043</u>	<u>5,501,768</u>	<u>14,480,251</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,269,675</u>	<u>609,103</u>	<u>(1,181,735)</u>	<u>401,056</u>	<u>(2,781,898)</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	301,858	0	651,454	0	3,280,091
Transfers Out	(3,276,194)	(125,000)	0	0	(832,209)
<i>Total Other Financing Sources (Uses)</i>	<u>(2,974,336)</u>	<u>(125,000)</u>	<u>651,454</u>	<u>0</u>	<u>2,447,882</u>
<i>Net Change in Fund Balance</i>	295,339	484,103	(530,281)	401,056	(334,016)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>12,933,730</u>	<u>16,008,528</u>	<u>(230,894)</u>	<u>1,782,412</u>	<u>9,613,374</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$13,229,069</u>	<u>\$16,492,631</u>	<u>(\$761,175)</u>	<u>\$2,183,468</u>	<u>\$9,279,358</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, 2012*

	<b>Net Change in Fund Balances - Total Governmental Funds</b>	\$316,201
Total Governmental Funds	<b>Amounts reported for governmental activities in the statement of activities are different because:</b>	
\$9,830,632	Governmental funds report capital outlays as expenditures.	
10,625,204	However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.	
23,650,020	Capital Asset Additions	2,970,653
195,979	Current Year Depreciation	<u>(5,181,209)</u>
7,349	Total	(2,210,556)
637,364	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.	(35,849)
100,475	Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
6,288,312	Delinquent Property Taxes	(38,921)
80,149	Grants	(67,888)
<u>2,140,459</u>	Sales Taxes	<u>198,533</u>
	Total	91,724
53,555,943	Compensated absences reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	23,798
	Repayment of bond, note, and capital lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	118,291
6,065,425	In the statement of activities, interest is accrued on outstanding debt, whereas in governmental funds, an interest expenditure is reported when due.	467
4,388,308	The internal service funds used by management are not reported in the County-wide statement of activities. Governmental fund expenditures and related internal service fund revenue are eliminated. The net revenue (expense) of the internal service funds is allocated among the governmental activities.	
7,444,905	Change in Net Position	(356,861)
6,382,003	Internal Balances	<u>9,813</u>
9,112,837	Total	(347,048)
13,586,631	<b>Change in Net Position of Governmental Activities</b>	<b><u>(\$2,042,972)</u></b>
216,049		
2,017,957		
3,794,705		
118,291		
<u>112,631</u>		
53,239,742		
316,201		
4,233,403		
<u>(4,233,403)</u>		
0		
316,201		
<u>40,107,150</u>		
<u>\$40,423,351</u>		

**Tuscarawas County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$3,136,836	\$3,665,736	\$3,722,627	\$56,891
Sales Taxes	10,604,624	10,604,624	10,604,624	0
Intergovernmental	1,795,975	2,687,090	2,333,241	(353,849)
Interest	170,000	170,000	175,838	5,838
Licenses and Permits	5,600	5,600	7,054	1,454
Fines and Forfeitures	182,000	182,000	222,079	40,079
Rentals	100,000	100,000	89,894	(10,106)
Charges for Services	2,641,688	2,947,521	2,943,436	(4,085)
Contributions and Donations	0	0	2,051	2,051
Other	33,255	33,255	31,076	(2,179)
<i>Total Revenues</i>	<u>18,669,978</u>	<u>20,395,826</u>	<u>20,131,920</u>	<u>(263,906)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	5,242,960	5,408,617	5,268,481	140,136
Judicial	3,828,725	3,875,240	3,760,981	114,259
Public Safety	2,812,334	3,038,907	2,937,673	101,234
Public Works	94,237	90,537	81,633	8,904
Health	182,274	183,336	182,847	489
Human Services	876,076	877,237	695,625	181,612
Conservation and Recreation	216,256	217,156	216,049	1,107
Intergovernmental	1,026,786	1,384,013	1,342,445	41,568
Debt Service:				
Principal Retirement	3,392	3,392	3,392	0
Interest and Fiscal Charges	508	508	508	0
<i>Total Expenditures</i>	<u>14,283,548</u>	<u>15,078,943</u>	<u>14,489,634</u>	<u>589,309</u>
<i>Excess of Revenues Over Expenditures</i>	<u>4,386,430</u>	<u>5,316,883</u>	<u>5,642,286</u>	<u>325,403</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	305,545	305,545	305,967	422
Transfers Out	(6,941,036)	(7,604,449)	(7,604,449)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(6,635,491)</u>	<u>(7,298,904)</u>	<u>(7,298,482)</u>	<u>422</u>
<i>Net Change in Fund Balance</i>	<u>(2,249,061)</u>	<u>(1,982,021)</u>	<u>(1,656,196)</u>	<u>325,825</u>
<i>Fund Balance Beginning of Year</i>	8,268,164	8,268,164	8,268,164	0
Prior Year Encumbrances Appropriated	862,726	862,726	862,726	0
<i>Fund Balance End of Year</i>	<u>\$6,881,829</u>	<u>\$7,148,869</u>	<u>\$7,474,694</u>	<u>\$325,825</u>

See accompanying notes to the basic financial statements

**Tuscarawas County, Ohio**  
*Statement 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, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property Taxes	\$4,308,226	\$4,408,226	\$4,422,592	\$14,366
Intergovernmental	3,870,070	3,857,610	3,955,110	97,500
Other	649,667	882,127	839,189	(42,938)
<i>Total Revenues</i>	8,827,963	9,147,963	9,216,891	68,928
<b>Expenditures</b>				
Current:				
Health	10,165,461	10,354,601	9,538,049	816,552
<i>Excess of Revenues Under Expenditures</i>	(1,337,498)	(1,206,638)	(321,158)	885,480
<b>Other Financing Sources (Uses)</b>				
Transfers In	5,000	0	0	0
Transfers Out	(39,870)	(165,870)	(125,000)	40,870
<i>Total Other Financing Sources (Uses)</i>	(34,870)	(165,870)	(125,000)	40,870
<i>Net Change in Fund Balance</i>	(1,372,368)	(1,372,508)	(446,158)	926,350
<i>Fund Balance Beginning of Year</i>	13,586,929	13,586,929	13,586,929	0
Prior Year Encumbrances Appropriated	430,433	430,433	430,433	0
<i>Fund Balance End of Year</i>	<u>\$12,644,994</u>	<u>\$12,644,854</u>	<u>\$13,571,204</u>	<u>\$926,350</u>

See accompanying notes to the basic financial statements

**Tuscarawas County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Public Assistance Fund*  
*For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$4,948,950	\$4,948,950	\$4,902,551	(\$46,399)
Other	<u>37,499</u>	<u>37,499</u>	<u>20,791</u>	<u>(16,708)</u>
<i>Total Revenues</i>	4,986,449	4,986,449	4,923,342	(63,107)
<b>Expenditures</b>				
Current:				
Human Services	<u>6,529,208</u>	<u>6,529,289</u>	<u>5,965,251</u>	<u>564,038</u>
<i>Excess of Revenues Under Expenditures</i>	(1,542,759)	(1,542,840)	(1,041,909)	500,931
<b>Other Financing Sources</b>				
Transfers In	<u>1,308,195</u>	<u>1,308,195</u>	<u>651,454</u>	<u>(656,741)</u>
<i>Net Change in Fund Balance</i>	(234,564)	(234,645)	(390,455)	(155,810)
<i>Fund Balance Beginning of Year</i>	5,735	5,735	5,735	0
Prior Year Encumbrances Appropriated	<u>234,644</u>	<u>234,644</u>	<u>234,644</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$5,815</u>	<u>\$5,734</u>	<u>(\$150,076)</u>	<u>(\$155,810)</u>

See accompanying notes to the basic financial statements

**Tuscarawas County, Ohio**  
*Statement 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, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$5,240,000	\$5,465,026	\$5,476,821	\$11,795
Interest	1,000	1,000	187	(813)
Fines and Forfeitures	80,000	80,000	69,732	(10,268)
Charges for Services	0	84,974	85,930	956
Other	85,000	410,275	412,686	2,411
<i>Total Revenues</i>	5,406,000	6,041,275	6,045,356	4,081
<b>Expenditures</b>				
Current:				
Public Works	5,820,928	6,463,499	5,714,348	749,151
<i>Net Change in Fund Balance</i>	(414,928)	(422,224)	331,008	753,232
<i>Fund Balance Beginning of Year</i>	652,823	652,823	652,823	0
Prior Year Encumbrances Appropriated	174,380	174,380	174,380	0
<i>Fund Balance End of Year</i>	<u>\$412,275</u>	<u>\$404,979</u>	<u>\$1,158,211</u>	<u>\$753,232</u>

See accompanying notes to the basic financial statements

**Tuscarawas County, Ohio**  
*Statement of Fund Net Position*  
*Proprietary Funds*  
*December 31, 2012*

	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	\$333,637	\$383,477	\$717,114	\$898,003
Cash and Cash Equivalents in Segregated Accounts	63,713	39,824	103,537	0
Accounts Receivable	227,353	135,135	362,488	0
Interfund Receivable	300	0	300	0
Intergovernmental Receivable	0	103,000	103,000	250
Materials and Supplies Inventory	33,200	27,164	60,364	0
Prepaid Items	1,724	3,932	5,656	0
<i>Total Current Assets</i>	<u>659,927</u>	<u>692,532</u>	<u>1,352,459</u>	<u>898,253</u>
<i>Noncurrent Assets:</i>				
<i>Capital Assets:</i>				
Land and Construction in Progress	3,878,708	4,640,753	8,519,461	0
Depreciable Capital Assets, Net	14,656,114	6,744,395	21,400,509	0
<i>Total Noncurrent Assets</i>	<u>18,534,822</u>	<u>11,385,148</u>	<u>29,919,970</u>	<u>0</u>
<i>Total Assets</i>	<u>19,194,749</u>	<u>12,077,680</u>	<u>31,272,429</u>	<u>898,253</u>
<b>Liabilities</b>				
<i>Current Liabilities:</i>				
Accounts Payable	20,041	26,489	46,530	0
Accrued Wages	12,162	13,569	25,731	536
Contracts Payable	20,969	58,756	79,725	0
Intergovernmental Payable	49,368	42,712	92,080	441
Compensated Absences Payable	10,720	15,611	26,331	0
Interfund Payable	25,378	20,698	46,076	0
Accrued Interest Payable	25,668	16,089	41,757	0
USDA General Obligation Bonds Payable	12,600	27,200	39,800	0
OPWC Loans Payable	89,920	41,483	131,403	0
OWDA Loans Payable	75,467	52,230	127,697	0
Capital Leases Payable	9,000	0	9,000	0
Claims Payable	0	0	0	654,915
<i>Total Current Liabilities</i>	<u>351,293</u>	<u>314,837</u>	<u>666,130</u>	<u>655,892</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	11,489	5,435	16,924	0
Interfund Payable	341,461	249,176	590,637	0
USDA General Obligation Bonds Payable	1,195,300	449,500	1,644,800	0
USDA Loan Payable	0	3,789,031	3,789,031	0
OPWC Loans Payable	1,284,828	363,330	1,648,158	0
OWDA Loans Payable	2,105,582	400,556	2,506,138	0
Capital Leases Payable	246,000	0	246,000	0
<i>Total Long-Term Liabilities</i>	<u>5,184,660</u>	<u>5,257,028</u>	<u>10,441,688</u>	<u>0</u>
<i>Total Liabilities</i>	<u>5,535,953</u>	<u>5,571,865</u>	<u>11,107,818</u>	<u>655,892</u>
<b>Net Position</b>				
Net Investment in Capital Assets	13,516,125	6,261,818	19,777,943	0
Unrestricted	142,671	243,997	386,668	242,361
<i>Total Net Position</i>	<u>\$13,658,796</u>	<u>\$6,505,815</u>	<u>20,164,611</u>	<u>\$242,361</u>

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

	7,463
Net position of business-type activities	\$20,172,074

**Tuscarawas County, Ohio**  
*Statement of Revenues,  
Expenses and Changes in Fund Net Position  
Proprietary Funds  
For the Year Ended December 31, 2012*

	<u>Business-Type Activities - Enterprise Funds</u>			Governmental Activities - Internal Service Fund
	<u>Sewer District</u>	<u>Water District</u>	<u>Total</u>	
<b>Operating Revenues</b>				
Charges for Services	\$1,501,116	\$923,064	\$2,424,180	\$5,390,813
Other	8,305	4,988	13,293	0
<i>Total Operating Revenues</i>	<u>1,509,421</u>	<u>928,052</u>	<u>2,437,473</u>	<u>5,390,813</u>
<b>Operating Expenses</b>				
Personal Services	527,125	593,909	1,121,034	18,068
Materials and Supplies	57,083	104,957	162,040	0
Contractual Services	546,735	285,736	832,471	450,458
Claims	0	0	0	5,279,148
Other	2,994	815	3,809	0
Depreciation	432,112	155,873	587,985	0
<i>Total Operating Expenses</i>	<u>1,566,049</u>	<u>1,141,290</u>	<u>2,707,339</u>	<u>5,747,674</u>
<i>Operating Loss</i>	<u>(56,628)</u>	<u>(213,238)</u>	<u>(269,866)</u>	<u>(356,861)</u>
<b>Non-Operating Expenses</b>				
Interest and Fiscal Charges	(175,503)	(39,728)	(215,231)	0
Loss on Disposal of Capital Assets	0	(4,443)	(4,443)	0
<i>Total Non-Operating Expenses</i>	<u>(175,503)</u>	<u>(44,171)</u>	<u>(219,674)</u>	<u>0</u>
<i>Loss before Capital Contributions</i>	<u>(232,131)</u>	<u>(257,409)</u>	<u>(489,540)</u>	<u>(356,861)</u>
Capital Contributions	48,299	709,492	757,791	0
<i>Change in Net Position</i>	<u>(183,832)</u>	<u>452,083</u>	<u>268,251</u>	<u>(356,861)</u>
<i>Net Position Beginning of Year - Restated (See Note 3)</i>	<u>13,842,628</u>	<u>6,053,732</u>		<u>599,222</u>
<i>Net Position End of Year</i>	<u>\$13,658,796</u>	<u>\$6,505,815</u>		<u>\$242,361</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.

	(9,813)
Change in net assets of business-type activities	\$258,438

See accompanying notes to the basic financial statements

**Tuscarawas County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Year Ended December 31, 2012

	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	\$1,498,139	\$901,142	\$2,399,281	\$0
Cash Received from Transactions With Other Funds	0	0	0	3,902,168
Cash Received from Transactions For Outside Organizations	0	0	0	1,488,365
Other Cash Receipts	4,623	9,734	14,357	0
Cash Payments to Employees for Services	(540,785)	(589,746)	(1,130,531)	(28,003)
Cash Payments for Goods and Services	(583,156)	(1,599,058)	(2,182,214)	(450,428)
Cash Payments for Claims	0	0	0	(5,059,503)
Other Cash Payments	(2,994)	(815)	(3,809)	0
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>375,827</u>	<u>(1,278,743)</u>	<u>(902,916)</u>	<u>(147,401)</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Interfund Loans	(21,534)	(15,382)	(36,916)	0
<b>Cash Flows from Capital and Related Financing Activities</b>				
Capital Grants	48,299	606,492	654,791	0
Purchase of Capital Assets	(232,770)	(2,968,313)	(3,201,083)	0
USDA Loan Issued	0	3,253,447	3,253,447	0
OWDA Loans Issued	6,030	0	6,030	0
OPWC Loans Issued	54,263	69,434	123,697	0
Principal Payments - USDA Bond	(12,100)	(26,300)	(38,400)	0
Principal Payments - OWDA Loans	(172,043)	(50,401)	(222,444)	0
Principal Payments - OPWC Loans	(81,172)	(41,482)	(122,654)	0
Principal Payments - Capital Lease	(9,000)	0	(9,000)	0
Interest Payments - USDA Bond	(48,299)	(11,353)	(59,652)	0
Interest Payments - OWDA Loans	(85,158)	(12,286)	(97,444)	0
Interest Payments - Capital Leases	(16,378)	0	(16,378)	0
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<u>(548,328)</u>	<u>819,238</u>	<u>270,910</u>	<u>0</u>
<i>Net Decrease in Cash and Cash Equivalents</i>	(194,035)	(474,887)	(668,922)	(147,401)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>591,385</u>	<u>898,188</u>	<u>1,489,573</u>	<u>1,045,404</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$397,350</u>	<u>\$423,301</u>	<u>\$820,651</u>	<u>\$898,003</u>

(continued)

**Tuscarawas County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds (continued)*  
For the Year Ended December 31, 2012

	<u>Business-Type Activities - Enterprise Funds</u>			Governmental Activities - Internal Service Fund
	<u>Sewer District</u>	<u>Water District</u>	<u>Total</u>	
<b>Reconciliation of Operating Loss to Net Cash Provided by (Used in) Operating Activities</b>				
Operating Loss	(\$56,628)	(\$213,238)	(\$269,866)	(\$356,861)
Adjustments:				
Depreciation	432,112	155,873	587,985	0
(Increase) Decrease in Assets:				
Accounts Receivable	(6,147)	(18,064)	(24,211)	0
Intergovernmental Receivable	0	0	0	(250)
Materials and Supplies Inventory	14,547	11,902	26,449	0
Prepaid Items	2,676	(1,693)	983	0
Increase (Decrease) in Liabilities:				
Accounts Payable	(44,893)	3,295	(41,598)	(10,000)
Accrued Wages	(3,564)	2,968	(596)	43
Contracts Payable	18,469	(1,222,008)	(1,203,539)	0
Intergovernmental Payable	27,445	5,377	32,822	22
Compensated Absences Payable	(8,190)	(3,155)	(11,345)	0
Claims Payable	0	0	0	219,645
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>\$375,827</u>	<u>(\$1,278,743)</u>	<u>(\$902,916)</u>	<u>(\$147,401)</u>

See accompanying notes to the basic financial statements

**Tuscarawas County, Ohio**  
*Statement of Fiduciary Net Position*  
*Fiduciary Funds*  
*December 31, 2012*

	Private Purpose Trust	
	James Hindman Trust	Agency
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	\$15,649	\$11,057,638
Cash and Cash Equivalents in Segregated Accounts	0	791,510
Property Taxes Receivable	0	75,053,656
<i>Total Assets</i>	15,649	\$86,902,804
<b>Liabilities</b>		
Intergovernmental Payable	0	\$78,588,384
Undistributed Monies	0	8,314,420
<i>Total Liabilities</i>	0	\$86,902,804
<b>Net Position</b>		
Held in Trust for Meeting the Extra Needs of Children in Foster Care	\$15,649	

See accompanying notes to the basic financial statements

**Tuscarawas County, Ohio**  
*Statement of Changes in Fiduciary Net Position*  
*Private Purpose Trust Fund*  
*For the Year Ended December 31, 2012*

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	<u>James Hindman Trust</u>
<b>Additions</b>	
Interest	\$303
<b>Deductions</b>	
Materials and Supplies	<u>389</u>
<i>Change in Net Position</i>	(86)
<i>Net Position Beginning of Year</i>	<u>15,735</u>
<i>Net Position End of Year</i>	<u><u>\$15,649</u></u>

See accompanying notes to the basic financial statements

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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

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

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

*East Central Ohio 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, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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*Tuscarawas County Agricultural Society* The Tuscarawas County Agricultural Society is a non-profit corporation formed to promote agriculture and agricultural activities in the County. The County is not involved in the selection of directors or management of the Agricultural Society. The members of the Society elect the Fair Board, the directors of the Society.

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

*Discretely Presented Component Units* The component units' columns in the entity-wide financial statements identify the financial data of the County's component units, Starlight Enterprises, Inc. and the Economic Development and Finance Alliance, formerly known as 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 Starlight Enterprises, Inc. at 638 Commercial Avenue SW, New Philadelphia, Ohio 44663.

*Economic Development and Finance Alliance (Alliance)* The Economic Development and Finance Alliance 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 Alliance'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 Alliance is now encouraging industrial development. The Alliance's Board members are appointed by the Tuscarawas County Board of Commissioners. The Alliance is also 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, Economic Development and Finance Alliance, 1112 Fourth Street NW, New Philadelphia, OH 44663.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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The County is associated with certain organizations which are defined as Joint Ventures, Jointly Governed Organizations, Related Organizations or Shared Risk Pool. These organizations are presented in Note 21, Note 22, Note 23, and Note 24 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 (the 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 26 and 27.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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***Note 2 – Summary of Significant Accounting Policies***

The financial statements of Tuscarawas County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The 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 position 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 position 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 position 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.

***Fund Accounting***

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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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**Governmental Funds** Governmental funds are those through which most governmental functions are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources, and liabilities and deferred inflows of resources is reported as fund balance. The following are the County's major governmental funds:

**General Fund** The general fund accounts for and reports all financial resources except those required to be accounted for and reported 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 and reports 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, which are restricted to the operations of the school and workshop.

**Public Assistance Fund** The public assistance fund accounts for and reports various Federal and State grants restricted for providing 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 and reports revenue derived from motor vehicle licenses, gasoline tax, and grant money that is restricted for expenditures relating 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, committed, or assigned to a particular purpose.

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

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

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

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

**Internal Service Fund** Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County's internal service fund accounts for a medical benefit self-insurance program for employees of the County and various external districts including townships and municipalities.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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***Fiduciary Funds*** Fiduciary fund reporting uses the economic resources measurement focus and focuses on net position and changes in net position. 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 deferred outflows of resources and all liabilities and deferred inflows of resources, except for those of fiduciary funds, associated with the operation of the County are included on the Statement of net position. The statement of activities presents increases (i.e. revenues) and decreases (i.e. expenses) in total net position.

***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 deferred outflows of resources and current liabilities and deferred outflows of resources 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 position. The statement of changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position. 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, in the recording of deferred outflows/inflows of resources, and in the presentation of expenses versus expenditures.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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

**Deferred Outflows/Inflows of Resources** In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2012, but which were levied to finance 2013 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes property taxes, sales taxes, and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

**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.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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***Cash, Cash Equivalents, and Investments***

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

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

The County utilizes a jointly governed organization (MEORC) to service 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 2012, investments were limited to STAROhio. Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices.

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 2012 amounted to \$195,792, which includes \$150,401 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.

***Restricted Assets***

Assets are reported as restricted when limitation on their use change in nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws or other governments or imposed by law through constitutional provisions. Restricted assets in the general fund represent money set aside for unclaimed monies and monies for economic development.

***Inventory***

Inventories are presented at cost on a first-in, first-out basis and are expended/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, 2012, 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 position 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 position and in the respective funds.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of \$5,000. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

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

<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 balance amounts are eliminated in the statement of net position, 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.

***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, 2012*

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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, bonds, and long-term notes are recognized as a liability in the fund financial statements when due.

***Fund Balance***

Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

***Nonspendable*** The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of loans receivable, as well as property acquired for resale, unless the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed, or assigned.

***Restricted*** Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions.

***Committed*** The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by the highest level formal action (resolution) of the County Commissioners. Those committed amounts cannot be used for any other purpose unless the County Commissioners remove or change the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

***Assigned*** Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the County Commissioners. In the general fund, assigned amounts represent intended uses established by the County Commissioners or a County official delegated that authority by resolution or by State Statute. State Statute authorizes the County Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated.

***Unassigned*** Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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***Net Position***

Net position represents the difference between all other elements of the statement of net position. Net investment in capital assets 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 position is reported as restricted when there are limitations imposed on their use either through constitutional provisions or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net position 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 position is 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.

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.

***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.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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***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.

***Note 3 – Changes in Accounting Principles and Restatement in Net Position***

***Changes in Accounting Principles***

For 2012, the County has implemented Governmental Accounting Standard Board (GASB) Statement No. 60, "Accounting and Financial Reporting for Service Concession Arrangements," Statement No. 62, "Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989, FASB and AICPA Pronouncements," Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position," Statement No. 64, "Derivative Instruments: Application of Hedge Accounting Termination Provisions – an amendment of GASB Statement No. 53," Statement No. 65, "Items Previously Reported as Assets and Liabilities," and Statement No. 66, "Technical Corrections-2012-an amendment of GASB Statements No. 10 and No. 62."

GASB Statement No. 60 improves financial reporting by addressing issues related to service concession arrangements, which are a type of public-private or public-public partnership. The implementation of this statement did not result in any change in the County’s financial statements.

GASB Statement No. 62 incorporates into GASB’s authoritative literature certain FASB and AICPA pronouncements issued on or before November 30, 1989. 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, 2012

GASB Statement No. 63 provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related note disclosures. These changes were incorporated in the County's 2012 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 64 clarifies whether an effective hedging relationship continues after the replacement of a swap counterparty or a swap counterparty's credit support provider. This Statement sets forth criteria that establish when the effective hedging relationship continues and hedge accounting should continue to be applied. The implementation of this statement did not result in any change in the County's financial statements.

GASB Statement No. 65 properly classifies certain items that were previously reported as assets and liabilities as deferred outflows of resources or deferred inflows of resources or recognizes certain items that were previously reported as assets and liabilities as outflows of resources (expenses or expenditures) or inflows of resources (revenues). These changes were incorporated in the County's 2012 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 66 resolves conflicting accounting and financial reporting guidance that could diminish the consistency of financial reporting and thereby enhance the usefulness of the financial reports. The implementation of this statement did not result in any change in the County's financial statements.

***Restatement in Net Position***

During 2012, it was determined that there were misstatements related to the sewer and water business-type activities. Cash and cash equivalents, intergovernmental receivables, and long-term OPWC loans payable were overstated in the sewer fund. Construction in progress related to the water fund was understated by \$1,280,764. The restatements had the following effect on beginning net position:

	Sewer District	Water District	Business-Type Activities
Net Position at January 1, 2012	\$14,417,870	\$4,772,968	\$19,208,114
Cash and Cash Equivalents	(177,242)	0	(177,242)
Intergovernmental Receivable	(593,000)	0	(593,000)
OPWC Loan Payable	195,000	0	195,000
Capital Assets	0	1,280,764	1,280,764
Adjusted Net Position at January 1, 2012	\$13,842,628	\$6,053,732	\$19,913,636

***Note 4 – Accountability***

At December 31, 2012, the public assistance special revenue fund and the tech park capital projects fund had individual fund deficits in the amounts of \$761,175 and \$134,191, respectively. These deficits are due to adjustments for accrued liabilities. The general fund is liable for the 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, 2012*

**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 restricted, committed or assigned 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. Budgetary revenues and expenditures of the jail operations, certificate of title, litter control, county home, southern district probation, county 911, recorder's special, growth, and joint public defender funds are reclassified to the general fund for GAAP reporting.

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	\$295,339	\$484,103	(\$530,281)	\$401,056
Revenue Accruals	(7,103,211)	(107,579)	3,034	144,945
Unreported Cash	(133,607)	(660)	0	(2,413)
Beginning Fair Value Adjustment for Investments	450	0	0	0
Expenditure Accruals	6,751,788	(448,616)	417,975	66,522
Perspective Differences:				
County 911 Fund	(623,200)	0	0	0
Jail Operations Fund	(14,574)	0	0	0
Certificate of Title Fund	73,985	0	0	0
County Home Fund	(3,520)	0	0	0
Growth Fund	145,105	0	0	0
Recorder's Special Fund	(22,553)	0	0	0
Southern District Probation Fund	65,189	0	0	0
Joint Public Defender Fund	11,938	0	0	0
Encumbrances	(1,099,325)	(373,406)	(281,183)	(279,102)
Budget Basis	<u>(\$1,656,196)</u>	<u>(\$446,158)</u>	<u>(\$390,455)</u>	<u>\$331,008</u>

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2012

**Note 6 – Fund Balances**

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the government funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

Fund Balances	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax	Other Governmental Funds	Total
<u>Nonspendable:</u>						
Loans Receivable	\$596,427	\$0	\$0	\$0	\$0	\$596,427
Inventory	135,176	23,503	7,632	768,857	1,219	936,387
Prepays	383,560	796,223	0	2,723	30,305	1,212,811
Unclaimed Monies	182,335	0	0	0	0	182,335
<i>Total Nonspendable</i>	<u>1,297,498</u>	<u>819,726</u>	<u>7,632</u>	<u>771,580</u>	<u>31,524</u>	<u>2,927,960</u>
<u>Restricted for:</u>						
Delinquent Real Estate Collection	0	0	0	0	209,026	209,026
Real Estate Assessment	0	0	0	0	1,733,561	1,733,561
Court Services	0	0	0	0	314,286	314,286
Law Library Resources	0	0	0	0	155,612	155,612
Enforcement Services	0	0	0	0	426,442	426,442
Auto and Gas	0	0	0	1,411,888	161,550	1,573,438
Dog and Kennel	0	0	0	0	57,697	57,697
Developmental Disability Services	0	15,672,905	0	0	0	15,672,905
Children's Services	0	0	0	0	1,008,393	1,008,393
Court Construction	0	0	0	0	29,118	29,118
Court Computerization	0	0	0	0	121,152	121,152
Other Purposes	0	0	0	0	11,183	11,183
<i>Total Restricted</i>	<u>0</u>	<u>15,672,905</u>	<u>0</u>	<u>1,411,888</u>	<u>4,228,020</u>	<u>21,312,813</u>
<u>Committed to:</u>						
Drug Task Force	0	0	0	0	41,038	41,038
Jury Administration	0	0	0	0	395	395
Purchases on Order	1,313,290	0	0	0	0	1,313,290
<i>Total Committed</i>	<u>1,313,290</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>41,433</u>	<u>1,354,723</u>
<u>Assigned to:</u>						
Capital Improvements	0	0	0	0	5,112,572	5,112,572
Other Purposes	1,327,698	0	0	0	0	1,327,698
Purchases on Order	11,959	0	0	0	0	11,959
<i>Total Assigned</i>	<u>1,339,657</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,112,572</u>	<u>6,452,229</u>
Unassigned (Deficit)	9,278,624	0	(768,807)	0	(134,191)	8,375,626
<b>Total Fund Balances (Deficit)</b>	<u><u>\$13,229,069</u></u>	<u><u>\$16,492,631</u></u>	<u><u>(\$761,175)</u></u>	<u><u>\$2,183,468</u></u>	<u><u>\$9,279,358</u></u>	<u><u>\$40,423,351</u></u>

**Note 7 – 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.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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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:
  - 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;

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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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 \$37,961,900 and the bank balance was \$35,418,661. Of the bank balance \$29,847,681 was covered by Federal depository insurance and \$5,570,980 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department and all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

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

#### Investments

As of December 31, 2012, the County had investments in the amount of \$10,000,818 in STAROhio securities. The average maturity of STAROhio is 55 days.

This investment is in an internal investment pool.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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

**Credit Risk** 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.

**Concentration of Credit Risk** The County places no limit on the amount it may invest in any one issuer. At December 31, 2012, 100 percent of the County's investments were in STAROhio.

**Note 8 – Property Taxes**

Property taxes include amounts levied against all real and public utility personal property located in the County. Property tax revenue received during 2012 for real and public utility property taxes represents collections of 2011 taxes.

2012 real property taxes were levied after October 1, 2012, on the assessed value as of January 1, 2012, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2012 real property taxes are collected in and intended to finance 2013.

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

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. 2012 public utility property taxes which became a lien December 31, 2011, are levied after October 1, 2012, and are collected in 2013 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2013, was \$8.30 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2012 property tax receipts were based are as follows:

	<u>Assessed Value</u>
Real Property:	
Residential/Agricultural	\$1,242,753,180
Commercial/Industrial/Public Utility	297,269,600
Tangible Personal Property:	
Public Utility	<u>76,705,110</u>
Total Property Taxes	<u><u>\$1,616,727,890</u></u>

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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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 portion 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, 2012, and for which there is an enforceable claim. In governmental funds, the portion of the receivable not levied to finance 2012 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue, while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

**Note 9 – Receivables**

Receivables at December 31, 2012, 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	\$1,526,145
Gasoline and Excise Taxes	1,091,709
Homestead and Rollback	707,859
Local Government and Local Government Revenue Assistance	425,792
Miscellaneous	376,985
Child Support Enforcement Agency Grants and Subsidies	329,369
Developmental Disabilities Grants and Subsidies	183,973
Children's Services Grants and Subsidies	132,716
Community Economic Development Grants and Subsidies	16,005
Law Enforcement Grants and Subsidies	4,534
Human Services Grants and Subsidies	1,664
Self Insurance Grants and Subsidies	250
<i>Total Governmental Activities</i>	<b>\$4,797,001</b>
 <b>Business-Type Activity:</b>	
Water	<b>\$103,000</b>

The monies loaned to the Tuscarawas County Agricultural Society (TCAS) for the purchase of a parking lot (\$169,750), \$145,500 of which is due in more than one year; the monies loaned to the Newcomerstown Community Improvement Corporation (CIC) (\$2,871,511), all of which is due within one year, plus additional monies loaned to the CIC (\$75,000), all of which is due within one year; and the monies loaned to the Economic Development and Finance Alliance (\$638,096), \$596,427 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.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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Receivables and payables to be recorded on the County's financial statements are recorded to the extent that the amounts are determined material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, collectability. Using this criterion, the County has elected not to record child support arrearages within the special revenue and agency funds. These amounts, while potentially significant, are not considered measurable, and because collections are often significantly in arrears, the County is unable to determine a reasonable value.

***Note 10 – 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 2012. 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 unavailable revenue.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

**Note 11 – Capital Assets**

Capital asset activity for governmental activities for the year ended December 31, 2012, was as follows:

	Balance 12/31/2011	Additions	Deletions	Balance 12/31/2012
<b>Governmental Activities:</b>				
Capital Assets, not being depreciated:				
Land	\$1,194,616	\$0	\$0	\$1,194,616
Construction in Progress	120,973	0	0	120,973
<b>Total Capital Assets, not being depreciated:</b>	<b>1,315,589</b>	<b>0</b>	<b>0</b>	<b>1,315,589</b>
Capital Assets, being depreciated:				
Building and Improvements	34,479,546	31,541	(10,082)	34,501,005
Machinery and Equipment	4,511,793	337,502	(261,330)	4,587,965
Vehicles	4,875,401	355,500	(387,461)	4,843,440
Infrastructure	109,702,136	2,246,110	0	111,948,246
<b>Total Capital Assets, being depreciated</b>	<b>153,568,876</b>	<b>2,970,653</b>	<b>(658,873)</b>	<b>155,880,656</b>
Less Accumulated Depreciation:				
Building and Improvements	(13,833,355)	(666,628)	2,890	(14,497,093)
Machinery and Equipment	(2,732,523)	(277,290)	241,053	(2,768,760)
Vehicles	(3,656,449)	(342,790)	379,081	(3,620,158)
Infrastructure	(56,393,110)	(3,894,501)	0	(60,287,611)
<b>Total Accumulated Depreciation</b>	<b>(76,615,437)</b>	<b>(5,181,209) *</b>	<b>623,024</b>	<b>(81,173,622)</b>
<b>Total Capital Assets being depreciated, Net</b>	<b>76,953,439</b>	<b>(2,210,556)</b>	<b>(35,849)</b>	<b>74,707,034</b>
<b>Governmental Activities Capital Assets, Net</b>	<b>\$78,269,028</b>	<b>(\$2,210,556)</b>	<b>(\$35,849)</b>	<b>\$76,022,623</b>

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

Governmental Activities:	
Legislative and Executive	\$362,522
Judicial	35,294
Public Safety	301,707
Public Works	4,205,093
Health	243,793
Human Services	32,800
<b>Total Governmental Activities Depreciation Expense</b>	<b>\$5,181,209</b>

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2012

Capital asset activity for business-type activities for the year ended December 31, 2012, was as follows:

	Restated Balance 12/31/2011	Additions	Deletions	Balance 12/31/2012
<b>Business-Type Activities:</b>				
Capital Assets, not being depreciated:				
Land	\$232,894	\$0	(\$4,443)	\$228,451
Construction in Progress	6,112,049	3,172,846	(993,885)	8,291,010
<b>Total Capital Assets, not being depreciated</b>	<b>6,344,943</b>	<b>3,172,846</b>	<b>(998,328)</b>	<b>8,519,461</b>
Capital Assets, being depreciated:				
Buildings	6,857,491	0	0	6,857,491
Machinery and Equipment	1,688,033	993,885	0	2,681,918
Vehicles	692,622	28,237	0	720,859
Sewer/Water Lines	24,446,500	0	0	24,446,500
<b>Total Capital Assets, being depreciated</b>	<b>33,684,646</b>	<b>1,022,122</b>	<b>0</b>	<b>34,706,768</b>
Less Accumulated Depreciation				
Buildings	(2,847,989)	(137,804)	0	(2,985,793)
Machinery and Equipment	(1,123,848)	(46,285)	0	(1,170,133)
Vehicles	(552,130)	(28,841)	0	(580,971)
Sewer/Water Lines	(8,194,307)	(375,055)	0	(8,569,362)
<b>Total Accumulated Depreciation</b>	<b>(12,718,274)</b>	<b>(587,985)</b>	<b>0</b>	<b>(13,306,259)</b>
<b>Total Capital Assets being depreciated, Net</b>	<b>20,966,372</b>	<b>434,137</b>	<b>0</b>	<b>21,400,509</b>
<b>Business-Type Activities Capital Assets, Net</b>	<b>\$27,311,315</b>	<b>\$3,606,983</b>	<b>(\$998,328)</b>	<b>\$29,919,970</b>

**Note 12 – Risk Management**

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

The County also carries a \$260,000 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.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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The County pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

The County has elected to provide employees' major medical, vision and hospitalization through a self-insured program. The predominant participant is the County. The County maintains a self-insurance internal service fund to account for and finance its uninsured risks of loss in this program. This plan provides a major medical plan with a \$200 to \$2,200 single and \$400 to \$4,400 family deductible. A third party administrator, AultCare, located in Canton, Ohio, reviewed all claims which were then paid by the County. The County purchases reinsurance stop-loss coverage on the employees and their eligible dependents covered under the plan. The specific deductible in the plan year is \$110,000.00 per member. The County pays coverage into the self-insurance internal service fund for County employees, of \$967.02 family, \$390.86 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 \$5.75 and \$68.69 per month towards their healthcare insurance, and employees on the single plan are required to contribute between \$2.88 and \$21.13 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 \$654,915, reported in the fund at December 31, 2012, 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 2011 and 2012 includes:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
2011	\$309,303	\$5,272,917	\$5,146,950	\$435,270
2012	435,270	5,279,148	5,059,503	654,915

***Note 13 – 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, but less than, the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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OPERS provides retirement, disability, survivor and death 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 visiting <https://www.opers.org/investments/cafr.shtml>, 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 and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for State and local employer units and 18.1 percent of covered payroll for law and public safety employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll for members in State and local divisions and 12 percent for law enforcement and public safety members. For the year ended December 31, 2012, members in State and local divisions contributed 10 percent of covered payroll while public safety and law enforcement members contributed 11.5 percent and 12.1 percent, respectively. Effective January 1, 2013, the member contribution rates for public safety and law enforcement increased to 12 percent and 12.6 percent, respectively. While members in the State and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan. For 2012, member and employer contribution rates were consistent across all three plans.

The County's 2012 contribution rate was 14 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 18.1 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of post-employment health care benefits. The portion of employer contribution allocated to health care for members in the Traditional Plan was 4 percent for 2012. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05 percent for 2012. Employer contribution rates are actuarially determined.

The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2012, 2011, and 2010 were \$2,214,091, \$2,273,882, and \$2,048,696, respectively. For 2012, 89.25 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2011 and 2010. The County contributed \$37,827 to the Member-Directed Plan for 2012.

***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).

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 multiplied by a percentage that varies based on years of service, or an allowance based on a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by 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 member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The Combined Plan offers features of both the DB Plan and the DC 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.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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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 payment or converted to a lifetime monthly annuity at age 50. Benefits are established by Ohio Revised Code Chapter 3307.

A DB or Combined Plan member with five or more years of 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 - Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon the recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. For the year ended December 31, 2012, plan members were required to contribute 10 percent of their annual covered salary. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations.

The County's required contributions to STRS Ohio for the DB Plan and for the defined benefit portion of the Combined Plan were \$47,161 and \$0 for the year ended December 31, 2012, \$51,852 and \$0 for the fiscal year ended December 31, 2011, and \$50,470 and \$0 for the year ended December 31, 2010. For 2012, 93.13 percent has been contributed for the DB plan and 0 percent has been contributed for the Combined Plan, with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2011 and 2010.

Contributions made to STRS Ohio for the DC Plan for 2012 were \$1,263 made by the County and \$902 made by the plan members. No contributions were made by the plan members in 2012 for the defined contribution portion of the Combined Plan.

***Note 14 – Postemployment Benefits***

***Ohio Public Employees Retirement System***

Plan Description – Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: The Traditional Pension Plan—a cost sharing, multiple-employer defined benefit pension plan; the Member-Directed Plan—a defined contribution plan; and the Combined Plan—a cost sharing, multiple employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

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 mandate, 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, 2012*

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Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, 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). The Ohio Revised Code provides the statutory authority requiring public employers to fund post retirement 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 2012, State and local employers contributed at a rate of 14 percent of covered payroll, and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

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 portion of employer contributions allocated to health care for members in the Traditional Plan was 4 percent for 2012. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05 percent for 2012. Effective January 1, 2013, the portion of employer contributions allocated to healthcare was lowered to 1 percent for both plans, as recommended by the OPERS Actuary.

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, 2012, 2011, and 2010 were \$864,207, \$888,919, and \$1,141,151, respectively. For 2012, 89.25 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2011 and 2010.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contributions toward the health care fund after the end of the transition period.

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

Plan Description – The County participates in 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. Ohio law authorizes STRS to offer this plan. 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 can be obtained by visiting [www.strsoh.org](http://www.strsoh.org) or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 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 Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2012, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to post-employment health care. The County’s contributions for health care for the years ended December 31, 2012, 2011, and 2010 were \$3,628, \$3,989, and \$3,882, respectively; 93.13 percent has been contributed for 2012, and 100 percent for 2011 and 2010.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2012

**Note 15 – 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 16 – Long-Term Obligations**

Original issue amounts and interest rates of the County’s debt issues were as follows:

Debt Issue	Interest Rate	Original Issue Amount	Date of Maturity
<b>Governmental Activities:</b>			
County Building Improvement Bonds	5.28 %	\$1,450,000	2025
Courthouse Improvement Bond Anticipation Note	4.64	1,000,000	2025
<b>Business-Type Activities:</b>			
<i>USDA General Obligation Bonds:</i>			
Sewer Creek Sanitary Sewer Improvements	4.25	1,220,000	2051
Water Water Meter Project	3.38	503,000	2026
<i>USDA Loan:</i>			
Water Water Systems Improvements	3.75	4,930,000	2051
<i>OPWC Loans:</i>			
Sewer 2011 Waste Water Treatment Plant Improvement	0.00	295,737	2031
Sewer 2009 Stone Creek Water Way System	0.00	316,044	2029
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 2012 Sandyville Waterline	0.00	332,900	Not Finalized
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
<i>OWDA Loans:</i>			
Sewer 2012 East Sparta Upgrade	2.57	68,355	Not Finalized
Sewer 2009 Mineral City Sewer Improvements	3.25	2,520,692	2028
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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2012

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

	Restated Balance 12/31/11	Increase	Decrease	Balance 12/31/12	Amounts Due In One Year
<b>Governmental Activities:</b>					
Capital Leases:					
Dollar Leasing: CSEA	\$5,921	\$0	(\$3,716)	\$2,205	\$2,205
Dollar Leasing: General	7,291	0	(3,392)	3,899	3,628
Dollar Leasing: REA	5,683	0	(1,235)	4,448	1,313
Total Capital Leases	18,895	0	(8,343)	10,552	7,146
County Building Improvement Bonds	1,384,553	0	(68,948)	1,315,605	72,637
Courthouse Improvement Bond Anticipation Note	788,000	0	(41,000)	747,000	43,000
Compensated Absences	1,820,465	1,009,771	(1,033,569)	1,796,667	1,023,536
<i>Total Governmental Activities</i>	<u>\$4,011,913</u>	<u>\$1,009,771</u>	<u>(\$1,151,860)</u>	<u>\$3,869,824</u>	<u>\$1,146,319</u>
<b>Business-Type Activities:</b>					
<i>USDA General Obligation Bonds:</i>					
Sewer Creek Sanitary Sewer Improvements	\$1,220,000	\$0	(\$12,100)	\$1,207,900	\$12,600
Water Water Meter Project	503,000	0	(26,300)	476,700	27,200
Total USDA General Obligation Bonds	1,723,000	0	(38,400)	1,684,600	39,800
<i>USDA Loan:</i>					
Water Water Systems Improvements	535,584	3,253,447	0	3,789,031	0
<i>OPWC Loans Payable:</i>					
Sewer Waste Water Treatment Plant Improvement	295,737	54,263	(8,750)	341,250	17,500
Sewer Stone Creek Water Way System	500,000	0	(25,000)	475,000	25,000
Sewer Midvale Barnhill	138,124	0	(8,633)	129,491	8,633
Sewer Power Generator Phase II	133,294	0	(8,331)	124,963	8,331
Sewer Mineral City Broadway Street	109,983	0	(7,856)	102,127	7,856
Sewer Sandyville Pump Station	37,125	0	(2,750)	34,375	2,750
Sewer Wilkshire Hills Sewer System	82,108	0	(7,465)	74,643	7,464
Sewer Wilkshire Hills Upgrading	105,286	0	(12,387)	92,899	12,386
Water Sandyville Waterline	0	69,434	0	69,434	0
Water Wainwright Water Systems	124,614	0	(7,552)	117,062	7,552
Water Power Generator Phase I	94,624	0	(6,526)	88,098	6,526
Water Sandy Township Transmission Line	68,991	0	(9,199)	59,792	9,199
Water Schumacher Hollow	27,044	0	(4,507)	22,537	4,508
Water Sandy Township Waterline	33,988	0	(6,798)	27,190	6,798
Water Wainwright	27,600	0	(6,900)	20,700	6,900
Total OPWC Loans Payable	1,778,518	123,697	(122,654)	1,779,561	131,403
<i>OWDA Loans Payable:</i>					
Sewer East Sparta Upgrade	0	6,030	0	6,030	0
Sewer Mineral City Sewer Improvements	2,162,473	0	(102,095)	2,060,378	0
Sewer Various Projects	184,589	0	(69,948)	114,641	75,467
Water Mineral City	466,465	0	(36,486)	429,979	37,217
Water Various Projects	36,722	0	(13,915)	22,807	15,013
Total OWDA Loans Payable	2,850,249	6,030	(222,444)	2,633,835	127,697
Capital Leases Payable	264,000	0	(9,000)	255,000	9,000
Compensated Absences	54,600	26,812	(38,157)	43,255	26,331
<i>Total Business-Type Activities</i>	<u>\$7,205,951</u>	<u>\$3,409,986</u>	<u>(\$430,655)</u>	<u>\$10,185,282</u>	<u>\$334,231</u>

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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During 2010, the County issued \$1,450,000, with a 5.28 percent interest rate, in Recovery Zone Economic Development Bonds (RZEDBs) in accordance with the American Recovery and Reinvestment Act of 2009 (ARRA). These term bonds were issued for the purpose of various County building improvements. These general obligation bonds are backed by the full faith and credit of the County. Payments are made out of the county building improvement fund and continue until maturity in 2025.

In 2005, the County issued a twenty year bond anticipation note for \$1,000,000, at 4.64 percent to fund the improvements being made to the Southern District Court in Uhrichsville. Payments are made out of the bond retirement fund and began in 2006 and continue until maturity in 2025.

The capital leases reported in governmental activities will be paid from the general fund, the children services enforcement agency fund, and the real estate assessment 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 real estate assessment fund, the dog and kennel fund, the community development block grant fund, the community corrections fund, the juvenile court special projects fund, the delinquent real estate collection fund, the felony delinquent care fund, the victim assistance fund, the water fund, and the sewer fund. 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.

During 2011, the County issued a general obligation bond through the United States Department of Agriculture (USDA) for Stone Creek Sanitary Sewer improvements in the sewer district. The forty year bond was issued in the amount of \$1,220,000, with an interest rate of 4.25 percent. The bond will mature in 2051.

During 2011, the County issued a general obligation bond through the United States Department of Agriculture (USDA) for a water meter project in the water district. The fifteen year bond was issued in the amount of \$503,000, with an interest rate of 3.38 percent. The bond will mature in 2026.

In 2011, the County entered into contractual agreements with the USDA for a loan for the construction and installation of improvements to the water supply, treatment, storage, and distribution system for the water district. The full amount of the loan is \$4,930,000, with an interest rate of 3.75 percent. At December 31, 2012, only \$3,789,031 of the loan has been drawn down and is outstanding. The final maturity of the loan is 2051.

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 2031. Annual principal and interest payments on the debt issues are expected to require less than 86 percent of net revenues and less than 24 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$3,987,290, total net revenues were \$423,783, and total revenues were \$1,557,720.

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 16 percent of net revenues and less than 7 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$911,100, total net revenues were \$652,127, and total revenues were \$1,637,544.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2012

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.

Lines of credit have been established with the Ohio Public Works Commission in the amounts of \$332,900 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.

A line of credit has been established with the Ohio Water Development Authority in the amount of \$2,589,047 for a sewer project. Since this loan payment schedule has not been finalized, the repayment schedule is not included in the schedule of debt service requirements.

A line of credit has been established with the United States Department of Agriculture in the amount of \$4,930,000 for water systems improvements. Since this loan payment schedule has not been finalized, the repayment schedule is not included in the schedule of debt service requirements.

The balance of these loans is as follows:

	Outstanding Balance at 12/31/12	Lines of Credit
<b>Sewer Fund:</b>		
<i>OWDA</i>		
Mineral City Sewer System Improvements	\$2,066,408	\$2,589,047
<b>Water Fund:</b>		
<i>OPWC</i>		
Sandyville Waterline	69,434	332,900
<i>USDA</i>		
Water Systems Improvements	3,789,031	4,930,000
Total Loans not Finalized:	\$5,924,873	\$7,851,947

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

	Governmental Activities			
	County Building General Obligation Bond		Courthouse Improvement Bond Anticipation Note	
	Principal	Interest	Principal	Interest
2013	\$72,637	\$68,518	\$43,000	\$35,811
2014	76,523	64,631	45,000	33,751
2015	80,616	60,538	47,000	31,596
2016	84,929	56,225	50,000	29,344
2017	89,473	51,682	52,000	26,951
2018-2022	524,493	181,282	297,000	95,137
2023-2025	386,934	36,528	213,000	20,783
Totals	\$1,315,605	\$519,404	\$747,000	\$273,373

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2012

Business-Type Activities					
	USDA				
	General Obligation Bonds		OWDA Loans		OPWC Loans
	Principal	Interest	Principal	Interest	Principal
2013	\$39,800	\$66,323	\$127,697	\$19,445	\$131,403
2014	41,300	64,932	84,928	11,552	131,403
2015	42,800	63,487	38,720	7,096	131,403
2016	44,300	61,990	39,494	6,321	124,501
2017	46,000	60,439	40,284	5,531	117,706
2018-2022	256,200	276,815	213,833	15,247	502,832
2023-2027	263,600	228,386	22,471	437	388,355
2028-2032	128,200	191,556	0	0	182,524
2033-2037	157,900	161,895	0	0	0
2038-2042	194,400	125,375	0	0	0
2043-2047	239,300	80,402	0	0	0
2048-2051	230,800	25,028	0	0	0
Totals	\$1,684,600	\$1,406,628	\$567,427	\$65,629	\$1,710,127

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of total valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation for the next \$200,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. The County's overall debt margin was \$36,855,592 at December 31, 2012.

**Conduit Debt** The County has served as the issuer of \$27,515,000 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, 2012, \$26,180,000 was still outstanding. The bonds were issued in 2009, and a portion of the issuance was to refund bonds issued in 1993 and 2001.

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.

In 2005, the County entered into a guarantee agreement with JP Morgan Chase Bank on behalf of the Economic Development and Finance Alliance 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 Economic Development and Finance Alliance's obligation to repay the loan in an amount not to exceed \$2,100,000.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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**Note 17 – Capital Leases**

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 2013. During 2011, the County entered into a capital lease with Dollar Leasing for a copier, which will end in 2016. The County also has a capital lease for sewer lines. These leases meet the criteria of a capital lease. Capital assets were capitalized at the present value of the minimum lease payments at the time the leases were entered into.

The assets acquired through capital leases are as follows:

	Governmental Activities	Business-Type Activities
Asset:		
Machinery and equipment	\$70,728	\$0
Sewer Lines	0	355,000
Less: Accumulated depreciation	(41,995)	(142,000)
Total	\$28,733	\$213,000

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

	Governmental Activities	Business-Type Activities
2013	\$7,434	\$24,820
2014	1,548	25,263
2015	1,548	24,643
2016	257	25,023
2017	0	24,340
2018-2022	0	123,408
2023-2027	0	122,650
2028-2029	0	49,220
Total Minimum Lease Payment	10,787	419,367
Less: Amount Representing Interest	(235)	(164,367)
Present Value of Minimum Lease Payments	\$10,552	\$255,000

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2012

**Note 18 – Internal Activity**

**Interfund Balances**

Interfund balances for the year ended December 31, 2012, consisted of the following:

Interfund Payable	Interfund Receivable						Total
	General Fund	Board of Developmental Disabilities Fund	Public Assistance Fund	Motor Vehicle License and Gas Tax Fund	Other Governmental Funds	Sewer District Fund	
<b>Governmental Funds:</b>							
General Fund	\$0	\$0	\$216	\$131	\$0	\$0	\$347
Board of Developmental Disabilities Fund	21,077	0	0	0	0	0	21,077
Public Assistance Fund	76,602	0	0	0	0	300	76,902
Motor Vehicle License and Gas Tax Fund	84,922	0	0	0	0	0	84,922
Other Governmental Funds	411,686	660	0	301	185,000	0	597,647
<b>Business-Type Funds:</b>							
Sewer District Fund	25,378	0	0	0	341,461	0	366,839
Water District Fund	20,698	0	0	0	249,176	0	269,874
<b>Total</b>	<b>\$640,363</b>	<b>\$660</b>	<b>\$216</b>	<b>\$432</b>	<b>\$775,637</b>	<b>\$300</b>	<b>\$1,417,608</b>

Interfund balances at December 31, 2012, 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 \$590,637 interfund balance between the capital projects fund and the sewer and water funds for the repayment of new building costs which were fronted by the County. This interfund balance will be repaid through monthly payments of \$3,076 over a thirty year period. The repayments began in 1998.

Indirect costs are due to the general fund from the public assistance fund (\$70,207), the motor vehicle license and gas tax fund (\$84,922), the board of developmental disabilities fund (\$9,157), the sewer district fund (\$23,099), the water district fund (\$18,657), and other nonmajor funds (\$125,830).

The community economic development grant fund owes the general fund \$30,000 for a cash advance. The county building improvement fund owes the capital projects fund \$185,000 for a cash advance. The tech park fund owes the general fund \$234,410 for a construction advance.

**Interfund Transfers**

Interfund transfers for the year ended December 31, 2012, consisted of the following:

Transfer to	Transfer From			Total
	General Fund	Developmental Disabilities Fund	Other Governmental Funds	
General Fund	\$0	\$0	\$301,858	\$301,858
Public Assistance Fund	201,454	0	450,000	651,454
Other Governmental Funds	3,074,740	125,000	80,351	3,280,091
<b>Total</b>	<b>\$3,276,194</b>	<b>\$125,000</b>	<b>\$832,209</b>	<b>\$4,233,403</b>

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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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 general fund and the children's service fund transferred \$201,454 and \$450,000, respectively, to the public assistance fund to be used for a mandated share of funding. The general fund transferred \$2,292,555 to the children services fund for foster care services. The general fund transferred \$782,185 to other nonmajor funds to provide for operating expenses. The Tuscarawas County drug task force fund and the tech park fund each made transfers to the general fund for various reimbursements.

***Note 19 – Contingent Liabilities***

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

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

***Note 20 – Significant Commitments***

***Contractual Commitments***

As of December 31, 2012, the County had contractual commitments outstanding for the following projects:

Funds/Projects	Contract Amount Outstanding
General Fund	
Office Contracts	\$113,036
Computer and Technology Contracts	62,742
Transportation Contracts	38,250
Building and Equipment Maintenance and Repairs	26,431
Utilities	2,262
Program Services	435
Security	93
Special Revenue Funds:	
Developmental Disabilities Board	
Educational Services	105,959
Utilities	42,290
Office Contracts	37,757
Building and Equipment Maintenance and Repairs	29,514
Legal Services	10,000
Computer and Technology Contracts	2,466

*(continued)*

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

Funds/Projects	Contract Amount Outstanding
Special Revenue Funds (continued):	
Public Assistance	
Program Services and Equipment Maintenance	\$20,641
Motor Vehicle License and Gas Tax	
Road and Bridge Construction	70,661
Utilities	8,135
Office Contracts	730
Building and Equipment Maintenance and Repairs	532
County Wireless 911	
Office Contracts	715
Real Estate Assessment	
Office Contracts	8,767
Appraisal Services	3,986
Building and Equipment Maintenance and Repairs	466
Children's Services	
Office Contracts	1,698
Dog and Kennel	
Building and Equipment Maintenance and Repairs	3,459
Utilities	1,129
Office Contracts	154
Delinquent Real Estate Collection	
Office Contracts	122
Community Economic Development	
Office Contracts	1,794
Preschool Grant	
Educational Services	3,500
Felony Delinquent Care	
Office Contracts	2,117
Victim Assistance	
Office Contracts	71
Indigent Guardianship	
Office Contracts	511
Counseling Services	400
County Court Special Projects	
Office Contracts	1,237
Juvenile Court Special Projects	
Office Contracts	176
Child Support Enforcement Agency	
Office Contracts	14,643
Utilities	7,308
Computer and Technology Contracts	3,150
Building and Equipment Maintenance and Repairs	960

*(continued)*

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

Funds/Projects	Contract Amount Outstanding
Special Revenue Funds (continued):	
Common Pleas Special Project	
Computer and Technology Contracts	\$1,598
Law Library Resource Fund	
Office Contracts	386
Tuscarawas County Drug Task Force	
Office Contracts	52
Capital Projects Funds:	
Capital Projects	
Building and Equipment Maintenance and Repairs	10,454
Office Contracts	539
Permanent Improvement	
Office Contracts	13
Permanent Improvement- MRS	
Building and Equipment Maintenance and Repairs	7,310
Commissioners Park and Recreation	
Building and Equipment Maintenance and Repairs	6,875
Hazardous Material Equipment	
Office Contracts	1,776
Norma Johnson Nature Preserve	
Utilities	50
Office Contracts	12
Enterprise Funds:	
Sewer Fund	
Engineering Services and Project Construction	421,404
Construction Project and Equipment Repairs	24,071
Office Contracts	4,765
Computer and Technology Contracts	3,708
Legal Services	600
Water Fund	
Construction Project and Equipment Repairs	1,141,584
Engineering Services and Project Construction	65,191
Building and Equipment Maintenance and Repairs	3,066
Office Contracts	1,060
Computer and Technology Contracts	568
Legal Services	500
Utilities	10

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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***Encumbrances***

Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the amount of encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

<b>Governmental Funds:</b>	
General	\$1,099,325
Board of Developmental Disabilities	373,406
Public Assistance	281,183
Motor Vehicle License and Gas Tax	279,102
Other Governmental Funds	2,385,877
	<u>\$4,418,893</u>
<b>Business-Type Funds:</b>	
Water	\$784,727
Sewer	602,646
	<u>\$1,387,373</u>

***Note 21 – 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, 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 2012, the County contributed \$60,000 which represents 88 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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2012, the County made no contributions to the ADAMHS Board. Complete financial statements can be obtained from the ADAMHS Board, Tuscarawas County, Ohio.

***Note 22 – 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. The Board exercises total control over the operations of the Council including budgeting, appropriating, contracting and designating management. Each organization's degree of control is limited to its representation on the Board. In 2012, the County contributed \$10,000, which represents 49 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 2012, the District's revenues were received from haulers; no monies were contributed by the County.

***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 2012, the County contributed \$991,146, which represents 14.7 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 Gnadenhutzen. It is controlled by 25 trustees consisting of the three County Commissioners, the mayor of each participating city and fifteen self-elected trustees. The Board exercises total control over the operations of the Corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. In 2012, \$32,650 was 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.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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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 Board exercises total control over the operations of the Council including budgeting, appropriating, contracting and designating management. Each County's degree of control is limited to its representation on the Board. The Council has no outstanding debt. In 2012, 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 Board exercises total control over the operations of the Council including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. The County did not make any contributions to this organization in 2012.

***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 Board exercises total control over the operations of the Center including budgeting, appropriating, contracting and designating management. Each County's degree of control is limited to its representation on the Board. The County did not make any contributions to this organization in 2012.

***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 exercises total control over the operations of the Association including budgeting, appropriating, contracting and designating management. Each County's degree of control is limited to its representation on the Board. Each member currently pays a per capita membership fee based on the most recent United States census. During 2012, OMEGA received \$8,558 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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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outstanding debt. The Board exercises total control over the operations of the Council including budgeting, appropriating, contracting and designating management. Each County's degree of control is limited to its representation on the Board. The County did not make any contributions to this organization in 2012. However, the County reports cash with fiscal agent in the amount of \$1,897,162 for monies held by the organization. Information can be obtained from 11700 Upper Gilchrist Road, Mount Vernon, Ohio 43050.

***Note 23 – 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.

***Note 24 – 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 2012, the County made payments in the amount of \$290,905 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.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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**Note 25 – Related Party Transactions**

During 2012, 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 \$291,319 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 habilitation services provided directly to Workshop clients by the County amounted to \$2,015,236.

The County has outstanding loans receivable with the Economic Development and Finance Alliance, a discretely presented component unit of the County, in the amount of \$638,096 at December 31, 2012, and has agreed to guarantee up to \$2,100,000 in bank loans.

**Note 26 – 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.

*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.

*Accounts Receivable* The organization uses the allowance method of accounting for doubtful accounts. All accounts were considered to be fully collectible at December 31, 2012. 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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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*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 \$291,319 are reflected in the organization's financial statements as revenue and an administrative expense.

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

*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, 2012, the Workshop had a bank balance of \$505,158. Of this bank balance, \$499,264 was covered by federal depository insurance and \$5,894 was uncollateralized.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

*Capital Assets*

Capital Asset activity for the fiscal year ended December 31, 2012 was as follows:

	Balance 1/1/2012	Additions	Deletions	Balance 12/31/2012
<b>Capital Assets, being depreciated</b>				
Buildings and Improvements	\$925,882	\$0	\$0	\$925,882
Vehicles	101,791	0	0	101,791
Equipment	163,425	0	0	163,425
<b>Total Capital Assets being depreciated</b>	<b>1,191,098</b>	<b>0</b>	<b>0</b>	<b>1,191,098</b>
<b>Less Accumulated Depreciation</b>				
Buildings and Improvements	(242,419)	(31,749)	0	(274,168)
Vehicles	(97,304)	0	0	(97,304)
Equipment	(188,018)	(905)	0	(188,923)
<b>Total Accumulated Depreciation</b>	<b>(527,741)</b>	<b>(32,654)</b>	<b>0</b>	<b>(560,395)</b>
<b>Capital Assets, Net</b>	<b>\$663,357</b>	<b>(\$32,654)</b>	<b>\$0</b>	<b>\$630,703</b>

*Notes Payable*

A summary of the note transactions for the year ended December 31, 2012, follows:

	Outstanding 1/1/2012	Additions	Reductions	Outstanding 12/31/2012
Tuscarawas County Board of Developmental Disabilities	\$200,114	\$0	(\$18,851)	\$181,263
Huntington Bank - 6.5-7.35%	76,766	0	(7,676)	69,090
First Federal Bank - 7.125-7.375%	85,892	0	(2,599)	83,293
<b>Total</b>	<b>\$362,772</b>	<b>\$0</b>	<b>(\$29,126)</b>	<b>\$333,646</b>

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

Principal requirements to retire outstanding notes at December 31, 2012, are as follows:

	Workshop
2013	\$29,127
2014	29,884
2015	29,075
2016	28,619
2017	20,647
Thereafter	196,294
	<b>\$333,646</b>

*Accounting and Financial Reporting of Proprietary Activities*

The organization applies all applicable Governmental Accounting Standards Board pronouncements.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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*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 Board will forgive 1/15th of the mortgage each year provided the Workshop does not default on any of the terms of the agreement.

During 1993, the Workshop acquired three additional properties. The purchase of these properties was subsidized with grant money from the State totaling \$71,883 received through the Tuscarawas County Board of Developmental Disabilities. Per a mortgage agreement with the Workshop, the Board will forgive 1/15th of the mortgage each year provided the Workshop does not default on any of the terms of the agreement. One of the three properties was sold October 30, 2008 in accordance with the agreement.

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

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

During 2002, the organization acquired a new property subsidized with grant money from the State totaling \$57,308 received through the Tuscarawas County Board of Developmental Disabilities. Per the agreement, the Board 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.

During 2010, the organization repaired existing properties subsidized with grant money from the Ohio Department of Developmental Disabilities totaling \$28,800. Per the agreement, the Department 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.

During 2011, the organization repaired existing properties subsidized with grant money from the Ohio Department of Developmental Disabilities totaling \$31,272. Per the agreement, the Department 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.

*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.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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*Related Party Transactions*

The Workshop had transactions with other component units of Tuscarawas County. As of December 31, 2012, the organization had accounts receivable from related party component units of \$31,891. The organization had \$7,289 in accounts payable to related party component units for the year ended December 31, 2012.

*Unearned 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. The fifteen year grant period expired during 2012 and this grant was recognized as income.

*Accounting For Uncertainty In Income Tax Positions*

Effective January 1, 2009, generally accepted accounting principles require the Workshop to evaluate the level of uncertainty related to whether tax positions taken will be sustained upon examination. Any positions taken that do not meet the more-likely-than-not threshold must be quantified and recorded as a liability for unrecognized tax benefits in the accompanying balance sheet along with any associated interest and penalties that would be payable to the taxing authorities upon examination. Interest and penalties associated with unrecognized tax benefits are classified as additional income taxes in the statement of income. The Workshop believes that none of the tax positions taken would materially impact the financial statements and no such liabilities have been recorded.

*Subsequent Events*

In evaluating events that may have a material impact on the financial statements, the Workshop has considered activities through May 30, 2013, the date the financial statements were available to be released.

***Note 27 – Economic Development and Finance Alliance***

*Significant Accounting Policies*

*Reporting Entity* The Economic Development and Finance Alliance (“the Alliance”) was created December 31, 2000. The Alliance is governed by a five-member Board of Directors. Members of the Board are appointed by the Tuscarawas County Commissioners. The purpose of the Alliance is to be involved in activities that enhance foster, aid, provide, or promote transportation, economic development, housing, recreation, education, governmental operations, culture, or research within Tuscarawas County. The Alliance was formerly known as the Tuscarawas County Port Authority (TCPA).

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

*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, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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Tuscarawas County and the surrounding areas and communities. The Business Park's board members are appointed by the Alliance's board of directors. Since the Business Park imposes a financial burden on the Alliance, the Business Park is reflected as a component unit of the Alliance. Financial statements can be obtained from Andy Chapman, Treasurer, Business Park Incubator, 315 East Broadway, Dover, Ohio 44622.

The Alliance's management believes these financial statements present all activities for which the Alliance is financially accountable.

*Basis of Accounting* The financial statements of the Alliance 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 policies. The more significant of the Alliance's accounting policies are described below:

The Alliance financial statements consist of a statement of net position, a statement of revenue, expenses and changes in net position, and a statement of cash flows.

The Alliance uses a single enterprise fund to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts.

Enterprise fund reporting focuses on the determination of the change in net position, 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 Inflows of Resources* Deferred inflows of resources arise when assets are recognized before revenue recognition criteria have been satisfied.

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

*Fund Accounting* The Alliance 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 Alliance. 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 Alliance is pooled. All money is maintained in this pool. The Alliance's interest in the pool is presented as "equity in pooled cash and cash equivalents."

*Deferred Outflows of Resources* 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.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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*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. Bonds and long-term loans are recognized as a liability on the financial statements when due.

*Capital Assets* Capital Assets utilized by the Alliance are reported on the statement of net position. 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 Alliance 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 Alliance does not possess any infrastructure.

*Net Position* Net position represent the difference between all other elements in the statement of net position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, less related debt. Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The Alliance applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available. The Alliance did not have any restricted net position for 2012.

*Operating Revenues and Expenses* Operating revenues are those revenues that are generated directly from primary activities. For the Alliance, 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 Alliance. 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 the year ended December 31, 2012, the Alliance implemented Governmental Accounting Standards Board GASB Statement No. 60, "Accounting and Financial Reporting for Service Concession Arrangements", GASB Statement No. 62, "Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements", GASB Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position", and GASB Statement No. 64, "Derivative Instruments: Application of Hedge Accounting Termination Provisions – an Amendment of GASB Statement No. 53."

GASB Statement No. 60 improved financial reporting by addressing issues related to service concession arrangements (SCAs), which are a type of public-private or public-public partnership. The implementation of GASB Statement No. 60 did not have an effect on the financial statements of the Alliance.

GASB Statement No. 62 incorporated into the GASB's authoritative literature certain accounting and financial reporting guidance that is included in the following pronouncements issues on or before November 30, 1989, which does not conflict with or contradict GASB pronouncements. The implementation of GASB Statement No. 62 did not have an effect on the financial statements of the Alliance.

GASB Statement No. 63 provides financial guidance for deferred outflows of resources and deferred inflows of resources. It also amends the net asset reporting requirements of GASB Statement No. 34 by incorporating deferred outflows and inflows into the definitions and renaming the residual measure as net position, rather than net assets.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2012

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GASB Statement No. 64 clarifies the circumstances in which hedge accounting should continue when a swap counterparty, or a swap counterparty's credit support provider, is replaced. The implementation of GASB Statement No. 64 did not have an effect on the financial statement of the Alliance.

*Deposit With Financial Institutions* Custodial credit risk is the risk that, in the event of a bank failure, the Alliance'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 Alliance.

At year end, the carrying amount of the Alliance's deposits was \$67,191, which includes petty cash in the amount of \$424. The bank balance was \$82,290, all of which was covered by Federal Depository Insurance.

*Concentration of Credit Risk* The Alliance 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 the Alliance's projects may be dependent on the economical conditions of the local trade area.

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

*Receivables* Receivables at December 31, 2012, consisted of accounts (billings for user charged rents), loans receivable and intergovernmental receivables arising from grants. All receivables are deemed collectible in full.

The loan receivable in the amount of \$261,726 at December 31, 2012, reflects the purchase of the Midvale property by Advantech. Advantech is to make monthly payments to the Alliance of \$2,989 at 3.66 percent for the next forty-five months.

The \$9,497 loan receivables from Tremcar are for financing charges. The financing charges were paid by the Alliance to the Tuscarawas County Commissioners on Tremcar's behalf for a \$150,000 loan.

	Outstanding 1/1/2012	Additions	Reductions	Outstanding 12/31/2012	Amount to be Received In One Year
Advantech - 3.66%	\$287,505	\$0	(\$25,779)	\$261,726	\$26,739
Tremcar - 3%	0	128,753	0	128,753	0
Tremcar - 0%	9,497	0	0	9,497	0
	<u>\$297,002</u>	<u>\$128,753</u>	<u>(\$25,779)</u>	<u>\$399,976</u>	<u>\$26,739</u>

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2012

*Capital Assets*

Capital Asset activity for the fiscal year ended December 31, 2012, was as follows:

	Balance 1/1/2012	Additions	Deletions	Balance 12/31/2012
<b>Capital Assets, not being depreciated</b>				
Land	\$792,609	\$0	\$0	\$792,609
Construction in Progress	5,889	61,137	(5,889)	61,137
<b>Total Capital Assets not being depreciated</b>	<u>798,498</u>	<u>61,137</u>	<u>(5,889)</u>	<u>853,746</u>
<b>Capital Assets, being depreciated</b>				
Buildings and Improvements	6,696,310	116,073	0	6,812,383
Land Improvements	0	16,365	0	16,365
Vehicles	38,145	2,199	0	40,344
Office Equipment	33,673	0	0	33,673
<b>Total Capital Assets being depreciated</b>	<u>6,768,128</u>	<u>134,637</u>	<u>0</u>	<u>6,902,765</u>
<b>Less Accumulated Depreciation</b>				
Buildings and Improvements	(985,977)	(172,972)	0	(1,158,949)
Land Improvements	0	(1,636)	0	(1,636)
Vehicles	(34,081)	(1,123)	0	(35,204)
Office Equipment	(22,041)	(1,601)	0	(23,642)
<b>Total Accumulated Depreciation</b>	<u>(1,042,099)</u>	<u>(177,332)</u>	<u>0</u>	<u>(1,219,431)</u>
<b>Total Capital Assets being depreciated, net</b>	<u>5,726,029</u>	<u>(42,695)</u>	<u>0</u>	<u>5,683,334</u>
<b>Capital Assets, Net</b>	<u>\$6,524,527</u>	<u>\$18,442</u>	<u>(\$5,889)</u>	<u>\$6,537,080</u>

*Notes Payable*

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

	Balance 1/1/2012	Increase	Decrease	Balance 12/31/2012
Short Term Obligations:				
J.P. Morgan Chase - 4.25%	\$50,000	\$0	(\$50,000)	\$0

*Long-Term Note Payable*

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

	Balance 1/1/2012	Increase	Decrease	Balance 12/31/2012	Amounts Due In One Year
Long-Term Obligations:					
Tuscarawas County - 0%	\$682,265	\$0	(\$41,669)	\$640,596	\$41,669
J.P. Morgan Chase - 3.15%	3,153,304	0	(184,290)	2,969,014	188,758
<b>Total Long-Term Obligations</b>	<u>\$3,835,569</u>	<u>\$0</u>	<u>(\$225,959)</u>	<u>\$3,609,610</u>	<u>\$230,427</u>

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2012

In September 2005, the Alliance 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. In 2011, the terms of the loan were renegotiated. The loan will bear interest at the Treasury Securities Rate, plus 2.87 percent. The interest rate will be reset annually. The Alliance will again renegotiate the terms of this loan in 2016.

In May 2006, the Alliance 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 Alliance 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.

In 2011, the Alliance sold the Midvale property for \$300,000. The Tuscarawas County Commissioners agreed to increase the monthly payments made by the Alliance from \$2,500 to \$3,472 until June 2016. At that time a balloon payment will be made in the amount of \$166,665, which will pay the remainder of the loan on the Midvale property and release the Tuscarawas County Commissioners interest in the property. In July 2016, the monthly payments will resume to \$2,500 with the last payment being made in May of 2027.

The annual requirements to retire debt are as follows:

Year	Principal	Interest	Total
2013	\$230,427	\$86,459	\$316,886
2014	236,265	80,673	316,938
2015	242,285	74,711	316,996
2016	2,587,533	68,568	2,656,101
2017	30,000	0	30,000
2018-2022	150,000	0	150,000
2023-2027	133,100	0	133,100
Totals	<u>\$3,609,610</u>	<u>\$310,411</u>	<u>\$3,920,021</u>

*Operating Lease* The Alliance leases building space under a lease that is 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, 2012, the Alliance had no outstanding lease payments; therefore, no accounts receivable are reported within the basic financial statements.

2012			
Leased Asset	Asset Cost	Accumulated Depreciation	Carrying Value
TCPA Business Park	<u>\$3,454,750</u>	<u>\$590,933</u>	<u>\$2,863,817</u>

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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The following is a schedule of future long-term lease payments required under the operating lease as of December 31, 2012:

		<u>Operating Lease</u>
Year Ending December 31,	2013	\$470,303
	2014	415,932
	2015	404,525
	2016	403,125
	2017	387,725
	2018-2022	1,711,835
	2023-2026	317,616
Total Lease Paymets		<u><u>\$4,111,061</u></u>

*Subsequent Event* In 2013, the Alliance finalized the sale of the West High property. The property was sold for \$770,000

*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 Alliance, the Business Park is a component unit of the Alliance. The Business Park has a December 31 year end.

The financial statements of the Business Park have been prepared in conformity with nerally accepted accounting principles (GAAP) as applies to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting policies. 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 deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of this fund are included on the statement of fund net position. Net position (i.e., equity) is segregated into net investment in capital assets and unrestricted components. Operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total position. 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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line basis. Improvements, other than buildings, are depreciated at 10 years, and office equipment is depreciated at 5 to 10 years.

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

*Estimates* The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

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

*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 three years. There has not been a significant reduction in coverage from the prior year.

*Capital Assets* A summary of the Business Park's capital assets at December 31, 2012, follows:

	Balance 1/1/2012	Additions	Deletions	Balance 12/31/2012
<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>	<b>39,024</b>	<b>0</b>	<b>0</b>	<b>39,024</b>
<b>Less Accumulated Depreciation</b>				
Improvements other than buildings	(22,356)	(2,878)	0	(25,234)
Furniture and equipment	(9,441)	(377)	0	(9,818)
<b>Total Accumulated Depreciation</b>	<b>(31,797)</b>	<b>(3,255)</b>	<b>0</b>	<b>(35,052)</b>
<b>Total Capital Assets being depreciated, net</b>	<b>7,227</b>	<b>(3,255)</b>	<b>0</b>	<b>3,972</b>
<b>Capital Assets, Net</b>	<b>\$7,227</b>	<b>(\$3,255)</b>	<b>\$0</b>	<b>\$3,972</b>

*Net Position* Net position represents the difference between all other elements of the statement of net position. Net investment in capital assets 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 position is 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 position is available.

**Combining and Individual Fund Statements  
And Schedules**

***Fund Descriptions – Nonmajor Funds***

**Nonmajor Special Revenue Funds**

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.

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

***County Wireless 911 Fund*** - To account for and report grant monies restricted for the implementation and operation of a wireless County 911 system.

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

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

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

***Delinquent Real Estate Collection Fund*** - To account for and report tax collections restricted to enforcing the payment of delinquent taxes.

***Community Mental Health Fund*** - To account for and report a County-wide property tax levy restricted 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 2012; therefore, budgetary information is not provided.

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

***Other Community Improvement Funds*** - Smaller Special Revenue Funds operated by the County restricted or committed for community improvement purposes and subsidized in part by Local, State and Federal monies as well as miscellaneous sources. Because budgetary information is adopted separately for each of these funds, a separate budgetary schedule is shown; however, they are considered one fund for GAAP reporting. These funds are as follows:

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

(continued)

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

***Nonmajor Special Revenue Funds (continued)***

***Other Law Enforcement Funds*** - Smaller Special Revenue Funds operated by the County restricted or committed for law enforcement purposes and subsidized in part by Local, State and Federal monies as well as miscellaneous sources. Because budgetary information is adopted separately for each of these funds, a separate budgetary schedule is shown; however, they are considered one fund for GAAP reporting. 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 restricted or committed for miscellaneous purposes and subsidized in part by Local, State and Federal monies as well as miscellaneous sources. Because budgetary information is adopted separately for each of these funds, a separate budgetary schedule is shown; however, they are considered one fund for GAAP reporting. These funds are as follows:

***Indigent Drivers Alcohol Fund***  
***Indigent Guardianship Fund***  
***Legal Research Fund***  
***Enforcement and Education Fund***  
***Marriage License Special 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***  
***Help America Vote Act Grant Fund***  
***County Court Interlock Monitor Fund***  
***Law Library Resource Fund***

***County 911 Fund*** - To account for and report transfers from the general fund expended for the implementation and operation of a County 911 system. This fund is included with the general fund for GAAP reporting as it does not have a restricted or committed revenue source.

***Jail Operations Fund*** - To account for and report transfers from the general fund used for the maintenance and operation of the County Jail. This fund is included with the general fund for GAAP reporting as it does not have a restricted or committed revenue source.

***Certificate of Title Fund*** - To account for and report revenue derived from charges for services expended for the operations of the Title Department. This fund is included with the general fund for GAAP reporting as it does not have a restricted or committed revenue source.

(continued)

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

**Nonmajor Special Revenue Funds (continued)**

***County Home Fund*** - To account for and report room and board fees as well as transfers from the general fund assigned to administer and operate the County Home. This fund is included with the general fund for GAAP reporting as it does not have a restricted or committed revenue source.

***Litter Control Fund*** - To account for and report a County-wide Litter Control and Recycling Program prescribed by the State of Ohio Department of Natural Resources. This fund is included with the general fund for GAAP reporting as it does not have a restricted or committed revenue source. The fund did not have any budgetary activity in 2012; therefore, budgetary information is not provided.

***Growth Fund*** - To account for and report transfers from the general fund assigned for repayments of economic development loans, used to set aside funding to be used to encourage economic development and growth within the County. This fund is included with the general fund for GAAP reporting as it does not have a restricted or committed revenue source.

***Other Funds*** - Smaller Special Revenue Funds operated by the County and subsidized by miscellaneous sources. These funds are included with the general fund for GAAP reporting as they do not have restricted or committed revenue sources. Because budgetary information is adopted separately for each of these funds, a separate budgetary schedule is shown; however, they are considered one fund for GAAP reporting. These funds are as follows:

***Recorder's Special Fund***  
***Southern District Probation Fund***  
***Joint Public Defender Fund***  
***Department of Justice Seizure of Monies Fund***

**Nonmajor Debt Service Fund**

The debt service funds are used to account for and report financial resources that are restricted, committed or assigned to expenditures for principal and interest.

***General Obligation Bond Retirement Fund*** - To account for and report transfers from the County general fund restricted for debt payments.

**Nonmajor Capital Projects Funds**

Capital projects funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

***Permanent Improvement Fund*** - To account for and report transfers from the County general fund assigned for improvement of County owned buildings.

(continued)

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

**Nonmajor Capital Projects Funds (continued)**

***Permanent Improvement D. D. S. Fund*** - To account for and report monies assigned 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 and report various revenues assigned for various County capital projects.

***County Building Improvement Fund*** - To account for and report bond proceeds restricted for the construction and improvement of the County Building.

***Tech Park Fund*** - To account for and report grants restricted to construction-related activities for the Tuscarawas County Tech Park.

***Other Funds*** - Smaller Capital Projects maintained by the County. Because budgetary information is adopted separately for each of these funds, a separate budgetary schedule is shown; however, they are considered one fund for GAAP reporting. 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***

**Tuscarawas County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2012*

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$4,144,170	\$1,779,378	\$5,923,548
Materials and Supplies Inventory	1,219	0	1,219
Accounts Receivable	42,858	27,172	70,030
Interfund Receivable	0	775,637	775,637
Intergovernmental Receivable	622,790	0	622,790
Prepaid Items	5,650	24,655	30,305
Property Taxes Receivable	1,822,564	0	1,822,564
Loans Receivable	75,000	3,041,261	3,116,261
<i>Total Assets</i>	<u>\$6,714,251</u>	<u>\$5,648,103</u>	<u>\$12,362,354</u>
<b>Liabilities</b>			
Accounts Payable	\$327,875	\$33,881	\$361,756
Accrued Wages	62,266	123	62,389
Contracts Payable	3,372	40,281	43,653
Intergovernmental Payable	57,048	102	57,150
Interfund Payable	177,237	420,410	597,647
<i>Total Liabilities</i>	<u>627,798</u>	<u>494,797</u>	<u>1,122,595</u>
<b>Deferred Inflows of Resources</b>			
Property Taxes	1,698,436	0	1,698,436
Unavailable Revenue	261,965	0	261,965
<i>Total Deferred Inflows of Resources</i>	<u>1,960,401</u>	<u>0</u>	<u>1,960,401</u>
<b>Fund Balances</b>			
Nonspendable	6,869	24,655	31,524
Restricted	4,077,750	150,270	4,228,020
Committed	41,433	0	41,433
Assigned	0	5,112,572	5,112,572
Unassigned (Deficit)	0	(134,191)	(134,191)
<i>Total Fund Balances</i>	<u>4,126,052</u>	<u>5,153,306</u>	<u>9,279,358</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$6,714,251</u>	<u>\$5,648,103</u>	<u>\$12,362,354</u>

**Tuscarawas County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2012*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$1,685,413	\$0	\$0	\$1,685,413
Intergovernmental	4,781,410	0	1,897,651	6,679,061
Licenses and Permits	295	0	0	295
Fines and Forfeitures	323,511	0	0	323,511
Rentals	0	0	10,581	10,581
Charges for Services	2,260,791	0	109,151	2,369,942
Contributions and Donations	76,923	0	1,175	78,098
Other	291,917	0	259,535	551,452
<i>Total Revenues</i>	<u>9,420,260</u>	<u>0</u>	<u>2,278,093</u>	<u>11,698,353</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	919,557	0	0	919,557
Judicial	413,574	0	0	413,574
Public Safety	437,183	0	0	437,183
Public Works	549,892	0	0	549,892
Health	215,095	0	0	215,095
Human Services	6,922,711	0	0	6,922,711
Intergovernmental	1,000,512	0	0	1,000,512
Capital Outlay	0	0	3,794,705	3,794,705
Debt Service:				
Principal Retirement	4,951	41,000	68,948	114,899
Interest and Fiscal Charges	551	39,351	72,221	112,123
<i>Total Expenditures</i>	<u>10,464,026</u>	<u>80,351</u>	<u>3,935,874</u>	<u>14,480,251</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,043,766)</u>	<u>(80,351)</u>	<u>(1,657,781)</u>	<u>(2,781,898)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	2,532,817	80,351	666,923	3,280,091
Transfers Out	(452,448)	0	(379,761)	(832,209)
<i>Total Other Financing Sources (Uses)</i>	<u>2,080,369</u>	<u>80,351</u>	<u>287,162</u>	<u>2,447,882</u>
<i>Net Change in Fund Balance</i>	1,036,603	0	(1,370,619)	(334,016)
<i>Fund Balance Beginning of Year</i>	<u>3,089,449</u>	<u>0</u>	<u>6,523,925</u>	<u>9,613,374</u>
<i>Fund Balance End of Year</i>	<u>\$4,126,052</u>	<u>\$0</u>	<u>\$5,153,306</u>	<u>\$9,279,358</u>

**Tuscarawas County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2012*

	Child Support Enforcement Agency	County Wireless 911	Real Estate Assessment	Children's Services	Dog and Kennel
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$211,017	\$221,052	\$1,793,586	\$709,212	\$79,721
Materials and Supplies Inventory	1,000	0	0	0	0
Accounts Receivable	27,118	0	530	0	50
Intergovernmental Receivable	329,369	18,334	0	132,716	0
Prepaid Items	0	1,486	0	0	0
Property Taxes Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$568,504</u>	<u>\$240,872</u>	<u>\$1,794,116</u>	<u>\$841,928</u>	<u>\$79,771</u>
<b>Liabilities</b>					
Accounts Payable	\$3,886	\$0	\$5,101	\$257,583	\$6,026
Accrued Wages	30,375	0	13,666	0	3,633
Contracts Payable	0	0	3,247	0	0
Intergovernmental Payable	25,341	0	11,444	222	4,140
Interfund Payable	105,470	0	27,097	0	8,275
<i>Total Liabilities</i>	<u>165,072</u>	<u>0</u>	<u>60,555</u>	<u>257,805</u>	<u>22,074</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes	0	0	0	0	0
Unavailable Revenue	0	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>					
Nonspendable	1,000	1,486	0	0	0
Restricted	402,432	239,386	1,733,561	584,123	57,697
Committed	0	0	0	0	0
<i>Total Fund Balances</i>	<u>403,432</u>	<u>240,872</u>	<u>1,733,561</u>	<u>584,123</u>	<u>57,697</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$568,504</u>	<u>\$240,872</u>	<u>\$1,794,116</u>	<u>\$841,928</u>	<u>\$79,771</u>

Delinquent Real Estate Collection	Community Mental Health	Aging	Other Community Improvement	Other Law Enforcement	Other	Total Nonmajor Special Revenue Funds
\$215,966	\$0	\$2	\$139,510	\$218,270	\$555,834	\$4,144,170
0	0	0	121	0	98	1,219
0	0	0	0	1,795	13,365	42,858
0	49,869	71,963	16,005	4,534	0	622,790
0	0	0	0	540	3,624	5,650
0	744,513	1,078,051	0	0	0	1,822,564
0	0	0	75,000	0	0	75,000
<u>\$215,966</u>	<u>\$794,382</u>	<u>\$1,150,016</u>	<u>\$230,636</u>	<u>\$225,139</u>	<u>\$572,921</u>	<u>\$6,714,251</u>
\$0	\$0	\$0	\$15,284	\$2,851	\$37,144	\$327,875
1,714	0	0	3,621	4,683	4,574	62,266
0	0	0	125	0	0	3,372
3,070	0	0	2,949	6,213	3,669	57,048
2,156	0	0	30,981	2,352	906	177,237
<u>6,940</u>	<u>0</u>	<u>0</u>	<u>52,960</u>	<u>16,099</u>	<u>46,293</u>	<u>627,798</u>
0	692,362	1,006,074	0	0	0	1,698,436
0	102,020	143,940	16,005	0	0	261,965
<u>0</u>	<u>794,382</u>	<u>1,150,014</u>	<u>16,005</u>	<u>0</u>	<u>0</u>	<u>1,960,401</u>
0	0	0	121	540	3,722	6,869
209,026	0	2	161,550	167,462	522,511	4,077,750
0	0	0	0	41,038	395	41,433
<u>209,026</u>	<u>0</u>	<u>2</u>	<u>161,671</u>	<u>209,040</u>	<u>526,628</u>	<u>4,126,052</u>
<u>\$215,966</u>	<u>\$794,382</u>	<u>\$1,150,016</u>	<u>\$230,636</u>	<u>\$225,139</u>	<u>\$572,921</u>	<u>\$6,714,251</u>

**Tuscarawas County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2012*

	Child Support Enforcement Agency	County Wireless 911	Real Estate Assessment	Children's Services	Dog and Kennel
<b>Revenues</b>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental	1,191,880	207,863	0	2,114,527	0
Licenses and Permits	0	0	295	0	0
Fines and Forfeitures	0	0	0	0	9,572
Charges for Services	630,178	0	1,050,974	0	202,156
Contributions and Donations	0	0	0	31,423	4,401
Other	6,744	0	3,033	253,730	81
<i>Total Revenues</i>	<u>1,828,802</u>	<u>207,863</u>	<u>1,054,302</u>	<u>2,399,680</u>	<u>216,210</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	0	0	728,676	0	0
Judicial	0	0	0	0	0
Public Safety	0	15,074	0	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	215,095
Human Services	1,648,790	0	0	3,997,169	0
Intergovernmental	0	0	0	0	0
Debt Service:					
Principal Retirement	3,716	0	1,235	0	0
Interest and Fiscal Charges	238	0	313	0	0
<i>Total Expenditures</i>	<u>1,652,744</u>	<u>15,074</u>	<u>730,224</u>	<u>3,997,169</u>	<u>215,095</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>176,058</u>	<u>192,789</u>	<u>324,078</u>	<u>(1,597,489)</u>	<u>1,115</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	135,712	0	0	2,292,555	0
Transfers Out	0	0	0	(450,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>135,712</u>	<u>0</u>	<u>0</u>	<u>1,842,555</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	311,770	192,789	324,078	245,066	1,115
<i>Fund Balance Beginning of Year</i>	<u>91,662</u>	<u>48,083</u>	<u>1,409,483</u>	<u>339,057</u>	<u>56,582</u>
<i>Fund Balance End of Year</i>	<u><u>\$403,432</u></u>	<u><u>\$240,872</u></u>	<u><u>\$1,733,561</u></u>	<u><u>\$584,123</u></u>	<u><u>\$57,697</u></u>

Delinquent Real Estate Collection	Community Mental Health	Aging	Other Community Improvement	Other Law Enforcement	Other	Total Nonmajor Special Revenue Funds
\$0	\$697,427	\$987,986	\$0	\$0	\$0	\$1,685,413
0	100,468	202,317	521,198	429,336	13,821	4,781,410
0	0	0	0	0	0	295
0	0	0	0	0	313,939	323,511
132,865	0	0	20,487	38,743	185,388	2,260,791
0	0	0	0	40,575	524	76,923
0	0	0	26,076	37	2,216	291,917
<u>132,865</u>	<u>797,895</u>	<u>1,190,303</u>	<u>567,761</u>	<u>508,691</u>	<u>515,888</u>	<u>9,420,260</u>
126,791	0	0	2,586	61,504	0	919,557
0	0	0	0	0	413,574	413,574
0	0	0	0	422,109	0	437,183
0	0	0	549,892	0	0	549,892
0	0	0	0	0	0	215,095
0	0	1,261,226	0	0	15,526	6,922,711
0	797,895	0	182,503	0	20,114	1,000,512
0	0	0	0	0	0	4,951
0	0	0	0	0	0	551
<u>126,791</u>	<u>797,895</u>	<u>1,261,226</u>	<u>734,981</u>	<u>483,613</u>	<u>449,214</u>	<u>10,464,026</u>
<u>6,074</u>	<u>0</u>	<u>(70,923)</u>	<u>(167,220)</u>	<u>25,078</u>	<u>66,674</u>	<u>(1,043,766)</u>
0	0	0	76,972	27,578	0	2,532,817
0	0	0	0	(2,448)	0	(452,448)
0	0	0	76,972	25,130	0	2,080,369
6,074	0	(70,923)	(90,248)	50,208	66,674	1,036,603
202,952	0	70,925	251,919	158,832	459,954	3,089,449
<u>\$209,026</u>	<u>\$0</u>	<u>\$2</u>	<u>\$161,671</u>	<u>\$209,040</u>	<u>\$526,628</u>	<u>\$4,126,052</u>

**Tuscarawas County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2012*

	Permanent Improvement	Permanent Improvement D.D.S.	Capital Projects
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$212,731	\$69,396	\$915,665
Accounts Receivable	0	0	23,663
Interfund Receivable	0	0	775,637
Prepaid Items	0	0	0
Loans Receivable	0	0	3,041,261
<i>Total Assets</i>	<u>\$212,731</u>	<u>\$69,396</u>	<u>\$4,756,226</u>
<b>Liabilities</b>			
Accounts Payable	\$0	\$0	\$350
Accrued Wages	0	0	0
Contracts Payable	0	0	40,281
Intergovernmental Payable	0	0	0
Interfund Payable	13	0	539
<i>Total Liabilities</i>	<u>13</u>	<u>0</u>	<u>41,170</u>
<b>Fund Balances</b>			
Nonspendable	0	0	0
Restricted	0	0	0
Assigned	212,718	69,396	4,715,056
Unassigned (Deficit)	0	0	0
<i>Total Fund Balances</i>	<u>212,718</u>	<u>69,396</u>	<u>4,715,056</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$212,731</u>	<u>\$69,396</u>	<u>\$4,756,226</u>

County Building Improvement	Tech Park	Other	Total Nonmajor Capital Projects Funds
\$232,671	\$100,219	\$248,696	\$1,779,378
0	0	3,509	27,172
0	0	0	775,637
0	0	24,655	24,655
0	0	0	3,041,261
<u>\$232,671</u>	<u>\$100,219</u>	<u>\$276,860</u>	<u>\$5,648,103</u>
\$18,241	\$0	\$15,290	\$33,881
0	0	123	123
0	0	0	40,281
0	0	102	102
185,312	234,410	136	420,410
<u>203,553</u>	<u>234,410</u>	<u>15,651</u>	<u>494,797</u>
0	0	24,655	24,655
29,118	0	121,152	150,270
0	0	115,402	5,112,572
0	(134,191)	0	(134,191)
<u>29,118</u>	<u>(134,191)</u>	<u>261,209</u>	<u>5,153,306</u>
<u>\$232,671</u>	<u>\$100,219</u>	<u>\$276,860</u>	<u>\$5,648,103</u>

**Tuscarawas County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2012*

	Permanent Improvement	Permanent Improvement D.D.S.	Capital Projects
<b>Revenues</b>			
Intergovernmental	\$0	\$0	\$0
Rentals	0	0	8,000
Charges for Services	0	0	0
Contributions and Donations	0	0	0
Other	1,445	0	40,357
<i>Total Revenues</i>	<u>1,445</u>	<u>0</u>	<u>48,357</u>
<b>Expenditures</b>			
Capital Outlay	13	100,262	205,531
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>13</u>	<u>100,262</u>	<u>205,531</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,432</u>	<u>(100,262)</u>	<u>(157,174)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	0	125,000	381,923
Transfers Out	0	0	(80,351)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>125,000</u>	<u>301,572</u>
<i>Net Change in Fund Balance</i>	1,432	24,738	144,398
<i>Fund Balance Beginning of Year</i>	<u>211,286</u>	<u>44,658</u>	<u>4,570,658</u>
<i>Fund Balance End of Year</i>	<u><u>\$212,718</u></u>	<u><u>\$69,396</u></u>	<u><u>\$4,715,056</u></u>

County Building Improvement	Tech Park	Other	Total Nonmajor Capital Projects Funds
\$0	\$7,650	\$1,890,001	\$1,897,651
0	0	2,581	10,581
0	0	109,151	109,151
0	0	1,175	1,175
212,525	0	5,208	259,535
212,525	7,650	2,008,116	2,278,093
1,471,320	0	2,017,579	3,794,705
68,948	0	0	68,948
72,221	0	0	72,221
1,612,489	0	2,017,579	3,935,874
(1,399,964)	7,650	(9,463)	(1,657,781)
150,000	0	10,000	666,923
0	(299,410)	0	(379,761)
150,000	(299,410)	10,000	287,162
(1,249,964)	(291,760)	537	(1,370,619)
1,279,082	157,569	260,672	6,523,925
\$29,118	(\$134,191)	\$261,209	\$5,153,306

### ***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***

***Library Fund***

***District Board of Health Fund***

***Regional Planning Fund***

***Classified Tax Fund***

***Family and Children First Council Fund***

***Ohio Elections Commission Fund***

***Payroll Fund***

***Dress Down Fund***

***Local Emergency Planning Commission Fund***

***Emergency Management Fund***

***Transportation Fund***

***Ohio Housing Trust Fund***

***Tax Sale Fund***

***Auction Clearing Fund***

***DD Employee Flexible Spending Fund***

***Help Me Grow Fund***

**Tuscarawas County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2012*

	Balance 12/31/2011	Additions	Deductions	Balance 12/31/2012
<b>REAL ESTATE TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,271,831	\$71,018,278	\$70,887,895	\$2,402,214
Property Taxes Receivable	73,386,035	73,627,652	73,386,035	73,627,652
<i>Total Assets</i>	<u>\$75,657,866</u>	<u>\$144,645,930</u>	<u>\$144,273,930</u>	<u>\$76,029,866</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$75,657,866	\$144,645,930	\$144,273,930	\$76,029,866
<b>TANGIBLE PERSONAL PROPERTY TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$4,617	\$6,986	\$11,603	\$0
Property Taxes Receivable	1,551,848	1,426,004	1,551,848	1,426,004
<i>Total Assets</i>	<u>\$1,556,465</u>	<u>\$1,432,990</u>	<u>\$1,563,451</u>	<u>\$1,426,004</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$1,556,465	\$1,432,990	\$1,563,451	\$1,426,004
<b>SCHOOL</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$49,665,408	\$49,665,408	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$49,665,408	\$49,665,408	\$0
<b>MUNICIPAL CORPORATION</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$8,225,482	\$8,225,482	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$8,225,482	\$8,225,482	\$0
<b>TOWNSHIP</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$7,731,641	\$7,731,641	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$7,731,641	\$7,731,641	\$0
<b>ESTATE TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,750,740	\$1,142,029	\$3,311,749	\$581,020
<b>Liabilities</b>				
Intergovernmental Payable	\$2,750,740	\$1,142,029	\$3,311,749	\$581,020
<b>MANUFACTURED HOME TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$72,194	\$724,223	\$708,973	\$87,444
<b>Liabilities</b>				
Intergovernmental Payable	\$72,194	\$724,223	\$708,973	\$87,444

(continued)

**Tuscarawas County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2012

	Balance 12/31/2011	Additions	Deductions	Balance 12/31/2012
<b>HOTEL LODGING TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$560,574	\$559,955	\$619
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$560,574	\$559,955	\$619
<b>CIGARETTE TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$12,871	\$12,871	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$12,871	\$12,871	\$0
<b>UNDIVIDED INCOME TAX - REAL PROPERTY</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$74,894	\$74,894	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$74,894	\$74,894	\$0
<b>STATE TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$14	\$285,453	\$285,453	\$14
<b>Liabilities</b>				
Intergovernmental Payable	\$14	\$285,453	\$285,453	\$14
<b>COURT AGENCY</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$450,649	\$17,434,894	\$17,423,921	\$461,622
<b>Liabilities</b>				
Intergovernmental Payable	\$450,649	\$17,434,894	\$17,423,921	\$461,622
<b>SHERIFF</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$597,736	\$5,371,469	\$5,639,317	\$329,888
<b>Liabilities</b>				
Undistributed Monies	\$597,736	\$5,371,469	\$5,639,317	\$329,888
<b>COMMUNITY MENTAL HEALTH</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$513,039	\$6,996,962	\$6,705,763	\$804,238
<b>Liabilities</b>				
Undistributed Monies	\$513,039	\$6,996,962	\$6,705,763	\$804,238
<b>LAW ENFORCEMENT TRUST</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$21,923	\$5,227	\$6,874	\$20,276
<b>Liabilities</b>				
Undistributed Monies	\$21,923	\$5,227	\$6,874	\$20,276

(continued)

**Tuscarawas County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2012

	Balance 12/31/2011	Additions	Deductions	Balance 12/31/2012
<b>LIBRARY LOCAL GOVERNMENT</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,465,457	\$2,465,457	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$2,465,457	\$2,465,457	\$0
<b>SOIL AND WATER</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$63,389	\$299,520	\$242,200	\$120,709
<b>Liabilities</b>				
Undistributed Monies	\$63,389	\$299,520	\$242,200	\$120,709
<b>LAW LIBRARY</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$423	\$0	\$423	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$423	\$0	\$423	\$0
<b>LIBRARY</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$877,429	\$877,429	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$877,429	\$877,429	\$0
<b>DISTRICT BOARD OF HEALTH</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$4,139,045	\$4,324,721	\$3,972,597	\$4,491,169
<b>Liabilities</b>				
Undistributed Monies	\$4,139,045	\$4,324,721	\$3,972,597	\$4,491,169
<b>REGIONAL PLANNING</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$33,746	\$84,095	\$90,545	\$27,296
<b>Liabilities</b>				
Undistributed Monies	\$33,746	\$84,095	\$90,545	\$27,296
<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	\$182,721	\$112,888	\$126,499	\$169,110
<b>Liabilities</b>				
Undistributed Monies	\$182,721	\$112,888	\$126,499	\$169,110

(continued)

**Tuscarawas County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2012

	Balance 12/31/2011	Additions	Deductions	Balance 12/31/2012
<b>OHIO ELECTIONS COMMISSION</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$540	\$30	\$560	\$10
<b>Liabilities</b>				
Undistributed Monies	\$540	\$30	\$560	\$10
<b>PAYROLL</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,082,670	\$12,267,138	\$12,257,883	\$2,091,925
<b>Liabilities</b>				
Undistributed Monies	\$2,082,670	\$12,267,138	\$12,257,883	\$2,091,925
<b>DRESS DOWN</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,093	\$5,925	\$5,919	\$1,099
<b>Liabilities</b>				
Undistributed Monies	\$1,093	\$5,925	\$5,919	\$1,099
<b>LOCAL EMERGENCY PLANNING COMMISSION</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$68,504	\$38,138	\$32,624	\$74,018
<b>Liabilities</b>				
Undistributed Monies	\$68,504	\$38,138	\$32,624	\$74,018
<b>EMERGENCY MANAGEMENT</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$13,099	\$155,445	\$151,164	\$17,380
<b>Liabilities</b>				
Undistributed Monies	\$13,099	\$155,445	\$151,164	\$17,380
<b>TRANSPORTATION</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$5,118	\$5,118	\$0
<b>Liabilities</b>				
Undistributed Monies	\$0	\$5,118	\$5,118	\$0
<b>OHIO HOUSING TRUST</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$90,365	\$555,895	\$551,105	\$95,155
<b>Liabilities</b>				
Undistributed Monies	\$90,365	\$555,895	\$551,105	\$95,155
<b>TAX SALE</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$8,220	\$13,283	\$19,727	\$1,776
<b>Liabilities</b>				
Intergovernmental Payable	\$8,220	\$13,283	\$19,727	\$1,776

(continued)

**Tuscarawas County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2012

	Balance 12/31/2011	Additions	Deductions	Balance 12/31/2012
<b>AUCTION CLEARING</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$693	\$91,344	\$91,397	\$640
<b>Liabilities</b>				
Undistributed Monies	\$693	\$91,344	\$91,397	\$640
<b>DD EMPLOYEE FLEXIBLE SPENDING</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$29,675	\$31,987	\$32,970	\$28,692
<b>Liabilities</b>				
Undistributed Monies	\$29,675	\$31,987	\$32,970	\$28,692
<b>HELP ME GROW</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$83,551	\$236,400	\$277,136	\$42,815
<b>Liabilities</b>				
Undistributed Monies	\$83,551	\$236,400	\$277,136	\$42,815
<b>TOTAL - ALL AGENCY FUNDS</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$12,432,111	\$168,014,841	\$169,389,314	\$11,057,638
Cash and Cash Equivalents in Segregated Accounts	1,048,385	22,806,363	23,063,238	791,510
Property Taxes Receivable	74,937,883	75,053,656	74,937,883	75,053,656
<i>Total Assets</i>	<u>\$88,418,379</u>	<u>\$265,874,860</u>	<u>\$267,390,435</u>	<u>\$86,902,804</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$80,496,590	\$235,292,558	\$237,200,764	\$78,588,384
Undistributed Monies	7,921,789	30,582,302	30,189,671	8,314,420
<i>Total Liabilities</i>	<u>\$88,418,379</u>	<u>\$265,874,860</u>	<u>\$267,390,435</u>	<u>\$86,902,804</u>

**Individual Fund Schedule of Revenues, Expenditures/Expenses and  
Changes in Fund Balance/Equity – Budget (Non-GAAP Basis) and Actual**

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2012*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$3,136,836	\$3,665,736	\$3,722,627	\$56,891
Sales Taxes	10,604,624	10,604,624	10,604,624	0
Intergovernmental	1,795,975	2,687,090	2,333,241	(353,849)
Interest	170,000	170,000	175,838	5,838
Licenses and Permits	5,600	5,600	7,054	1,454
Fines and Forfeitures	182,000	182,000	222,079	40,079
Rentals	100,000	100,000	89,894	(10,106)
Charges for Services	2,641,688	2,947,521	2,943,436	(4,085)
Contributions and Donations	0	0	2,051	2,051
Other	33,255	33,255	31,076	(2,179)
<b>Total Revenues</b>	18,669,978	20,395,826	20,131,920	(263,906)
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personal Services	374,638	381,567	353,356	28,211
Contractual Services	21,115	22,256	22,256	0
Materials and Supplies	532	619	559	60
Capital Outlay	4,000	3,790	3,744	46
Other	17,178	17,336	17,248	88
<b>Total Commissioners</b>	417,463	425,568	397,163	28,405
Microfilming Services:				
Personal Services	9	9	8	1
Contractual Services	4,845	5,825	5,824	1
<b>Total Microfilming Services</b>	4,854	5,834	5,832	2
Auditor - General:				
Personal Services	237,074	237,074	221,697	15,377
Contractual Services	91,807	91,807	69,139	22,668
Materials and Supplies	7,377	7,377	5,570	1,807
Capital Outlay	2,000	2,000	1,355	645
Other	271,554	277,651	277,651	0
<b>Total Auditor - General</b>	609,812	615,909	575,412	40,497
Treasurer:				
Personal Services	191,022	191,622	191,524	98
Contractual Services	51,147	50,547	49,199	1,348
Materials and Supplies	4,885	4,885	4,581	304
Capital Outlay	0	2,892	2,892	0
Other	2,130	2,130	2,129	1
<b>Total Treasurer</b>	\$249,184	\$252,076	\$250,325	\$1,751

(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, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Prosecuting Attorney:</b>				
Personal Services	\$703,407	\$747,129	\$746,069	\$1,060
Contractual Services	6,000	6,000	6,000	0
Materials and Supplies	1,000	1,000	1,000	0
Other	57,852	57,852	57,852	0
<b>Total Prosecuting Attorney</b>	<u>768,259</u>	<u>811,981</u>	<u>810,921</u>	<u>1,060</u>
<b>Budget Commission:</b>				
Other	80,000	80,000	75,985	4,015
<b>Bureau of Inspection:</b>				
Contractual Services	105,000	105,000	91,986	13,014
<b>Data Processing Board:</b>				
Personal Services	190,364	190,764	190,076	688
Contractual Services	19,695	19,295	18,418	877
Materials and Supplies	1,386	1,386	1,278	108
Capital Outlay	2,163	2,163	2,163	0
<b>Total Data Processing Board</b>	<u>213,608</u>	<u>213,608</u>	<u>211,935</u>	<u>1,673</u>
<b>Board of Elections:</b>				
Personal Services	708,944	719,977	709,832	10,145
Contractual Services	276,707	253,424	242,826	10,598
Materials and Supplies	23,155	28,205	24,759	3,446
Capital Outlay	1,350	8,550	8,406	144
Other	4,550	4,550	4,380	170
<b>Total Board of Elections</b>	<u>1,014,706</u>	<u>1,014,706</u>	<u>990,203</u>	<u>24,503</u>
<b>Maintenance:</b>				
Personal Services	249,512	253,732	245,894	7,838
Contractual Services	307,543	324,155	318,884	5,271
Materials and Supplies	191,304	215,304	214,592	712
Capital Outlay	3,000	2,746	2,578	168
Other	0	100	100	0
<b>Total Maintenance</b>	<u>751,359</u>	<u>796,037</u>	<u>782,048</u>	<u>13,989</u>
<b>Recorder:</b>				
Personal Services	183,447	182,112	180,673	1,439
Materials and Supplies	3,636	6,718	6,686	32
Other	2,010	2,563	2,561	2
<b>Total Recorder</b>	<u>189,093</u>	<u>191,393</u>	<u>189,920</u>	<u>1,473</u>
<b>Insurance Pensions and Taxes:</b>				
Contractual Services	\$6,428	\$12,574	\$12,574	\$0

(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, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Insurance Trust Fund:				
Contractual Services	\$419,255	\$469,992	\$465,421	\$4,571
Capital Outlay	26,109	26,109	26,109	0
Total Insurance Trust Fund	<u>445,364</u>	<u>496,101</u>	<u>491,530</u>	<u>4,571</u>
M.V. Real Estate Trust Fund				
Contractual Services	359,207	359,207	359,207	0
IT Internal Service:				
Contractual Services	237	237	148	89
Materials and Supplies	28,386	28,386	23,292	5,094
Total IT Internal Service	<u>28,623</u>	<u>28,623</u>	<u>23,440</u>	<u>5,183</u>
Total General Government - Legislative and Executive	<u>5,242,960</u>	<u>5,408,617</u>	<u>5,268,481</u>	<u>140,136</u>
General Government - Judicial:				
Court of Appeals:				
Other	13,700	13,700	11,526	2,174
Common Pleas Court:				
Personal Services	880,200	880,350	874,565	5,785
Contractual Services	136,200	127,655	102,126	25,529
Materials and Supplies	22,586	24,686	23,624	1,062
Capital Outlay	0	225	225	0
Other	2,695	6,545	6,190	355
Total Common Pleas Court	<u>1,041,681</u>	<u>1,039,461</u>	<u>1,006,730</u>	<u>32,731</u>
Jury Commission:				
Personal Services	63	63	58	5
Contractual Services	4,275	5,375	5,310	65
Total Jury Commission	<u>4,338</u>	<u>5,438</u>	<u>5,368</u>	<u>70</u>
Juvenile Court:				
Personal Services	872,938	855,100	852,163	2,937
Contractual Services	121,449	145,836	144,591	1,245
Materials and Supplies	8,518	8,986	8,691	295
Capital Outlay	4,872	4,629	4,367	262
Other	2,600	2,600	1,524	1,076
Total Juvenile Court	<u>\$1,010,377</u>	<u>\$1,017,151</u>	<u>\$1,011,336</u>	<u>\$5,815</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, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Probate Court:</b>				
Personal Services	\$213,083	\$230,811	\$226,498	\$4,313
Contractual Services	26,950	26,350	19,365	6,985
Materials and Supplies	6,713	6,713	5,963	750
Capital Outlay	4,696	4,696	4,316	380
Other	1,286	1,771	1,485	286
<b>Total Probate Court</b>	<u>252,728</u>	<u>270,341</u>	<u>257,627</u>	<u>12,714</u>
<b>Clerk of Courts:</b>				
Personal Services	486,608	486,608	463,464	23,144
Contractual Services	28,098	28,098	18,589	9,509
Materials and Supplies	13,857	13,857	12,984	873
Capital Outlay	643	643	622	21
Other	1,500	1,500	1,353	147
<b>Total Clerk of Courts</b>	<u>530,706</u>	<u>530,706</u>	<u>497,012</u>	<u>33,694</u>
<b>County Court:</b>				
Personal Services	755,918	756,043	736,715	19,328
Contractual Services	33,980	27,207	23,340	3,867
Materials and Supplies	8,610	8,610	7,282	1,328
Other	16,741	23,389	22,422	967
<b>Total County Court</b>	<u>815,249</u>	<u>815,249</u>	<u>789,759</u>	<u>25,490</u>
<b>Indigent Defense Application:</b>				
Other	5,000	5,102	5,102	0
<b>Municipal Court:</b>				
Personal Services	134,746	139,897	139,501	396
Contractual Services	20,200	38,195	37,020	1,175
<b>Total Municipal Court</b>	<u>154,946</u>	<u>178,092</u>	<u>176,521</u>	<u>1,571</u>
<b>Total General Government - Judicial</b>	<u>3,828,725</u>	<u>3,875,240</u>	<u>3,760,981</u>	<u>114,259</u>
<b>Public Safety:</b>				
<b>Coroner:</b>				
Personal Services	111,255	111,255	111,120	135
Contractual Services	66,051	65,651	63,572	2,079
Materials and Supplies	437	837	712	125
Capital Outlay	500	500	0	500
Other	1,800	1,800	1,647	153
<b>Total Coroner</b>	<u>\$180,043</u>	<u>\$180,043</u>	<u>\$177,051</u>	<u>\$2,992</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, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Sheriff:</b>				
Personal Services	\$2,093,671	\$2,144,388	\$2,134,664	\$9,724
Contractual Services	105,062	143,962	140,128	3,834
Materials and Supplies	15,500	19,925	19,196	729
Capital Outlay	20,450	23,950	22,794	1,156
Other	30,832	30,832	30,832	0
<b>Total Sheriff</b>	<u>2,265,515</u>	<u>2,363,057</u>	<u>2,347,614</u>	<u>15,443</u>
<b>Emergency Management Agency:</b>				
Personal Service	122,080	125,064	123,788	1,276
Contractual Services	67,535	128,417	66,818	61,599
Materials and Supplies	1,915	1,915	1,624	291
Capital Outlay	2,500	2,500	0	2,500
Other	245	260	250	10
<b>Total Emergency Management Agency</b>	<u>194,275</u>	<u>258,156</u>	<u>192,480</u>	<u>65,676</u>
<b>K-9 Unit:</b>				
Contractual Services	750	840	652	188
Materials and Supplies	433	933	721	212
Capital Outlay	0	3,500	3,299	201
<b>Total K-9 Unit</b>	<u>1,183</u>	<u>5,273</u>	<u>4,672</u>	<u>601</u>
<b>Traffic Enforcement Grant:</b>				
Personal Services	26,585	26,585	23,859	2,726
<b>JAG for Radars:</b>				
Contractual Services	3,435	3,495	3,489	6
Capital Outlay	10,771	11,021	10,783	238
<b>Total JAG for Radars</b>	<u>14,206</u>	<u>14,516</u>	<u>14,272</u>	<u>244</u>
<b>HIDTA Grant:</b>				
Personal Services	10,201	10,201	39	10,162
Capital Outlay	2,239	2,239	0	2,239
<b>Total HIDTA Grant</b>	<u>12,440</u>	<u>12,440</u>	<u>39</u>	<u>12,401</u>
<b>Sheriff Gasoline Internal Service:</b>				
Materials and Supplies	118,087	178,837	177,686	1,151
<b>Total Public Safety</b>	<u>2,812,334</u>	<u>3,038,907</u>	<u>2,937,673</u>	<u>101,234</u>
<b>Public Works:</b>				
<b>Grants:</b>				
Contractual Services	\$4,666	\$4,666	\$4,608	\$58

(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, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Litter Grant:				
Personal Services	\$74,934	\$74,934	\$69,672	\$5,262
Contractual Services	9,477	5,777	3,613	2,164
Materials and Supplies	5,160	5,160	3,740	1,420
Total Litter Grant	<u>89,571</u>	<u>85,871</u>	<u>77,025</u>	<u>8,846</u>
Total Public Works	<u>94,237</u>	<u>90,537</u>	<u>81,633</u>	<u>8,904</u>
Health:				
Humane Society:				
Personal Services	6,570	6,570	6,570	0
Contractual Services	855	1,917	1,917	0
Total Humane Society	<u>7,425</u>	<u>8,487</u>	<u>8,487</u>	<u>0</u>
TB Hospitals:				
Contractual Services	325	325	176	149
Materials and Supplies	2,000	2,000	1,875	125
Total TB Hospitals	<u>2,325</u>	<u>2,325</u>	<u>2,051</u>	<u>274</u>
Vital Statistics:				
Contractual Services	1,501	1,501	1,286	215
Other Health:				
Contractual Services	171,023	171,023	171,023	0
Total Health	<u>182,274</u>	<u>183,336</u>	<u>182,847</u>	<u>489</u>
Human Services:				
County Home:				
Personal Services	7,705	7,705	7,705	0
Soldiers Relief:				
Personal Services	64,328	64,328	56,633	7,695
Contractual Services	4,000	4,000	1,505	2,495
Materials and Supplies	715	715	360	355
Capital Outlay	6,220	10,720	10,436	284
Other	236,576	232,076	120,039	112,037
Total Soldiers Relief	<u>311,839</u>	<u>311,839</u>	<u>188,973</u>	<u>122,866</u>
Veteran Services:				
Personal Services	232,546	232,546	221,547	10,999
Contractual Services	301,755	301,755	264,713	37,042
Materials and Supplies	17,231	17,231	9,941	7,290
Other	5,000	5,000	1,585	3,415
Total Veteran Services	<u>\$556,532</u>	<u>\$556,532</u>	<u>\$497,786</u>	<u>\$58,746</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, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Insurance Pensions and Taxes:				
Other	\$0	\$1,161	\$1,161	\$0
Total Human Services	876,076	877,237	695,625	181,612
Conservation and Recreation:				
Agriculture Society:				
Other	216,256	217,156	216,049	1,107
Intergovernmental:				
Grants:				
Contractual Services	991,146	991,146	991,146	0
Misc Pass Through Monies:				
Payments in Accordance with Trust Agreements	35,640	392,867	351,299	41,568
Total Intergovernmental	1,026,786	1,384,013	1,342,445	41,568
Debt Service:				
Principal Retirement	3,392	3,392	3,392	0
Interest and Fiscal Charges	508	508	508	0
Total Debt Service	3,900	3,900	3,900	0
<i>Total Expenditures</i>	<u>14,283,548</u>	<u>15,078,943</u>	<u>14,489,634</u>	<u>589,309</u>
<i>Excess of Revenues Over Expenditures</i>	<u>4,386,430</u>	<u>5,316,883</u>	<u>5,642,286</u>	<u>325,403</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	305,545	305,545	305,967	422
Transfers Out	(6,941,036)	(7,604,449)	(7,604,449)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(6,635,491)</u>	<u>(7,298,904)</u>	<u>(7,298,482)</u>	<u>422</u>
<i>Net Change in Fund Balance</i>	(2,249,061)	(1,982,021)	(1,656,196)	325,825
<i>Fund Balance Beginning of Year</i>	8,268,164	8,268,164	8,268,164	0
Prior Year Encumbrances Appropriated	862,726	862,726	862,726	0
<i>Fund Balance End of Year</i>	<u><u>\$6,881,829</u></u>	<u><u>\$7,148,869</u></u>	<u><u>\$7,474,694</u></u>	<u><u>\$325,825</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, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$4,308,226	\$4,408,226	\$4,422,592	\$14,366
Intergovernmental	3,870,070	3,857,610	3,955,110	97,500
Other	649,667	882,127	839,189	(42,938)
<i>Total Revenues</i>	<u>8,827,963</u>	<u>9,147,963</u>	<u>9,216,891</u>	<u>68,928</u>
<b>Expenditures</b>				
Current:				
Health:				
Mental Retardation Board:				
Personal Services	6,629,588	6,358,637	5,952,704	405,933
Contractual Services	2,045,840	2,046,281	1,826,407	219,874
Materials and Supplies	296,035	328,035	266,007	62,028
Capital Outlay	183,628	386,278	326,639	59,639
Other	1,010,370	1,235,370	1,166,292	69,078
<i>Total Expenditures</i>	<u>10,165,461</u>	<u>10,354,601</u>	<u>9,538,049</u>	<u>816,552</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,337,498)</u>	<u>(1,206,638)</u>	<u>(321,158)</u>	<u>885,480</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	5,000	0	0	0
Transfers Out	(39,870)	(165,870)	(125,000)	40,870
<i>Total Other Financing Sources (Uses)</i>	<u>(34,870)</u>	<u>(165,870)</u>	<u>(125,000)</u>	<u>40,870</u>
<i>Net Change in Fund Balance</i>	(1,372,368)	(1,372,508)	(446,158)	926,350
<i>Fund Balance Beginning of Year</i>	13,586,929	13,586,929	13,586,929	0
Prior Year Encumbrances Appropriated	430,433	430,433	430,433	0
<i>Fund Balance End of Year</i>	<u>\$12,644,994</u>	<u>\$12,644,854</u>	<u>\$13,571,204</u>	<u>\$926,350</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, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$4,948,950	\$4,948,950	\$4,902,551	(\$46,399)
Other	37,499	37,499	20,791	(16,708)
<i>Total Revenues</i>	<u>4,986,449</u>	<u>4,986,449</u>	<u>4,923,342</u>	<u>(63,107)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Public Assistance:				
Personal Services	3,315,855	3,334,565	3,077,194	257,371
Contractual Services	189,845	189,845	189,315	530
Materials and Supplies	115,540	115,540	100,615	14,925
Capital Outlay	116,269	119,269	114,658	4,611
Other	185,197	182,197	104,408	77,789
Total Public Assistance	<u>3,922,706</u>	<u>3,941,416</u>	<u>3,586,190</u>	<u>355,226</u>
Social Services:				
Personal Services	1,432,290	1,432,290	1,229,322	202,968
Contractual Services	1,108,773	1,090,144	1,089,979	165
Other	65,439	65,439	59,760	5,679
Total Social Services	<u>2,606,502</u>	<u>2,587,873</u>	<u>2,379,061</u>	<u>208,812</u>
<i>Total Expenditures</i>	<u>6,529,208</u>	<u>6,529,289</u>	<u>5,965,251</u>	<u>564,038</u>
<i>Excess of Revenues Under Expenditures</i>	(1,542,759)	(1,542,840)	(1,041,909)	500,931
<b>Other Financing Sources</b>				
Transfers In	1,308,195	1,308,195	651,454	(656,741)
<i>Net Change in Fund Balance</i>	(234,564)	(234,645)	(390,455)	(155,810)
<i>Fund Balance Beginning of Year</i>	5,735	5,735	5,735	0
Prior Year Encumbrances Appropriated	<u>234,644</u>	<u>234,644</u>	<u>234,644</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$5,815</u></u>	<u><u>\$5,734</u></u>	<u><u>(\$150,076)</u></u>	<u><u>(\$155,810)</u></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, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$5,240,000	\$5,465,026	\$5,476,821	\$11,795
Interest	1,000	1,000	187	(813)
Fines and Forfeitures	80,000	80,000	69,732	(10,268)
Charges for Services	0	84,974	85,930	956
Other	85,000	410,275	412,686	2,411
<i>Total Revenues</i>	<u>5,406,000</u>	<u>6,041,275</u>	<u>6,045,356</u>	<u>4,081</u>
<b>Expenditures</b>				
Current:				
Public Works:				
Engineer - Administration:				
Personal Services	292,625	290,325	275,811	14,514
Contractual Services	1,000	0	0	0
Materials and Supplies	6,087	6,887	5,694	1,193
Capital Outlay	12,434	28,103	28,073	30
Total Engineer - Administration	<u>312,146</u>	<u>325,315</u>	<u>309,578</u>	<u>15,737</u>
Engineer - Roads:				
Personal Services	1,519,347	1,519,465	1,471,237	48,228
Contractual Services	731,639	1,096,844	974,128	122,716
Materials and Supplies	1,804,052	1,550,552	1,232,631	317,921
Capital Outlay	286,283	606,283	584,053	22,230
Other	10,509	10,509	10,026	483
Total Engineer - Roads	<u>4,351,830</u>	<u>4,783,653</u>	<u>4,272,075</u>	<u>511,578</u>
Engineer - Bridges:				
Personal Services	18,000	18,000	15,954	2,046
Contractual Services	127,020	252,020	226,471	25,549
Materials and Supplies	311,932	302,392	281,878	20,514
Capital Outlay	700,000	782,119	608,392	173,727
Total Engineer - Bridges	<u>1,156,952</u>	<u>1,354,531</u>	<u>1,132,695</u>	<u>221,836</u>
<i>Total Expenditures</i>	<u>5,820,928</u>	<u>6,463,499</u>	<u>5,714,348</u>	<u>749,151</u>
<i>Net Change in Fund Balance</i>	(414,928)	(422,224)	331,008	753,232
<i>Fund Balance Beginning of Year</i>	652,823	652,823	652,823	0
Prior Year Encumbrances Appropriated	174,380	174,380	174,380	0
<i>Fund Balance End of Year</i>	<u>\$412,275</u>	<u>\$404,979</u>	<u>\$1,158,211</u>	<u>\$753,232</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, 2012*

	<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	\$1,654,837	\$1,654,837	\$1,477,723	(\$177,114)
Intergovernmental	351,851	348,251	48,299	(299,952)
OPWC Loans Issued	599,900	599,900	54,263	(545,637)
OWDA Loans Issued	6,030	6,030	6,030	0
Other	51,969	51,969	4,623	(47,346)
<i>Total Revenues</i>	<u>2,664,587</u>	<u>2,660,987</u>	<u>1,590,938</u>	<u>(1,070,049)</u>
<b>Expenses</b>				
Personal Services	548,426	554,357	541,297	13,060
Materials and Supplies	76,593	76,593	51,131	25,462
Contractual Services	739,877	782,968	708,638	74,330
Capital Outlay	1,165,162	1,134,681	656,851	477,830
Other	4,600	6,281	4,434	1,847
Debt Service:				
Principal Retirement	224,912	274,315	274,315	0
Interest and Fiscal Charges	159,034	154,059	149,835	4,224
<i>Total Expenses</i>	<u>2,918,604</u>	<u>2,983,254</u>	<u>2,386,501</u>	<u>596,753</u>
<i>Excess of Revenues Under Expenses Before Advances Out</i>	(254,017)	(322,267)	(795,563)	(473,296)
Advances Out	(21,534)	(21,534)	(21,534)	0
<i>Net Change in Fund Equity</i>	(275,551)	(343,801)	(817,097)	(473,296)
<i>Fund Equity Beginning of Year</i>	315,498	315,498	315,498	0
Prior Year Encumbrances Appropriated	228,318	228,318	228,318	0
<i>Fund Equity (Deficit) End of Year</i>	<u>\$268,265</u>	<u>\$200,015</u>	<u>(\$273,281)</u>	<u>(\$473,296)</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, 2012*

	<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	\$974,219	\$974,219	\$882,814	(\$91,405)
Intergovernmental	2,353,481	2,353,481	606,492	(1,746,989)
USDA Loans Issued	4,749,986	4,749,986	3,253,447	(1,496,539)
OPWC Loans Issued	469,434	469,434	69,434	(400,000)
Other	193,300	193,300	9,734	(183,566)
<i>Total Revenues</i>	<u>8,740,420</u>	<u>8,740,420</u>	<u>4,821,921</u>	<u>(3,918,499)</u>
<b>Expenses</b>				
Personal Services	667,372	667,372	590,099	77,273
Materials and Supplies	97,705	116,975	96,424	20,551
Contractual Services	229,608	285,820	261,636	24,184
Capital Outlay	5,841,419	5,723,648	4,950,396	773,252
Other	3,000	1,941	815	1,126
Debt Service:				
Principal Retirement	118,184	145,384	145,383	1
Interest and Fiscal Charges	23,580	39,728	39,728	0
<i>Total Expenses</i>	<u>6,980,868</u>	<u>6,980,868</u>	<u>6,084,481</u>	<u>896,387</u>
<i>Excess of Revenues Over (Under) Expenses Before Advances Out</i>	1,759,552	1,759,552	(1,262,560)	(3,022,112)
Advances Out	(15,382)	(15,382)	(15,382)	0
<i>Net Change in Fund Equity</i>	1,744,170	1,744,170	(1,277,942)	(3,022,112)
<i>Fund Deficit Beginning of Year</i>	(3,978,653)	(3,978,653)	(3,978,653)	0
Prior Year Encumbrances Appropriated	4,850,835	4,850,835	4,850,835	0
<i>Fund Equity (Deficit) End of Year</i>	<u>\$2,616,352</u>	<u>\$2,616,352</u>	<u>(\$405,760)</u>	<u>(\$3,022,112)</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, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$1,161,485	\$1,161,485	\$1,076,580	(\$84,905)
Charges for Services	521,000	521,000	606,060	85,060
Other	16,500	16,500	4,391	(12,109)
<i>Total Revenues</i>	<u>1,698,985</u>	<u>1,698,985</u>	<u>1,687,031</u>	<u>(11,954)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Child Support Enforcement Agency:				
Personal Services	1,467,985	1,451,785	1,375,304	76,481
Contractual Services	306,272	329,472	320,330	9,142
Materials and Supplies	45,518	38,518	35,406	3,112
Capital Outlay	6,000	6,000	5,537	463
Other	75	75	75	0
Total Human Services	<u>1,825,850</u>	<u>1,825,850</u>	<u>1,736,652</u>	<u>89,198</u>
Debt Service:				
Principal Retirement	3,716	3,716	3,716	0
Interest and Fiscal Charges	238	238	238	0
Total Debt Service	<u>3,954</u>	<u>3,954</u>	<u>3,954</u>	<u>0</u>
<i>Total Expenditures</i>	<u>1,829,804</u>	<u>1,829,804</u>	<u>1,740,606</u>	<u>89,198</u>
<i>Excess of Revenues Under Expenditures</i>	(130,819)	(130,819)	(53,575)	77,244
<b>Other Financing Sources</b>				
Transfers In	120,712	120,712	135,712	15,000
<i>Net Change in Fund Balance</i>	(10,107)	(10,107)	82,137	92,244
<i>Fund Balance Beginning of Year</i>	16,670	16,670	16,670	0
Prior Year Encumbrances Appropriated	10,107	10,107	10,107	0
<i>Fund Balance End of Year</i>	<u>\$16,670</u>	<u>\$16,670</u>	<u>\$108,914</u>	<u>\$92,244</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$172,000	\$210,839	\$210,866	\$27
<b>Expenditures</b>				
Current:				
Public Safety:				
County Wireless 911:				
Contractual Services	17,294	17,294	15,248	2,046
<i>Net Change in Fund Balance</i>	154,706	193,545	195,618	2,073
<i>Fund Balance Beginning of Year</i>	24,005	24,005	24,005	0
Prior Year Encumbrances Appropriated	714	714	714	0
<i>Fund Balance End of Year</i>	\$179,425	\$218,264	\$220,337	\$2,073

**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, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses and Permits	\$200	\$200	\$295	\$95
Charges for Services	1,028,000	1,038,536	1,050,422	11,886
Other	15,000	15,000	3,033	(11,967)
<i>Total Revenues</i>	<u>1,043,200</u>	<u>1,053,736</u>	<u>1,053,750</u>	<u>14</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Real Estate Assessment:				
Personal Services	622,211	626,411	583,880	42,531
Contractual Services	224,222	230,558	147,238	83,320
Materials and Supplies	30,445	30,445	21,831	8,614
Capital Outlay	45,842	45,842	11,469	34,373
Total General Government - Legislative and Executive	<u>922,720</u>	<u>933,256</u>	<u>764,418</u>	<u>168,838</u>
Debt Service:				
Principal Retirement	1,235	1,235	1,235	0
Interest and Fiscal Charges	313	313	313	0
Total Debt Service	<u>1,548</u>	<u>1,548</u>	<u>1,548</u>	<u>0</u>
<i>Total Expenditures</i>	<u>924,268</u>	<u>934,804</u>	<u>765,966</u>	<u>168,838</u>
<i>Net Change in Fund Balance</i>	118,932	118,932	287,784	168,852
<i>Fund Balance Beginning of Year</i>	1,455,961	1,455,961	1,455,961	0
Prior Year Encumbrances Appropriated	<u>26,391</u>	<u>26,391</u>	<u>26,391</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,601,284</u></u>	<u><u>\$1,601,284</u></u>	<u><u>\$1,770,136</u></u>	<u><u>\$168,852</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Children's Services Fund*  
*For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$1,860,217	\$1,860,217	\$1,860,217	\$0
Contributions and Donations	2,000	31,188	31,423	235
Other	45,596	299,096	253,730	(45,366)
<i>Total Revenues</i>	<u>1,907,813</u>	<u>2,190,501</u>	<u>2,145,370</u>	<u>(45,131)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Children's Services:				
Personal Services	0	18,290	5,484	12,806
Contractual Services	3,307,957	3,752,279	3,745,893	6,386
Materials and Supplies	4,000	7,500	7,203	297
Capital Outlay	500	28,989	25,000	3,989
Other	10,000	8,087	8,087	0
<i>Total Expenditures</i>	<u>3,322,457</u>	<u>3,815,145</u>	<u>3,791,667</u>	<u>23,478</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,414,644)</u>	<u>(1,624,644)</u>	<u>(1,646,297)</u>	<u>(21,653)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	2,037,147	2,247,147	2,292,555	45,408
Transfers Out	(450,000)	(450,000)	(450,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>1,587,147</u>	<u>1,797,147</u>	<u>1,842,555</u>	<u>45,408</u>
<i>Net Change in Fund Balance</i>	172,503	172,503	196,258	23,755
<i>Fund Balance Beginning of Year</i>	126,986	126,986	126,986	0
Prior Year Encumbrances Appropriated	164,196	164,196	164,196	0
<i>Fund Balance End of Year</i>	<u>\$463,685</u>	<u>\$463,685</u>	<u>\$487,440</u>	<u>\$23,755</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, 2012*

	<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	\$10,000	\$10,000	\$9,447	(\$553)
Charges for Services	205,500	201,900	202,700	800
Contributions and Donations	3,000	3,000	4,401	1,401
Other	0	0	81	81
<i>Total Revenues</i>	<u>218,500</u>	<u>214,900</u>	<u>216,629</u>	<u>1,729</u>
<b>Expenditures</b>				
Current:				
Health:				
Dog and Kennel:				
Personal Services	191,834	144,558	135,148	9,410
Contractual Services	20,000	23,200	22,702	498
Materials and Supplies	0	30,892	30,892	0
Capital Outlay	1,000	1,000	373	627
Other	10,562	20,146	20,146	0
Total Dog and Kennel	<u>223,396</u>	<u>219,796</u>	<u>209,261</u>	<u>10,535</u>
Dog Pound Donation:				
Contractual Services	8,500	8,500	7,942	558
Materials and Supplies	1,000	1,000	235	765
Total Dog Pound Donation	<u>9,500</u>	<u>9,500</u>	<u>8,177</u>	<u>1,323</u>
<i>Total Expenditures</i>	<u>232,896</u>	<u>229,296</u>	<u>217,438</u>	<u>11,858</u>
<i>Net Change in Fund Balance</i>	(14,396)	(14,396)	(809)	13,587
<i>Fund Balance Beginning of Year</i>	62,360	62,360	62,360	0
Prior Year Encumbrances Appropriated	<u>5,656</u>	<u>5,656</u>	<u>5,656</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$53,620</u>	<u>\$53,620</u>	<u>\$67,207</u>	<u>\$13,587</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Delinquent Real Estate Collection Fund*  
*For the Year Ended December 31, 2012*

	<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	\$140,000	\$132,800	\$132,865	\$65
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Delinquent Real Estate - Treasurer:				
Personal Services	60,381	52,578	52,578	0
Contractual Services	6,875	6,875	6,248	627
Materials and Supplies	1,800	1,800	0	1,800
Capital Outlay	0	1,000	649	351
Other	12,089	10,650	890	9,760
Total Delinquent Real Estate - Treasurer	81,145	72,903	60,365	12,538
Delinquent Real Estate - Prosecutor:				
Personal Services	70,329	70,329	70,295	34
Contractual Services	69	1,111	1,111	0
Total Delinquent Real Estate - Prosecutor	70,398	71,440	71,406	34
<i>Total Expenditures</i>	151,543	144,343	131,771	12,572
<i>Net Change in Fund Balance</i>	(11,543)	(11,543)	1,094	12,637
<i>Fund Balance Beginning of Year</i>	208,782	208,782	208,782	0
Prior Year Encumbrances Appropriated	4,086	4,086	4,086	0
<i>Fund Balance End of Year</i>	<u>\$201,325</u>	<u>\$201,325</u>	<u>\$213,962</u>	<u>\$12,637</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$970,000	\$991,301	\$987,986	(\$3,315)
Intergovernmental	199,000	199,000	202,317	3,317
<i>Total Revenues</i>	1,169,000	1,190,301	1,190,303	2
<b>Expenditures</b>				
Current:				
Human Services:				
Senior Citizens Levy:				
Contractual Services	1,239,925	1,261,226	1,261,226	0
<i>Net Change in Fund Balance</i>	(70,925)	(70,925)	(70,923)	2
<i>Fund Balance Beginning of Year</i>	70,925	70,925	70,925	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$2</u>	<u>\$2</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Revolving Loan Fund*  
*For the Year Ended December 31, 2012*

	<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	\$88	\$88	\$0	(\$88)
<b>Expenditures</b>				
Current:				
Public Works:				
Revolving Loan:				
Contractual Services	20,350	20,350	18,750	1,600
Other	100	100	0	100
<i>Excess of Revenues Under Expenditures</i>	(20,362)	(20,362)	(18,750)	1,612
<b>Other Financing Sources</b>				
Transfers In	12	12	12	0
<i>Net Change in Fund Balance</i>	(20,350)	(20,350)	(18,738)	1,612
<i>Fund Balance Beginning of Year</i>	181	181	181	0
Prior Year Encumbrances Appropriated	20,350	20,350	20,350	0
<i>Fund Balance End of Year</i>	<u>\$181</u>	<u>\$181</u>	<u>\$1,793</u>	<u>\$1,612</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, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$930,700	\$1,314,300	\$617,108	(\$697,192)
Other	147,300	147,300	26,059	(121,241)
<i>Total Revenues</i>	<u>1,078,000</u>	<u>1,461,600</u>	<u>643,167</u>	<u>(818,433)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Administration:				
Contractual Services	7,873	7,873	3,508	4,365
Public Works:				
Community Development Program:				
Capital Outlay	492,055	492,055	441,321	50,734
Intergovernmental:				
Block Grant:				
Capital Outlay	0	383,600	383,600	0
Other	624,384	624,384	388,353	236,031
Total Intergovernmental	624,384	1,007,984	771,953	236,031
<i>Total Expenditures</i>	<u>1,124,312</u>	<u>1,507,912</u>	<u>1,216,782</u>	<u>291,130</u>
<i>Net Change in Fund Balance</i>	(46,312)	(46,312)	(573,615)	(527,303)
<i>Fund Deficit Beginning of Year</i>	(153,051)	(153,051)	(153,051)	0
Prior Year Encumbrances Appropriated	207,012	207,012	207,012	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$7,649</u>	<u>\$7,649</u>	<u>(\$519,654)</u>	<u>(\$527,303)</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$57,100	\$77,400	\$78,464	\$1,064
Charges for Services	17,850	18,950	18,887	(63)
Other	0	0	5	5
<i>Total Revenues</i>	<u>74,950</u>	<u>96,350</u>	<u>97,356</u>	<u>1,006</u>
<b>Expenditures</b>				
Current:				
Public Works:				
Community Development:				
Personal Services	131,872	151,922	147,260	4,662
Contractual Services	3,226	3,226	2,479	747
Materials and Supplies	3,056	4,356	3,404	952
Capital Outlay	0	50	50	0
<i>Total Expenditures</i>	<u>138,154</u>	<u>159,554</u>	<u>153,193</u>	<u>6,361</u>
<i>Excess of Revenues Under Expenditures</i>	(63,204)	(63,204)	(55,837)	7,367
<b>Other Financing Sources</b>				
Transfers In	76,972	76,972	76,972	0
<i>Net Change in Fund Balance</i>	13,768	13,768	21,135	7,367
<i>Fund Balance Beginning of Year</i>	26,085	26,085	26,085	0
Prior Year Encumbrances Appropriated	5,382	5,382	5,382	0
<i>Fund Balance End of Year</i>	<u><u>\$45,235</u></u>	<u><u>\$45,235</u></u>	<u><u>\$52,602</u></u>	<u><u>\$7,367</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Enterprise Zone Fund*  
*For the Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$1,600	\$1,600	\$1,600	\$0
<b>Expenditures</b>				
Current:				
Public Works:				
Enterprise Zone:				
Contractual Services	1,600	1,600	1,600	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>	\$0	\$0	\$0	\$0

**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, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$89,367	\$100,639	\$101,600	\$961
<b>Expenditures</b>				
Current:				
Public Safety:				
Community Corrections:				
Personal Services	86,392	85,128	84,737	391
Materials and Supplies	2,801	8,954	8,954	0
Capital Outlay	0	7,575	7,417	158
Other	21,706	20,514	20,514	0
<i>Total Expenditures</i>	110,899	122,171	121,622	549
<i>Net Change in Fund Balance</i>	(21,532)	(21,532)	(20,022)	1,510
<i>Fund Balance Beginning of Year</i>	21,532	21,532	21,532	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$1,510</u>	<u>\$1,510</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, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$63,750	\$63,750	\$44,818	(\$18,932)
Contributions and Donations	5,000	20,750	40,575	19,825
<i>Total Revenues</i>	<u>68,750</u>	<u>84,500</u>	<u>85,393</u>	<u>893</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Drug Task Force:				
Personal Services	19,410	404	0	404
Contractual Services	1,000	202	202	0
Capital Outlay	12,148	5,600	600	5,000
Other	26,599	68,701	60,702	7,999
<i>Total Expenditures</i>	<u>59,157</u>	<u>74,907</u>	<u>61,504</u>	<u>13,403</u>
<i>Excess of Revenues Over Expenditures</i>	9,593	9,593	23,889	14,296
<b>Other Financing Uses</b>				
Transfers Out	(2,448)	(2,448)	(2,448)	0
<i>Net Change in Fund Balance</i>	7,145	7,145	21,441	14,296
<i>Fund Balance Beginning of Year</i>	<u>19,597</u>	<u>19,597</u>	<u>19,597</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$26,742</u></u>	<u><u>\$26,742</u></u>	<u><u>\$41,038</u></u>	<u><u>\$14,296</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Felony Delinquent Care Fund*  
*For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$138,481	\$153,128	\$155,258	\$2,130
Charges for Services	600	600	0	(600)
Other	970	970	33	(937)
<i>Total Revenues</i>	<u>140,051</u>	<u>154,698</u>	<u>155,291</u>	<u>593</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Felony Delinquent Care:				
Personal Services	21,403	36,050	31,031	5,019
Contractual Services	154,164	154,164	121,682	32,482
Materials and Supplies	10,370	10,370	10,140	230
Capital Outlay	651	651	651	0
<i>Total Expenditures</i>	<u>186,588</u>	<u>201,235</u>	<u>163,504</u>	<u>37,731</u>
<i>Net Change in Fund Balance</i>	(46,537)	(46,537)	(8,213)	38,324
<i>Fund Balance Beginning of Year</i>	65,951	65,951	65,951	0
Prior Year Encumbrances Appropriated	<u>30,635</u>	<u>30,635</u>	<u>30,635</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$50,049</u></u>	<u><u>\$50,049</u></u>	<u><u>\$88,373</u></u>	<u><u>\$38,324</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Sheriff Concealed Handgun License Fund*  
*For the Year Ended December 31, 2012*

	<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	\$24,000	\$34,171	\$36,948	\$2,777
<b>Expenditures</b>				
Current:				
Public Safety:				
Sheriff Concealed Handgun License:				
Contractual Services	9,829	20,000	18,764	1,236
Materials and Supplies	3,275	3,275	1,168	2,107
<i>Total Expenditures</i>	<u>13,104</u>	<u>23,275</u>	<u>19,932</u>	<u>3,343</u>
<i>Net Change in Fund Balance</i>	10,896	10,896	17,016	6,120
<i>Fund Balance Beginning of Year</i>	17,006	17,006	17,006	0
Prior Year Encumbrances Appropriated	<u>1,475</u>	<u>1,475</u>	<u>1,475</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$29,377</u></u>	<u><u>\$29,377</u></u>	<u><u>\$35,497</u></u>	<u><u>\$6,120</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, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$57,288	\$57,288	\$57,289	\$1
<b>Expenditures</b>				
Current:				
Public Safety:				
Victim Assistance:				
Personal Services	79,293	79,293	79,269	24
Contractual Services	4,398	4,324	4,252	72
Materials and Supplies	701	775	740	35
<i>Total Expenditures</i>	<u>84,392</u>	<u>84,392</u>	<u>84,261</u>	<u>131</u>
<i>Excess of Revenues Under Expenditures</i>	(27,104)	(27,104)	(26,972)	132
<b>Other Financing Sources</b>				
Transfers In	<u>27,578</u>	<u>27,578</u>	<u>27,578</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	474	474	606	132
<i>Fund Balance Beginning of Year</i>	9,609	9,609	9,609	0
Prior Year Encumbrances Appropriated	<u>200</u>	<u>200</u>	<u>200</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$10,283</u></u>	<u><u>\$10,283</u></u>	<u><u>\$10,415</u></u>	<u><u>\$132</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, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$65,837	\$65,837	\$65,837	\$0
<b>Expenditures</b>				
Current:				
Public Safety:				
Jail Diversion:				
Personal Services	63,085	61,531	52,102	9,429
Contractual Services	1,000	1,979	1,961	18
Materials and Supplies	1,752	1,752	1,685	67
Capital Outlay	735	1,310	1,189	121
<i>Total Expenditures</i>	<u>66,572</u>	<u>66,572</u>	<u>56,937</u>	<u>9,635</u>
<i>Net Change in Fund Balance</i>	(735)	(735)	8,900	9,635
<i>Fund Balance Beginning of Year</i>	<u>736</u>	<u>736</u>	<u>736</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1</u></u>	<u><u>\$1</u></u>	<u><u>\$9,636</u></u>	<u><u>\$9,635</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, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$1,520	\$1,520	\$0	(\$1,520)
Other	0	0	4	4
<i>Total Revenues</i>	<u>1,520</u>	<u>1,520</u>	<u>4</u>	<u>(1,516)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Sheriff:				
Personal Services	1,500	1,500	526	974
Contractual Services	2,835	2,835	2,044	791
<i>Total Expenditures</i>	<u>4,335</u>	<u>4,335</u>	<u>2,570</u>	<u>1,765</u>
<i>Net Change in Fund Balance</i>	(2,815)	(2,815)	(2,566)	249
<i>Fund Balance Beginning of Year</i>	5,534	5,534	5,534	0
Prior Year Encumbrances Appropriated	<u>335</u>	<u>335</u>	<u>335</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,054</u></u>	<u><u>\$3,054</u></u>	<u><u>\$3,303</u></u>	<u><u>\$249</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$4,100	\$7,850	\$2,856	(\$4,994)
Fines and Forfeitures	4,700	5,000	8,665	3,665
Charges for Services	0	0	100	100
Other	0	0	1,185	1,185
<i>Total Revenues</i>	8,800	12,850	12,806	(44)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Indigent Drivers:				
Contractual Services	12,908	16,958	14,958	2,000
<i>Net Change in Fund Balance</i>	(4,108)	(4,108)	(2,152)	1,956
<i>Fund Balance Beginning of Year</i>	20,959	20,959	20,959	0
Prior Year Encumbrances Appropriated	1,958	1,958	1,958	0
<i>Fund Balance End of Year</i>	<u>\$18,809</u>	<u>\$18,809</u>	<u>\$20,765</u>	<u>\$1,956</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, 2012*

	<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	\$13,000	\$13,000	\$12,450	(\$550)
<b>Expenditures</b>				
Current:				
Human Services:				
Indigent Guardianship:				
Personal Services	2,235	2,235	1,778	457
Contractual Services	15,963	13,952	12,863	1,089
Capital Outlay	0	311	311	0
Other	1,000	2,700	2,700	0
<i>Total Expenditures</i>	<u>19,198</u>	<u>19,198</u>	<u>17,652</u>	<u>1,546</u>
<i>Net Change in Fund Balance</i>	(6,198)	(6,198)	(5,202)	996
<i>Fund Balance Beginning of Year</i>	24,605	24,605	24,605	0
Prior Year Encumbrances Appropriated	<u>309</u>	<u>309</u>	<u>309</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$18,716</u></u>	<u><u>\$18,716</u></u>	<u><u>\$19,712</u></u>	<u><u>\$996</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Legal Research Fund*  
*For the Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$14,900	\$18,054	\$17,324	(\$730)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Legal Research:				
Contractual Services	13,057	13,400	12,796	604
Capital Outlay	3,500	6,312	3,610	2,702
Other	1,000	1,000	0	1,000
<i>Total Expenditures</i>	<u>17,557</u>	<u>20,712</u>	<u>16,406</u>	<u>4,306</u>
<i>Net Change in Fund Balance</i>	(2,657)	(2,658)	918	3,576
<i>Fund Balance Beginning of Year</i>	<u>9,818</u>	<u>9,818</u>	<u>9,818</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,161</u></u>	<u><u>\$7,160</u></u>	<u><u>\$10,736</u></u>	<u><u>\$3,576</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, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fines and Forfeitures	\$126	\$126	\$186	\$60
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	126	126	186	60
<i>Fund Balance Beginning of Year</i>	<u>1,814</u>	<u>1,814</u>	<u>1,814</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,940</u></u>	<u><u>\$1,940</u></u>	<u><u>\$2,000</u></u>	<u><u>\$60</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Marriage License Special Fund*  
*For the Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$21,500	\$22,700	\$20,597	(\$2,103)
<b>Expenditures</b>				
Current:				
Human Services:				
Public Assistance:				
Other	21,500	22,700	20,595	2,105
<i>Net Change in Fund Balance</i>	0	0	2	2
<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>\$2</u>	<u>\$2</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, 2012*

	<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	\$65,000	\$55,700	\$55,736	\$36
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Mediation:				
Personal Services	66,317	57,017	56,523	494
Capital Outlay	800	800	0	800
Other	7,183	7,183	0	7,183
<i>Total Expenditures</i>	<u>74,300</u>	<u>65,000</u>	<u>56,523</u>	<u>8,477</u>
<i>Net Change in Fund Balance</i>	(9,300)	(9,300)	(787)	8,513
<i>Fund Balance Beginning of Year</i>	<u>15,082</u>	<u>15,082</u>	<u>15,082</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,782</u></u>	<u><u>\$5,782</u></u>	<u><u>\$14,295</u></u>	<u><u>\$8,513</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, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fines and Forfeitures	\$52,500	\$82,362	\$80,888	(\$1,474)
Charges for Services	4,000	5,585	7,600	2,015
<i>Total Revenues</i>	<u>56,500</u>	<u>87,947</u>	<u>88,488</u>	<u>541</u>
<b>Expenditures</b>				
Current:				
General Government - Judicial:				
County Court Special Projects:				
Personal Services	34	34	33	1
Contractual Services	22,440	35,241	33,370	1,871
Materials and Supplies	7,449	10,884	9,360	1,524
Capital Outlay	11,000	16,980	14,341	2,639
Other	17,648	26,879	20,353	6,526
<i>Total Expenditures</i>	<u>58,571</u>	<u>90,018</u>	<u>77,457</u>	<u>12,561</u>
<i>Net Change in Fund Balance</i>	(2,071)	(2,071)	11,031	13,102
<i>Fund Balance Beginning of Year</i>	122,081	122,081	122,081	0
Prior Year Encumbrances Appropriated	<u>5,504</u>	<u>5,504</u>	<u>5,504</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$125,514</u></u>	<u><u>\$125,514</u></u>	<u><u>\$138,616</u></u>	<u><u>\$13,102</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, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fines and Forfeitures	\$73,500	\$77,950	\$79,610	\$1,660
Other	0	0	119	119
<i>Total Revenues</i>	<u>73,500</u>	<u>77,950</u>	<u>79,729</u>	<u>1,779</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Juvenile Court:				
Personal Services	62,348	62,348	61,906	442
Contractual Services	1,657	1,657	1,430	227
Materials and Supplies	3,772	3,772	1,737	2,035
Capital Outlay	7,987	12,437	12,337	100
<i>Total Expenditures</i>	<u>75,764</u>	<u>80,214</u>	<u>77,410</u>	<u>2,804</u>
<i>Net Change in Fund Balance</i>	(2,264)	(2,264)	2,319	4,583
<i>Fund Balance Beginning of Year</i>	106,441	106,441	106,441	0
Prior Year Encumbrances Appropriated	<u>4,482</u>	<u>4,482</u>	<u>4,482</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$108,659</u></u>	<u><u>\$108,659</u></u>	<u><u>\$113,242</u></u>	<u><u>\$4,583</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Common Pleas Special Projects Fund*  
*For the Year Ended December 31, 2012*

	<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	\$62,000	\$62,000	\$54,710	(\$7,290)
<b>Expenditures</b>				
Current:				
General Government - Judicial:				
Common Pleas Special Projects:				
Contractual Services	34,444	34,444	13,836	20,608
Capital Outlay	51,700	51,700	29,925	21,775
<i>Total Expenditures</i>	<u>86,144</u>	<u>86,144</u>	<u>43,761</u>	<u>42,383</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(24,144)	(24,144)	10,949	35,093
<b>Other Financing Uses</b>				
Transfers Out	(9,000)	(9,000)	0	9,000
<i>Net Change in Fund Balance</i>	(33,144)	(33,144)	10,949	44,093
<i>Fund Balance Beginning of Year</i>	5,671	5,671	5,671	0
Prior Year Encumbrances Appropriated	17,444	17,444	17,444	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$10,029)</u>	<u>(\$10,029)</u>	<u>\$34,064</u>	<u>\$44,093</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, 2012*

	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>	\$0	\$0	\$1,633	\$1,633

**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, 2012*

	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, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Contributions and Donations	\$600	\$600	\$524	(\$76)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Jury Administration:				
Contractual Services	150	0	0	0
Materials and Supplies	885	1,035	971	64
<i>Total Expenditures</i>	<u>1,035</u>	<u>1,035</u>	<u>971</u>	<u>64</u>
<i>Net Change in Fund Balance</i>	(435)	(435)	(447)	(12)
<i>Fund Balance Beginning of Year</i>	506	506	506	0
Prior Year Encumbrances Appropriated	<u>85</u>	<u>85</u>	<u>85</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$156</u></u>	<u><u>\$156</u></u>	<u><u>\$144</u></u>	<u><u>(\$12)</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Help America Vote Act Grant Fund*  
*For the Year Ended December 31, 2012*

	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>	3,938	3,938	3,938	0
<i>Fund Balance End of Year</i>	<u>\$3,938</u>	<u>\$3,938</u>	<u>\$3,938</u>	<u>\$0</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Court Interlock Monitor Fund*  
*For the Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$3,000	\$3,745	\$4,717	\$972
<b>Expenditures</b>				
Current:				
General Government - Judicial:				
Interlock Monitor:				
Contractual Services	6,906	7,651	3,670	3,981
<i>Net Change in Fund Balance</i>	(3,906)	(3,906)	1,047	4,953
<i>Fund Balance Beginning of Year</i>	4,076	4,076	4,076	0
<i>Fund Balance End of Year</i>	<u>\$170</u>	<u>\$170</u>	<u>\$5,123</u>	<u>\$4,953</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Law Library Resource Fund*  
*For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fines and Forfeitures	\$120,000	\$138,150	\$142,924	\$4,774
Charges for Services	15,500	15,500	17,892	2,392
Other	3,500	3,500	912	(2,588)
<i>Total Revenues</i>	<u>139,000</u>	<u>157,150</u>	<u>161,728</u>	<u>4,578</u>
<b>Expenditures</b>				
Current:				
General Government - Judicial:				
Law Library Resources:				
Personal Services	57,266	57,269	56,760	509
Contractual Services	55,560	64,820	60,357	4,463
Capital Outlay	23,771	32,926	26,498	6,428
Other	949	681	522	159
<i>Total Expenditures</i>	<u>137,546</u>	<u>155,696</u>	<u>144,137</u>	<u>11,559</u>
<i>Net Change in Fund Balance</i>	1,454	1,454	17,591	16,137
<i>Fund Balance Beginning of Year</i>	105,163	105,163	105,163	0
Prior Year Encumbrances Appropriated	<u>11,605</u>	<u>11,605</u>	<u>11,605</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$118,222</u></u>	<u><u>\$118,222</u></u>	<u><u>\$134,359</u></u>	<u><u>\$16,137</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County 911 Fund*  
*For the Year Ended December 31, 2012*

	<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	\$200	\$4,500	\$6,150	\$1,650
<b>Expenditures</b>				
Current:				
Public Safety:				
County 911:				
Personal Services	1,102,524	1,103,364	1,103,034	330
Contractual Services	272,482	273,612	267,987	5,625
Materials and Supplies	6,057	7,857	7,707	150
Capital Outlay	0	400	400	0
Other	130	260	222	38
<i>Total Expenditures</i>	<u>1,381,193</u>	<u>1,385,493</u>	<u>1,379,350</u>	<u>6,143</u>
<i>Excess of Revenues Under Expenditures</i>	(1,380,993)	(1,380,993)	(1,373,200)	7,793
<b>Other Financing Sources</b>				
Transfers In	750,000	750,000	750,000	0
<i>Net Change in Fund Balance</i>	(630,993)	(630,993)	(623,200)	7,793
<i>Fund Balance Beginning of Year</i>	703,658	703,658	703,658	0
Prior Year Encumbrances Appropriated	19,089	19,089	19,089	0
<i>Fund Balance End of Year</i>	<u>\$91,754</u>	<u>\$91,754</u>	<u>\$99,547</u>	<u>\$7,793</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Jail Operations Fund*  
*For the Year Ended December 31, 2012*

	<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	\$40,000	\$42,500	\$51,132	\$8,632
Other	2,200	4,375	6,047	1,672
<i>Total Revenues</i>	<u>42,200</u>	<u>46,875</u>	<u>57,179</u>	<u>10,304</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Jail Operations:				
Personal Services	2,226,711	2,148,654	2,141,509	7,145
Contractual Services	366,364	358,479	351,808	6,671
Materials and Supplies	212,274	272,729	267,918	4,811
Capital Outlay	0	3,260	3,117	143
<i>Total Expenditures</i>	<u>2,805,349</u>	<u>2,783,122</u>	<u>2,764,352</u>	<u>18,770</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,763,149)</u>	<u>(2,736,247)</u>	<u>(2,707,173)</u>	<u>29,074</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	2,742,130	2,715,228	2,707,599	(7,629)
Transfers Out	(20,583)	(20,583)	(15,000)	5,583
<i>Total Other Financing Sources (Uses)</i>	<u>2,721,547</u>	<u>2,694,645</u>	<u>2,692,599</u>	<u>(2,046)</u>
<i>Net Change in Fund Balance</i>	(41,602)	(41,602)	(14,574)	27,028
<i>Fund Balance Beginning of Year</i>	2,713	2,713	2,713	0
Prior Year Encumbrances Appropriated	51,194	51,194	51,194	0
<i>Fund Balance End of Year</i>	<u>\$12,305</u>	<u>\$12,305</u>	<u>\$39,333</u>	<u>\$27,028</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$650,000	\$709,750	\$711,738	\$1,988
Other	2,000	2,000	12	(1,988)
<i>Total Revenues</i>	652,000	711,750	711,750	0
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Certificate of Title:				
Personal Services	291,111	316,829	299,607	17,222
Contractual Services	0	18,482	17,777	705
Materials and Supplies	0	15,146	14,700	446
Capital Outlay	11,661	12,065	4,453	7,612
Other	1,700	1,700	1,228	472
<i>Total Expenditures</i>	304,472	364,222	337,765	26,457
<i>Excess of Revenues Over Expenditures</i>	347,528	347,528	373,985	26,457
<b>Other Financing Uses</b>				
Transfers Out	(300,000)	(300,000)	(300,000)	0
<i>Net Change in Fund Balance</i>	47,528	47,528	73,985	26,457
<i>Fund Balance Beginning of Year</i>	400,432	400,432	400,432	0
Prior Year Encumbrances Appropriated	9,621	9,621	9,621	0
<i>Fund Balance End of Year</i>	\$457,581	\$457,581	\$484,038	\$26,457

**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, 2012*

	<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:				
Human Services:				
County Home:				
Other	6,720	6,720	1	6,719
County Home Donation:				
Other	8	8	0	8
<i>Total Expenditures</i>	<u>6,728</u>	<u>6,728</u>	<u>1</u>	<u>6,727</u>
<i>Excess of Revenues Under Expenditures</i>	(6,728)	(6,728)	(1)	6,727
<b>Other Financing Uses</b>				
Transfers Out	<u>(3,519)</u>	<u>(3,519)</u>	<u>(3,519)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(10,247)	(10,247)	(3,520)	6,727
<i>Fund Balance Beginning of Year</i>	8,148	8,148	8,148	0
Prior Year Encumbrances Appropriated	<u>1,050</u>	<u>1,050</u>	<u>1,050</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$1,049)</u>	<u>(\$1,049)</u>	<u>\$5,678</u>	<u>\$6,727</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, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$299,410	\$299,410	\$0	(\$299,410)
Other	65,146	95,146	95,987	841
<i>Total Revenues</i>	<u>364,556</u>	<u>394,556</u>	<u>95,987</u>	<u>(298,569)</u>
<b>Expenditures</b>				
Current:				
Public Works:				
Growth:				
Contractual Services	9,292	39,292	292	39,000
Capital Outlay	250,000	250,000	250,000	0
<i>Total Expenditures</i>	<u>259,292</u>	<u>289,292</u>	<u>250,292</u>	<u>39,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>105,264</u>	<u>105,264</u>	<u>(154,305)</u>	<u>(259,569)</u>
<b>Other Financing Sources (Uses)</b>				
Advances Out	(299,740)	(299,740)	0	299,740
Transfers In	0	0	299,410	299,410
<i>Total Other Financing Uses</i>	<u>(299,740)</u>	<u>(299,740)</u>	<u>299,410</u>	<u>599,150</u>
<i>Net Change in Fund Balance</i>	(194,476)	(194,476)	145,105	339,581
<i>Fund Balance Beginning of Year</i>	724,447	724,447	724,447	0
Prior Year Encumbrances Appropriated	39,077	39,077	39,077	0
<i>Fund Balance End of Year</i>	<u><u>\$569,048</u></u>	<u><u>\$569,048</u></u>	<u><u>\$908,629</u></u>	<u><u>\$339,581</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$62,000	\$71,475	\$71,476	\$1
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive:				
Recorder:				
Contractual Services	84,364	94,839	94,029	810
Capital Outlay	1,000	0	0	0
<i>Total Expenditures</i>	<i>85,364</i>	<i>94,839</i>	<i>94,029</i>	<i>810</i>
<i>Net Change in Fund Balance</i>	<i>(23,364)</i>	<i>(23,364)</i>	<i>(22,553)</i>	<i>811</i>
<i>Fund Balance Beginning of Year</i>	<i>16,454</i>	<i>16,454</i>	<i>16,454</i>	<i>0</i>
Prior Year Encumbrances Appropriated	16,387	16,387	16,387	0
<i>Fund Balance End of Year</i>	<i>\$9,477</i>	<i>\$9,477</i>	<i>\$10,288</i>	<i>\$811</i>

**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, 2012*

	<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	\$33,280	\$35,930	\$36,210	\$280
<b>Expenditures</b>				
Current:				
General Government - Judicial:				
Southern District Probation:				
Personal Services	2,475	3,341	1,637	1,704
Contractual Services	11,224	12,112	8,437	3,675
Materials and Supplies	10,819	10,819	9,685	1,134
Capital Outlay	3,000	3,000	1,550	1,450
Total Southern District Probation	27,518	29,272	21,309	7,963
Special Probation:				
Personal Services	285,754	281,484	225,117	56,367
Contractual Services	9,796	13,216	10,756	2,460
Materials and Supplies	1,716	1,716	805	911
Capital Outlay	0	241	213	28
Total Special Probation	297,266	296,657	236,891	59,766
Probation Services:				
Personal Services	3,625	4,125	3,852	273
Contractual Services	0	700	699	1
Materials and Supplies	9,906	9,906	3,768	6,138
Capital Outlay	967	967	0	967
Total Probation Services	14,498	15,698	8,319	7,379
<i>Total Expenditures</i>	339,282	341,627	266,519	75,108
<i>Excess of Revenues Under Expenditures</i>	(306,002)	(305,697)	(230,309)	75,388
<b>Other Financing Sources</b>				
Transfers In	295,498	295,498	295,498	0
<i>Net Change in Fund Balance</i>	(10,504)	(10,199)	65,189	75,388
<i>Fund Balance Beginning of Year</i>	20,642	20,642	20,642	0
Prior Year Encumbrances Appropriated	7,435	7,435	7,435	0
<i>Fund Balance End of Year</i>	\$17,573	\$17,878	\$93,266	\$75,388

**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, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$75,200	\$75,200	\$79,893	\$4,693
Other	217,111	217,111	215,357	(1,754)
<i>Total Revenues</i>	<u>292,311</u>	<u>292,311</u>	<u>295,250</u>	<u>2,939</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive:				
Joint Public Defender Commission:				
Personal Services	551,757	555,374	552,763	2,611
Contractual Services	60,627	57,210	52,658	4,552
Materials and Supplies	12,527	12,127	11,348	779
Capital Outlay	2,205	2,605	2,605	0
Other	1,100	900	498	402
<i>Total Expenditures</i>	<u>628,216</u>	<u>628,216</u>	<u>619,872</u>	<u>8,344</u>
<i>Excess of Revenues Under Expenditures</i>	(335,905)	(335,905)	(324,622)	11,283
<b>Other Financing Sources</b>				
Transfers In	336,560	336,560	336,560	0
<i>Net Change in Fund Balance</i>	655	655	11,938	11,283
<i>Fund Deficit Beginning of Year</i>	(8,184)	(8,184)	(8,184)	0
Prior Year Encumbrances Appropriated	8,335	8,335	8,335	0
<i>Fund Balance End of Year</i>	<u><u>\$806</u></u>	<u><u>\$806</u></u>	<u><u>\$12,089</u></u>	<u><u>\$11,283</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Department of Justice Seizure of Monies Fund*  
*For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$74,998	\$6,248	\$6,248	\$0
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	74,998	6,248	6,248	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>\$74,998</u>	<u>\$6,248</u>	<u>\$6,248</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Debt Service:				
Principal Retirement	41,000	41,000	41,000	0
Interest and Fiscal Charges	39,351	39,351	39,351	0
<i>Total Expenditures</i>	80,351	80,351	80,351	0
<i>Excess of Revenues Under Expenditures</i>	(80,351)	(80,351)	(80,351)	0
<b>Other Financing Sources</b>				
Transfers In	80,351	80,351	80,351	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>	\$0	\$0	\$0	\$0

**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, 2012*

	<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	\$4,500	\$4,500	\$1,693	(\$2,807)
<b>Expenditures</b>				
Capital Outlay	<u>50,000</u>	<u>50,000</u>	<u>12</u>	<u>49,988</u>
<i>Net Change in Fund Balance</i>	(45,500)	(45,500)	1,681	47,181
<i>Fund Balance Beginning of Year</i>	<u>211,037</u>	<u>211,037</u>	<u>211,037</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$165,537</u>	<u>\$165,537</u>	<u>\$212,718</u>	<u>\$47,181</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, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Capital Outlay	<u>165,000</u>	<u>165,000</u>	<u>107,572</u>	<u>57,428</u>
<i>Excess of Revenues Under Expenditures</i>	(165,000)	(165,000)	(107,572)	57,428
<b>Other Financing Sources</b>				
Transfers In	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(40,000)	(40,000)	17,428	57,428
<i>Fund Balance Beginning of Year</i>	<u>44,658</u>	<u>44,658</u>	<u>44,658</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,658</u></u>	<u><u>\$4,658</u></u>	<u><u>\$62,086</u></u>	<u><u>\$57,428</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, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Rentals	\$7,500	\$7,500	\$8,000	\$500
Other	78,905	83,280	79,085	(4,195)
<i>Total Revenues</i>	86,405	90,780	87,085	(3,695)
<b>Expenditures</b>				
Capital Outlay	292,018	371,392	273,576	97,816
<i>Excess of Revenues Under Expenditures</i>	(205,613)	(280,612)	(186,491)	94,121
<b>Other Financing Sources (Uses)</b>				
Advances In	36,916	36,916	36,916	0
Transfers In	303,655	378,655	381,923	3,268
Transfers Out	(80,351)	(80,351)	(80,351)	0
<i>Total Other Financing Sources (Uses)</i>	260,220	335,220	338,488	3,268
<i>Net Change in Fund Balance</i>	54,607	54,608	151,997	97,389
<i>Fund Balance Beginning of Year</i>	645,369	645,369	645,369	0
Prior Year Encumbrances Appropriated	13,028	13,028	13,028	0
<i>Fund Balance End of Year</i>	<u>\$713,004</u>	<u>\$713,005</u>	<u>\$810,394</u>	<u>\$97,389</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Building Improvement Fund*  
*For the Year Ended December 31, 2012*

	<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	\$32,493	\$213,833	\$212,525	(\$1,308)
<b>Expenditures</b>				
Capital Outlay	1,433,908	1,618,921	1,597,333	21,588
Debt Service:				
Principal Retirement	68,948	68,948	68,948	0
Interest and Fiscal Charges	72,206	72,221	72,221	0
Total Debt Service	141,154	141,169	141,169	0
<i>Total Expenditures</i>	<u>1,575,062</u>	<u>1,760,090</u>	<u>1,738,502</u>	<u>21,588</u>
<i>Excess of Revenues Under Expenditures</i>	(1,542,569)	(1,546,257)	(1,525,977)	20,280
<b>Other Financing Sources</b>				
Transfers In	145,000	148,688	150,000	1,312
<i>Net Change in Fund Balance</i>	(1,397,569)	(1,397,569)	(1,375,977)	21,592
<i>Fund Balance Beginning of Year</i>	36,439	36,439	36,439	0
Prior Year Encumbrances Appropriated	1,571,397	1,571,397	1,571,397	0
<i>Fund Balance End of Year</i>	<u>\$210,267</u>	<u>\$210,267</u>	<u>\$231,859</u>	<u>\$21,592</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, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$15,373	\$7,573	\$7,650	\$77
<b>Expenditures</b>				
Capital Outlay	38,546	30,746	7,650	23,096
<i>Excess of Revenues Under Expenditures</i>	(23,173)	(23,173)	0	23,173
<b>Other Financing Uses</b>				
Transfers Out	(299,410)	(299,410)	(299,410)	0
<i>Net Change in Fund Balance</i>	(322,583)	(322,583)	(299,410)	23,173
<i>Fund Balance Beginning of Year</i>	384,256	384,256	384,256	0
Prior Year Encumbrances Appropriated	15,373	15,373	15,373	0
<i>Fund Balance End of Year</i>	<u>\$77,046</u>	<u>\$77,046</u>	<u>\$100,219</u>	<u>\$23,173</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, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$96,818	\$1,890,001	\$1,890,001	\$0
<b>Expenditures</b>				
Capital Outlay	96,818	1,890,001	1,890,001	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Hazardous Materials Equipment Fund*  
*For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Capital Outlay	<u>12,370</u>	<u>12,370</u>	<u>5,920</u>	<u>6,450</u>
<i>Excess of Revenues Under Expenditures</i>	(12,370)	(12,370)	(5,920)	6,450
<b>Other Financing Sources</b>				
Transfers In	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(2,370)	(2,370)	4,080	6,450
<i>Fund Balance Beginning of Year</i>	24,792	24,792	24,792	0
Prior Year Encumbrances Appropriated	<u>2,370</u>	<u>2,370</u>	<u>2,370</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$24,792</u></u>	<u><u>\$24,792</u></u>	<u><u>\$31,242</u></u>	<u><u>\$6,450</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, 2012*

	<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	\$97,150	\$108,235	\$108,715	\$480
Other	1,400	1,400	926	(474)
<i>Total Revenues</i>	98,550	109,635	109,641	6
<b>Expenditures</b>				
Capital Outlay	122,116	129,202	106,636	22,566
<i>Net Change in Fund Balance</i>	(23,566)	(19,567)	3,005	22,572
<i>Fund Balance Beginning of Year</i>	98,372	98,372	98,372	0
Prior Year Encumbrances Appropriated	10,810	10,810	10,810	0
<i>Fund Balance End of Year</i>	<u>\$85,616</u>	<u>\$89,615</u>	<u>\$112,187</u>	<u>\$22,572</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, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Contributions and Donations	\$0	\$835	\$1,175	\$340
Other	420	260	40	(220)
<i>Total Revenues</i>	420	1,095	1,215	120
<b>Expenditures</b>				
Capital Outlay	1,667	2,762	2,553	209
<i>Net Change in Fund Balance</i>	(1,247)	(1,667)	(1,338)	329
<i>Fund Balance Beginning of Year</i>	563	563	563	0
Prior Year Encumbrances Appropriated	1,800	1,800	1,800	0
<i>Fund Balance End of Year</i>	<u>\$1,116</u>	<u>\$696</u>	<u>\$1,025</u>	<u>\$329</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, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Rentals	\$5,000	\$5,000	\$3,215	(\$1,785)
<b>Expenditures</b>				
Capital Outlay	<u>15,685</u>	<u>15,685</u>	<u>15,662</u>	<u>23</u>
<i>Net Change in Fund Balance</i>	(10,685)	(10,685)	(12,447)	(1,762)
<i>Fund Balance Beginning of Year</i>	24,517	24,517	24,517	0
Prior Year Encumbrances Appropriated	<u>4,658</u>	<u>4,658</u>	<u>4,658</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$18,490</u></u>	<u><u>\$18,490</u></u>	<u><u>\$16,728</u></u>	<u><u>(\$1,762)</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, 2012*

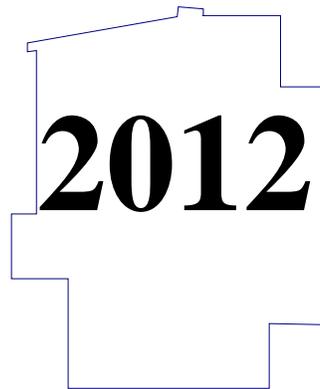
	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other	\$500	\$1,160	\$4,192	\$3,032
<b>Expenditures</b>				
Capital Outlay	36,369	37,529	31,596	5,933
<i>Net Change in Fund Balance</i>	(35,869)	(36,369)	(27,404)	8,965
<i>Fund Balance Beginning of Year</i>	92,555	92,555	92,555	0
<i>Fund Balance End of Year</i>	<u>\$56,686</u>	<u>\$56,186</u>	<u>\$65,151</u>	<u>\$8,965</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, 2012*

	<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	\$5,350,000	\$5,380,000	\$5,390,563	\$10,563
<b>Expenses</b>				
Personal Services	33,700	34,060	28,003	6,057
Contractual Services	470,428	470,428	450,428	20,000
Claims	5,031,526	5,061,166	5,060,543	623
<i>Total Expenses</i>	<u>5,535,654</u>	<u>5,565,654</u>	<u>5,538,974</u>	<u>26,680</u>
<i>Net Change in Fund Equity</i>	(185,654)	(185,654)	(148,411)	37,243
<i>Fund Equity Beginning of Year</i>	1,044,554	1,044,554	1,044,554	0
Prior Year Encumbrances Appropriated	<u>622</u>	<u>622</u>	<u>622</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$859,522</u></u>	<u><u>\$859,522</u></u>	<u><u>\$896,765</u></u>	<u><u>\$37,243</u></u>

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



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

**LARRY LINDBERG  
Tuscarawas County Auditor**

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# Statistical Section

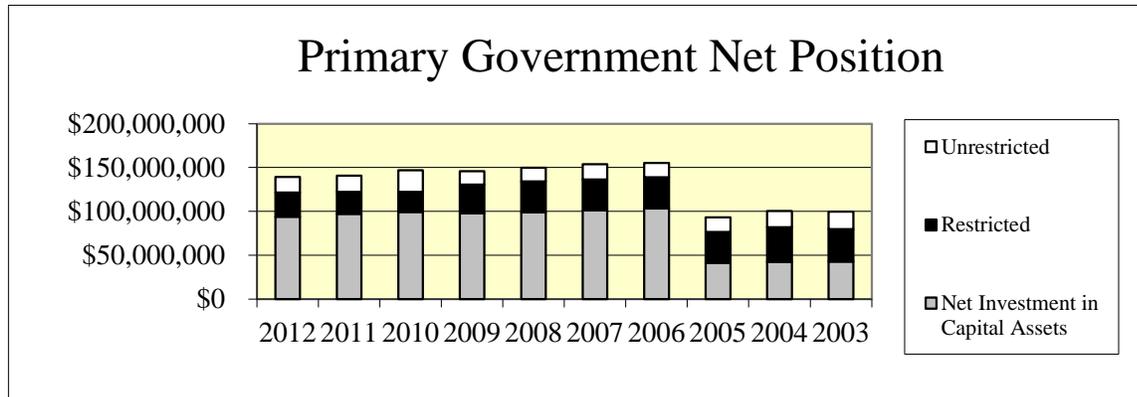
This part of the Tuscarawas County, Ohio's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<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-S11</b>
<b>Revenue Capacity</b> These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue source, sales tax.	<b>S12-S35</b>
<b>Debt Capacity</b> These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	<b>S37-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.

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

	2012	2011	2010	2009	2008
<b>Governmental Activities:</b>					
Net Investment in Capital Assets	\$73,949,466	\$77,101,497	\$80,761,944	\$79,889,424	\$81,379,277
Restricted for:					
Capital Projects	2,218,964	1,443,700	298,183	7,495,789	8,111,710
Debt Service	0	0	0	0	0
Other Purposes	25,603,946	23,489,561	22,797,442	25,284,622	27,102,522
Unrestricted	17,182,977	18,963,567	23,152,037	13,564,677	14,381,387
Total Governmental Activities Net Position	118,955,353	120,998,325	127,009,606	126,234,512	130,974,896
<b>Business-type Activities:</b>					
Net Investment in Capital Assets	19,777,943	20,159,964	18,447,525	18,046,287	17,616,471
Unrestricted	394,131	(246,328)	1,323,763	1,475,258	1,314,085
Total Business-type Activities Net Position	20,172,074	19,913,636	19,771,288	19,521,545	18,930,556
<b>Primary Government:</b>					
Net Investment in Capital Assets	93,727,409	97,261,461	99,209,469	97,935,711	98,995,748
Restricted	27,822,910	24,933,261	23,095,625	32,780,411	35,214,232
Unrestricted	17,577,108	18,717,239	24,475,800	15,039,935	15,695,472
Total Primary Government Net Position	\$139,127,427	\$140,911,961	\$146,780,894	\$145,756,057	\$149,905,452



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

2007	2006 (1)	2005	2004	2003
\$83,794,918	\$86,182,706	\$27,865,630	\$28,679,529	\$29,257,632
8,423,652	8,481,557	6,941,115	11,022,709	10,790,813
0	24,784	0	0	0
27,018,408	26,797,462	28,541,227	28,646,377	26,297,456
15,277,925	14,339,767	14,316,656	15,923,343	17,254,267
134,514,903	135,826,276	77,664,628	84,271,958	83,600,168
17,280,663	17,265,407	13,188,633	13,612,345	13,337,852
1,939,895	2,185,970	2,383,311	2,461,012	2,656,785
19,220,558	19,451,377	15,571,944	16,073,357	15,994,637
101,075,581	103,448,113	41,054,263	42,291,874	42,595,484
35,442,060	35,303,803	35,482,342	39,669,086	37,088,269
17,217,820	16,525,737	16,699,967	18,384,355	19,911,052
\$153,735,461	\$155,277,653	\$93,236,572	\$100,345,315	\$99,594,805

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

	2012	2011	2010	2009	2008
<b>Expenses</b>					
Governmental Activities:					
General Government:					
Legislative and Executive - Primary Government	\$6,497,783	\$7,657,907	\$6,891,333	\$7,395,946	\$7,020,515
Legislative and Executive - External Portion	1,586,892	1,559,752	1,371,485	1,494,878	1,312,027
Legislative and Executive - Intergovernmental	502,252	398,459	406,504	489,304	521,875
Judicial - Primary Government	4,484,009	4,411,284	4,358,468	4,348,343	4,586,690
Judicial - Intergovernmental	26,087	25,167	26,256	0	0
Public Safety - Primary Government	7,887,119	7,675,608	7,530,350	7,486,413	7,674,163
Public Safety - Intergovernmental	1,255,308	1,102,513	1,286,483	1,461,666	1,349,907
Public Works - Primary Government	11,315,172	10,824,443	11,326,039	9,983,828	8,898,652
Public Works - Intergovernmental	231,144	359,221	416,829	0	0
Health - Primary Government	9,345,278	9,144,890	8,256,963	8,642,859	8,592,670
Health - Intergovernmental	0	0	0	0	0
Human Services - Primary Government	13,716,581	13,950,723	14,019,800	16,821,981	19,985,105
Human Services - Intergovernmental	3,166	2,888	3,065	0	0
Conservation and Recreation	216,049	362,076	373,642	374,199	408,830
Intergovernmental	0	0	0	0	0
Internal Service Fund - External Portion	0	0	0	0	0
Debt Service					
Interest and Fiscal Charges	112,164	116,831	39,401	47,832	23,274
<i>Total Governmental Activities Expenses</i>	<u>57,179,004</u>	<u>57,591,762</u>	<u>56,306,618</u>	<u>58,547,249</u>	<u>60,373,708</u>
Business-type Activities:					
Sewer	1,747,145	1,888,745	1,801,650	1,967,910	1,430,717
Water	1,189,681	2,228,440	874,637	790,582	990,756
<i>Total Business-type Activities Expenses</i>	<u>2,936,826</u>	<u>4,117,185</u>	<u>2,676,287</u>	<u>2,758,492</u>	<u>2,421,473</u>
<i>Total Primary Government Expenses</i>	<u>60,115,830</u>	<u>61,708,947</u>	<u>58,982,905</u>	<u>61,305,741</u>	<u>62,795,181</u>
<b>Program Revenues</b>					
Governmental Activities:					
Charges for Services					
General Government:					
Legislative and Executive - Primary Government	2,349,155	3,001,952	2,559,358	2,714,589	2,476,674
Legislative and Executive - External Portion	1,488,365	1,376,947	1,450,997	1,613,586	1,533,633
Legislative and Executive - Intergovernmental	62,371	56,963	54,356	72,155	65,644
Judicial - Primary Government	1,477,930	1,350,731	1,309,309	1,232,235	1,127,212
Judicial - Intergovernmental	3,239	3,598	3,511	0	0
Public Safety - Primary Government	1,631,439	641,599	577,471	599,141	601,700
Public Safety - Intergovernmental	155,886	157,614	172,023	215,542	169,798
Public Works - Primary Government	247,590	192,364	389,590	308,719	339,571
Public Works - Intergovernmental	28,704	51,354	55,736	0	0
Health - Primary Government	254,721	284,781	246,498	343,125	357,927
Health - Intergovernmental	0	0	0	0	0
Human Services - Primary Government	770,586	753,380	723,274	560,522	769,323
Human Services - Intergovernmental	393	413	410	0	0
Conservation and Recreation	51,486	82,418	71,819	96,239	79,665
Intergovernmental	0	0	0	0	0
Operating Grants and Contributions					
General Government:					
Legislative and Executive - Primary Government	89,231	159,921	106,592	82,732	143,591
Legislative and Executive - Intergovernmental	36,223	46,263	58,009	1,457	100,832
Judicial - Primary Government	8,099	9,660	87,767	4,300	3,731
Judicial - Intergovernmental	1,882	2,922	3,747	0	0
Public Safety - Primary Government	537,955	590,015	502,819	535,015	564,843
Public Safety - Intergovernmental	90,535	128,008	183,584	4,351	260,818
Public Works - Primary Government	5,851,207	6,007,041	7,178,542	4,465,979	6,325,561
Public Works - Intergovernmental	16,671	41,708	59,484	0	0
Health - Primary Government	4,411	4,549	2,640	10,517	5,896
Health - Intergovernmental	0	0	0	0	0
Human Services - Primary Government	8,237,420	7,307,984	10,109,041	11,298,451	13,274,021
Human Services - Intergovernmental	228	335	437	0	0
Conservation and Recreation	24	79	75	27	8
Capital Grants and Contributions					
Public Safety	0	0	0	0	0
Public Works	1,891,176	1,602,996	2,920,356	2,020,824	111,074
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Conservation and Recreation	0	0	0	0	0
<i>Total Governmental Activities Program Revenues</i>	<u>\$25,286,927</u>	<u>\$23,855,595</u>	<u>\$28,827,445</u>	<u>\$26,179,506</u>	<u>\$28,311,522</u>

2007	2006	2005	2004	2003
\$6,872,159	\$8,366,047	\$7,652,381	\$6,583,677	\$6,588,204
1,493,238	1,431,812	1,335,552	1,300,728	0
701,778	564,920	586,334	248,893	0
4,135,804	3,586,963	3,973,818	3,894,157	3,754,557
0	0	0	0	0
7,167,785	2,254,897	10,000,680	7,543,942	7,926,398
1,741,028	1,320,264	1,370,311	581,683	0
11,573,341	7,432,184	8,146,786	7,099,813	6,740,743
0	350,562	363,851	154,451	0
7,139,445	7,209,384	7,199,477	7,040,376	0
64,970	14,480	15,028	6,379	6,274,549
19,426,267	19,072,385	17,959,071	15,874,934	16,878,484
0	0	0	0	0
446,323	498,085	655,266	611,468	127,694
0	0	0	0	1,093,361
0	0	0	0	1,254,224
55,358	48,860	7,070	11,099	14,461
60,817,496	52,150,843	59,265,625	50,951,600	50,652,675
1,420,808	1,709,095	1,764,347	1,310,349	1,342,352
811,540	719,922	801,135	728,558	770,257
2,232,348	2,429,017	2,565,482	2,038,907	2,112,609
63,049,844	54,579,860	61,831,107	52,990,507	52,765,284
2,325,790	2,900,230	2,954,309	3,096,839	4,445,668
1,504,885	1,346,148	1,151,851	1,248,134	0
100,229	5,645	6,119	6,073	0
1,097,885	1,101,699	857,731	862,667	912,857
0	0	0	0	0
539,838	490,797	438,959	247,561	178,253
248,656	13,193	14,299	14,192	0
571,509	581,924	495,005	434,094	330,111
0	3,503	3,797	3,768	0
291,705	188,805	176,037	157,530	141,748
9,279	145	157	156	0
718,705	629,067	664,928	669,066	611,156
0	0	0	0	0
89,913	8,743	7,632	5,233	4,355
0	0	0	0	24,186
455,064	436,474	454,329	61,954	225,320
73,575	8,895	0	0	0
3,131	133,875	160,942	226,553	290,342
0	0	0	0	0
709,161	446,000	349,247	306,040	291,600
182,532	20,790	0	0	0
5,747,169	6,984,649	5,517,724	8,129,292	4,985,024
0	5,520	0	0	0
2,695,745	2,711,479	2,368,942	1,952,649	2,671,215
6,812	228	0	0	0
14,314,370	12,561,434	11,313,346	9,570,957	10,887,621
0	0	0	0	0
318	0	0	0	0
10,000	10,000	0	11,001	82,922
1,330,958	1,027,728	603,569	584,813	538,637
0	0	0	0	111,475
0	0	0	3,000	8,055
0	0	82,845	150,816	130,501
\$33,027,229	\$31,616,971	\$27,621,768	\$27,742,388	\$26,871,046

(continued)

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

	2012	2011	2010	2009	2008
<b>Business-type Activities:</b>					
Charges for Services					
Sewer	\$1,501,116	\$1,432,150	\$1,423,766	\$1,519,765	\$1,426,150
Water	923,064	769,817	680,141	644,151	641,190
Operating Grants and Contributions	0	1,288,512	770,855	1,170,218	22,807
Capital Grants and Contributions	757,791	0	0	0	0
<i>Total Business-type Activities Program Revenues</i>	<u>3,181,971</u>	<u>3,490,479</u>	<u>2,874,762</u>	<u>3,334,134</u>	<u>2,090,147</u>
<b>Net (Expense)/Revenue</b>					
Governmental Activities	(31,892,077)	(33,736,167)	(27,479,173)	(32,367,743)	(32,062,186)
Business-type Activities	245,145	(626,706)	198,475	575,642	(331,326)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(31,646,932)</u>	<u>(34,362,873)</u>	<u>(27,280,698)</u>	<u>(31,792,101)</u>	<u>(32,393,512)</u>
<b>General Revenues</b>					
Governmental Activities					
Property Taxes Levied for:					
General Purposes	3,709,895	3,606,481	3,610,729	3,748,746	3,825,862
Special Revenue	6,081,816	5,742,737	5,587,037	5,710,276	5,850,032
Capital Projects	0	0	202,500	0	0
Permissive Sales Tax Levied for:					
General Purposes	10,823,737	9,824,850	9,115,316	8,545,688	9,428,769
Intergovernmental	6,897,219	6,471,898	7,295,558	7,399,494	5,983,060
Interest	195,979	252,246	364,715	897,605	1,853,397
Miscellaneous	2,140,459	1,826,674	2,078,412	1,325,550	1,581,059
<i>Total Governmental Activities</i>	<u>29,849,105</u>	<u>27,724,886</u>	<u>28,254,267</u>	<u>27,627,359</u>	<u>28,522,179</u>
Business-type Activities:					
Miscellaneous	13,293	63,532	51,268	15,347	41,324
<i>Total Primary Government</i>	<u>29,862,398</u>	<u>27,788,418</u>	<u>28,305,535</u>	<u>27,642,706</u>	<u>28,563,503</u>
<b>Change in Net Position</b>					
Governmental Activities	(2,042,972)	(6,011,281)	775,094	(4,740,384)	(3,540,007)
Business-type Activities	258,438	(563,174)	249,743	590,989	(290,002)
<i>Total Primary Government Change in Net Position</i>	<u>(\$1,784,534)</u>	<u>(\$6,574,455)</u>	<u>\$1,024,837</u>	<u>(\$4,149,395)</u>	<u>(\$3,830,009)</u>

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

2007	2006	2005	2004	2003
\$1,161,117	\$1,099,750	\$1,126,798	\$1,044,090	\$1,109,242
659,673	669,509	614,791	639,597	650,850
179,154	21,881	304,205	340,804	0
0	0	0	0	0
<u>1,999,944</u>	<u>1,791,140</u>	<u>2,045,794</u>	<u>2,024,491</u>	<u>1,760,092</u>
(27,790,267)	(20,533,872)	(31,643,857)	(23,209,212)	(23,781,629)
(232,404)	(637,877)	(519,688)	(14,416)	(352,517)
<u>(28,022,671)</u>	<u>(21,171,749)</u>	<u>(32,163,545)</u>	<u>(23,223,628)</u>	<u>(24,134,146)</u>
3,848,506	4,082,112	3,911,803	3,249,935	3,251,188
6,161,762	6,221,346	6,260,984	6,122,048	6,100,437
0	0	0	0	0
9,491,461	9,319,233	9,024,769	10,077,250	8,692,705
2,702,419	2,296,969	2,895,713	2,715,540	2,864,539
3,003,932	2,693,128	1,710,584	853,889	917,004
1,270,814	1,504,947	1,232,674	862,340	656,889
<u>26,478,894</u>	<u>26,117,735</u>	<u>25,036,527</u>	<u>23,881,002</u>	<u>22,482,762</u>
<u>1,585</u>	<u>91,502</u>	<u>18,275</u>	<u>93,136</u>	<u>89,110</u>
<u>26,480,479</u>	<u>26,209,237</u>	<u>25,054,802</u>	<u>23,974,138</u>	<u>22,571,872</u>
(1,311,373)	5,583,863	(6,607,330)	671,790	(1,298,867)
(230,819)	(546,375)	(501,413)	78,720	(263,407)
<u>(\$1,542,192)</u>	<u>\$5,037,488</u>	<u>(\$7,108,743)</u>	<u>\$750,510</u>	<u>(\$1,562,274)</u>

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

	2012	2011	2010	2009	2008
<b>General Fund</b>					
Nonspendable	\$1,297,498	\$1,360,473	\$649,791	N/A	N/A
Committed	1,313,290	0	0	N/A	N/A
Assigned	1,339,657	1,383,944	1,937,349	N/A	N/A
Unassigned	9,278,624	10,189,313	12,094,416	N/A	N/A
Reserved	N/A	N/A	N/A	\$604,879	\$455,178
Unreserved	N/A	N/A	N/A	11,460,637	12,176,365
<b>Total</b>	<b>13,229,069</b>	<b>12,933,730</b>	<b>14,681,556</b>	<b>12,065,516</b>	<b>12,631,543</b>
<b>All Other Governmental Funds</b>					
Nonspendable	1,630,462	1,249,649	1,425,871	N/A	N/A
Restricted	21,312,813	21,166,436	26,082,009	N/A	N/A
Committed	41,433	20,167	12,047	N/A	N/A
Assigned	5,112,572	4,976,324	580,913	N/A	N/A
Unassigned (Deficit)	(902,998)	(239,156)	(3,221)	N/A	N/A
Reserved	N/A	N/A	N/A	4,341,011	4,469,970
Unreserved, Undesignated, Reported in:					
Special Revenue Funds	N/A	N/A	N/A	18,932,319	20,350,556
Debt Service Funds	N/A	N/A	N/A	0	0
Capital Project Funds	N/A	N/A	N/A	6,319,246	6,809,707
<b>Total All Other Governmental Funds</b>	<b>27,194,282</b>	<b>27,173,420</b>	<b>28,097,619</b>	<b>29,592,576</b>	<b>31,630,233</b>
<b>Total Governmental Funds</b>	<b>\$40,423,351</b>	<b>\$40,107,150</b>	<b>\$42,779,175</b>	<b>\$41,658,092</b>	<b>\$44,261,776</b>

Note: During 2011, the City implemented GASB 54.

2007	2006	2005	2004	2003
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	N/A	N/A	N/A	N/A
\$378,046	\$344,374	\$176,829	\$215,414	\$277,831
13,516,261	13,558,438	13,282,597	13,928,215	14,594,151
13,894,307	13,902,812	13,459,426	14,143,629	14,871,982
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	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
3,791,412	6,444,810	8,207,909	12,563,929	6,864,258
21,481,094	20,649,873	\$22,248,374	20,305,345	20,126,685
0	24,784	0	0	0
6,935,388	4,184,368	2,678,962	1,859,718	7,019,178
32,207,894	31,303,835	33,135,245	34,728,992	34,010,121
\$46,102,201	\$45,206,647	\$46,594,671	\$48,872,621	\$48,882,103

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

	2012	2011	2010	2009	2008
<b>Revenues</b>					
Property Taxes	\$9,830,632	\$9,322,935	\$9,461,889	\$9,273,434	\$9,677,548
Sales Taxes	10,625,204	9,678,074	9,099,568	8,680,388	9,422,894
Intergovernmental	23,650,020	21,971,672	28,392,226	26,390,173	26,841,683
Interest	195,979	252,246	364,715	897,605	1,853,397
Licenses and Permits	7,349	6,131	7,006	6,937	7,147
Fines and Forfeitures	637,364	520,552	562,266	507,155	489,574
Rentals	100,475	111,553	73,289	154,449	92,830
Charges for Services	6,288,312	5,938,931	5,520,794	5,473,726	5,397,963
Contributions and Donations	80,149	27,518	95,412	29,065	20,917
Other	2,140,459	1,826,674	2,078,412	1,798,368	1,581,059
<i>Total Revenues</i>	<u>53,555,943</u>	<u>49,656,286</u>	<u>55,655,577</u>	<u>53,211,300</u>	<u>55,385,012</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	6,065,425	7,248,163	6,405,646	6,963,302	6,789,314
Judicial	4,388,308	4,315,643	4,341,884	4,370,727	4,434,261
Public Safety	7,444,905	7,226,587	7,211,371	7,241,133	7,481,387
Public Works	6,382,003	6,500,031	7,446,424	6,558,335	6,886,050
Health	9,112,837	8,943,608	8,037,300	8,640,105	8,542,711
Human Services	13,586,631	13,048,877	14,434,631	16,862,589	20,095,453
Economic Development and Assistance	0	0	0	50,000	25,000
Conservation and Recreation	216,049	362,076	373,642	374,199	383,830
Intergovernmental	2,017,957	1,888,248	2,139,137	1,950,970	1,871,782
Capital Outlay	3,794,705	2,577,180	5,503,842	2,730,605	667,290
Debt Service:					
Principal Retirement	118,291	113,655	47,462	45,972	43,514
Interest and Fiscal Charges	112,631	110,899	43,155	44,373	23,414
<i>Total Expenditures</i>	<u>53,239,742</u>	<u>52,334,967</u>	<u>55,984,494</u>	<u>55,832,310</u>	<u>57,244,006</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>316,201</u>	<u>(2,678,681)</u>	<u>(328,917)</u>	<u>(2,621,010)</u>	<u>(1,858,994)</u>
<b>Other Financing Sources (Uses)</b>					
Inception of Capital Lease	0	6,656	0	17,326	18,569
General Obligation Bonds Issued	0	0	1,450,000	0	0
Bond Anticipation Note Issued	0	0	0	0	0
Transfers In	4,233,403	4,046,023	7,752,954	7,090,090	8,493,011
Transfers Out	(4,233,403)	(4,046,023)	(7,752,954)	(7,090,090)	(8,493,011)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>6,656</u>	<u>1,450,000</u>	<u>17,326</u>	<u>18,569</u>
<i>Net Change in Fund Balance</i>	<u>\$316,201</u>	<u>(\$2,672,025)</u>	<u>\$1,121,083</u>	<u>(\$2,603,684)</u>	<u>(\$1,840,425)</u>
Debt Service as a Percentage of Noncapital Expenditures	0.46%	0.45%	0.18%	0.18%	0.12%

2007	2006	2005	2004	2003
\$9,983,069	\$10,101,392	\$10,136,930	\$9,536,239	\$9,322,046
9,372,726	9,291,205	9,130,299	9,173,333	8,664,790
28,067,994	26,184,238	25,477,142	22,892,488	23,124,231
3,003,932	2,693,128	1,710,584	853,889	917,004
7,967	9,972	9,543	10,145	17,602
547,787	516,794	370,629	363,504	409,360
85,896	87,221	116,354	115,753	119,215
5,351,859	5,309,764	5,122,447	5,007,777	4,857,464
76,195	26,780	51,342	60,769	31,057
1,270,814	1,439,481	1,232,674	832,918	656,705
<u>57,768,239</u>	<u>55,659,975</u>	<u>53,357,944</u>	<u>48,846,815</u>	<u>48,119,474</u>
6,380,697	6,202,468	5,905,079	5,935,538	5,828,419
4,132,924	4,059,526	3,770,048	3,844,962	3,605,615
7,037,695	7,285,431	6,438,168	7,068,293	7,509,514
7,847,022	7,139,061	7,532,715	6,702,027	6,372,235
7,078,955	6,806,563	6,814,653	6,777,538	6,414,739
19,401,882	18,901,793	17,530,954	15,837,979	16,625,171
0	0	0	0	0
443,145	435,448	436,415	191,086	0
2,507,776	2,250,226	2,335,524	1,231,399	1,093,361
1,940,957	3,849,480	5,793,790	1,187,129	2,048,817
50,017	81,573	71,478	69,247	74,563
51,615	48,860	7,070	11,099	14,461
<u>56,872,685</u>	<u>57,060,429</u>	<u>56,635,894</u>	<u>48,856,297</u>	<u>49,586,895</u>
<u>895,554</u>	<u>(1,400,454)</u>	<u>(3,277,950)</u>	<u>(9,482)</u>	<u>(1,467,421)</u>
0	12,430	0	0	99,038
0	0	0	0	0
0	0	1,000,000	0	0
8,302,757	11,225,545	7,836,948	7,207,526	7,088,703
<u>(8,302,757)</u>	<u>(11,225,545)</u>	<u>(7,836,948)</u>	<u>(7,207,526)</u>	<u>(7,088,703)</u>
<u>0</u>	<u>12,430</u>	<u>1,000,000</u>	<u>0</u>	<u>99,038</u>
<u>\$895,554</u>	<u>(\$1,388,024)</u>	<u>(\$2,277,950)</u>	<u>(\$9,482)</u>	<u>(\$1,368,383)</u>
0.19%	0.27%	0.14%	0.16%	0.17%

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

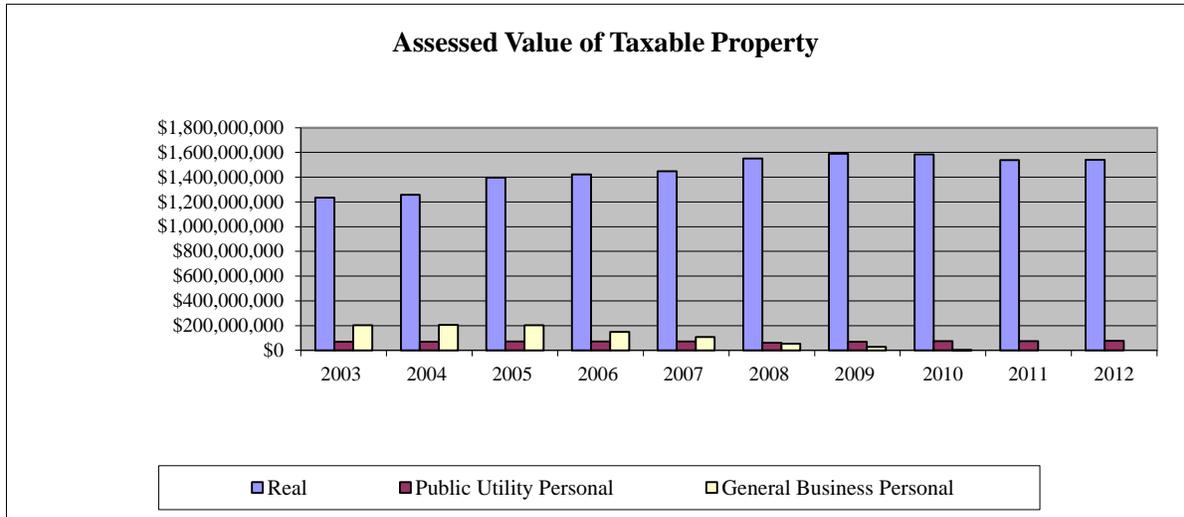
Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value (1)	Public Utility	
	Residential/Agricultural	Commercial/Industrial/PU		Assessed Value	Estimated Actual Value
2012	\$1,242,753,180	\$297,269,600	\$4,400,065,086	\$76,705,110	\$87,164,898
2011	1,238,183,250	298,691,140	4,391,069,686	73,077,780	83,042,932
2010	1,268,027,663	316,119,687	4,526,135,286	73,077,780	83,042,932
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

(1) 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% rollback for commercial/industrial property was eliminated.

Tangible Personal Property		Total			Ratio	Total Direct Tax Rate	Weighted Average Tax Rate (per \$1,000 of assessed value)
General Business	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)				
	\$0	\$0	\$1,616,727,890	\$4,487,229,983	36.03%	\$8.300000	\$6.41853
	0	0	1,609,952,170	4,474,112,618	35.98	8.300000	6.41907
	1,655,700	26,491,200	1,658,880,830	4,635,669,418	35.79	8.300000	6.16705
	27,002,810	432,044,960	1,685,331,920	5,053,162,586	33.35	8.300000	6.06976
	53,694,030	859,104,480	1,667,129,360	5,362,832,224	31.09	8.300000	6.09389
	107,531,873	860,254,984	1,625,928,643	5,077,179,848	32.02	8.300000	6.36340
	149,847,953	799,189,083	1,643,283,113	4,944,489,072	33.23	8.200000	6.24182
	202,463,379	809,853,516	1,669,563,749	4,879,127,966	34.22	8.200000	6.30539
	204,896,470	819,585,880	1,532,930,870	4,493,515,162	34.11	8.200000	6.60714
	202,689,724	810,758,896	1,506,195,424	4,414,324,917	34.12	8.200000	6.61057



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

	2012	2011	2010	2009	2008
<b>Unvoted Millage</b>					
Operating	\$2.200000	\$2.200000	\$2.200000	\$2.200000	\$2.200000
<b>Voted Millage - by levy</b>					
1981 Mental Health and Retardation					
Residential/Agricultural Real	\$0.565275	\$0.564400	\$0.563900	\$0.548100	\$0.547300
Commercial/Industrial and Public Utility Real	0.902532	0.897300	0.891700	0.843400	0.840700
General Business and Public Utility Personal	1.300000	1.300000	1.300000	1.300000	1.300000
1982 Mental Health					
Residential/Agricultural Real	0.000000	0.000000	0.216900	0.210800	0.210500
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.343000	0.324400	0.323300
General Business and Public Utility Personal	0.000000	0.000000	0.500000	0.500000	0.500000
1993 Mental Health and Retardation					
Residential/Agricultural Real	0.953951	0.952400	0.951600	0.924900	0.923600
Commercial/Industrial and Public Utility Real	1.324976	1.317300	1.309000	1.238100	1.234200
General Business and Public Utility Personal	1.700000	1.700000	1.700000	1.700000	1.700000
1997 Mental Health and Retardation					
Residential/Agricultural Real	1.235152	1.233200	1.232100	1.197600	1.195800
Commercial/Industrial and Public Utility Real	1.528086	1.519200	1.509700	1.427900	1.423400
General Business and Public Utility Personal	1.900000	1.900000	1.900000	1.900000	1.900000
2001 Senior Citizen					
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000	0.000000
2006 Senior Citizen					
Residential/Agricultural Real	0.682481	0.681400	0.680800	0.661700	0.660800
Commercial/Industrial and Public Utility Real	0.700000	0.700000	0.700000	0.683800	0.681600
General Business and Public Utility Personal	0.700000	0.700000	0.700000	0.700000	0.700000
2011 Mental Health					
Residential/Agricultural Real	0.500000	0.500000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.500000	0.500000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.500000	0.500000	0.000000	0.000000	0.000000
<b>Total voted millage by type of property</b>					
Residential/Agricultural Real	\$3.936859	\$3.931400	\$3.645300	\$3.543100	\$3.538000
Commercial/Industrial and Public Utility Real	4.955594	4.933800	4.753400	4.517600	4.503200
General Business and Public Utility Personal	6.100000	6.100000	6.100000	6.100000	6.100000
<b>Total millage by type of property (Direct rate)</b>					
Residential/Agricultural Real	\$6.136859	\$6.131400	\$5.845300	\$5.743100	\$5.738000
Commercial/Industrial and Public Utility Real	7.155594	7.133800	6.953400	6.717600	6.703200
General Business and Public Utility Personal	8.300000	8.300000	8.300000	8.300000	8.300000

2007	2006	2005	2004	2003
<u>\$2.200000</u>	<u>\$2.200000</u>	<u>\$2.200000</u>	<u>\$2.200000</u>	<u>\$2.200000</u>
\$0.579800	\$0.579600	\$0.579100	\$0.637000	\$0.636600
0.863400	0.860900	0.859300	0.893000	0.892700
1.300000	1.300000	1.300000	1.300000	1.300000
0.223000	0.222900	0.222700	0.245000	0.244800
0.332100	0.331100	0.330500	0.343500	0.343300
0.500000	0.500000	0.500000	0.500000	0.500000
0.978400	0.978200	0.977200	1.075000	1.074300
1.267500	1.263800	1.261500	1.311000	1.310500
1.700000	1.700000	1.700000	1.700000	1.700000
1.266900	1.266500	1.265300	1.391900	1.391000
1.461800	1.457600	1.454800	1.512000	1.511400
1.900000	1.900000	1.900000	1.900000	1.900000
0.000000	0.499500	0.499000	0.548900	0.548600
0.000000	0.559600	0.558500	0.580500	0.580300
0.000000	0.600000	0.600000	0.600000	0.600000
0.700000	0.000000	0.000000	0.000000	0.000000
0.700000	0.000000	0.000000	0.000000	0.000000
0.700000	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>\$3.748100</u>	<u>\$3.546700</u>	<u>\$3.543300</u>	<u>\$3.897800</u>	<u>\$3.895300</u>
4.624800	4.473000	4.464600	4.640000	4.638200
6.100000	6.000000	6.000000	6.000000	6.000000
<u>\$5.948100</u>	<u>\$5.746700</u>	<u>\$5.743300</u>	<u>\$6.097800</u>	<u>\$6.095300</u>
6.824800	6.673000	6.664600	6.840000	6.838200
8.300000	8.200000	8.200000	8.200000	8.200000

(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>	2012	2011	2010	2009	2008
<b>In County School Districts:</b>					
Claymont City School District					
Residential/Agricultural Real	\$26.154048	\$26.121000	\$26.078300	\$26.254100	\$26.081850
Commercial/Industrial and Public Utility Real	28.000000	26.684300	26.447400	26.580500	26.331185
General Business and Public Utility Personal	30.900000	30.900000	30.900000	31.050000	30.900000
Dover City School District					
Residential/Agricultural Real	37.987339	37.963100	37.954600	35.843900	27.814814
Commercial/Industrial and Public Utility Real	45.473864	45.244400	44.909400	41.619200	33.540115
General Business and Public Utility Personal	59.870000	59.870000	59.870000	58.820000	50.820000
Garaway Local School District					
Residential/Agricultural Real	28.126665	28.928000	29.242800	29.528900	29.653918
Commercial/Industrial and Public Utility Real	31.056117	31.843600	32.430400	32.326700	32.310818
General Business and Public Utility Personal	50.600000	51.400000	51.700000	52.150000	52.300000
Indian Valley Local School District					
Residential/Agricultural Real	30.880084	30.900100	30.874700	31.344200	31.379594
Commercial/Industrial and Public Utility Real	38.182948	38.008800	37.479100	35.760200	35.807900
General Business and Public Utility Personal	43.850000	43.900000	43.900000	44.350000	44.400000
Newcomerstown Exempted Village School District					
Residential/Agricultural Real	29.683865	29.910100	30.497800	31.010500	30.979337
Commercial/Industrial and Public Utility Real	38.169829	38.070600	39.312700	39.983400	39.981922
General Business and Public Utility Personal	52.400000	52.400000	53.000000	53.700000	53.700000
New Philadelphia City School District					
Residential/Agricultural Real	29.817998	30.002600	29.992100	28.964100	28.992328
Commercial/Industrial and Public Utility Real	32.710395	32.803000	32.615100	31.545900	31.562211
General Business and Public Utility Personal	49.000000	49.200000	49.200000	49.000000	49.050000
Strasburg-Franklin Local School District					
Residential/Agricultural Real	32.748525	33.525500	33.608400	33.762800	33.881839
Commercial/Industrial and Public Utility Real	40.315820	41.025700	41.061800	39.966700	39.988314
General Business and Public Utility Personal	62.600000	63.400000	63.500000	63.750000	63.900000
Tuscarawas Valley Local School District					
Residential/Agricultural Real	30.239931	30.256700	30.236200	29.665900	29.800012
Commercial/Industrial and Public Utility Real	30.271472	30.199100	30.159200	29.754900	30.653691
General Business and Public Utility Personal	35.900000	36.000000	36.000000	36.100000	36.300000
<b>Out of County School Districts:</b>					
Fairless Local School District					
Residential/Agricultural Real	35.753379	33.147100	33.607700	33.684800	33.305316
Commercial/Industrial and Public Utility Real	37.485692	35.660100	35.591500	35.906800	33.166599
General Business and Public Utility Personal	50.300000	49.900000	50.200000	50.300000	50.000000

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

(continued)

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

	2012	2011	2010	2009	2008
<b>Harrison Hills City School District</b>					
Residential/Agricultural Real	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$21.703506
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000	24.951337
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000	37.750000
<b>Ridgewood Local School District</b>					
Residential/Agricultural Real	22.205134	22.400400	22.218800	23.824800	23.807464
Commercial/Industrial and Public Utility Real	22.214119	22.376900	22.218000	23.821200	23.822246
General Business and Public Utility Personal	33.620000	33.800000	33.620000	43.000000	43.000000
<b>Sandy Valley Local School District</b>					
Residential/Agricultural Real	34.696309	33.062800	33.084400	32.678500	33.245429
Commercial/Industrial and Public Utility Real	39.809331	36.919000	36.178500	36.063700	36.667079
General Business and Public Utility Personal	50.800000	50.500000	50.600000	50.400000	51.100000
<b>Joint Vocational School Districts:</b>					
<b>Belmont Harrison Joint Vocational School District</b>					
Residential/Agricultural Real	0.000000	1.450000	1.450000	1.450000	1.450000
Commercial/Industrial and Public Utility Real	0.000000	1.450000	1.450000	1.450000	1.450000
General Business and Public Utility Personal	0.000000	1.450000	1.450000	1.450000	1.450000
<b>Buckeye Joint Vocational School District</b>					
Residential/Agricultural Real	2.021944	2.020700	2.018600	2.000400	2.000000
Commercial/Industrial and Public Utility Real	2.185360	2.175000	2.163800	2.066500	2.066134
General Business and Public Utility Personal	2.800000	2.800000	2.800000	2.800000	2.800000
<b>Coshocton County Joint Vocational School District</b>					
Residential/Agricultural Real	2.000002	2.007400	2.006300	2.026300	2.030242
Commercial/Industrial and Public Utility Real	2.023767	2.005600	2.000000	2.199500	2.182047
General Business and Public Utility Personal	2.500000	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	2.000000
Commercial/Industrial and Public Utility Real	2.000000	2.000000	2.000000	2.000000	2.000000
General Business and Public Utility Personal	2.000000	2.000000	2.000000	2.000000	2.000000
<b>Cities:</b>					
<b>Dover City</b>					
Residential/Agricultural Real	3.953449	3.952000	3.951400	3.899600	3.897793
Commercial/Industrial and Public Utility Real	4.878246	4.857100	4.829400	4.647500	4.640113
General Business and Public Utility Personal	6.600000	6.600000	6.600000	6.600000	6.600000
<b>New Philadelphia City</b>					
Residential/Agricultural Real	3.800000	3.800000	2.800000	3.800000	4.926104
Commercial/Industrial and Public Utility Real	3.800000	3.800000	2.800000	3.800000	5.269081
General Business and Public Utility Personal	3.800000	3.800000	2.800000	2.800000	6.050000

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

(continued)

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

	2012	2011	2010	2009	2008
<b>Uhrichsville City</b>					
Residential/Agricultural Real	11.349975	\$11.291300	\$11.278600	\$8.690900	\$9.091346
Commercial/Industrial and Public Utility Real	12.373163	12.361900	12.330400	9.738400	10.200524
General Business and Public Utility Personal	12.400000	12.400000	12.400000	9.900000	10.380000
<b>Villages:</b>					
<b>Baltic Corporation</b>					
Residential/Agricultural Real	6.273109	5.203500	5.203800	5.183100	5.184188
Commercial/Industrial and Public Utility Real	8.380520	7.958200	7.958200	7.587200	7.587268
General Business and Public Utility Personal	9.900000	9.900000	9.900000	9.900000	9.900000
<b>Barnhill Corporation</b>					
Residential/Agricultural Real	5.812245	5.788100	5.787300	5.399300	6.622801
Commercial/Industrial and Public Utility Real	6.021525	6.021500	6.021500	6.415400	8.216483
General Business and Public Utility Personal	6.850000	6.850000	6.850000	6.850000	9.850000
<b>Bolivar Corporation</b>					
Residential/Agricultural Real	8.924246	8.921100	8.921100	7.192200	7.184990
Commercial/Industrial and Public Utility Real	8.815234	8.815300	8.811200	7.280300	7.280360
General Business and Public Utility Personal	10.400000	10.400000	10.400000	8.900000	8.900000
<b>Dennison Corporation</b>					
Residential/Agricultural Real	8.758078	6.928200	7.925000	5.160500	5.155659
Commercial/Industrial and Public Utility Real	9.100000	7.154500	8.121500	5.452000	5.396267
General Business and Public Utility Personal	9.100000	8.100000	9.100000	9.100000	8.100000
<b>Gnadenhutten Corporation</b>					
Residential/Agricultural Real	5.214629	5.220700	5.210800	5.193400	5.192584
Commercial/Industrial and Public Utility Real	7.800000	7.800000	7.800000	7.763600	7.763610
General Business and Public Utility Personal	7.800000	7.800000	7.800000	7.800000	7.800000
<b>Midvale Corporation</b>					
Residential/Agricultural Real	5.440160	5.435100	5.434300	5.077700	5.076210
Commercial/Industrial and Public Utility Real	6.400000	6.400000	6.400000	6.224400	6.224435
General Business and Public Utility Personal	6.400000	6.400000	6.400000	6.400000	6.400000
<b>Mineral City Corporation</b>					
Residential/Agricultural Real	11.455350	11.449000	11.450700	10.755800	10.744145
Commercial/Industrial and Public Utility Real	12.200000	12.200000	12.200000	12.200000	12.200000
General Business and Public Utility Personal	12.200000	12.200000	12.200000	12.200000	12.200000
<b>Newcomerstown Corporation</b>					
Residential/Agricultural Real	2.500000	2.500000	2.500000	2.500000	2.500000
Commercial/Industrial and Public Utility Real	2.500000	2.500000	2.500000	2.500000	2.500000
General Business and Public Utility Personal	2.500000	2.500000	2.500000	1.600000	2.500000

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

(continued)

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

	2012	2011	2010	2009	2008
<b>Parral Corporation</b>					
Residential/Agricultural Real	\$3.049357	\$3.049300	\$3.045800	\$3.028100	\$3.028055
Commercial/Industrial and Public Utility Real	3.606597	3.606600	3.606600	3.607600	3.607567
General Business and Public Utility Personal	4.100000	4.100000	4.100000	4.100000	4.100000
<b>Port Washington Corporation</b>					
Residential/Agricultural Real	6.031963	4.053600	4.044000	4.059000	4.056550
Commercial/Industrial and Public Utility Real	6.082763	4.486300	4.486300	4.458800	4.458732
General Business and Public Utility Personal	6.300000	6.300000	6.300000	6.300000	6.300000
<b>Roswell Corporation</b>					
Residential/Agricultural Real	11.263886	10.259900	10.259900	9.076500	9.019146
Commercial/Industrial and Public Utility Real	11.973796	10.973800	10.973800	10.744100	10.744084
General Business and Public Utility Personal	12.900000	11.900000	11.900000	11.900000	11.900000
<b>Stonecreek Corporation</b>					
Residential/Agricultural Real	1.900000	1.900000	1.900000	1.900000	1.900000
Commercial/Industrial and Public Utility Real	1.900000	1.900000	1.900000	1.900000	1.900000
General Business and Public Utility Personal	1.900000	1.900000	1.900000	1.900000	1.900000
<b>Strasburg Corporation</b>					
Residential/Agricultural Real	3.654075	3.651900	3.650900	3.623000	3.619836
Commercial/Industrial and Public Utility Real	4.250765	4.247900	4.245100	4.145100	4.131035
General Business and Public Utility Personal	5.200000	5.200000	5.200000	5.200000	5.200000
<b>Sugar Creek Corporation</b>					
Residential/Agricultural Real	4.763933	4.764800	4.760900	4.537100	4.534926
Commercial/Industrial and Public Utility Real	6.385873	5.389700	5.469800	5.321000	5.302593
General Business and Public Utility Personal	6.600000	6.600000	6.600000	6.600000	6.600000
<b>Tuscarawas Corporation</b>					
Residential/Agricultural Real	7.674347	7.671900	7.672100	7.568400	6.773734
Commercial/Industrial and Public Utility Real	7.700000	7.700000	7.700000	7.700000	7.085140
General Business and Public Utility Personal	7.700000	7.700000	7.700000	7.700000	7.700000
<b>Zoar Corporation</b>					
Residential/Agricultural Real	6.319880	6.309500	6.301300	6.281400	4.270696
Commercial/Industrial and Public Utility Real	6.242726	6.242700	6.242700	6.218800	4.218804
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000	4.500000
<b>Townships:</b>					
<b>Auburn Township</b>					
Residential/Agricultural Real	5.784875	5.776600	5.778100	5.880300	5.874629
Commercial/Industrial and Public Utility Real	6.137658	6.125700	6.110600	6.081700	6.081644
General Business and Public Utility Personal	6.400000	6.400000	6.400000	6.400000	6.400000

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

	2012	2011	2010	2009	2008
<b>Bucks Township</b>					
Residential/Agricultural Real	\$4.492122	\$4.490000	\$4.485300	\$4.646500	\$4.536181
Commercial/Industrial and Public Utility Real	4.646122	4.650000	4.650000	4.650000	4.623737
General Business and Public Utility Personal	4.650000	4.650000	4.650000	4.650000	4.650000
<b>Clay Township</b>					
Residential/Agricultural Real	4.718734	4.711500	4.708000	4.871100	4.871152
Commercial/Industrial and Public Utility Real	7.028274	7.021000	6.982400	6.266600	6.266547
General Business and Public Utility Personal	7.050000	7.050000	7.050000	7.050000	7.050000
<b>Dover Township</b>					
Residential/Agricultural Real	4.029662	4.028500	4.028200	3.978000	3.975918
Commercial/Industrial and Public Utility Real	4.335524	4.333400	4.318900	4.256300	4.256290
General Business and Public Utility Personal	4.900000	4.900000	4.900000	4.900000	4.900000
<b>Fairfield Township</b>					
Residential/Agricultural Real	4.605956	4.606700	4.606800	4.503500	4.500841
Commercial/Industrial and Public Utility Real	6.631835	6.585800	6.425700	6.184400	6.184386
General Business and Public Utility Personal	7.400000	7.400000	7.400000	7.400000	7.400000
<b>Franklin Township</b>					
Residential/Agricultural Real	4.201102	6.127400	4.196800	3.208000	3.837107
Commercial/Industrial and Public Utility Real	4.266890	6.700000	4.264600	3.247200	4.019183
General Business and Public Utility Personal	4.400000	6.700000	4.400000	3.400000	4.770000
<b>Goshen Township</b>					
Residential/Agricultural Real	4.800000	3.500000	3.785600	3.744400	3.743668
Commercial/Industrial and Public Utility Real	4.800000	3.500000	3.800000	3.797200	3.796600
General Business and Public Utility Personal	4.800000	3.500000	3.800000	3.800000	3.800000
<b>Jefferson Township</b>					
Residential/Agricultural Real	5.979407	8.082200	6.865500	6.969800	6.436588
Commercial/Industrial and Public Utility Real	6.400000	9.158900	7.291900	7.279300	7.279306
General Business and Public Utility Personal	7.300000	9.820000	7.300000	7.300000	7.300000
<b>Lawrence Township</b>					
Residential/Agricultural Real	9.657595	9.655900	9.645600	9.404300	8.467043
Commercial/Industrial and Public Utility Real	9.972517	9.963500	9.962900	9.919900	9.413170
General Business and Public Utility Personal	10.300000	10.300000	10.300000	10.300000	10.300000
<b>Mill Township</b>					
Residential/Agricultural Real	4.166936	4.165600	4.160700	4.193000	4.190691
Commercial/Industrial and Public Utility Real	4.580551	4.577900	4.557100	4.834400	4.825749
General Business and Public Utility Personal	5.050000	5.050000	5.050000	5.050000	5.050000

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

(continued)

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

	2012	2011	2010	2009	2008
<b>Oxford Township</b>					
Residential/Agricultural Real	\$3.310408	\$3.310200	\$3.310100	\$3.307300	\$3.306752
Commercial/Industrial and Public Utility Real	2.951836	3.529600	3.500600	3.492000	3.491972
General Business and Public Utility Personal	3.950000	3.950000	3.950000	3.950000	3.950000
<b>Perry Township</b>					
Residential/Agricultural Real	3.800000	5.029400	4.532900	4.689700	4.679136
Commercial/Industrial and Public Utility Real	3.800000	5.800000	5.800000	5.665000	5.665022
General Business and Public Utility Personal	3.800000	5.800000	5.800000	5.800000	5.800000
<b>Rush Township</b>					
Residential/Agricultural Real	4.235308	4.232800	4.226300	4.402400	4.401936
Commercial/Industrial and Public Utility Real	4.800000	4.800000	4.800000	4.664900	4.664862
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000	4.800000
<b>Salem Township</b>					
Residential/Agricultural Real	3.417011	3.415400	3.414600	3.446400	3.446099
Commercial/Industrial and Public Utility Real	3.800000	3.780100	3.740200	3.663000	3.662981
General Business and Public Utility Personal	3.800000	3.800000	3.800000	3.800000	3.800000
<b>Sandy Township</b>					
Residential/Agricultural Real	6.800000	6.800000	6.038900	4.886200	4.890834
Commercial/Industrial and Public Utility Real	6.800000	6.800000	6.754500	5.919000	5.919002
General Business and Public Utility Personal	6.800000	6.800000	6.800000	6.800000	6.800000
<b>Sugar Creek Township</b>					
Residential/Agricultural Real	5.891513	5.887400	5.900000	5.604000	5.602329
Commercial/Industrial and Public Utility Real	5.813095	5.811800	5.814000	5.794400	5.758735
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000	5.900000
<b>Union Township</b>					
Residential/Agricultural Real	4.434272	4.429900	4.425900	4.312000	4.310532
Commercial/Industrial and Public Utility Real	4.500000	4.500000	4.500000	4.464000	4.463959
General Business and Public Utility Personal	4.500000	4.500000	4.500000	4.500000	4.500000
<b>Warren Township</b>					
Residential/Agricultural Real	3.393025	3.583500	3.582700	3.582600	3.518396
Commercial/Industrial and Public Utility Real	3.392596	3.600000	3.600000	3.600000	3.569441
General Business and Public Utility Personal	3.400000	3.600000	3.600000	3.600000	3.600000
<b>Warwick Township</b>					
Residential/Agricultural Real	5.262050	5.257000	5.253000	5.151800	5.021211
Commercial/Industrial and Public Utility Real	5.300000	5.300000	5.300000	5.247100	5.194184
General Business and Public Utility Personal	5.300000	5.300000	5.300000	5.300000	5.300000

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

(continued)

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

	2012	2011	2010	2009	2008
<b>Washington Township</b>					
Residential/Agricultural Real	\$4.663392	\$4.659900	\$4.659100	\$4.800000	\$2.800000
Commercial/Industrial and Public Utility Real	4.800000	4.800000	4.800000	4.800000	2.800000
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000	2.800000
<b>Wayne Township</b>					
Residential/Agricultural Real	6.045129	6.027900	6.031100	6.012300	6.012450
Commercial/Industrial and Public Utility Real	6.689713	6.673100	6.565900	6.545200	6.545138
General Business and Public Utility Personal	10.800000	10.800000	10.800000	10.800000	10.800000
<b>York Township</b>					
Residential/Agricultural Real	5.900000	5.900000	5.839300	5.724400	5.723642
Commercial/Industrial and Public Utility Real	5.900000	5.900000	5.900000	5.900000	5.900000
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000	5.900000
<b>Other Units:</b>					
<b>General Health District</b>					
Residential/Agricultural Real	0.878611	0.877100	0.876200	0.857100	0.855813
Commercial/Industrial and Public Utility Real	1.000000	1.000000	0.999900	0.944100	0.940485
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000	1.000000
<b>Newcomerstown Public Library</b>					
Residential/Agricultural Real	2.500000	2.500000	0.459800	0.451300	0.450591
Commercial/Industrial and Public Utility Real	2.434180	2.422300	0.745000	0.727700	0.727801
General Business and Public Utility Personal	2.500000	2.500000	1.000000	1.000000	1.000000
<b>Tri-County Ambulance District</b>					
Residential/Agricultural Real	1.228755	0.745800	0.744200	0.753400	0.752175
Commercial/Industrial and Public Utility Real	1.381574	1.141800	1.164800	1.118000	1.118180
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000	1.500000
<b>Tri-Division Ambulance District</b>					
Residential/Agricultural Real	4.000000	4.000000	3.988200	4.000000	2.851081
Commercial/Industrial and Public Utility Real	3.858880	3.603600	3.601400	3.569600	3.403755
General Business and Public Utility Personal	4.000000	4.000000	4.000000	4.000000	4.500000
<b>Tuscarawas County Public Library</b>					
Residential/Agricultural Real	0.500000	0.500000	0.500000	0.640000	0.286534
Commercial/Industrial and Public Utility Real	0.500000	0.500000	0.500000	0.640000	0.345031
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.640000	0.460000
<b>Lawrence Township Recreational District</b>					
Residential/Agricultural Real	0.249180	0.248700	0.248500	0.236200	0.235492
Commercial/Industrial and Public Utility Real	0.327301	0.325200	0.325000	0.314300	0.314347
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000

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

	2012	2011	2010	2009	2008
<b>Gnadenhutten-Clay Union Cemetery</b>					
Residential/Agricultural Real	\$0.480732	\$0.480700	\$0.479200	\$0.493100	\$0.492976
Commercial/Industrial and Public Utility Real	0.500000	0.500000	0.500000	0.500000	0.500000
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000
<b>Mineral-Sandy Joint Ambulance District</b>					
Residential/Agricultural Real	1.885765	1.882100	1.881400	1.824000	1.832210
Commercial/Industrial and Public Utility Real	2.500000	2.500000	2.500000	2.500000	2.500000
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000	2.500000
<b>Delaware Valley Joint Fire District</b>					
Residential/Agricultural Real	2.412355	2.405000	2.400600	2.500000	2.011495
Commercial/Industrial and Public Utility Real	2.500000	2.500000	2.500000	2.500000	2.405960
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000	2.500000
<b>Union Cemetery</b>					
Residential/Agricultural Real	0.627326	0.626100	0.624400	0.623400	0.622507
Commercial/Industrial and Public Utility Real	1.259420	1.256800	1.237100	1.244600	1.236719
General Business and Public Utility Personal	1.980000	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

2007	2006	2005	2004	2003
\$0.499696	\$0.500000	\$0.000000	\$0.303554	\$0.303760
0.500000	0.500000	0.000000	0.500000	0.500000
0.500000	0.500000	0.000000	0.500000	0.500000
1.960665	1.959330	1.956902	2.238277	2.236597
2.393265	2.393265	2.393265	2.500000	2.500000
2.500000	2.500000	2.500000	2.500000	2.500000
2.161560	2.158515	2.157177	2.499930	1.821080
2.405960	2.414482	2.414482	2.500000	1.956217
2.500000	2.500000	2.500000	2.500000	2.500000
0.656526	0.655683	0.654690	0.737059	0.736338
1.237258	1.224945	1.223703	1.301443	1.306585
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)
2012	\$10,376,520	\$10,144,710	97.77%	\$320,164	\$10,464,874	100.85%
2011	9,939,503	9,645,388	97.04	325,595	9,970,983	100.32
2010	10,010,746	9,627,561	96.17	303,720	9,931,281	99.21
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

**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. Once penalties and interest are added the current system can no longer track the information separately.

**Tuscarawas County, Ohio**  
*Principal Real Property Taxpayers*  
 2012 and 2003 (1)

Name of Taxpayer	2012	
	Assessed Value	Percent of Real Property Assessed Value
Glimcher Properties Limited Partnership	\$15,953,990	1.04 %
Muskingum Watershed Conservancy District	10,517,980	0.68
The Belden Brick Company	8,301,350	0.53
Artex Oil Company	3,446,420	0.22
RHDK Investments, LLC	2,991,200	0.19
The Union Hospital Association	2,506,970	0.17
The Dutch Corporation	2,287,950	0.16
Holmes Limestone Company	2,267,650	0.15
Park Village Assisted Living, LLC	2,228,190	0.14
Wal-Mart Real Estate Business Trust	2,197,750	0.14
Totals	<u>\$52,699,450</u>	<u>3.42 %</u>
Total Real Property Assessed Valuation	<u>\$1,540,022,780</u>	

Name of Taxpayer	2003	
	Assessed Value	Percent of Real Property Assessed Value
Glimcher Properties Limited Partnership	\$15,691,780	1.27 %
Muskingum Watershed Conservancy District	7,778,690	0.63
The Belden Brick Company	6,373,080	0.52
New Plan Realty Trust	3,284,480	0.27
Wal-Mart Real Estate Business Trust	3,226,880	0.26
Wade, William J. Trustee	2,823,470	0.23
Oxford Capital Enterprises LLC	2,087,240	0.17
Lowe's Home Centers, Inc.	1,996,350	0.16
Holmes Limestone Company	1,944,670	0.16
Octagon Associates Ltd.	1,916,990	0.15
Totals	<u>\$47,123,630</u>	<u>3.82 %</u>
Total Real Property Assessed Valuation	<u>\$1,233,342,150</u>	

(1) The amounts presented represent the assessed values upon which 2012 and 2003 collections were based.

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

**Tuscarawas County, Ohio**  
*Principal Public Utilities Tangible Personal Property Taxpayers*  
2012 and 2003 (1)

Name of Taxpayer	2012	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$42,068,950	54.85 %
East Ohio Gas Company DBA Dominion East Ohio	14,678,340	19.14
Dominion Transmission, Incorporated	8,267,420	10.78
Tennessee Gas Pipeline Company	4,506,150	5.86
Frontier Power Company	1,487,990	1.94
Guernsey-Muskingum Electric Cooperative, Incorporated	1,286,800	1.68
Ohio Edison Company	951,780	1.24
Carroll Electric Cooperative, Incorporated	947,390	1.23
Columbia Gas of Ohio, Incorporated	804,750	1.05
Piedmont Gas Company	419,810	0.55
<b>Total</b>	<b>\$75,419,380</b>	<b>98.32 %</b>
<b>Total Public Utilities Tangible Personal Property Assessed Valuation</b>	<b>\$76,705,110</b>	

Name of Taxpayer	2003	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$26,628,000	37.95 %
Verizon North, Incorporated	10,676,420	15.22
Dominion Transmission, Incorporated	10,821,790	15.42
East Ohio Gas Company DBA Dominion East Ohio	6,591,240	9.39
Ohio Bell Telephone Company	2,356,790	3.36
Tennessee Gas Pipeline Company	2,396,930	3.42
MCI Telecommunications Corporation	1,531,600	2.18
Frontier Power Company	927,440	1.32
Guernsey-Muskingum Electric Cooperative, Incorporated	840,040	1.20
Carroll Electric Cooperative, Incorporated	446,700	0.64
<b>Total</b>	<b>\$63,216,950</b>	<b>90.10 %</b>
<b>Total Public Utilities Tangible Personal Property Assessed Valuation</b>	<b>\$70,163,550</b>	

(1) The amounts presented represent the assessed values upon which 2012 and 2003 collections were based.

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

**Tuscarawas County, Ohio**

*Taxable Sales by Type*

*Last Two Years (1)*

	<u>2012</u>	<u>2011</u>
Sales Tax Payments	\$3,395,484	\$3,166,741
Direct Pay Tax Return Payments	509,217	438,009
Seller's Use Tax Return Payments	869,999	808,474
Consumer's Use Tax Return Payments	296,416	284,732
Motor Vehicle Tax Payments	1,731,069	1,547,812
Non-Resident Motor Vehicle Tax Payments	2,488	4,868
Watercraft and Outboard Motors	17,028	17,616
Department of Liquor Control	30,737	28,988
Sales Tax on Motor Vehicle Fuel Refunds	1,459	1,102
Sales/Use Tax Voluntary Payments	12,518	6,140
Statewide Master Numbers	3,784,485	3,597,184
Sales/Use Tax Assessment Payments	64,488	68,056
Streamlined Sales Tax Payments	6,650	6,959
Use Tax Amnesty Payments	19,147	5,464
Administrative Rotary Fund Fee	(107,117)	(99,626)
Sales/Use Tax Refunds Approved	<u>(29,444)</u>	<u>(19,607)</u>
Total	<u>\$10,604,624</u>	<u>\$9,862,912</u>
Sales Tax Rate	1.00%	1.00%

(1) 2011 was the first year that sales tax is the County's largest own-source revenue.

Source: Ohio Department of Taxation

Note: Sales tax is remitted to the Ohio Department of Taxation. The portion pertaining to the County is remitted on a monthly basis approximately three months after collection at the source.

Information for the principal taxpayers is not provided to the County by the the Ohio Department of Taxation.

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**Tuscarawas County, Ohio**  
*Ratio of General Obligation Bonded Debt to Estimated Actual  
Value and Bonded Debt Per Capita  
Last Three Years (1)*

Year	Population	Estimated Actual Value of Taxable Property	Gross Bonded Debt			Ratio of Bonded Debt to Estimated Actual Value	Bonded Debt Per Capita
			Governmental	Business - Type	Total		
2012	92,392	\$4,487,229,983	\$1,315,605	\$1,684,600	\$3,000,205	0.07 %	\$32
2011	92,508	4,474,112,618	1,384,553	1,723,000	3,107,553	0.07	34
2010	92,582	4,635,669,418	1,450,000	0	1,450,000	0.03	16

(1) General obligation bonds were first issued in 2010.

**Source:** Tuscarawas County Auditor

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

Year	Governmental Activities			Business-type Activities				
	General Obligation Bonds	Bond Anticipation Notes	Capital Leases	General Obligation Bonds	USDA Loan	OPWC Loans Payable	OWDA Loans Payable	Capital Leases
2012	\$1,315,605	\$747,000	\$10,552	\$1,684,600	\$3,789,031	\$1,779,561	\$2,633,835	\$255,000
2011	1,384,553	788,000	18,895	1,723,000	535,584	1,778,518	2,850,249	264,000
2010	1,450,000	828,000	20,447	0	0	1,766,684	4,334,461	271,000
2009	0	866,000	29,909	0	0	1,603,657	4,280,253	278,000
2008	0	902,000	22,555	0	0	1,296,811	3,242,797	285,000
2007	0	937,000	12,500	0	0	1,291,405	1,203,506	291,000
2006	0	970,000	29,517	0	0	953,121	1,319,591	297,000
2005	0	1,000,000	68,660	0	0	792,058	1,424,555	303,000
2004	0	0	140,138	0	0	675,803	1,368,189	308,000
2003	0	0	209,385	0	0	723,058	1,452,744	313,000

**Source:** Tuscarawas County Auditor

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

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<u>Total Debt</u>	<u>Percentage of Personal Income</u>	<u>Per Capita</u>
\$12,215,184	0.0044 %	\$132.21
9,342,799	0.0035	100.99
8,670,592	0.0032	93.65
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

**Tuscarawas County, Ohio**  
*Legal Debt Margin*  
*Last Ten Years*

	2012	2011	2010	2009
Tax Valuation	\$1,616,727,890	\$1,609,952,170	\$1,658,880,830	\$1,685,331,920
Debt Limit (1)	38,918,197	38,748,804	39,972,021	40,633,298
Amount of Debt Applicable to Debt Limit				
General Obligation Bonds	1,315,605	1,384,553	1,450,000	0
Bond Anticipation Note	747,000	788,000	828,000	866,000
Amount of Debt Subject to Limit	2,062,605	2,172,553	2,278,000	866,000
Legal Debt Margin	\$36,855,592	\$36,576,251	\$37,694,021	\$39,767,298
Legal Debt Margin as a Percentage of the Debt Limit	94.70%	94.39%	94.30%	97.87%
Unvoted Debt Limit (2)	\$16,167,279	\$16,099,522	\$16,588,808	\$16,853,319
Amount of Debt Subject to Limit	2,062,605	2,172,553	2,278,000	866,000
Unvoted Legal Debt Margin	\$14,104,674	\$13,926,969	\$14,310,808	\$15,987,319
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	87.24%	86.51%	86.27%	94.86%

(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

2008	2007	2006	2005	2004	2003
\$1,667,129,360	\$1,625,928,643	\$1,643,283,113	\$1,669,563,749	\$1,532,930,870	\$1,506,195,424
40,178,234	39,148,216	39,582,078	40,239,094	36,823,272	36,154,886
0	0	0	0	0	0
902,000	937,000	970,000	1,000,000	0	0
902,000	937,000	970,000	1,000,000	0	0
\$39,276,234	\$38,211,216	\$38,612,078	\$39,239,094	\$36,823,272	\$36,154,886
97.76%	97.61%	97.55%	97.51%	100.00%	100.00%
\$16,671,294	\$16,259,286	\$16,432,831	\$16,695,637	\$15,329,309	\$15,061,954
902,000	937,000	970,000	1,000,000	0	0
\$15,769,294	\$15,322,286	\$15,462,831	\$15,695,637	\$15,329,309	\$15,061,954
94.59%	94.24%	94.10%	94.01%	100.00%	100.00%

**Tuscarawas County, Ohio**  
*Pledged Revenue Coverage*  
*Sewer*  
*Last Ten Years*

Year	Sewer Operating Revenues (1)	Sewer Operating Expenses (2)	Net Available Revenues	Debt Service (3)		Coverage
				Principal	Interest	
2012	\$1,557,720	\$1,133,937	\$423,783	\$262,215	\$101,536	1.17
2011	2,374,622	1,405,632	968,990	1,508,160	56,211	0.62
2010	2,206,260	1,266,215	940,045	210,230	89,085	3.14
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

(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 and capital leases payable solely from net revenues in the sewer enterprise fund.

Source: Tuscarawas County Auditor

**Tuscarawas County, Ohio**  
*Pledged Revenue Coverage*  
*Water*  
*Last Ten Years*

Year	Water Operating Revenues (1)	Water Operating Expenses (2)	Net Available Revenues	Debt Service (3)		Coverage
				Principal	Interest	
2012	\$1,637,544	\$985,417	\$652,127	\$91,883	\$12,286	6.26
2011	1,197,596	2,045,027	(847,431)	90,153	28,897	(7.12)
2010	711,851	704,454	7,397	88,508	15,604	0.07
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

- (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

**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)
2012	92,392	\$2,806,442	\$30,375	6.30 %
2011	92,508	2,662,000	28,776	7.50
2010	92,582	2,677,442	28,920	9.50
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

**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	2012			2003		
		Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Union Hospital	Health Care	846	1	1.96 %	900	1	2.02 %
The Belden Brick Company	Face and Acid Proof Brick	394	2	0.91	475	2	1.07
Lauren International, Incorporated	Gaskets, Dense Rubber, Etc.	288	3	0.67			
Allied Machine and Engineering	Spade and Flat Drills, Holders, Etc.	250	4	0.58	390	4	0.87
Marlite	Paneling/Doors/Restroom Partitions	250	4	0.58			
Copley Ohio Newspapers	Newspaper Publishing	245	6	0.57			
Zhongding USA, Incorporated	Rubber Product Manufacturing	245	6	0.57			
Dover Chemical Corporation	Chemical Producer	200	8	0.46			
Imco Recycling of Ohio, LLC	Aluminum Refining and Smelting	164	9	0.37			
Gradall Company	Construction Equipment	155	10	0.36	450	3	1.01
Smurfit Stone Container	Paper/Cardboard Products				350	5	0.78
Zimmer Patient Care	Surgical Equipment				290	6	0.66
Greer Steel	Cold-rolled Strip Steel				270	7	0.61
Sugarcreek Industries	Windows and Storm Doors				250	8	0.56
Comercial and Architectural Products	Windows and Storm Doors				250	9	0.57
Commonwealth Aluminum	Rolled and Coiled Aluminum Products				240	10	0.54
Total		<u>3,037</u>		<u>7.03 %</u>	<u>3,865</u>		<u>8.69 %</u>
Total Employment within the County		<u>43,200</u>			<u>44,500</u>		

**Sources:** Tuscarawas County and the 2012 Ohio Industrial Directory, published by Harris Publishing Company

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

	2012	2011	2010	2009
<b>General Government</b>				
<b>Legislative and Executive</b>				
Commissioners	6.00	6.00	6.00	6.00
Auditor	17.50	20.00	20.00	19.00
Treasurer	5.00	5.00	5.00	6.50
Prosecuting Attorney	13.00	15.00	14.00	12.00
Board of Elections	13.25	14.00	14.00	16.25
Recorder	4.00	4.00	4.00	4.00
Buildings and Grounds	7.00	7.00	7.00	6.00
Data Processing	4.00	4.00	4.00	4.00
Certificate of Title Administration	8.75	10.00	12.00	9.25
<b>Judicial</b>				
Common Pleas Court	14.75	16.00	15.00	14.50
Probate Court	4.00	7.00	6.00	6.00
Juvenile Court	17.50	18.00	18.00	19.50
Municipal Court	12.00	8.00	6.00	6.00
County Court	14.50	16.00	15.00	13.50
Clerk of Courts	10.00	16.00	15.00	12.50
Law Library	2.00	2.00	2.00	1.50
<b>Public Safety</b>				
Sheriff	43.50	37.00	36.00	35.00
Jail Operations	39.50	42.00	45.00	44.00
Probation	8.00	7.00	6.00	5.00
911 Dispatch Center	22.00	20.00	23.00	22.00
Homeland Security and Emergency Management	3.00	3.00	4.00	4.00
Coroner	2.00	2.00	2.00	2.00
<b>Public Works</b>				
Engineer	31.50	32.00	37.00	38.00
Map Office	0.00	0.00	0.00	0.00
Sewer District	10.00	11.00	12.00	12.50
Water District	9.50	8.00	7.00	7.50
Solid Waste Grant	2.00	2.00	2.00	2.00
<b>Health</b>				
Developmental Disabilities	128.50	143.00	134.00	129.50
Dog and Kennel	4.50	5.00	4.00	3.50
<b>Human Services</b>				
Income Maintenance	41.00	42.00	46.00	46.00
Children's Services	27.00	28.00	31.00	31.00
Shared Employees	15.00	18.00	20.00	20.00
Veteran Services	11.00	12.00	11.00	10.00
Child Support Enforcement	29.50	37.00	39.00	36.25
County Home	0.00	0.00	0.00	0.00
Community and Economic Development	3.00	3.00	3.00	3.00
<b>Total</b>	<u>583.75</u>	<u>620.00</u>	<u>625.00</u>	<u>607.75</u>

**Method:** 1.00 for each full-time, 0.50 for each part-time and 0.25 for each seasonal employee, as of December 31

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

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

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

	2012	2011	2010	2009
<b>General Government</b>				
<b>Legislative and Executive</b>				
<b>Commissioners</b>				
Number of resolutions	1,166	1,192	1,234	1,238
Number of meetings	98	95	101	101
<b>Auditor</b>				
Number of non-exempt conveyances	1,699	1,526	1,576	1,469
Number of exempt conveyances	1,662	1,562	1,525	1,561
Number of real estate transfers	3,361	3,088	3,101	3,030
Number of personal property returns	0	0	16	17
Number of non-payroll checks issued	22,714	24,175	25,947	27,067
Number of payroll checks issued	5,678	6,138	7,461	8,414
Number of payroll direct deposits	12,750	12,770	12,223	11,697
<b>Treasurer</b>				
Number of parcels billed	61,556	63,489	61,567	61,567
Return on portfolio (cash basis)	\$175,838	\$230,596	\$433,904	\$1,093,128
<b>Prosecuting Attorney</b>				
Number of cases - criminal	323	521	518	599
Number of cases - civil stalking	65	66	92	90
Number of cases - domestic violence	133	152	172	144
<b>Board of Elections</b>				
Number of registered voters	59,884	58,283	59,920	58,771
Number of voters last general election	41,693	29,744	29,875	24,702
Percentage of register voters that voted	69.62%	51.03%	49.86%	42.03%
<b>Recorder</b>				
Number of deeds recorded	3,202	2,935	2,783	3,545
Number of mortgages recorded	3,528	2,862	3,213	3,011
<b>Data Processing</b>				
Number of users served	356	347	309	368
<b>Risk Management</b>				
Number of claims	10	5	4	2
<b>Judicial</b>				
<b>Common Pleas Court- General Division</b>				
Number of civil cases filed	1,167	1,256	1,341	1,358
Number of criminal cases filed	340	309	323	335
Number of D.R. filings including post-decree	837	999	1,159	579
<b>Juvenile Court</b>				
Number of Delinquencies filed	443	443	410	502
Number of Traffic Cases	446	394	455	467
Number of Neglect/Abuse Cases	42	54	66	41
Number of Unruly Cases	102	108	113	94
Number of Contributing Cases	37	35	57	52
Number of Parentage cases	289	350	443	433
Number of Tobacco cases	12	5	2	0

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

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

	2012	2011	2010	2009
<b>Probate Court</b>				
Number of Estates filed	465	437	423	440
Number of Guardianships filed	58	38	33	40
Number of Civil cases filed	11	20	8	9
Number of Adoptions filed	66	57	40	69
Number of Minor Settlements filed	4	3	9	8
Number of Name Changes filed	31	19	19	28
Number of Marriage Licenses filed	600	544	551	576
<b>Tuscarawas County Court</b>				
Number of civil cases filed	544	422	461	669
Number of criminal cases filed	840	659	769	759
Number of traffic cases filed	3,206	2,577	2,774	3,197
Number of civil cases terminated	535	482	560	759
Number of criminal cases terminated	1,366	1,096	1,269	1,247
Number of traffic cases terminated	3,517	2,805	3,171	3,595
<b>Clerk of Courts</b>				
Number of civil cases filed	1,167	1,322	1,441	1,358
Number of criminal cases filed	330	307	338	335
Number of Court of Appeals cases filed	72	47	48	69
Number of Domestic cases filed	554	630	653	579
Number of MWCD Objections filed	0	1	0	1
Number of Motor Vehicle Titles Issued	41,749	58,880	56,118	65,683
<b>Public Safety</b>				
<b>Sheriff</b>				
<b>Jail Operation</b>				
Average daily jail census	96	97	94	108
Prisoners transported	719	1,243	942	1,125
Number of miles transporting prisoners	25,323	30,559	27,392	33,730
Average days served per prisoner	32	42	50	27
Average daily housing cost	\$77	\$78	\$82	\$73
Average cost per meal served	\$1.15	\$1.30	\$1.59	\$1.39
<b>Enforcement</b>				
Number of incidents reported	7,518	7,444	7,454	8,208
Number of calls responded to	16,260	17,454	17,003	16,325
Number of papers served	2,509	2,563	3,380	3,643
Number of telephone calls	51,224	49,414	48,901	44,612
Court Security Hours	4,233	4,233	4,553	5,184
Number of sheriff's sales	298	268	404	369
Number of CCW Licenses Issued	570	388	418	489
Number of registered SORN offenders	141	111	118	185
<b>Homeland Security &amp; Emergency Management</b>				
Number of Haz-Mat Responses	6	10	1	6
<b>Public Works</b>				
<b>Engineer</b>				
Miles of roads resurfaced	13.0	12.4	18.1	20.2
Number of bridges replaced/improved	4	7	9	9
Number of culverts built/replaced/improved	74	45	35	48

2008	2007	2006	2005	2004	2003
505	479	431	547	506	506
57	45	52	70	46	80
9	8	8	5	4	8
83	63	64	64	69	45
9	12	28	10	8	11
23	26	16	21	31	21
558	567	589	590	643	633
891	763	715	659	577	618
823	872	889	870	882	852
2,884	2,717	2,503	1,865	1,873	3,928
970	703	684	624	596	633
1,407	922	950	888	974	840
3,278	2,773	2,488	1,857	1,980	4,066
948	983	891	832	799	758
300	456	379	366	380	319
76	78	73	85	81	97
583	578	600	595	546	627
1	7	5,256	1	1	1
70,383	69,955	63,024	66,971	65,275	61,256
116	102	N/A	N/A	90	84
1,355	N/A	N/A	N/A	1,181	1,265
42,142	N/A	N/A	N/A	54,910	53,890
30	30	N/A	N/A	46	9
\$50	\$50	N/A	N/A	\$45	\$45
\$1.53	\$1.42	\$1.68	N/A	\$1.43	\$1.52
8,693	12,606	12,623	12,577	12,607	12,557
18,990	N/A	N/A	N/A	8,173	8,004
3,676	N/A	N/A	N/A	4,000	N/A
48,996	40,425	40,231	39,271	38,802	38,288
6,546	6,240	5,976	5,976	5,976	5,976
368	391	N/A	N/A	243	N/A
532	880	N/A	N/A	N/A	N/A
136	115	N/A	N/A	N/A	N/A
7	12	6	13	20	17
9.1	27.0	25.0	26.0	26.0	27.5
10	12	20	14	19	23
43	26	37	48	33	68

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

	2012	2011	2010	2009
<b>Sewer District</b>				
Average daily sewage treated (in million gallons per day)	0.77	0.98	0.79	0.79
Number of tap-ins	17	10	17	130
Number of customers	4,070	4,060	4,370	3,800
<b>Water District</b>				
Average daily water treated (in million gallons per day)	0.70	0.64	0.63	0.57
Average daily water billed (in million gallons per day)	0.40	0.46	0.42	0.43
Number of tap-ins	21	7	4	14
Number of customers	2,436	2,690	2,660	2,397
<b>Health</b>				
<b>Developmental Disabilities</b>				
<b>Adult Program</b>				
Days of Non-Vocational Attendance	30,346	32,590	32,354	34,042
Individuals Served (Non-Vocational)	193	208	204	202
Other Services (Adult Day, Home service)	24	25	30	57
<b>Children's Program</b>				
Days of Attendance (0-2 Years)	973	1,156	1,020	1,028
Days of Attendance (3-5 Years)	3,164	3,283	2,767	2,855
Days of Attendance (6-21 Years)	4,220	4,867	5,074	5,333
Individuals Served (Children)	194	235	173	103
<b>Transportation (One Way Trips)</b>				
Children's Programs	8,524	12,006	9,946	17,020
Adult Programs	43,396	49,860	52,946	64,471
Total Individuals served by the DD Board	582	620	609	512
<b>Human Services</b>				
<b>Jobs and Family Services</b>				
Average client count - food stamps	5,899	6,099	5,750	5,500
Average client count - day care	387	396	737	770
Average client count - Medicaid	3,676	3,814	3,650	7,400
Average client count - Ohio Works First	637	423	331	434
Average client count - utility assistance	1	0	0	252
<b>Child Support Enforcement Agency</b>				
Average number of active support orders	7,801	8,158	8,318	8,379
Percentage collected	72.00%	70.81%	68.06%	68.00%
<b>Children's Services</b>				
Average client count - foster care	117	87	86	95
Average client count - adoption	28	26	19	37
<b>Veteran Services</b>				
Number of clients served	16,029	15,130	17,043	15,642
Amount of benefits paid to county residents	\$252,473	\$305,249	\$311,708	\$324,850
<b>Community and Economic Development</b>				
Number of new enterprise zone agreements	3	2	2	1
Number of related infrastructure projects	0	8	5	6

**Source:** Tuscarawas County

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

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

	2012	2011	2010	2009
<b>General Government</b>				
<b>Legislative and Executive</b>				
<b>Commissioners</b>				
Administrative office space (square feet)	1,847	1,847	1,330	1,330
<b>Auditor</b>				
Administrative office space (square feet)	4,600	4,600	5,636	5,636
Number of vehicles	3	3	3	2
<b>Treasurer</b>				
Administrative office space (square feet)	2,622	2,622	1,333	1,333
<b>Prosecuting Attorney</b>				
Administrative office space (square feet)	4,074	4,074	3,734	3,734
<b>Board of Elections</b>				
Administrative office space (square feet)	3,842	3,842	3,120	3,120
<b>Recorder</b>				
Administrative office space (square feet)	2,625	2,625	2,420	2,420
<b>Buildings and Grounds</b>				
Administrative office space (square feet)				
Number of vehicles	3	3	3	2
<b>Data Processing</b>				
Administrative office space (square feet)	1,369	1,369	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	4	4	5	5
<b>Municipal Court</b>				
Number of court rooms	1	1	1	1
<b>County Court</b>				
Number of vehicles	1	2	2	1
<b>Clerk of Courts</b>				
Administrative office space (square feet)	3,553	3,553	3,422	3,422
<b>Public Safety</b>				
<b>Sheriff</b>				
Number of patrol vehicles	39	36	37	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

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

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

	2012	2011	2010	2009
<b>Public Works</b>				
<b>Engineer</b>				
Centerline miles of roads	467	467	467	467
Number of bridges	273	274	274	274
Number of culverts	3,099	3,292	3,292	3,292
Number of traffic signs	2,636	2,636	2,636	2,636
Number of vehicles	56	54	56	54
<b>Sewer District</b>				
Number of treatment facilities	5	5	4	4
Number of pumping stations	25	20	20	20
Miles of sewer lines	76	76	73	73
Number of vehicles	16	15	8	8
<b>Water District</b>				
Number of treatment facilities	4	4	4	4
Miles of water lines	53	49	49	49
Number of vehicles	8	8	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	0	0	2	2
<b>Children Services</b>				
Administrative office space (square feet)	12,484	12,484	12,484	12,484
Number of vehicles	4	4	7	7
<b>Child Support Enforcement Agency</b>				
Administrative office space (square feet)	1,500	1,500	1,500	1,500
Number of vehicles	1	1	2	2
<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	0	0	0	3

**Source:** Tuscarawas County

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

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# Dave Yost • Auditor of State

## TUSCARAWAS 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  
AUGUST 27, 2013