



Dave Yost • Auditor of State

TUSCARAWAS COUNTY

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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 Avenue
New Philadelphia, Ohio 44663

To the Board of 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, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 30, 2015. Our report refers to other auditors who audited the financial statements of the Starlight Enterprises, Inc. and the Economic Development and Finance Alliance, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. However, as described in the accompanying Schedule of Findings, we identified a certain deficiency in internal control over financial reporting, that we consider a material weakness.

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 a 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. We consider Finding 2014-001 described in the accompanying Schedule of Findings to be a material weakness.

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*.

County's Response to Findings

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

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.



Dave Yost
Auditor of State
Columbus, Ohio

July 30, 2015



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 Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Tuscarawas County's, Ohio (the County's), 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, 2014. The *Summary of Auditor's 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, 2014.

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 2014-002. 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 Corrective Action Plan. 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. *A significant deficiency in internal control over compliance* is a deficiency or a combination of deficiencies in internal control over compliance with a federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings as item 2014-002 to be a material weakness.

The County's response to our internal control over compliance finding is described in the accompanying Corrective Action Plan. 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 Schedule of Federal Awards Expenditures Required by OMB Circular A-133

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, 2014, 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 30, 2015. Our report refers to other auditors who audited the financial statements of the Starlight Enterprises, Inc. and the Economic Development and Finance Alliance, as described in our report on the County's financial statements. We conducted our audit to opine on the County's basic financial statements. The accompanying Schedule of Federal Awards Expenditures (the 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 30, 2015

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TUSCARAWAS COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
<i>Passed through the Ohio Department of Job and Family Services</i>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-1415-11-5434	10.561	\$393,496
<i>Direct from U.S. Department of Agriculture, Rural Development:</i>			
Water and Waste Disposal Systems for Rural Communities	N/A	10.760	<u>348,488</u>
Total U.S. Department of Agriculture			741,984
U.S. DEPARTMENT OF DEFENSE			
<i>Passed through the Ohio Department of Natural Resources:</i>			
Payments to States in Lieu of Real Estate Taxes	N/A	12.112	<u>1,022</u>
Total U.S. Department of Defense			1,022
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed through the Ohio Department of Development:</i>			
Community Development Block Grants/State's Program	B-C-12-1CT-1 B-F-12-1CT-1 B-F-13-1CT-1 B-F-14-1CT-1 B-W-09-072-1	14.228	142,187 53,252 196,018 1,436 <u>100,119</u>
Total Community Development Block Grants/State's Program			<u>493,012</u>
Total U.S. Department of Housing and Urban Development			493,012
U.S. DEPARTMENT OF JUSTICE			
<i>Passed through the Ohio Office of Criminal Justice Services:</i>			
Crime Victim Assistance Program	2012VAGENE428 2014SAGENE429 2015-VOCA-10204642	16.575	45,692 1,563 <u>19,434</u>
Total Crime Victim Assistance Program			66,689
<i>Direct:</i>			
Bulletproof Vest Partnership Program	2013 2014	16.607	1,594 <u>3,016</u>
Total Bulletproof Vest Partnership Program			4,610
<i>Passed through the Ohio Department of Public Safety:</i>			
Edward Byrne Memorial Justice Assistance Grant	2013-JG-A01-6802 2012-JG-D01-6960 2013-JG-D01-6960 2013-JG-LLE-5906	16.738	22,680 6,085 19,928 <u>8,270</u>
Total Edward Byrne Memorial Justice Assistance Grant			<u>56,963</u>
Total U.S. Department of Justice			<u>128,262</u>
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Passed through the Ohio Department of Transportation:</i>			
Highway Planning and Construction	75580 85209 89455 89473 89474 95218	20.205	103,546 65,106 13,107 13,641 227,949 <u>273,851</u>
Total Highway Planning and Construction			697,200
<i>Passed through the Ohio Department of Public Safety:</i>			
State and Community Highway Safety Program	HVEO-2014-79-00-00-00409-02 STEP-2015-79-00-00-00512-00	20.600	19,677 <u>450</u>
Total State and Community Highway Safety Program			20,127
National Priority Safety Programs	IDEP-2015-79-00-00-00423-00	20.616	4,503
Interagency Hazardous Materials Public Sector Training and Planning Grants	HM-HMP-0355-13-01-00	20.703	<u>9,835</u>
Total U.S. Department of Transportation			731,665

TUSCARAWAS COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2014
(Continued)

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures
U.S. DEPARTMENT OF EDUCATION			
<i>Passed through the Ohio Department of Education:</i>			
Special Education Cluster:			
Special Education - Grants to States	071167-6BSF-2014	84.027	\$18,880
	071167-6BSF-2015		9,855
Total Special Education - Grants to States			<u>28,735</u>
Special Education - Preschool Grants	071167-PGS1-2014	84.173	12,885
Total Special Education Cluster			<u>41,620</u>
Total U.S. Department of Education			41,620
U.S. ELECTION ASSISTANCE COMMISSION			
<i>Passed through the Ohio Secretary of State:</i>			
Help America Vote Act Requirements Payments	N/A	90.401	3,491
Total U.S. Election Assistance Commission			3,491
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed through the Ohio Department of Developmental Disabilities:</i>			
Social Services Block Grant	N/A	93.667	58,347
Medical Assistance Program	N/A	93.778	153,123
<i>Passed through the Ohio Department of Job and Family Services:</i>			
Promoting Safe and Stable Families	G-1415-11-5434	93.556	60,551
Temporary Assistance for Needy Families	G-1415-11-5434	93.558	1,832,859
Child Support Enforcement	G-1415-11-5435	93.563	1,065,029
Child Care and Development Block Grant	G-1415-11-5434	93.575	164,515
Community-Based Child Abuse Prevention Grants	G-1415-11-5434	93.590	1,954
Stephanie Tubbs Jones Child Welfare Services Program	G-1415-11-5434	93.645	50,823
Foster Care Title IV-E	G-1415-11-5434	93.658	866,250
Adoption Assistance	G-1415-11-5434	93.659	280,752
Social Services Block Grant	G-1415-11-5434	93.667	891,968
Chafee Foster Care Independence Program	G-1415-11-5434	93.674	24,887
Children's Health Insurance Program	G-1415-11-5434	93.767	6,932
Medical Assistance Program	G-1415-11-5434	93.778	<u>1,191,258</u>
Total U.S. Department of Health and Human Services			6,649,248
U.S. DEPARTMENT OF HOMELAND SECURITY			
<i>Passed through the Ohio Department of Public Safety:</i>			
Hazard Mitigation Grant	FEMA-DR-4002.15R-OH	97.039	357,833
Emergency Management Performance Grants	EMW-2013-EP-00060-S01	97.042	40,140
	EMW-2014-EP-00064		31,535
Total Emergency Management Performance Grants			<u>71,675</u>
Homeland Security Grant Program	EMW-2011-SS-00070	97.067	9,477
Total U.S. Department of Homeland Security			<u>438,985</u>
Total Federal Awards Expenditures			<u><u>\$9,229,289</u></u>

The accompanying notes are an integral part of this Schedule.

TUSCARAWAS COUNTY

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2014**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - SUBRECIPIENTS

The County passes certain federal awards received from U.S. Department of Health and Human Services through the Ohio Department of Job and Family Services 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.

Federal awards were passed through to subrecipients during fiscal year 2014 as follows:

Program Title / Subrecipient	Federal CFDA Number	Amount
Temporary Assistance for Needy Families	93.558	
<i>Passed through to:</i>		
Workforce Initiative Association		\$309,477
Personal & Family Counseling Services		<u>30,095</u>
		<u>\$339,572</u>

NOTE C - MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

NOTE D - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2014, the County made allowable transfers of \$638,165 from the Temporary Assistance for Needy Families (TANF - CFDA #93.558) program to the Social Services Block Grant (SSBG - CFDA #93.667) program. The Schedule shows the County spent approximately \$1,832,859 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 2014 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 2,471,024
Transfer to Social Services Block Grant	<u>(638,165)</u>
Total Temporary Assistance for Needy Families	<u>\$ 1,832,859</u>

TUSCARAWAS COUNTY

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2014
(Continued)**

NOTE E - MEDICAL ASSISTANCE PROGRAM CFDA #93.778

During the calendar year, the County Board of Developmental Disabilities received a settlement for the 2009 Cost Report from the Ohio Department of Developmental Disabilities (CFDA #93.778) in the amount of \$1,174. 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 Schedule of Federal Awards Expenditures since the underlying expenses occurred in the prior reporting periods.

NOTE F - OHIO DEPARTMENT OF TRANSPORTATION

The County omitted \$103,546 in grant expenditures for the Highway Planning and Construction program (CFDA #20.205) on the 2013 Schedule of Federal Awards Expenditures. The understatement of the expenditures on the 2013 Federal Awards Expenditures Schedule was not adjusted due to immateriality of the amount to the total County federal expenditures reported. The grant expenditure was included in the 2014 Schedule of Federal Award Expenditures, as agreed upon with the Ohio Department of Transportation.

TUSCARAWAS COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2014

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	Yes
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	Yes
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510(a)?	Yes
<i>(d)(1)(vii)</i>	Major Programs (list): <ul style="list-style-type: none"> • CFDA #10.561 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program • CFDA #93.558 Temporary Assistance for Needy Families • CFDA #93.658 Foster Care Title IV-E • CFDA #93.667 Social Services Block Grant • CFDA #93.778 Medical Assistance Program • CFDA #97.039 Hazard Mitigation Grant 	
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	No

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

FINDING NUMBER 2014-001

Material Weakness

The County should maintain an accounting system and accounting records sufficient to enable the County to identify, assemble, analyze, classify, record and report its transactions, maintain accountability for the related assets, document compliance with finance-related legal and contractual requirements and prepare financial statements in accordance with generally accepted accounting principles.

TUSCARAWAS COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2014
(Continued)

2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)

FINDING NUMBER 2014-001 (Continued)

Material Weakness (Continued)

As a result of audit procedures performed, errors were noted in the County's financial statements and GAAP conversion that required audit adjustments and reclassifications as follows:

- Intergovernmental revenues recorded in the Board of Developmental Disabilities Fund were reported as Other Revenues totaling \$148,326.
- Reimbursements reported in the Public Assistance Fund made by the Children Services Fund for salaries originally paid from the Public Assistance Fund totaling \$1,000,000 were improperly presented as Transfers-Out of the Children Services Fund and Transfers-In to the Public Assistance Fund.
- Capital asset additions were not always complete and accurate. For the Water Fund, the Sandyville Water Transmission Line & Distribution System project was recorded as an addition for 2013. However, additional expenditures totaling \$336,377 in 2014 were not included in the value of the asset. Also for the Water Fund, the Wilkshire Hills Welded Steel Water Storage Tank Repair Project totaling \$165,600 was erroneously omitted from Construction in Progress. For the Sewer Fund, a Tanker Truck that was purchased in 2008 was not recorded until 2014 in the amount of \$201,930 with accumulated depreciation totaling \$80,772.
- Final budgetary information did not always agree with the resolutions and documentation approved by the County Commissioners, resulting in final budgeted expenditures of the Water Fund being overstated by a total of \$245,476.

Sound financial reporting is the responsibility of the County Auditor and is essential to ensure the information provided to the readers of the financial statement is complete and accurate. The financial statements have been adjusted accordingly.

To help ensure the financial statements and notes to the financial statements are complete and accurate, the County should adopt policies and procedures to identify and correct errors and omissions.

Official's Response: Tuscarawas County has always promoted accuracy in financial reporting. For improved reporting:

- The County is revising the revenue accounts within the Board of Developmental Disabilities Fund to provide for a clearer accounting of intergovernmental receipts as such. We will also review the electronic funds transfers at the time of receipt to assure payment is recorded to a proper line item. We will also be reviewing our chart of accounts with the department for proper classification of each line item.
- The Public Assistance / Children Services reimbursements have previously been referred to as transfers due to the movement of monies from one fund to another. Future reimbursements will be referred to only as reimbursements.
- The County continues to work for improvement in capital asset recognition. The current process involves manual recognition of all transactions. The Auditor's Office is currently revising staff responsibilities to better recognize transactions throughout the year. The Water & Sewer Department has also been pursuing a detailed asset review of all items currently on hand for comparison with existing asset reports.

TUSCARAWAS COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2014
(Continued)

3. FINDINGS FOR FEDERAL AWARDS

Finding Number	2014-002
CFDA Title and Number	Foster Care Title IV-E, CFDA No. 93.658
Federal Award Number / Year	G-1415-11-5434
Federal Agency	U.S. Department of Health and Human Services
Pass-Through Agency	Ohio Department of Job and Family Services

Noncompliance and Material Weakness – Federal Schedule

Office of Management and Budget (OMB) Circular A-133, §.310(b) requires recipients to prepare a Schedule of Federal Awards Expenditures that should include, among other things, providing the total federal awards expended for each individual federal program.

The Schedule of Federal Awards Expenditures prepared by the County originally reported \$2,694,603 in Foster Care Title IV-E expenditures (CFDA #93.658). However, actual Foster Care Title IV-E expenditures were \$866,250. As a result, Foster Care Title IV-E expenditures were overstated by \$1,828,353. Various other insignificant errors included the reporting of CFDA numbers, pass through entity information and the reporting of program clusters.

Errors and omissions to the Schedule of Federal Awards Expenditures could have an adverse effect on future grant awards by the awarding agency or agencies in addition to an inaccurate assessment of major federal programs that would be subjected to audit. The County's Schedule of Federal Awards Expenditures has been adjusted accordingly.

County departments should review all grant and loan awards and be familiar with federal reporting requirements. Departments should implement a system to track all federal expenditures and related information separately from other expenditures and report federal expenditures with proper support including, but not limited to, grant agreements, calculation of the expenditures, and any federal reporting requirements. This will help ensure the Federal Awards Expenditure Schedule is complete and accurate and major federal programs are correctly identified for audit.

Official's Response: See Corrective Action Plan.

TUSCARAWAS COUNTY

**SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A-133 § .315(b)
DECEMBER 31, 2014**

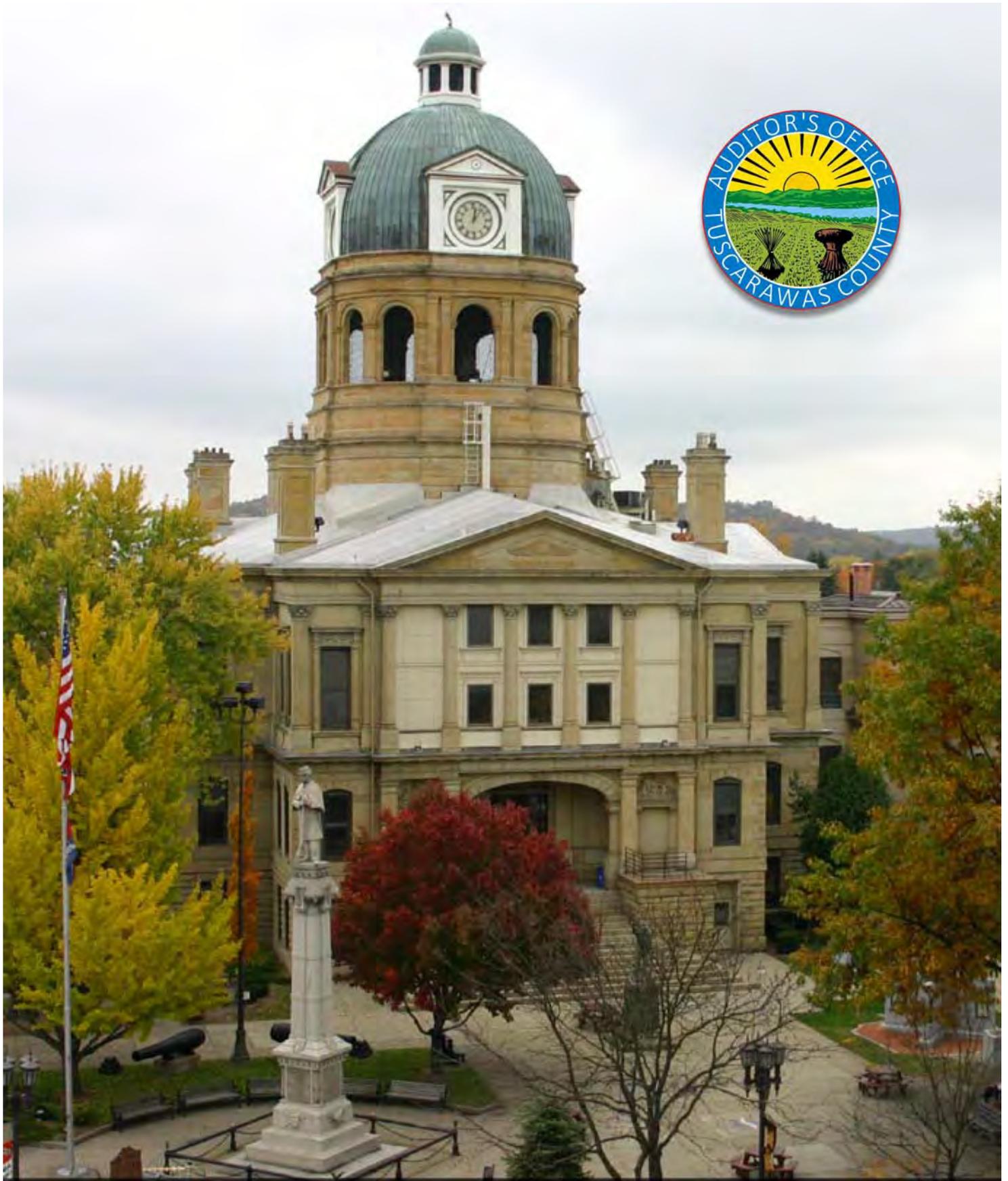
Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2013-001	Missposting of receipts, expenditures, assets, and liabilities.	No	Repeated as Finding Number 2014-001.
2013-002	Ohio Admin. Code § 5101:9-7-03(B)(1) limits the time elapsing between the receipt of funds and the disbursement of funds to a ten day average for all federal and state operating allocations. The Tuscarawas County Job and Family Services exceeded the ten day requirement by 23 and 16 days for the first and second quarters, respectively.	Yes	Corrected. The Tuscarawas County Job and Family Services limited the time elapsing between the receipt of funds and the disbursement of funds during 2014.

TUSCARAWAS COUNTY
CORRECTIVE ACTION PLAN
OMB CIRCULAR A-133 § .315(c)
DECEMBER 31, 2014

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2014-002	Tuscarawas County Job & Family Services (TCJFS) will develop a system to track all federal expenditures and related information. TCJFS will review all grants as they become available and enter them into the tracking system. TCJFS will review its work before reporting the schedule. TCJFS will also include its regional fiscal supervisor to make sure the tracking is set up and the reporting is done correctly.	In Progress	Adam Wilson, TCJFS Fiscal Supervisor

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TUSCARAWAS COUNTY, OHIO

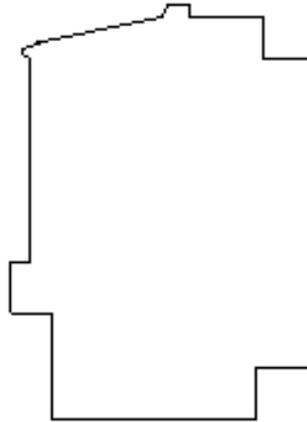


**COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2014**

Tuscarawas County, Ohio

Comprehensive Annual Financial Report

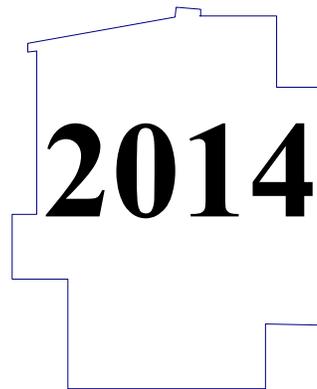
For the Year Ended December 31, 2014



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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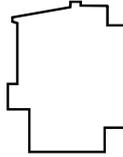
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Auditor's Office

Tuscarawas County

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



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

July 30, 2015

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 2014 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, 2014, 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 17,438 residents. New Philadelphia has 7,909 housing units which are 64.3 percent owner-occupied. The County's second largest city, with 12,857 residents, is Dover, which has 5,578 households with 73.2 percent owner-occupied. Uhrichsville is the third largest city with a population of 5,403. Uhrichsville has 2,426 housing units with 61.0 percent owner-occupied. In 2014, the average selling price of a home in Tuscarawas County was \$114,073. The County includes 568 square miles and has a 2014 population estimate of 92,788, of which 71,447 are ages 18 or over.

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

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

The East Central Ohio Educational Service Center, the Tuscarawas County Historical Society, the Tuscarawas County Committee on Aging, Incorporated, the Tuscarawas County Agricultural Society, and the New Philadelphia Municipal Court 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 decreased 2 percent in 2014 in comparison to 2013 receipts. Over the previous 10 years, lodging receipts have increased an average of 7.4 percent per year. The County imposed a 3 percent hotel/motel tax in 1980.

Agriculture contributes nearly \$92 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 \$91,066. The average farm size for the 1,014 farms located in the County is 136 acres, according to statistics from The Ohio State University Extension Service. Tuscarawas County ranks 5th in the State in cattle production, 4th in hay production, and 4th in milk production.

The state of the economy in Tuscarawas County continued to trend in an upward manner during 2014 as the expansion of the Utica Shale oil and gas development in Eastern Ohio continued to bolster local communities.

While most of the drilling activity related to the Utica Shale boom has occurred outside of Tuscarawas County, the County has seen economic benefits through new businesses that have located in the County, expansions of current businesses to service the industry, and related benefits such as increased activity at County hotels, restaurants and retail outlets.

Commercial and industrial construction is making a comeback. Allied Machine and Engineering Corporation completed a \$15 million, 60,000 square foot expansion of their Deeds Drive, Dover facility in early 2014 and started phase one of a two phase \$15 million, 61,000 square foot expansion and renovation project of their West Third Street, Dover facility.

A 12,000 square foot addition to Superb Industries in Sugarcreek was announced in the fall of 2014. This addition will allow the company to add an additional 50 jobs and eventually produce more than 100 million battery components annually.

Carbo Ceramics announced in late 2014 that they had purchased 28 acres in the Newcomerstown Industrial Park and will be building a new \$14.6 million facility. The Newcomerstown Community Improvement Corporation will be collaborating with the Ohio Mid-Eastern Governments Association on a \$58,000 road widening project for the Industrial Park.

The City of New Philadelphia is putting the finishing touches on the West High Avenue (State Route 39) road widening project. This project was 14 years in the making and was in conjunction with the Ohio Department of Transportation. The project widened the street from two lanes to three with a two-way left turn lane in the middle. This \$2.37 million project included new water lines, sewer drainage, and sidewalks and curbs. The City rezoned this area for business and a Buffalo Wild Wings Grill & Bar was constructed and open for business before the end of the year.

Menards, Incorporated, a hardware and home appliance company, announced have they agreed to a contract to acquire the old Super Kmart building. This building has been abandoned since 2004. Their intention is to invest \$12 million in the community for the land acquisition, demolition of the former Kmart building and construction of a Menards building. This endeavor will produce 40 full-time and 80 part-time jobs with an estimated payroll of \$2.25 million. Demolition is to start in 2015 and the new construction is to be completed in 2016.

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.

In April of 2014, Union Hospital kicked off a fundraising campaign to partially fund a new Union Hospital Emergency Center. This will be a \$17.7 million investment. Upon completion, this center will include 38 patient rooms and have multiple specialized areas for treatment. In 1995, the emergency room had 26,097 visits. In 2012, it had 45,214 visits. Upon completion, the emergency center will have capacity to serve 60,000 annual patient visits.

New residential construction totaled \$19,143,710 for 2014. Areas that accounted for this growth included the City of New Philadelphia (\$4,343,830), the Township of Dover (\$1,911,430), the Township of Wayne (\$1,685,830), the City of Dover (\$1,685,540), and the Township of Franklin (\$1,068,400).

Sales of existing homes in 2014 improved as the economy continues to rebound. The City of Dover had 234 property transfers with the average sale price of \$111,360, the City of New Philadelphia had 317 property transfers with the average sale price of \$111,060, and the Uhrichsville/Dennison area had 157 property transfers with an average sale price of \$47,200. The average sale price in southern Tuscarawas County was \$68,350 and in the northern end of the County it was \$138,610. This region appears to have a greater demand than supply. That, coupled with favorable interest rates, should promote a continued strong market.

The state of the economy in the County has undergone some changes over the past decade, but continues to remain strong overall.

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 2014, \$238,434 of casino tax revenues were transferred 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 5.75 percent sales tax, consumers pay sales tax of 6.75 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 continues to suffer reductions in State funding during 2014, which amounted to a 2.3 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, it 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. The Tolloty Technology Incubator dedication ceremony was held June 17, 2014. The incubator is the first building in the Tuscarawas Regional Technology Park. Numerous agencies contributed to the park and the incubator. Tuscarawas County contributed 170 acres of land, the City of New Philadelphia offered up a cash match of \$1.2 million, the U.S. Economic Development Administration furnished \$2.7 million for tech park infrastructure and \$2.3 million for the incubator, and the Ohio Department of Development provided \$2.2 million for job ready sites. The \$5.4 million incubator is intended for high-tech research and development, and the creation of new entrepreneurial ventures that will be capable of growing in the 21st century economy. About 60 percent of the space for lease is under contract. A total of approximately \$12.5 million has been contributed to this facility.

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, 2013. This was the twenty eighth 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.

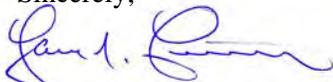
A Certificate of Achievement is valid for a period of one year. We believe our current report continues to meet the Certificate of Achievement Program's requirements, and we are again submitting it to the GFOA to determine its eligibility to receive the certificate, which is the highest form of recognition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



Government Finance Officers Association

**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, 2013

Executive Director/CEO

Tuscarawas County, Ohio
Elected Officials
December 31, 2014

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

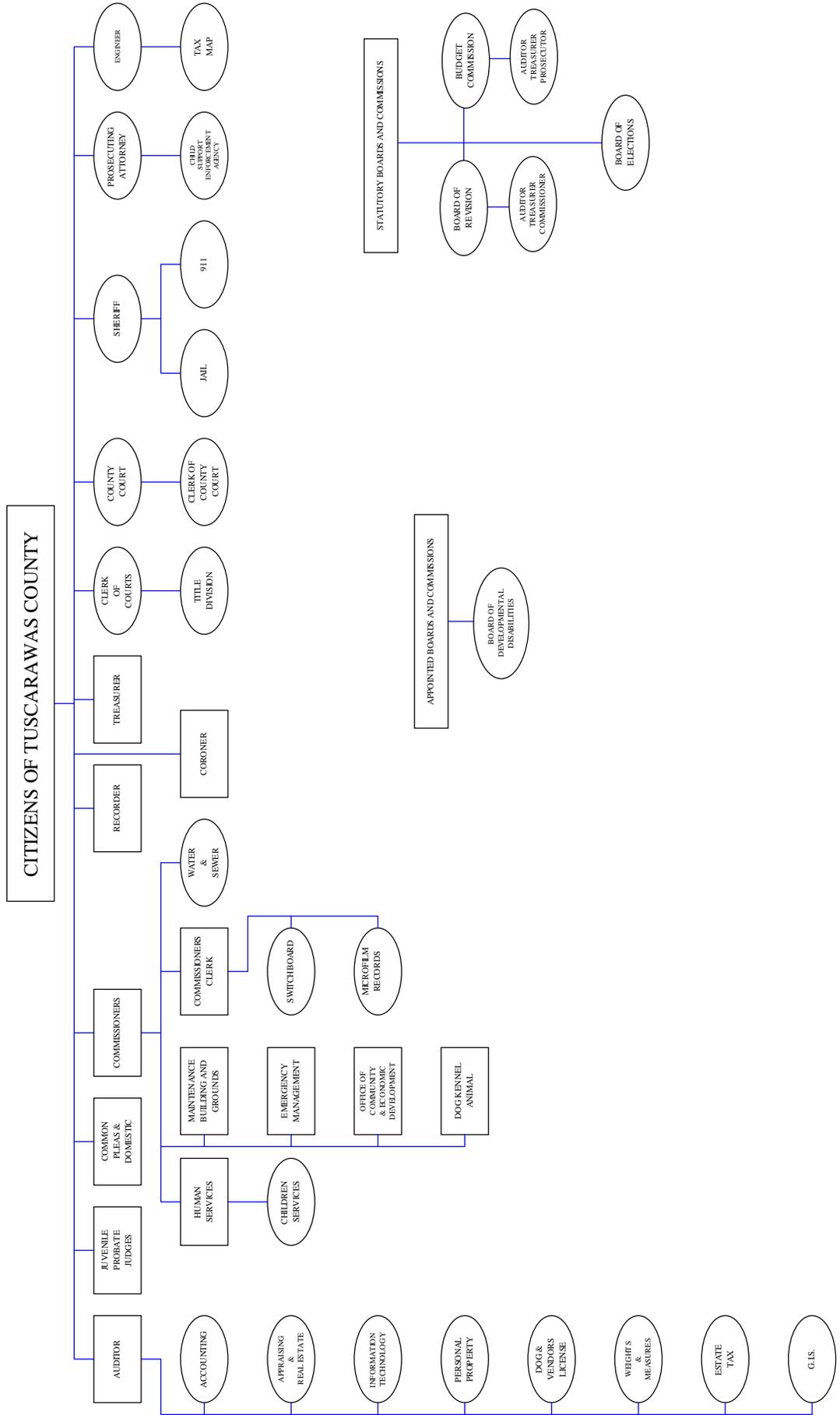
County Court – Southern District

Brad Hillyer

New Philadelphia Municipal Court

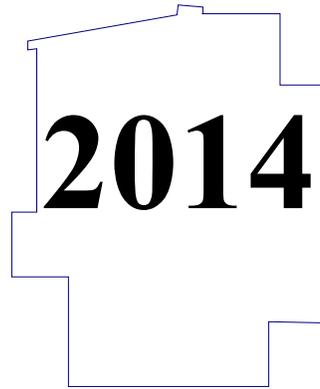
Nanette DeGarmo VonAllman

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 Avenue
New Philadelphia, Ohio 44663

To the Board of 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, 2014, 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, which represent 7 percent, 31 percent, and 11 percent, respectively, of the assets, net position or fund balances, and revenues of the County's remaining fund information. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for Starlight Enterprises, Inc. and the Economic Development and Finance Alliance, are based solely on the reports of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the 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, 2014, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Board of Developmental Disabilities, Public Assistance, and Motor Vehicle License and Gas Tax funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

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*, 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 and the other auditors 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 statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information 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 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 30, 2015, 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 30, 2015

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Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
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, 2014. 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 2014 are as follows:

- The assets of the County exceeded its liabilities at December 31, 2014, by \$140,411,127 (net position). Of this amount, \$21,499,354 is unrestricted and may be used to meet the County's ongoing obligations. Governmental activities' unrestricted net position is \$20,477,811. The County's total net position decreased by \$200,033, which represents a 0.14 percent decrease from 2013.
- The Statement of Activities reflects permissive sales tax revenue of \$12,637,873, an increase of \$1,009,542 from the prior year.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$42,999,812, an increase of \$1,273,296 from the prior year. Of this amount, \$10,565,553 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 \$10,772,065, which represents 53.85 percent of total general fund expenditures for 2014.

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, 2014
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 and Starlight Enterprises, Incorporated. 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, 2014
Unaudited

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

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

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

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Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2014 compared to 2013:

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
Assets						
Current and Other Assets	\$64,052,029	\$63,468,925	\$1,265,897	\$745,328	\$65,317,926	\$64,214,253
Capital Assets, Net	71,973,115	74,600,225	31,358,101	31,134,454	103,331,216	105,734,679
<i>Total Assets</i>	<u>136,025,144</u>	<u>138,069,150</u>	<u>32,623,998</u>	<u>31,879,782</u>	<u>168,649,142</u>	<u>169,948,932</u>
Liabilities						
Current and Other Liabilities	2,552,715	3,112,895	180,520	214,183	2,733,235	3,327,078
Long-Term Liabilities:						
Due Within One Year	1,258,738	1,241,748	390,232	419,007	1,648,970	1,660,755
Due in More than One Year	2,747,164	2,821,319	11,194,986	10,888,842	13,942,150	13,710,161
<i>Total Liabilities</i>	<u>6,558,617</u>	<u>7,175,962</u>	<u>11,765,738</u>	<u>11,522,032</u>	<u>18,324,355</u>	<u>18,697,994</u>
Deferred Inflows of Resources	<u>9,913,660</u>	<u>10,639,778</u>	<u>0</u>	<u>0</u>	<u>9,913,660</u>	<u>10,639,778</u>
Net Position						
Net Investment in Capital Assets	70,145,930	72,650,122	19,836,717	19,881,978	89,982,647	92,532,100
Restricted:						
Capital Projects	2,042,613	2,106,292	0	0	2,042,613	2,106,292
Developmental Disabilities Board	16,628,109	17,271,255	0	0	16,628,109	17,271,255
Road and Bridge Repair and Maintenance	4,937,981	4,848,510	0	0	4,937,981	4,848,510
Real Estate Assessment	2,064,350	1,941,700	0	0	2,064,350	1,941,700
Children Services	549,682	1,234,390	0	0	549,682	1,234,390
Economic Development and Growth	61,022	149,252	0	0	61,022	149,252
Other Purposes	2,451,567	1,531,215	0	0	2,451,567	1,531,215
Unclaimed Monies	193,802	151,813	0	0	193,802	151,813
Unrestricted	20,477,811	18,368,861	1,021,543	475,772	21,499,354	18,844,633
<i>Total Net Position</i>	<u>\$119,552,867</u>	<u>\$120,253,410</u>	<u>\$20,858,260</u>	<u>\$20,357,750</u>	<u>\$140,411,127</u>	<u>\$140,611,160</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 \$140,411,127 (\$119,552,867 in governmental activities and \$20,858,260 in business-type activities) as of December 31, 2014. By far, the largest portion of the County's net position (64.09 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 (15.31 percent) consists of unrestricted assets (\$21,499,354) which may be used to meet the County's ongoing obligations to citizens and creditors. The remaining balance (20.6 percent) represents resources that are subject to restrictions on how they can be used.

Total governmental activities net position decreased by \$700,543 from \$120,253,410 in 2013 to \$119,552,867 in 2014. The decrease in governmental net position was due primarily to depreciation exceeding capital outlay.

Tuscarawas County, Ohio
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Table 2 shows the changes in net position for 2014 compared to 2013.

Table 2
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
Revenues						
Program Revenues:						
Charges for Services	\$8,331,216	\$7,846,929	\$3,442,803	\$2,909,259	\$11,774,019	\$10,756,188
Operating Grants and Contributions	19,544,770	18,952,733	0	0	19,544,770	18,952,733
Capital Grants and Contributions	1,559,053	2,002,458	342,055	333,586	1,901,108	2,336,044
Total Program Revenues	29,435,039	28,802,120	3,784,858	3,242,845	33,219,897	32,044,965
General Revenues:						
Property Taxes	10,099,591	9,891,933	0	0	10,099,591	9,891,933
Sales Taxes	12,637,873	11,628,331	0	0	12,637,873	11,628,331
Intergovernmental	2,551,864	3,352,926	0	0	2,551,864	3,352,926
Interest	113,426	155,923	0	0	113,426	155,923
Other	1,525,132	1,915,748	12,872	31,121	1,538,004	1,946,869
Total General Revenues	26,927,886	26,944,861	12,872	31,121	26,940,758	26,975,982
Total Revenues	56,362,925	55,746,981	3,797,730	3,273,966	60,160,655	59,020,947
Program Expenses						
Governmental Activities:						
General Government:						
Legislative and Executive:						
Primary Government	7,409,163	7,239,476	0	0	7,409,163	7,239,476
External Portion	1,436,093	1,393,304	0	0	1,436,093	1,393,304
Intergovernmental	555,112	1,338,334	0	0	555,112	1,338,334
Judicial:						
Primary Government	4,598,044	4,547,974	0	0	4,598,044	4,547,974
Intergovernmental	25,268	60,491	0	0	25,268	60,491
Public Safety:						
Primary Government	8,545,840	8,167,124	0	0	8,545,840	8,167,124
Intergovernmental	1,336,950	0	0	0	1,336,950	0
Public Works:						
Primary Government	10,310,026	9,132,478	0	0	10,310,026	9,132,478
Intergovernmental	207,641	1,101,393	0	0	207,641	1,101,393
Health	9,512,053	9,178,265	0	0	9,512,053	9,178,265
Human Services:						
Primary Government	12,674,273	12,168,373	0	0	12,674,273	12,168,373
Intergovernmental	6,390	0	0	0	6,390	0
Conservation and Recreation	273,922	371,507	0	0	273,922	371,507
Debt Service:						
Interest and Fiscal Charges	99,523	105,503	0	0	99,523	105,503
Sewer	0	0	2,171,956	1,901,892	2,171,956	1,901,892
Water	0	0	1,198,434	1,294,644	1,198,434	1,294,644
Total Expenses	56,990,298	54,804,222	3,370,390	3,196,536	60,360,688	58,000,758
Increase (Decrease) in Net Position						
Before Transfers	(627,373)	942,759	427,340	77,430	(200,033)	1,020,189
Transfers	(73,170)	0	73,170	0	0	0
Change in Net Position	(700,543)	942,759	500,510	77,430	(200,033)	1,020,189
Net Position Beginning of Year	120,253,410	119,310,651	20,357,750	20,280,320	140,611,160	139,590,971
Net Position End of Year	\$119,552,867	\$120,253,410	\$20,858,260	\$20,357,750	\$140,411,127	\$140,611,160

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Governmental Activities

Operating grants were the largest program revenue, accounting for \$19,544,770 of total governmental revenues. The major recipients of intergovernmental program revenues were human services, public works, health, and public safety.

The County's direct charges to users of governmental services made up \$8,331,216 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 \$10,099,591 of the \$56,362,925 total revenues for governmental activities. This is a slight increase of \$207,658 from the prior year. This increase is due to increases in assessed values within the County.

The County's sales tax is a major revenue component amounting to \$12,637,873 of total revenues. The 8.68 percent increase from the prior year is also due to an improving economy, which is linked to an increase in consumer spending.

The human services – primary government program accounted for \$12,674,273 of the \$56,990,298 total expenses for governmental activities. 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 higher expenses from 2013 to 2014 of \$505,900 due primarily to an increase in contractual services.

The next largest program was public works – primary government, accounting for \$10,310,026 of total governmental expenses. This program, which uses motor vehicle and gas tax as well as community development block grant monies, increased from 2013 to 2014 by \$1,177,548 due to increased depreciation related to infrastructure projects.

The next largest program was health, accounting for \$9,512,053 of total governmental expenses. This program, which includes the board of developmental disabilities and the dog and kennel money, has increased from 2013 to 2014 by \$333,788.

General government – legislative and executive – primary government, which includes costs associated with the general administration of County government, has increased expenses from 2013 to 2014 by \$169,687. This increase is primarily a result of increased personnel costs.

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.

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Table 3
 Governmental Activities

	Total Cost of Services 2014	Total Cost of Services 2013	Net Cost of Services 2014	Net Cost of Services 2013
Governmental Activities:				
General Government:				
Legislative and Executive - Primary Government	\$7,409,163	\$7,239,476	(\$5,039,312)	(\$5,030,672)
Legislative and Executive - External Portion	1,436,093	1,393,304	359,355	161,702
Legislative and Executive - Intergovernmental	555,112	1,338,334	(454,534)	(963,774)
Judicial - Primary Government	4,598,044	4,547,974	(3,187,779)	(3,243,393)
Judicial - Intergovernmental	25,268	60,491	(20,690)	(43,561)
Public Safety - Primary Government	8,545,840	8,167,124	(5,966,133)	(6,283,661)
Public Safety - Intergovernmental	1,336,950	0	(1,094,714)	0
Public Works - Primary Government	10,310,026	9,132,478	(2,767,257)	(1,028,745)
Public Works - Intergovernmental	207,641	1,101,393	(170,019)	(793,145)
Health	9,512,053	9,178,265	(5,616,619)	(4,805,804)
Human Services - Primary Government	12,674,273	12,168,373	(3,272,319)	(3,614,475)
Human Services - Intergovernmental	6,390	0	(5,232)	0
Conservation and Recreation	273,922	371,507	(220,483)	(251,071)
Debt Service:				
Interest and Fiscal Charges	99,523	105,503	(99,523)	(105,503)
Total	<u>\$56,990,298</u>	<u>\$54,804,222</u>	<u>(\$27,555,259)</u>	<u>(\$26,002,102)</u>

Program revenues of \$29,435,039 are received and used to fund the expenses of the County. The remaining \$27,555,259 in expenses is funded by property taxes, sales taxes, and intergovernmental revenues. A material portion of legislative and executive – primary government, public safety – primary government, health, judicial – primary government, public works – primary government, and human services – primary government expenses are funded by program revenues.

Business-Type Activities

The net position of business-type activities increased by \$500,510 during 2014. Major revenue sources were charges for services of \$3,442,803.

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.

As of December 31, 2014, the County’s governmental funds reported a combined ending fund balance of \$42,999,812, an increase of \$1,273,296 in comparison with the prior year. \$10,565,553 of this total constitutes unassigned fund balance. The remainder of the fund balance is assigned (\$5,380,330), committed (\$1,279,866), restricted (\$22,880,118), and nonspendable (\$2,893,945).

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The general fund is the primary operating fund of the County. At the end of 2014, unassigned fund balance was \$10,772,065 while total fund balance was \$14,607,058. 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 53.85 percent of total general fund expenditures, while total fund balance represents 73.02 percent of that same amount. The fund balance of the County's general fund increased by \$813,291 during 2014. The main factor for this increase is due to the increase in revenues outpacing the increase in expenditures.

The board of developmental disabilities fund had a restricted fund balance of \$15,511,007 and total fund balance of \$16,369,433 at the end of 2014. The total fund balance represents 183.7 percent of total expenditures. The fund balance decreased by \$509,969 during 2014.

The public assistance fund had a fund deficit of \$192,505 at the end of 2014. The fund deficit decreased by \$453,840 during 2014, which was due to transfers in from the general fund.

The motor vehicle license and gas tax fund had total fund balance of \$2,755,801 at the end of 2014. The total fund balance represents 48.33 percent of the total fund expenditures. The fund balance increased by \$57,739 during 2014.

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, 2014, was \$401,820 and for the Water District was \$584,931. Total net position for enterprise funds increased by \$476,375.

Budgetary Highlights

By State statute, the Board of County Commissioners adopts the annual operating budget for the County in January. For the general fund, final budgeted revenues were \$21,434,717 and actual revenue collections were \$22,198,160. The majority of this increase was due to higher than expected property tax collections. Actual expenditures were \$514,484 less than final budgeted appropriations due to the County spending less on legislative and executive and human services.

Capital Assets and Debt Administration

Capital Assets – The County's net investment in capital assets for governmental and business-type activities as of December 31, 2014, was \$89,982,647 (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 2014 included road construction projects, bridge projects, building improvement projects and water and sewer system improvements.

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Table 4 shows 2014 balances compared to 2013:

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

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
Land	\$1,264,954	\$1,194,424	\$239,341	\$225,541	\$1,504,295	\$1,419,965
Construction in Progress	120,973	120,973	697,656	789,558	818,629	910,531
Buildings and Improvements	20,294,204	20,827,404	3,664,943	3,802,307	23,959,147	24,629,711
Machinery and Equipment	2,367,141	2,080,589	2,612,417	2,013,181	4,979,558	4,093,770
Vehicles	1,659,222	1,578,379	82,023	110,955	1,741,245	1,689,334
Infrastructure	46,266,621	48,798,456	0	0	46,266,621	48,798,456
Sewer/Water Lines	0	0	24,061,721	24,192,912	24,061,721	24,192,912
Totals	<u>\$71,973,115</u>	<u>\$74,600,225</u>	<u>\$31,358,101</u>	<u>\$31,134,454</u>	<u>\$103,331,216</u>	<u>\$105,734,679</u>

See Note 11 for additional information on capital assets.

Long-Term Debt – At December 31, 2014, 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 2014 balances compared to 2013:

Table 5
 Outstanding Debt at Year End

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
County Building Improvement Bonds	\$1,166,445	\$1,242,968	\$0	\$0	\$1,166,445	\$1,242,968
Courthouse Improvement Bond Anticipation Note	659,000	704,000	0	0	659,000	704,000
USDA General Obligation Bonds	0	0	1,603,500	1,644,800	1,603,500	1,644,800
USDA Loan	0	0	4,245,108	3,963,778	4,245,108	3,963,778
OPWC Loans Payable	0	0	2,767,922	2,683,930	2,767,922	2,683,930
OWDA Loans Payable	0	0	2,668,854	2,713,968	2,668,854	2,713,968
Totals	<u>\$1,825,445</u>	<u>\$1,946,968</u>	<u>\$11,285,384</u>	<u>\$11,006,476</u>	<u>\$13,110,829</u>	<u>\$12,953,444</u>

In addition to the long term debt, the County's long-term obligations include capital leases, claims payable, and compensated absences. Additional information on the County's long-term debt can be found in Note 16 of this report.

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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 2014, the Visitors Bureau collected \$619,132. According to Tourism Economics Research Firm, visitors to Tuscarawas County spent \$384 million and were responsible for funding over 4,355 jobs, which is approximately 8 percent of the County's labor force. Travel and Tourism wages in the County total \$78 million.

The labor force for Tuscarawas County stood at 44,900 potential employees, with 42,800 employed and 2,100 unemployed. For December 2014, the Civilian Labor Force estimates the County's unemployment rate at 4.8 percent compared to the State's unemployment rate of 4.7 percent.

A significant growth component has been the establishment of Tuscarawas County as a retail destination for a multi-county area. Because of this sustained retail growth, Tuscarawas County's sales tax collections have grown 304 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.

Tuscarawas County, Ohio

Statement of Net Position

December 31, 2014

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Starlight Enterprises, Inc.	Economic Development and Finance Alliance
Assets					
Equity in Pooled Cash and Cash Equivalents	\$35,206,546	\$1,068,450	\$36,274,996	\$657,735	\$177,050
Cash and Cash Equivalents					
in Segregated Accounts	126,829	98,168	224,997	0	0
With Fiscal Agents	4,038,315	0	4,038,315	0	0
Deposits	0	0	0	0	10
Materials and Supplies Inventory	1,230,004	49,695	1,279,699	0	0
Accrued Interest Receivable	20,659	0	20,659	0	0
Accounts Receivable	218,092	493,244	711,336	56,028	108,931
Internal Balances	542,347	(542,347)	0	0	0
Intergovernmental Receivable	4,844,754	97,000	4,941,754	0	7,876
Prepaid Items	1,297,649	1,687	1,299,336	4,081	9,824
Sales Tax Receivable	3,400,862	0	3,400,862	0	0
Property Taxes Receivable	10,521,924	0	10,521,924	0	0
Loans Receivable	2,419,889	0	2,419,889	0	349,704
Loans Receivable from Component Unit	184,159	0	184,159	0	0
Nondepreciable Capital Assets	1,385,927	936,997	2,322,924	0	792,609
Depreciable Capital Assets, Net	70,587,188	30,421,104	101,008,292	569,430	5,654,518
<i>Total Assets</i>	<u>136,025,144</u>	<u>32,623,998</u>	<u>168,649,142</u>	<u>1,287,274</u>	<u>7,100,522</u>
Liabilities					
Accounts Payable	767,788	85,903	853,691	218	24,666
Accrued Wages	199,890	8,322	208,212	0	8,052
Contracts Payable	65,038	0	65,038	0	0
Intergovernmental Payable	1,074,889	31,782	1,106,671	0	27,344
Accrued Interest Payable	7,945	54,513	62,458	0	5,140
Unearned Revenue	0	0	0	0	30,191
Claims Payable	437,165	0	437,165	0	0
Other Accrued Liabilities	0	0	0	32,599	0
Long-Term Liabilities:					
Due Within One Year	1,258,738	390,232	1,648,970	29,054	2,598,315
Due In More Than One Year	2,747,164	11,194,986	13,942,150	245,861	172,489
<i>Total Liabilities</i>	<u>6,558,617</u>	<u>11,765,738</u>	<u>18,324,355</u>	<u>307,732</u>	<u>2,866,197</u>
Deferred Inflows of Resources					
Property Taxes	9,913,660	0	9,913,660	0	0
Net Position					
Net Investment in Capital Assets	70,145,930	19,836,717	89,982,647	0	3,676,323
Restricted for:					
Capital Projects	2,042,613	0	2,042,613	0	0
Developmental Disabilities Board	16,628,109	0	16,628,109	0	0
Road and Bridge Repair and Maintenance	4,937,981	0	4,937,981	0	0
Real Estate Assessment	2,064,350	0	2,064,350	0	0
Children Services	549,682	0	549,682	0	0
Economic Development and Growth	61,022	0	61,022	0	0
Other Purposes	2,451,567	0	2,451,567	0	0
Unclaimed Monies	193,802	0	193,802	0	0
Unrestricted	20,477,811	1,021,543	21,499,354	979,542	558,002
<i>Total Net Position</i>	<u>\$119,552,867</u>	<u>\$20,858,260</u>	<u>\$140,411,127</u>	<u>\$979,542</u>	<u>\$4,234,325</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Activities
For the Year Ended December 31, 2014

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General Government:				
Legislative and Executive - Primary Government	\$7,409,163	\$2,267,123	\$37,622	\$65,106
Legislative and Executive - External Portion	1,436,093	1,795,448	0	0
Legislative and Executive - Intergovernmental	555,112	59,854	40,724	0
Judicial - Primary Government	4,598,044	1,342,943	67,322	0
Judicial - Intergovernmental	25,268	2,725	1,853	0
Public Safety - Primary Government	8,545,840	1,424,448	1,146,259	9,000
Public Safety - Intergovernmental	1,336,950	144,155	98,081	0
Public Works - Primary Government	10,310,026	180,420	5,877,402	1,484,947
Public Works - Intergovernmental	207,641	22,389	15,233	0
Health	9,512,053	274,913	3,620,521	0
Human Services - Primary Government	12,674,273	762,721	8,639,233	0
Human Services - Intergovernmental	6,390	689	469	0
Conservation and Recreation	273,922	53,388	51	0
Interest and Fiscal Charges	99,523	0	0	0
<i>Total Governmental Activities</i>	<u>56,990,298</u>	<u>8,331,216</u>	<u>19,544,770</u>	<u>1,559,053</u>
Business-Type Activities				
Sewer District	2,171,956	2,088,980	0	0
Water District	1,198,434	1,353,823	0	342,055
<i>Total Business-Type Activities</i>	<u>3,370,390</u>	<u>3,442,803</u>	<u>0</u>	<u>342,055</u>
Total - Primary Government	<u>\$60,360,688</u>	<u>\$11,774,019</u>	<u>\$19,544,770</u>	<u>\$1,901,108</u>
Component Units				
Starlight Enterprises, Inc.	\$949,381	\$1,003,940	\$0	\$0
Economic Development and Finance Alliance	1,534,798	1,509,782	46,800	0
Totals - Component Units	<u>\$2,484,179</u>	<u>\$2,513,722</u>	<u>\$46,800</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

Other

Total General Revenues

Transfers

Total General Revenues and Transfers

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
(\$5,039,312)	\$0	(\$5,039,312)	\$0	\$0
359,355	0	359,355	0	0
(454,534)	0	(454,534)	0	0
(3,187,779)	0	(3,187,779)	0	0
(20,690)	0	(20,690)	0	0
(5,966,133)	0	(5,966,133)	0	0
(1,094,714)	0	(1,094,714)	0	0
(2,767,257)	0	(2,767,257)	0	0
(170,019)	0	(170,019)	0	0
(5,616,619)	0	(5,616,619)	0	0
(3,272,319)	0	(3,272,319)	0	0
(5,232)	0	(5,232)	0	0
(220,483)	0	(220,483)	0	0
(99,523)	0	(99,523)	0	0
(27,555,259)	0	(27,555,259)	0	0
0	(82,976)	(82,976)	0	0
0	497,444	497,444	0	0
0	414,468	414,468	0	0
(27,555,259)	414,468	(27,140,791)	0	0
0	0	0	54,559	0
0	0	0	0	21,784
0	0	0	54,559	21,784
3,924,634	0	3,924,634	0	0
4,458,970	0	4,458,970	0	0
1,015,810	0	1,015,810	0	0
700,177	0	700,177	0	0
12,637,873	0	12,637,873	0	0
2,551,864	0	2,551,864	0	0
113,426	0	113,426	0	8,184
1,525,132	12,872	1,538,004	0	2,055
26,927,886	12,872	26,940,758	0	10,239
(73,170)	73,170	0	0	0
26,854,716	86,042	26,940,758	0	10,239
(700,543)	500,510	(200,033)	54,559	32,023
120,253,410	20,357,750	140,611,160	924,983	4,202,302
\$119,552,867	\$20,858,260	\$140,411,127	\$979,542	\$4,234,325

Tuscarawas County, Ohio

*Balance Sheet
Governmental Funds
December 31, 2014*

	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax	Other Governmental Funds
Assets					
Equity in Pooled Cash and Cash Equivalents	\$11,714,220	\$11,937,816	\$85,679	\$1,440,125	\$6,482,262
Cash and Cash Equivalents					
In Segregated Accounts	126,829	0	0	0	0
With Fiscal Agents	0	4,038,315	0	0	0
Materials and Supplies Inventory	201,177	15,834	7,837	995,492	9,664
Accrued Interest Receivable	20,659	0	0	0	0
Accounts Receivable	126,070	24,473	5,034	12,458	49,533
Interfund Receivable	247,752	0	0	0	928,239
Intergovernmental Receivable	1,102,132	290,205	1,876	2,716,386	734,155
Prepaid Items	410,076	842,592	0	3,087	41,894
Sales Taxes Receivable	3,400,862	0	0	0	0
Property Taxes Receivable	4,278,338	4,276,661	0	0	1,966,925
Loans Receivable	649,419	0	0	0	1,954,629
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	493,542	0	0	0	0
<i>Total Assets</i>	<u>\$22,771,076</u>	<u>\$21,425,896</u>	<u>\$100,426</u>	<u>\$5,167,548</u>	<u>\$12,167,301</u>
Liabilities					
Accounts Payable	\$177,237	\$118,123	\$86,105	\$61,022	\$325,301
Accrued Wages	101,727	31,431	35,614	12,864	18,085
Contracts Payable	3,838	0	0	20,000	41,200
Intergovernmental Payable	195,110	318,964	67,986	21,220	96,817
Interfund Payable	487,746	45,881	103,226	12,797	125,690
<i>Total Liabilities</i>	<u>965,658</u>	<u>514,399</u>	<u>292,931</u>	<u>127,903</u>	<u>607,093</u>
Deferred Inflows of Resources					
Property Taxes	4,082,704	3,965,372	0	0	1,865,584
Unavailable Revenue	3,115,656	576,692	0	2,283,844	234,599
<i>Total Deferred Inflows of Resources</i>	<u>7,198,360</u>	<u>4,542,064</u>	<u>0</u>	<u>2,283,844</u>	<u>2,100,183</u>
Fund Balances					
Nonspendable	977,545	858,426	7,837	998,579	51,558
Restricted	0	15,511,007	0	1,757,222	5,611,889
Committed	1,214,118	0	0	0	65,748
Assigned	1,643,330	0	0	0	3,737,000
Unassigned (Deficit)	10,772,065	0	(200,342)	0	(6,170)
<i>Total Fund Balance (Deficit)</i>	<u>14,607,058</u>	<u>16,369,433</u>	<u>(192,505)</u>	<u>2,755,801</u>	<u>9,460,025</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$22,771,076</u>	<u>\$21,425,896</u>	<u>\$100,426</u>	<u>\$5,167,548</u>	<u>\$12,167,301</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, 2014*

Total Governmental Funds	Total Governmental Funds Balances	\$42,999,812
\$31,660,102	<i>Amounts reported for governmental activities in the statement of net position are different because:</i>	
126,829	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	71,973,115
4,038,315	Other long-term assets are not available to pay for current period expenditures and therefore are reported as unavailable in the funds:	
1,230,004	Delinquent Property Taxes	625,483
20,659	Sales Taxes	2,294,692
217,568	Intergovernmental	3,290,616
1,175,991	Total	6,210,791
4,844,754	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
1,297,649	General Obligation Bonds	(1,166,445)
3,400,862	Bond Anticipation Notes	(659,000)
10,521,924	Capital Leases	(1,740)
2,604,048	Compensated Absences	(1,809,014)
493,542	Claims	(369,703)
\$61,632,247	Total	(4,005,902)
\$767,788	In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(7,945)
199,721	Internal service funds are used by management to charge the costs of insurance and workers' compensation to individual funds. The assets and liabilities of the internal service funds are included in the statement of net position	
65,038	Net Position	2,048,085
700,097	Claims Payable	369,703
775,340	Internal Balance	(34,792)
2,507,984	Total	2,382,996
9,913,660	<i>Net Position of Governmental Activities</i>	\$119,552,867
6,210,791		
16,124,451		
2,893,945		
22,880,118		
1,279,866		
5,380,330		
10,565,553		
42,999,812		
\$61,632,247		

Tuscarawas County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2014

	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax	Other Governmental Funds
Revenues					
Property Taxes	\$3,952,324	\$4,492,858	\$0	\$0	\$1,706,746
Sales Taxes	12,475,888	0	0	0	0
Intergovernmental	2,848,751	3,599,307	5,582,466	5,540,375	6,401,111
Interest	113,009	0	0	417	0
Licenses and Permits	7,395	0	0	0	255
Fines and Forfeitures	258,514	0	0	67,339	304,161
Rentals	94,916	0	0	0	10,979
Charges for Services	3,309,690	0	0	63,669	2,418,850
Contributions and Donations	3,712	0	0	0	35,961
Other	582,394	445,702	19,265	88,558	389,213
<i>Total Revenues</i>	<u>23,646,593</u>	<u>8,537,867</u>	<u>5,601,731</u>	<u>5,760,358</u>	<u>11,267,276</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	5,939,447	0	0	0	1,091,998
Judicial	4,189,790	0	0	0	469,244
Public Safety	7,347,446	0	0	0	932,096
Public Works	155,285	0	0	5,702,619	407,185
Health	148,206	8,911,072	0	0	219,140
Human Services	809,606	0	5,346,107	0	6,684,018
Conservation and Recreation	273,922	0	0	0	0
Intergovernmental	1,141,595	0	0	0	989,766
Capital Outlay	0	0	0	0	2,485,868
Debt Service:					
Principal Retirement	0	0	0	0	122,918
Interest and Fiscal Charges	0	0	0	0	100,031
<i>Total Expenditures</i>	<u>20,005,297</u>	<u>8,911,072</u>	<u>5,346,107</u>	<u>5,702,619</u>	<u>13,502,264</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,641,296</u>	<u>(373,205)</u>	<u>255,624</u>	<u>57,739</u>	<u>(2,234,988)</u>
Other Financing Sources (Uses)					
Transfers In	165,367	0	198,216	0	3,032,305
Transfers Out	(2,993,372)	(136,764)	0	0	(338,922)
<i>Total Other Financing Sources (Uses)</i>	<u>(2,828,005)</u>	<u>(136,764)</u>	<u>198,216</u>	<u>0</u>	<u>2,693,383</u>
<i>Net Change in Fund Balance</i>	813,291	(509,969)	453,840	57,739	458,395
<i>Fund Balance (Deficit) Beginning of Year - Restated (See Note 3)</i>	<u>13,793,767</u>	<u>16,879,402</u>	<u>(646,345)</u>	<u>2,698,062</u>	<u>9,001,630</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$14,607,058</u>	<u>\$16,369,433</u>	<u>(\$192,505)</u>	<u>\$2,755,801</u>	<u>\$9,460,025</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, 2014*

Total Governmental Funds	Net Change in Fund Balances - Total Governmental Funds	\$1,273,296
\$10,151,928	Amounts reported for governmental activities in the statement of activities are different because:	
12,475,888	Governmental funds report capital outlays as expenditures.	
23,972,010	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.	
113,426	Capital Asset Additions	2,714,183
7,650	Current Year Depreciation	(5,334,998)
630,014	Total	(2,620,815)
105,895	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.	(6,295)
5,792,209	Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
39,673	Delinquent Property Taxes	(52,337)
1,525,132	Sales Taxes	161,985
54,813,825	Intergovernmental	(355,996)
	Total	(246,348)
	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.	(77,331)
	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.	122,918
	In the statement of activities, interest is accrued on outstanding debt, whereas in governmental funds, an interest expenditure is reported when due.	508
	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.	
	Change in Net Position	877,659
	Internal Balances	(24,135)
	Total	853,524
	Change in Net Position of Governmental Activities	(\$700,543)

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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$2,896,060	\$3,396,060	\$3,951,563	\$555,503
Sales Taxes	12,355,290	12,355,290	12,355,290	0
Intergovernmental	2,592,521	2,673,018	2,742,023	69,005
Interest	160,000	160,000	289,720	129,720
Licenses and Permits	6,650	6,650	7,395	745
Fines and Forfeitures	216,500	216,500	254,680	38,180
Rentals	90,000	90,000	83,868	(6,132)
Charges for Services	2,318,576	2,318,576	2,323,812	5,236
Contributions and Donations	5,000	5,000	3,712	(1,288)
Other	166,280	213,623	186,097	(27,526)
<i>Total Revenues</i>	<u>20,806,877</u>	<u>21,434,717</u>	<u>22,198,160</u>	<u>763,443</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	5,023,916	5,209,443	4,988,315	221,128
Judicial	4,157,445	4,180,065	4,053,086	126,979
Public Safety	3,402,145	3,478,511	3,415,903	62,608
Public Works	105,569	105,569	80,614	24,955
Health	183,368	194,996	194,691	305
Human Services	1,072,677	1,072,676	994,299	78,377
Conservation and Recreation	383,328	383,328	383,245	83
Intergovernmental	1,421,734	1,472,234	1,472,185	49
<i>Total Expenditures</i>	<u>15,750,182</u>	<u>16,096,822</u>	<u>15,582,338</u>	<u>514,484</u>
<i>Excess of Revenues Over Expenditures</i>	<u>5,056,695</u>	<u>5,337,895</u>	<u>6,615,822</u>	<u>1,277,927</u>
Other Financing Sources (Uses)				
Transfers In	435,000	435,000	319,177	(115,823)
Transfers Out	(7,489,757)	(8,071,220)	(7,852,555)	218,665
<i>Total Other Financing Sources (Uses)</i>	<u>(7,054,757)</u>	<u>(7,636,220)</u>	<u>(7,533,378)</u>	<u>102,842</u>
<i>Net Change in Fund Balance</i>	(1,998,062)	(2,298,325)	(917,556)	1,380,769
<i>Fund Balance Beginning of Year</i>	8,110,776	8,110,776	8,110,776	0
Prior Year Encumbrances Appropriated	1,004,580	1,004,580	1,004,580	0
<i>Fund Balance End of Year</i>	<u>\$7,117,294</u>	<u>\$6,817,031</u>	<u>\$8,197,800</u>	<u>\$1,380,769</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$4,457,697	\$4,457,697	\$4,492,858	\$35,161
Intergovernmental	3,912,949	3,917,739	3,767,646	(150,093)
Other	694,524	694,524	437,818	(256,706)
<i>Total Revenues</i>	9,065,170	9,069,960	8,698,322	(371,638)
Expenditures				
Current:				
Health	9,568,753	12,050,324	11,540,603	509,721
<i>Excess of Revenues Under Expenditures</i>	(503,583)	(2,980,364)	(2,842,281)	138,083
Other Financing Uses				
Transfers Out	(76,958)	(168,992)	(136,764)	32,228
<i>Net Change in Fund Balance</i>	(580,541)	(3,149,356)	(2,979,045)	170,311
<i>Fund Balance Beginning of Year</i>	14,023,785	14,023,785	14,023,785	0
Prior Year Encumbrances Appropriated	364,187	364,187	364,187	0
<i>Fund Balance End of Year</i>	<u>\$13,807,431</u>	<u>\$11,238,616</u>	<u>\$11,408,927</u>	<u>\$170,311</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$5,467,645	\$6,472,872	\$5,580,590	(\$892,282)
Other	58,000	58,000	14,231	(43,769)
<i>Total Revenues</i>	5,525,645	6,530,872	5,594,821	(936,051)
Expenditures				
Current:				
Human Services	5,725,095	6,734,738	5,947,847	786,891
<i>Excess of Revenues Under Expenditures</i>	(199,450)	(203,866)	(353,026)	(149,160)
Other Financing Sources				
Transfers In	200,610	200,610	198,216	(2,394)
<i>Net Change in Fund Balance</i>	1,160	(3,256)	(154,810)	(151,554)
<i>Fund Deficit Beginning of Year</i>	(248,108)	(248,108)	(248,108)	0
Prior Year Encumbrances Appropriated	251,365	251,365	251,365	0
<i>Fund Balance (Deficit) End of Year</i>	\$4,417	\$1	(\$151,553)	(\$151,554)

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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$5,000,000	\$5,506,003	\$5,532,381	\$26,378
Interest	1,000	1,000	417	(583)
Fines and Forfeitures	70,000	70,000	70,150	150
Charges for Services	240,000	76,597	53,752	(22,845)
Other	85,000	85,000	88,637	3,637
<i>Total Revenues</i>	5,396,000	5,738,600	5,745,337	6,737
Expenditures				
Current:				
Public Works	5,831,708	7,026,731	6,541,191	485,540
<i>Net Change in Fund Balance</i>	(435,708)	(1,288,131)	(795,854)	492,277
<i>Fund Balance Beginning of Year</i>	1,195,023	1,195,023	1,195,023	0
Prior Year Encumbrances Appropriated	435,708	435,708	435,708	0
<i>Fund Balance End of Year</i>	<u>\$1,195,023</u>	<u>\$342,600</u>	<u>\$834,877</u>	<u>\$492,277</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2014

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer District	Water District	Total	
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$497,392	\$571,058	\$1,068,450	\$3,052,902
Cash and Cash Equivalents in Segregated Accounts	60,083	38,085	98,168	0
Accounts Receivable	301,865	191,379	493,244	524
Interfund Receivable	0	0	0	176,589
Intergovernmental Receivable	0	97,000	97,000	0
Materials and Supplies Inventory	27,332	22,363	49,695	0
Prepaid Items	624	1,063	1,687	0
<i>Total Current Assets</i>	<u>887,296</u>	<u>920,948</u>	<u>1,808,244</u>	<u>3,230,015</u>
<i>Noncurrent Assets:</i>				
<i>Capital Assets:</i>				
Land and Construction in Progress	718,237	218,760	936,997	0
Depreciable Capital Assets, Net	19,316,504	11,104,600	30,421,104	0
<i>Total Noncurrent Assets</i>	<u>20,034,741</u>	<u>11,323,360</u>	<u>31,358,101</u>	<u>0</u>
<i>Total Assets</i>	<u>20,922,037</u>	<u>12,244,308</u>	<u>33,166,345</u>	<u>3,230,015</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	61,251	24,652	85,903	0
Accrued Wages	5,345	2,977	8,322	169
Intergovernmental Payable	23,178	8,604	31,782	374,792
Compensated Absences Payable	19,397	19,044	38,441	0
Interfund Payable	32,924	27,408	60,332	101
Accrued Interest Payable	25,120	29,393	54,513	0
USDA General Obligation Bonds Payable	13,700	29,100	42,800	0
USDA Loan Payable	0	62,900	62,900	0
OPWC Loans Payable	118,451	61,483	179,934	0
OWDA Loans Payable	2,937	53,220	56,157	0
Capital Leases Payable	10,000	0	10,000	0
Claims Payable	0	0	0	492,205
<i>Total Current Liabilities</i>	<u>312,303</u>	<u>318,781</u>	<u>631,084</u>	<u>867,267</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	13,715	11,678	25,393	0
Interfund Payable	304,546	212,261	516,807	0
USDA General Obligation Bonds Payable	1,168,400	392,300	1,560,700	0
USDA Loan Payable	0	4,182,208	4,182,208	0
OPWC Loans Payable	1,618,555	969,433	2,587,988	0
OWDA Loans Payable	2,033,214	579,483	2,612,697	0
Capital Leases Payable	226,000	0	226,000	0
Claims Payable	0	0	0	314,663
<i>Total Long-Term Liabilities</i>	<u>5,364,430</u>	<u>6,347,363</u>	<u>11,711,793</u>	<u>314,663</u>
<i>Total Liabilities</i>	<u>5,676,733</u>	<u>6,666,144</u>	<u>12,342,877</u>	<u>1,181,930</u>
Net Position				
Net Investment in Capital Assets	14,843,484	4,993,233	19,836,717	0
Unrestricted	401,820	584,931	986,751	2,048,085
<i>Total Net Position</i>	<u>\$15,245,304</u>	<u>\$5,578,164</u>	<u>20,823,468</u>	<u>\$2,048,085</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.

	34,792
Net position of business-type activities	\$20,858,260

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
*Statement of Revenues,
Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2014*

	<u>Business-Type Activities - Enterprise Funds</u>			<u>Governmental Activities - Internal Service Funds</u>
	<u>Sewer District</u>	<u>Water District</u>	<u>Total</u>	
Operating Revenues				
Charges for Services	\$2,088,980	\$1,353,823	\$3,442,803	\$6,330,620
Other	9,803	3,069	12,872	172,438
<i>Total Operating Revenues</i>	<u>2,098,783</u>	<u>1,356,892</u>	<u>3,455,675</u>	<u>6,503,058</u>
Operating Expenses				
Personal Services	703,417	495,069	1,198,486	40,936
Materials and Supplies	75,004	106,239	181,243	0
Contractual Services	723,157	172,126	895,283	910,914
Claims	0	0	0	4,673,330
Other	1,168	1,580	2,748	219
Depreciation	546,074	233,220	779,294	0
<i>Total Operating Expenses</i>	<u>2,048,820</u>	<u>1,008,234</u>	<u>3,057,054</u>	<u>5,625,399</u>
<i>Operating Income</i>	49,963	348,658	398,621	877,659
Non-Operating Expenses				
Interest and Fiscal Charges	(137,376)	(200,095)	(337,471)	0
<i>Income Before Capital Contributions and Transfers</i>	(87,413)	148,563	61,150	877,659
Capital Contributions	0	342,055	342,055	0
Transfers In	73,170	0	73,170	0
<i>Change in Net Position</i>	(14,243)	490,618	476,375	877,659
<i>Net Position Beginning of Year - Restated (See Note 3)</i>	<u>15,259,547</u>	<u>5,087,546</u>		<u>1,170,426</u>
<i>Net Position End of Year</i>	<u>\$15,245,304</u>	<u>\$5,578,164</u>		<u>\$2,048,085</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.

	24,135
Change in net position of business-type activities	\$500,510

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2014

	<u>Business-Type Activities - Enterprise Funds</u>			Governmental Activities - Internal Service Funds
	Sewer District	Water District	Total	
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$2,074,085	\$1,315,120	\$3,389,205	\$0
Cash Received from Transactions With Other Funds	0	0	0	4,535,190
Cash Received from Transactions For Outside Organizations	0	0	0	1,795,448
Cash Payments to Employees for Services	(711,456)	(543,752)	(1,255,208)	(41,761)
Cash Payments for Goods and Services	(780,511)	(261,631)	(1,042,142)	(1,100,452)
Cash Payments for Claims	0	0	0	(4,557,223)
Other Operating Revenues	5,223	5,613	10,836	172,438
Other Operating Expenses	(1,168)	(1,580)	(2,748)	(219)
<i>Net Cash Provided by Operating Activities</i>	<u>586,173</u>	<u>513,770</u>	<u>1,099,943</u>	<u>803,421</u>
Cash Flows from Noncapital Financing Activities				
Transfers In	73,170	0	73,170	0
Interfund Loans	(21,534)	(15,381)	(36,915)	0
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	<u>51,636</u>	<u>(15,381)</u>	<u>36,255</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities				
Capital Contributions	0	245,055	245,055	0
Purchase of Capital Assets	(224,350)	(778,591)	(1,002,941)	0
USDA Loan Issued	0	341,930	341,930	0
OPWC Loans Issued	28,729	235,197	263,926	0
OWDA Loans Issued	143,317	35,285	178,602	0
Principal Payments - USDA Bond	(13,200)	(28,100)	(41,300)	0
Principal Payments - USDA Loan	0	(60,600)	(60,600)	0
Principal Payments - OPWC Loans	(118,451)	(61,483)	(179,934)	0
Principal Payments - OWDA Loans	(160,272)	(63,444)	(223,716)	0
Principal Payments - Capital Lease	(10,000)	0	(10,000)	0
Interest Payments - USDA Bond	(50,800)	(15,171)	(65,971)	0
Interest Payments - USDA Loan	0	(149,774)	(149,774)	0
Interest Payments - OWDA Loans	(71,593)	(20,928)	(92,521)	0
Interest Payments - Capital Leases	(15,263)	0	(15,263)	0
<i>Net Cash Used in Capital and Related Financing Activities</i>	<u>(491,883)</u>	<u>(320,624)</u>	<u>(812,507)</u>	<u>0</u>
<i>Net Increase in Cash and Cash Equivalents</i>	145,926	177,765	323,691	803,421
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>411,549</u>	<u>431,378</u>	<u>842,927</u>	<u>2,249,481</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$557,475</u>	<u>\$609,143</u>	<u>\$1,166,618</u>	<u>\$3,052,902</u>

(continued)

Tuscarawas County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2014

	<u>Business-Type Activities - Enterprise Funds</u>			Governmental Activities - Internal Service Funds
	<u>Sewer District</u>	<u>Water District</u>	<u>Total</u>	
Reconciliation of Operating Income to Net Cash Provided by Operating Activities				
Operating Income	\$49,963	\$348,658	\$398,621	\$877,659
Adjustments:				
Depreciation	546,074	233,220	779,294	0
(Increase) Decrease in Assets:				
Accounts Receivable	(19,475)	(36,159)	(55,634)	(409)
Interfund Receivable	150	35	185	(176,589)
Intergovernmental Receivable	0	0	0	125
Materials and Supplies Inventory	2,501	2,046	4,547	0
Prepaid Items	(323)	(636)	(959)	0
Increase (Decrease) in Liabilities:				
Accounts Payable	26,459	15,185	41,644	0
Accrued Wages	(14,047)	(12,827)	(26,874)	(488)
Contracts Payable	(1,906)	(6,558)	(8,464)	0
Intergovernmental Payable	(13,106)	(37,102)	(50,208)	232,690
Compensated Absences Payable	6,472	1,989	8,461	0
Interfund Payable	3,411	5,919	9,330	0
Claims Payable	0	0	0	(129,567)
<i>Net Cash Provided by Operating Activities</i>	<u>\$586,173</u>	<u>\$513,770</u>	<u>\$1,099,943</u>	<u>\$803,421</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2014

	<u>Private Purpose Trust</u>	
	<u>James Hindman Trust</u>	<u>Agency</u>
Assets		
Equity in Pooled Cash and Cash Equivalents	\$14,185	\$9,378,815
Cash and Cash Equivalents in Segregated Accounts	0	870,598
Property Taxes Receivable	0	83,262,081
<i>Total Assets</i>	<u>14,185</u>	<u>\$93,511,494</u>
Liabilities		
Intergovernmental Payable	0	\$87,053,062
Undistributed Monies	0	6,458,432
<i>Total Liabilities</i>	<u>0</u>	<u>\$93,511,494</u>
Net Position		
Held in Trust for Meeting the Extra Needs of Children in Foster Care	<u>\$14,185</u>	

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, 2014

	<u>James Hindman Trust</u>
Additions	
Interest	\$242
Deductions	
Materials and Supplies	<u>27</u>
<i>Change in Net Position</i>	215
<i>Net Position Beginning of Year</i>	<u>13,970</u>
<i>Net Position End of Year</i>	<u><u>\$14,185</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, 2014

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, and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government.

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.

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, Incorporated, 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, 2014

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, Incorporated, 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, Incorporated (Workshop) Starlight Enterprises, Incorporated, 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, Incorporated, as a component unit of Tuscarawas County. Separately issued financial statements can be obtained from Starlight Enterprises, Incorporated, 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, 339 Oxford Street, Dover, Ohio 44622.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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 seven 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 27 and 28.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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 more 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 funds 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 funds are 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, 2014

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 Funds 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 funds account for a medical benefit self-insurance program for employees of the County and various external districts including townships and municipalities and for workers' compensation.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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, County Regional Planning Commission and the Tuscarawas County Family and Children First Council.

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, 2014

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 9). 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, 2014, but which were levied to finance 2015 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 delinquent 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.

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."

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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 2014, investments were limited to federal home loan mortgage corporation securities, federal home loan bank securities, and STAR Ohio. Investments are reported at fair value, which is based on quoted market prices.

STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's net asset value per share which is the price the investment could be sold at December 31, 2014.

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 2014 amounted to \$113,009, which includes \$86,515 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.

Contributions of Capital

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

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, 2014, 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.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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.

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.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Accrued Liabilities and Long-term Obligations

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims and judgments and compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Capital leases, 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, unless the use of the proceeds from the collection of those receivables 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. Amounts assigned for court services and community development have been assigned by the County Commissioners.

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.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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.

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, self-insurance, and workers' compensation 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, 2014

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 and James Hindman Trust are not reported because they are not included in the entity for which the “appropriated budget” is adopted and do 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 resources by fund. The amounts reported as the original budgeted amounts reflect the first appropriation for that fund that covered the entire fiscal year, including amounts automatically carried over from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the Commissioners during the year, including all supplemental appropriations.

Note 3 – Change in Accounting Principle and Restatement of Prior Year Fund Balances and Net Position

Change in Accounting Principle

For 2014, the County has implemented Governmental Accounting Standard Board (GASB) Statement No. 70, “Nonexchange Financial Guarantees.” GASB Statement No. 70 enhances the information required to be disclosed by governments that extend and receive financial guarantees as a result of nonexchange transactions. These disclosures were incorporated into the County's 2014 financial statements; however, there was no effect on beginning net position/fund balance.

Restatement of Fund Balances

During 2014, it was determined that the Newcomerstown CIC loan receivable was recorded to the capital projects fund only while a portion should have been recorded to general fund. A restatement of fund balance is required to properly reflect the remaining \$624,011 loan receivable that belongs to general fund. The restatement had the following effect on beginning fund balances.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax	Other Governmental Funds	Total Governmental Funds
Fund Balance at December 31, 2013	\$13,169,756	\$16,879,402	(\$646,345)	\$2,698,062	\$9,625,641	\$41,726,516
Loans Receivable	624,011	0	0	0	(624,011)	0
Adjusted Fund Balance at December 31, 2013	<u>\$13,793,767</u>	<u>\$16,879,402</u>	<u>(\$646,345)</u>	<u>\$2,698,062</u>	<u>\$9,001,630</u>	<u>\$41,726,516</u>

Restatement of Net Position

During 2014, it was determined that various capital assets and related depreciation were recorded between the business-type activity funds and needed to be restated. Also, during 2014, it was determined that a tanker truck purchased prior to 2014 was not recorded. During 2014, it was determined that a fund being reported as an agency fund should be classified as an internal service fund. This internal service change increased governmental net position by \$355,298, from \$119,898,112 to \$120,253,410, decreased business-type net position by \$12,912, from \$20,249,504 to \$20,236,592, and decreased the combining agency fund balance by \$865,405, from \$88,066,237 to \$87,200,832. All of the restatements had the following effect on the proprietary funds' net position:

	Sewer District	Water District	Total Enterprise Funds	Internal Service Funds
Net Position at December 31, 2013	\$13,944,057	\$6,281,878	\$20,225,935	\$828,040
Capital Assets	1,194,332	(1,194,332)	0	0
Tanker Truck	121,158	0	121,158	0
Fund Reclassification	0	0	0	342,386
Adjusted Net Position at December 31, 2013	<u>\$15,259,547</u>	<u>\$5,087,546</u>	20,347,093	<u>\$1,170,426</u>
Internal Service Elimination			\$23,569	
Internal Service Adjustment			<u>(12,912)</u>	
Total Adjusted Net Position at December 31, 2013			<u>\$20,357,750</u>	

The total effect of these restatements was to increase net position of the business-type activities from \$20,249,504 to \$20,357,750.

Note 4 – Accountability

At December 31, 2014, the public assistance, drug court post adjudication and hazardous mitigation grant special revenue funds had individual fund deficits in the amounts of \$192,505, \$72 and \$6,098, 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.

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.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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. 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 operating statement.
3. Investments are reported at cost (budget) rather than fair value (GAAP).
4. Expenditures and other uses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
5. Budgetary revenues and expenditures of the County 911, jail operations, certificate of title, growth, recorder's special, southern district probation, and joint public defender funds are reclassified to the general fund for GAAP reporting.
6. Outstanding year end encumbrances are treated as expenditures (budget) rather than as restricted, committed or assigned fund balance for the portion of outstanding encumbrances not already recognized as a payable (GAAP).

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	\$813,291	(\$509,969)	\$453,840	\$57,739
Revenue Accruals	(7,273,071)	214,461	47,762	5,287
Unreported Cash	(287,294)	(54,006)	(54,672)	(20,308)
Beginning Fair Value Adjustment for Investments	(6,370)	0	0	0
Ending Fair Value Adjustment for Investments	12,310	0	0	0
Expenditure Accruals	6,774,812	(2,154,648)	(419,200)	(253,632)
Perspective Differences:				
County 911 Fund	(38,250)	0	0	0
Jail Operations Fund	(138,527)	0	0	0
Certificate of Title Fund	85,612	0	0	0
Growth Fund	(211,462)	0	0	0
Recorder's Special Fund	(27,896)	0	0	0
Southern District Probation Fund	602,676	0	0	0
Joint Public Defender Fund	2,793	0	0	0
Encumbrances	(1,226,180)	(474,883)	(182,540)	(584,940)
Budget Basis	(\$917,556)	(\$2,979,045)	(\$154,810)	(\$795,854)

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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>						
Inventory	\$201,177	\$15,834	\$7,837	\$995,492	\$9,664	\$1,230,004
Prepays	410,076	842,592	0	3,087	41,894	1,297,649
Loans Receivable	172,490	0	0	0	0	172,490
Unclaimed Monies	193,802	0	0	0	0	193,802
<i>Total Nonspendable</i>	<u>977,545</u>	<u>858,426</u>	<u>7,837</u>	<u>998,579</u>	<u>51,558</u>	<u>2,893,945</u>
<u>Restricted for:</u>						
Developmental Disability Services	0	15,511,007	0	0	0	15,511,007
Auto and Gas	0	0	0	1,757,222	0	1,757,222
Delinquent Real Estate Collection	0	0	0	0	197,328	197,328
Real Estate Assessment	0	0	0	0	2,129,733	2,129,733
Court Services	0	0	0	0	325,870	325,870
Law Library Resources	0	0	0	0	131,312	131,312
Enforcement Services	0	0	0	0	175,234	175,234
Dog and Kennel	0	0	0	0	107,286	107,286
Children's Services	0	0	0	0	1,239,486	1,239,486
Community Development	0	0	0	0	152,365	152,365
Human Services	0	0	0	0	26,338	26,338
Court Construction	0	0	0	0	332,154	332,154
Court Computerization	0	0	0	0	187,214	187,214
Other Purposes	0	0	0	0	607,569	607,569
<i>Total Restricted</i>	<u>0</u>	<u>15,511,007</u>	<u>0</u>	<u>1,757,222</u>	<u>5,611,889</u>	<u>22,880,118</u>
<u>Committed to:</u>						
Drug Task Force	0	0	0	0	64,858	64,858
Jury Administration	0	0	0	0	690	690
Enterprise Zone	0	0	0	0	200	200
County Administration	146,429	0	0	0	0	146,429
Court Services	48,724	0	0	0	0	48,724
Public Safety	88,892	0	0	0	0	88,892
Health and Wellness	497,916	0	0	0	0	497,916
Grants	80,590	0	0	0	0	80,590
Trusts	341,492	0	0	0	0	341,492
Certificate of Title	10,075	0	0	0	0	10,075
<i>Total Committed</i>	<u>1,214,118</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>65,748</u>	<u>1,279,866</u>
<u>Assigned to:</u>						
Court Services	211,299	0	0	0	0	211,299
Community Development	1,413,880	0	0	0	0	1,413,880
Information Technologies	13,947	0	0	0	0	13,947
Enforcement Services	4,204	0	0	0	0	4,204
Capital Improvements	0	0	0	0	3,737,000	3,737,000
<i>Total Assigned</i>	<u>1,643,330</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,737,000</u>	<u>5,380,330</u>
Unassigned (Deficit)	10,772,065	0	(200,342)	0	(6,170)	10,565,553
Total Fund Balances (Deficit)	<u><u>\$14,607,058</u></u>	<u><u>\$16,369,433</u></u>	<u><u>(\$192,505)</u></u>	<u><u>\$2,755,801</u></u>	<u><u>\$9,460,025</u></u>	<u><u>\$42,999,812</u></u>

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Stabilization Arrangement In addition to the above fund balance constraints, the County has a general fund budget stabilization arrangement that does not meet the criteria to be classified as restricted or committed. Pursuant to Ohio Revised Code Section 5705.13, the County established a budget stabilization by resolution 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, it could not reasonably protect an entity from long-term economic factors. The balance in the reserve at December 31, 2014, is \$1,008,000.

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.

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;

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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;
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.

Cash on Hand

At December 31, 2014, the County had \$215,377 in cash on hand, which is reported on the financial statements as part of "equity in pooled cash and cash equivalents".

Cash with Fiscal Agent

At December 31, 2014, the County had \$4,038,315 in monies held by MEORC as fiscal agent. These funds are held outside of the County Treasury and are not included in "deposits" as follows.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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 \$39,056,567 and the bank balance was \$40,527,995. Of the bank balance \$14,100,011 was covered by Federal depository insurance and \$26,427,984 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

Investments are reported at fair value. As of December 31, 2014, the County had the following investments:

Investment Type	Maturity in Years			Total Fair Value
	Less than 1	2-3	4-5	
Federal Home Loan Mortgage Corporation Securities	\$0	\$1,995,320	\$1,994,550	\$3,989,870
Federal Home Loan Bank Securities	0	0	2,997,320	2,997,320
STAR Ohio	504,457	0	0	504,457
Total	\$504,457	\$1,995,320	\$4,991,870	\$7,491,647

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.

Custodial Credit Risk For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County has no investment policy dealing with investment custodial credit risk beyond the requirement in State statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the treasurer or qualified trustee.

Credit Risk The federal home loan mortgage corporation securities and the federal national mortgage association securities carry a rating of AAA by Standard and Poor's. Ohio law requires that STAR Ohio 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. The following is the County's allocation at December 31, 2014:

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Investment Type	Percentage
Federal Home Loan Mortgage Corporation Securities	53.26 %
Federal Home Loan Bank Securities	40.01

Note 8 – Receivables

Receivables at December 31, 2014, 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:

Governmental Activities:	
Motor Vehicle Distribution	\$1,503,331
Gasoline and Excise Taxes	1,172,822
Homestead and Rollback	680,840
Child Support Enforcement Agency Grants and Subsidies	432,777
Local Government and Local Government Revenue Assistance	403,337
Casino Monies	260,757
Miscellaneous	199,642
Children's Services Grants and Subsidies	111,189
Community Economic Development Grants and Subsidies	41,200
Human Services Grants and Subsidies	15,645
Developmental Disabilities Grants and Subsidies	11,644
Law Enforcement Grants and Subsidies	11,570
<i>Total Governmental Activities</i>	<i>\$4,844,754</i>

The monies loaned to the Tuscarawas County Agricultural Society (TCAS) for the purchase of a parking lot (\$121,250), \$97,000 of which is due in more than one year; the monies loaned to the Newcomerstown Community Improvement Corporation (CIC) (\$2,223,639), all of which is due within one year, plus additional monies loaned to the CIC (\$75,000), all of which is due in more than one year; and the monies loaned to the Economic Development and Finance Alliance (\$184,159), \$172,490 of which is due in more than one year are all classified as loans receivable on the County financial statements and are also considered collectible in full.

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Note 9 – Property Taxes

Property taxes include amounts levied against all real and public utility personal property located in the County. Property tax revenue received during 2014 for real and public utility property taxes represents collections of 2013 taxes.

2014 real property taxes were levied after October 1, 2014, on the assessed value as of January 1, 2014, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2014 real property taxes are collected in and intended to finance 2015.

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. 2014 public utility property taxes which became a lien December 31, 2013, are levied after October 1, 2014, and are collected in 2015 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2014, was \$8.30 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2014 property tax receipts were based are as follows:

	<u>Assessed Value</u>
Real Property:	
Residential/Agricultural	\$1,304,344,140
Commercial/Industrial/Public Utility	307,422,860
Tangible Personal Property:	
Public Utility	<u>96,835,270</u>
Total Property Taxes	<u><u>\$1,708,602,270</u></u>

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their 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, 2014, and for which there is an enforceable claim. In governmental funds, the portion of the receivable not levied to finance 2014 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 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.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

A receivable is recognized at year-end for amounts that will be received from sales which occurred during 2014. 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.

Note 11 – Capital Assets

Capital asset activity for governmental activities for the year ended December 31, 2014, was as follows:

	Balance 12/31/2013	Additions	Deletions	Balance 12/31/2014
Governmental Activities:				
Capital Assets, not being depreciated:				
Land	\$1,194,424	\$72,895	(\$2,365)	\$1,264,954
Construction in Progress	120,973	0	0	120,973
Total Capital Assets, not being depreciated:	1,315,397	72,895	(2,365)	1,385,927
Capital Assets, being depreciated:				
Building and Improvements	36,051,911	217,387	0	36,269,298
Machinery and Equipment	4,642,232	617,842	(319,317)	4,940,757
Vehicles	5,287,923	439,525	(215,636)	5,511,812
Infrastructure	112,959,338	1,366,534	0	114,325,872
Total Capital Assets, being depreciated	158,941,404	2,641,288	(534,953)	161,047,739
Less Accumulated Depreciation:				
Building and Improvements	(15,224,507)	(750,587)	0	(15,975,094)
Machinery and Equipment	(2,561,643)	(330,796)	318,823	(2,573,616)
Vehicles	(3,709,544)	(355,246)	212,200	(3,852,590)
Infrastructure	(64,160,882)	(3,898,369)	0	(68,059,251)
Total Accumulated Depreciation	(85,656,576)	(5,334,998) *	531,023	(90,460,551)
Total Capital Assets being depreciated, Net	73,284,828	(2,693,710)	(3,930)	70,587,188
Governmental Activities Capital Assets, Net	\$74,600,225	(\$2,620,815)	(\$6,295)	\$71,973,115

*Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
Legislative and Executive	\$389,619
Judicial	39,080
Public Safety	435,226
Public Works	4,230,895
Health	219,304
Human Services	20,874
Total	<u>\$5,334,998</u>

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Capital asset activity for business-type activities for the year ended December 31, 2014, was as follows:

	Restated Balance 12/31/2013	Additions	Deletions	Balance 12/31/2014
Business-Type Activities:				
Capital Assets, not being depreciated:				
Land	\$225,541	\$13,800	\$0	\$239,341
Construction in Progress	789,558	463,631	(555,533)	697,656
Total Capital Assets, not being depreciated	<u>1,015,099</u>	<u>477,431</u>	<u>(555,533)</u>	<u>936,997</u>
Capital Assets, being depreciated:				
Buildings	6,925,464	0	0	6,925,464
Machinery and Equipment	3,287,636	701,854	(41,936)	3,947,554
Vehicles	720,858	0	(86,782)	634,076
Sewer/Water Lines	33,142,947	379,189	0	33,522,136
Total Capital Assets, being depreciated	<u>44,076,905</u>	<u>1,081,043</u>	<u>(128,718)</u>	<u>45,029,230</u>
Less Accumulated Depreciation				
Buildings	(3,123,157)	(137,364)	0	(3,260,521)
Machinery and Equipment	(1,274,455)	(102,618)	41,936	(1,335,137)
Vehicles	(609,903)	(28,932)	86,782	(552,053)
Sewer/Water Lines	(8,950,035)	(510,380)	0	(9,460,415)
Total Accumulated Depreciation	<u>(13,957,550)</u>	<u>(779,294)</u>	<u>128,718</u>	<u>(14,608,126)</u>
Total Capital Assets being depreciated, Net	<u>30,119,355</u>	<u>301,749</u>	<u>0</u>	<u>30,421,104</u>
Business-Type Activities Capital Assets, Net	<u><u>\$31,134,454</u></u>	<u><u>\$779,180</u></u>	<u><u>(\$555,533)</u></u>	<u><u>\$31,358,101</u></u>

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 \$400,000 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 \$100,000,000 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
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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 \$2,600 single and \$400 to \$5,200 family deductible. A third party administrator, AultCare, located in Canton, Ohio, reviewed all claims which were then paid by the County. The County purchases reinsurance stop-loss coverage on the employees and their eligible dependents covered under the plan. The specific deductible in the plan year is \$150,000.00 per member. Depending on the level of coverage selected, the County pays coverage into the self-insurance internal service fund for County employees, of between \$653.57 and \$1,352.44 family, and between \$352.86 and \$422.34 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 \$16.64 and \$110.62 per month towards their healthcare insurance, and employees on the single plan are required to contribute between \$9.42 and \$27.83 per month toward their healthcare insurance. Effective August 1, 2014, the County now provides a \$10,000 life insurance policy and pays a \$2.60 monthly premium per eligible employee for this benefit. The death benefit was previously self-funded and, in 2005, since the program was adequately funded, the County Commissioners suspended charges to departments for the monthly premiums for the death benefit. Previously accumulated monies for this purpose are currently funding the monthly premiums and the departmental charge suspension will continue until the Commissioners reinstate the charges.

The claims liability of \$437,165, reported in the fund at December 31, 2014, 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 2013 and 2014 includes:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
2013	\$654,915	\$4,566,663	\$4,666,424	\$555,154
2014	555,154	4,297,496	4,415,485	437,165

The County participates in the State Workers' Compensation retrospective rating and payment system. Once the County receives notice of the 2014 claims paid by the Bureau of Workers' Compensation, the County will reimburse the State for claims paid on the County's behalf. The payable is reclassified from claims payable to intergovernmental payable. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage in addition to the actual claim costs for employees injured in 2014. The minimum premium portion of intergovernmental payable is \$185,173 and the actual claim costs are \$189,290. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

Incurred but not reported claims and premium of \$744,166 have been accrued as a liability at December 31, 2014, based on an estimate by the County Auditor's Office and the Bureau of Workers' Compensation. The intergovernmental and claims liability reported in the workers' compensation internal service fund at December 31, 2014, is based on the requirements of Governmental Accounting Standards Board 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 claims adjustment expenses. Changes in the fund's intergovernmental and claims liability amounts for 2013 and 2014 were as follows:

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2013	\$353,426	\$517,871	\$348,278	\$523,019
2014	523,019	362,885	141,738	744,166

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.

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 public safety and law enforcement 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 the state and local classifications. The Ohio Revised Code authorizes OPERS to calculate employee contribution rates for public safety employees and limits the law enforcement rate to the public safety rate plus an additional percent not to exceed 2 percent. For the year ended December 31, 2014, members in state and local classifications contributed 10 percent of covered payroll while public safety and law enforcement members contributed 12 percent and 13 percent, respectively. While members in the state and local classifications may participate in all three plans, public safety and law enforcement classifications exist only within the traditional plan. For 2014, member and employer contribution rates were consistent across all three plans.

The County’s 2014 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 and the Combined Plan was 2 percent for 2014. Effective January 1, 2015, the portion of employer contributions allocated to health care remains at 2 percent. Employer contribution rates are actuarially determined.

Tuscarawas County, Ohio
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The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2014, 2013, and 2012 were \$2,596,642, \$2,226,334, and \$2,214,091, respectively. For 2014, 87.38 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012. The County contributed \$8,983 to the Member-Directed Plan for 2014, while the members contributed \$6,417.

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.

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.

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 12 percent for members and 14 percent for employers. The statutory maximum employee contribution rate was increased one percent July 1, 2014, and will be increased one percent each year until it reaches 14 percent on July 1, 2016. For the year ended December 31, 2014, plan members were required to contribute 12 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 \$39,113 and \$0 for the year ended December 31, 2014, \$45,527 and \$0 for the fiscal year ended December 31, 2013, and \$47,161 and \$0 for the year ended December 31, 2012. For 2014, 97.71 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 2013 and 2012.

Tuscarawas County, Ohio
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Contributions made to STRS Ohio for the DC Plan for 2014 were \$0 made by the County and \$0 made by the plan members. Contributions made by the plan members in 2014 for the defined contribution portion of the Combined Plan were \$3,095.

Note 14 – Post-Employment 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.

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 2014, 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. For 2014, the portion of employer contributions allocated to health care was 2 percent for both plans, as recommended by the OPERS Actuary. Effective January 1, 2015, the portion of employer contributions allocated to healthcare remains at 2 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.

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The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2014, 2013, and 2012 were \$422,565, \$867,394, and \$864,207, respectively. For 2014, 87.38 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commenced January 1, 2014. With the 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 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 2014, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to post-employment health care through July 1, 2014. The County's contributions for health care for the years ended December 31, 2014, 2013, and 2012 were \$3,009, \$3,502, and \$3,628, respectively; 97.71 percent has been contributed for 2014, and 100 percent for 2013 and 2012. The STRS Board voted to discontinue the current one percent allocation to the health care fund effective July 1, 2014.

Note 15 – Capital Leases

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	\$6,657	\$0
Sewer Lines	0	355,000
Less: Accumulated depreciation	(5,159)	(156,200)
Total	\$1,498	\$198,800

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

	Governmental Activities	Business-Type Activities
2015	\$1,548	\$24,642
2016	257	25,023
2017	0	24,340
2018	0	24,657
2019	0	23,913
2020-2024	0	123,725
2025-2029	0	122,983
Total Minimum Lease Payment	1,805	369,283
Less: Amount Representing Interest	(65)	(133,283)
Present Value of Minimum Lease Payments	<u>\$1,740</u>	<u>\$236,000</u>

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
Governmental Activities:			
2010 - County Building Improvement Bonds	5.28 %	\$1,450,000	2025
2005 - Courthouse Improvement Bond Anticipation Note	4.64	1,000,000	2025
Business-Type Activities:			
USDA General Obligation Bonds:			
Sewer - 2011 Stone Creek Sanitary Sewer Improvements	4.25	1,220,000	2051
Water - 2011 Water Meter Project	3.38	503,000	2026
USDA Loan:			
Water - 2011 Water Systems Improvements	3.75	4,930,000	2051
OPWC Loans:			
Sewer - 1999 Wilkshire Hills Upgrading	0.00	247,729	2020
Sewer - 2002 Wilkshire Hills Sewer System	0.00	149,286	2022
Sewer - 2005 Sandyville Pump Station	0.00	55,000	2025
Sewer - 2005 Mineral City Broadway Street	0.00	157,119	2025
Sewer - 2006 Power Generator Phase II	0.00	166,616	2027
Sewer - 2007 Midvale Barnhill	0.00	172,655	2027
Sewer - 2009 Stone Creek Wastewater System	0.00	500,000	2031
Sewer - 2011 Wastewater Treatment Plant	0.00	350,000	2032
Sewer - 2013 Sandyville Pump Station #2	0.00	415,728	2034
Sewer - 2013 Dover Township Sewer Extension Phase I	0.00	154,900	2034
Water - 1996 Wainwright Water System Phase II	0.00	138,000	2015
Water - 1997 Sandy Township Waterline	0.00	135,955	2016
Water - 1998 Schumacher Hollow Extension	0.00	90,149	2017
Water - 1998 Sandy Township Transmission Line	0.00	183,981	2019
Water - 2006 Emergency Power Generator Phase I	0.00	130,517	2026
Water - 2007 Wainwright Water System Improvements	0.00	151,046	2028
Water - 2012 Sandyville Waterline	0.00	332,900	Not Finalized
Water - 2013 Dundee Water System Improvements	0.00	400,000	2034
Water - 2014 Wilkshire Water Storage Repairs	0.00	400,000	Not Finalized
OWDA Loans:			
Sewer - 2009 Mineral City Sewer Improvements	3.25	2,520,692	Not Finalized
Sewer - 2012 East Sparta Upgrade	2.57	65,454	Not Finalized
Sewer - 2014 Wilkshire Aerator Replacement	2.94	75,248	2033
Sewer - 2014 Wilkshire Upgrade Planning	3.37	78,755	Not Finalized
Water - 1999 Mineral City	2.00	894,485	2023
Water - 2013 Dundee WTP	3.34	87,511	Not Finalized
Water - 2013 Sandyville Water Transmission	3.42	290,000	2033

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

	Balance			Balance 12/31/14	Amounts Due In One Year
	12/31/13	Increase	Decrease		
Governmental Activities:					
County Building Improvement General Obligation Bonds	\$1,242,968	\$0	(\$76,523)	\$1,166,445	\$80,616
Courthouse Improvement Bond Anticipation Notes	704,000	0	(45,000)	659,000	47,000
Capital Leases	3,135	0	(1,395)	1,740	1,483
Compensated Absences	1,731,683	1,022,555	(945,224)	1,809,014	1,074,599
Claims	381,281	158,940	(170,518)	369,703	55,040
<i>Total Governmental Activities</i>	<u>\$4,063,067</u>	<u>\$1,181,495</u>	<u>(\$1,238,660)</u>	<u>\$4,005,902</u>	<u>\$1,258,738</u>
Business-Type Activities:					
<i>USDA General Obligation Bonds:</i>					
Sewer - Stone Creek Sanitary Sewer Improvements	\$1,195,300	\$0	(\$13,200)	\$1,182,100	\$13,700
Water -Water Meter Project	449,500	0	(28,100)	421,400	29,100
Total USDA General Obligation Bonds	<u>1,644,800</u>	<u>0</u>	<u>(41,300)</u>	<u>1,603,500</u>	<u>42,800</u>
<i>USDA Loan:</i>					
Water - Water Systems Improvements	<u>3,963,778</u>	<u>341,930</u>	<u>(60,600)</u>	<u>4,245,108</u>	<u>62,900</u>
<i>OPWC Loans:</i>					
Sewer - 1999 Wilkshire Hills Upgrading	80,512	0	(12,386)	68,126	12,386
Sewer - 2002 Wilkshire Hills Sewer System	67,179	0	(7,464)	59,715	7,464
Sewer - 2005 Sandyville Pump Station	31,625	0	(2,750)	28,875	2,750
Sewer - 2005 Mineral City Broadway Street	94,272	0	(7,856)	86,416	7,856
Sewer - 2006 Power Generator Phase II	116,631	0	(8,331)	108,300	8,331
Sewer - 2007 Midvale Barnhill	120,859	0	(8,633)	112,226	8,633
Sewer - 2009 Stone Creek Wastewater System	450,000	0	(25,000)	425,000	25,000
Sewer - 2011 Wastewater Treatment Plant	323,750	0	(17,500)	306,250	17,500
Sewer - 2013 Sandyville Pump Station #2	394,780	20,949	(20,786)	394,943	20,786
Sewer - 2013 Dover Township Sewer Extension Phase I	147,120	7,780	(7,745)	147,155	7,745
Water - 1996 Wainwright Water System Phase II	13,800	0	(6,900)	6,900	6,900
Water - 1997 Sandy Township Waterline	20,393	0	(6,798)	13,595	6,798
Water - 1998 Schumacher Hollow Extension	18,030	0	(4,508)	13,522	4,508
Water - 1998 Sandy Township Transmission Line	50,594	0	(9,199)	41,395	9,199
Water - 2006 Emergency Power Generator Phase I	81,573	0	(6,526)	75,047	6,526
Water - 2007 Wainwright Water System Improvement	109,509	0	(7,552)	101,957	7,552
Water - 2012 Sandyville Waterline	211,594	121,306	0	332,900	0
Water - 2013 Dundee Water System Improvements	351,709	48,291	(20,000)	380,000	20,000
Water - 2014 Wilkshire Water Storage Repairs	0	65,600	0	65,600	0
Total OPWC Loans	<u>2,683,930</u>	<u>263,926</u>	<u>(179,934)</u>	<u>2,767,922</u>	<u>179,934</u>
<i>OWDA Loans:</i>					
Sewer - 1990 Various Projects	39,174	0	(39,174)	0	0
Sewer - 2009 Mineral City Sewer Improvements	1,954,938	0	(97,778)	1,857,160	0
Sewer - 2012 East Sparta Upgrade	58,994	0	(13,170)	45,824	0
Sewer - 2014 Wilkshire Aerator Replacement	0	74,845	(2,853)	71,992	2,937
Sewer - 2014 Wilkshire Upgrade Planning	0	68,472	(7,297)	61,175	0
Water - 1990 Various Projects	7,794	0	(7,794)	0	0
Water - 1999 Mineral City	392,763	0	(37,961)	354,802	38,720
Water - 2013 Dundee WTP	10,955	1,885	(3,189)	9,651	0
Water - 2013 Sandyville Water Transmission	249,350	33,400	(14,500)	268,250	14,500
Total OWDA Loans	<u>2,713,968</u>	<u>178,602</u>	<u>(223,716)</u>	<u>2,668,854</u>	<u>56,157</u>
Capital Leases Payable	246,000	0	(10,000)	236,000	10,000
Compensated Absences	55,373	36,208	(27,747)	63,834	38,441
<i>Total Business-Type Activities</i>	<u>\$11,307,849</u>	<u>\$820,666</u>	<u>(\$543,297)</u>	<u>\$11,585,218</u>	<u>\$390,232</u>

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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 are paid from 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 claims will be paid from the workers' compensation internal service fund. The USDA bonds and loans, 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, 2014, only \$4,305,708 of the loan has been drawn down with \$4,245,108 outstanding. Due to this, the repayment schedules are not included in the schedule of debt service requirements. The final maturity of the loan is 2051.

The County has pledged future sewer revenues, net of operating expenses, to repay OPWC and OWDA loans and capital leases in the Tuscarawas County sewer fund. The purposes, terms and balances outstanding are identified in the preceding tables. The debt is payable solely from net revenues and are payable through 2034. Annual principal and interest payments on these loans are expected to require 63 percent of net revenues and 18 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$4,163,998. Principal and interest for the current year were \$375,579 and total revenues were \$2,098,783.

The County has pledged future water revenues, net of operating expenses, to repay OPWC and OWDA loans in the Tuscarawas County water fund. The purposes, terms and balances outstanding are identified in the preceding tables. The debt is payable solely from net revenues and are payable through 2034. Annual principal and interest payments on these loans are expected to require 25 percent of net revenues and 11 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$1,785,508. Principal and interest for the current year were \$145,855 and total revenues were \$1,356,892.

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The County has entered into contractual agreements for construction loans from the Ohio Public Works Commission (OPWC) and the Ohio Water Development Authority (OWDA). Under the terms of these agreements, the OPWC and the OWDA will reimburse, advance or directly pay the construction costs of approved projects. The OPWC and the OWDA will capitalize administrative costs and construction interest and add them to the total amount of the final loan. These loans are reflected as OPWC loans payable and OWDA loans payable.

Lines of credit have been established with the Ohio Public Works Commission in the amounts of \$732,900 for various sewer and water projects. Since these loan payment schedules have not been finalized, the repayment schedules are not included in the schedule of debt service requirements. Until a final repayment schedule is available, the County will pay based on estimates.

Lines of credit have been established with the Ohio Water Development Authority in the amount of \$2,752,412 for various sewer and water projects. Since these loan payment schedules have not been finalized, the repayment schedules are not included in the schedule of debt service requirements. Until a final repayment schedule is available, the County will pay based on estimates.

The balance of these loans is as follows:

	Outstanding Balance at 12/31/14	Lines of Credit
<i>OPWC Loans:</i>		
Water - 2012 Sandyville Waterline	\$332,900	\$332,900
Water - 2014 Wilkshire Storage Repairs	65,600	400,000
<i>Total OPWC Loans</i>	398,500	732,900
<i>OWDA Loans:</i>		
Sewer - 2009 Mineral City Sewer Improvements	1,857,160	2,520,692
Sewer - 2012 East Sparta Upgrade	45,824	65,454
Sewer - 2014 Wilkshire Hills Upgrade Planning	61,175	78,755
Water - 2013 Dundee WTP	9,651	87,511
<i>Total OWDA Loans</i>	1,973,810	2,752,412
Total Loans not Finalized	\$2,372,310	\$3,485,312

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
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	94,260	46,896	54,000	24,459
2019	99,302	41,853	57,000	21,872
2020-2024	582,110	123,663	325,000	66,013
2025	135,755	5,398	74,000	3,576
Totals	\$1,166,445	\$386,255	\$659,000	\$203,811

Tuscarawas County, Ohio
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Business-Type Activities					
	USDA				
	General Obligation Bonds		OPWC Loans	OWDA Loans	
	Principal	Interest	Principal	Principal	Interest
2015	\$42,800	\$63,487	\$179,934	\$56,157	\$18,212
2016	44,300	61,990	173,034	57,018	16,854
2017	46,000	60,439	166,237	57,898	15,478
2018	47,600	58,828	161,729	58,796	14,085
2019	49,400	57,160	157,128	59,713	12,673
2020-2024	275,400	258,502	691,985	243,833	41,932
2025-2029	195,500	210,509	551,493	93,364	19,654
2030-2034	139,400	180,429	287,882	68,265	4,558
2035-2039	171,500	148,189	0	0	0
2040-2044	211,300	108,503	0	0	0
2045-2049	260,100	59,623	0	0	0
2050-2051	120,200	7,714	0	0	0
Totals	\$1,603,500	\$1,275,373	\$2,369,422	\$695,044	\$143,446

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of total valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation for the next \$200,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. The County's overall debt margin was \$39,389,612 at December 31, 2014.

In 2005, the County entered into a guarantee agreement with JP Morgan Chase Bank on behalf of the Economic Development and Finance Alliance, which is a component unit of the County, 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 Alliance's obligation to repay the loan in an amount not to exceed \$2,100,000, until the note is paid. In 2011, this guarantee was amended to revise the principal amount to \$3,312,773, to increase the term by 60 months, to revise the amortization to 180 months, and to revise the interest rate from 2.57 to 3.15 percent. In consideration for the guarantee, the Alliance will execute a mortgage on five of its properties. If the Alliance secures a buyer for any or all of said properties, the County will release its mortgage on the properties to permit a sale subject to certain conditions. If the Alliance defaults on the loan, the County is required to make payments to JP Morgan Chase. The County may then foreclose its mortgage in accordance with procedures established by law and have the properties sold to satisfy amounts paid on the guarantee. As of December 31, 2014, the outstanding balance of the guaranteed debt is \$2,586,645.

Conduit Debt In 2014, the County issued variable rate health care facilities refunding and improvement revenue bonds for Union Hospital. The proceeds were used for financing and refinancing the acquisition, construction, renovations, installation and equipping of certain improvements to hospital facilities, including the advance refunding of the 2009 revenue bonds. The lease agreement requires the hospital to lease the project from the County and to make payments on or before each rental payment date as it comes due. The bonds are secured by a pledge or gross receipts of the obligated group and a mortgage lien on certain facilities of the hospital. 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, 2014, \$45,060,000 was outstanding.

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

On September 1, 2011, the County agreed to lease a project from the State of Ohio, in the amount of \$6,000,000 and subsequently sublease the project to Trinity Hospital Twin City. The project was to acquire, construct, install, and equip hospital facilities. The hospital facilities are leased to the County and subsequently subleased to the hospital. The lease payments are made to the lessor, Fifth Third Bank, in an amount equal to the debt principal and interest payments. The project does 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.

Note 17 – 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 to employees who retire at varying rates depending on length of service.

Note 18 – Internal Activity

Interfund Balances

Interfund balances for the year ended December 31, 2014, consisted of the following:

Interfund Payable	Interfund Receivable			Total
	General	Other Governmental Funds	Internal Service Funds	
Governmental Funds:				
General	\$0	\$411,432	\$76,314	\$487,746
Board of Developmental Disabilities	0	0	45,881	45,881
Public Assistance	78,994	0	24,232	103,226
Motor Vehicle License and Gas Tax	0	0	12,797	12,797
Other Governmental Funds	112,129	0	13,561	125,690
Business-Type Funds:				
Sewer District	29,221	304,546	3,703	337,470
Water District	27,408	212,261	0	239,669
Internal Service Funds	0	0	101	101
Total	\$247,752	\$928,239	\$176,589	\$1,352,580

Tuscarawas County, Ohio
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Interfund balances at December 31, 2014, 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 \$516,807 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 (\$78,994), the sewer district fund (\$29,221), the water district fund (\$27,408), and other nonmajor funds (\$111,116). The workers' compensation internal service fund had an interfund balance with various County funds related to the current worker's compensation premium that is payable.

An advance of \$1,013 was made from the general fund to the community economic development fund to cover the negative cash balance.

Interfund Transfers

Interfund transfers for the year ended December 31, 2014, consisted of the following:

Transfer to	Transfer From			Total
	General	Board of Developmental Disabilities	Other Governmental Funds	
General	\$0	\$0	\$165,367	\$165,367
Public Assistance	198,216	0	0	198,216
Other Governmental Funds	2,795,156	136,764	100,385	3,032,305
Sewer District	0	0	73,170	73,170
Total	\$2,993,372	\$136,764	\$338,922	\$3,469,058

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 transferred \$198,216 to the public assistance fund to be used for a mandated share of funding. The general fund transferred \$1,688,733 to the children services fund for foster care services. The general fund transferred \$1,106,423 to other nonmajor funds to provide for operating expenses and capital outlay. The wireless 911 and sheriff concealed handgun license funds each made transfers to the general fund for personnel.

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.

Tuscarawas County, Ohio
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For the Year Ended December 31, 2014

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, 2014, the County had contractual commitments outstanding for the following projects:

Funds/Projects	Contract Amount Outstanding
General Fund:	
Building and Equipment Maintenance and Repairs	\$119,971
Utilities	65,040
Office Contracts	51,155
Program Services	37,370
Computer and Technology Contracts	36,024
Equipment Maintenance and Repairs	5,000
Special Revenue Funds:	
Developmental Disabilities Board:	
Program Services	64,520
Building and Equipment Maintenance and Repairs	41,015
Educational Services	35,194
Equipment Maintenance and Repairs	15,355
Legal Services	5,754
Public Assistance:	
Building and Equipment Maintenance	19,952
Motor Vehicle License and Gas Tax:	
Road and Bridge Construction	230,354
Building and Equipment Maintenance and Repairs	69,306
Utilities	11,153
Program Services	7,200
Indigent Drivers Alcohol Treatment:	
Program Services	4,952
Real Estate Assessment:	
Appraisal Services	724,898
Computer and Technology Contracts	70,594
Children's Services:	
Office Contracts	17,047
Child Support Enforcement Agency:	
Office Contracts	3,000
Utilities	8,348
SMART Ohio:	
Program Services	12,309

(continued)

Tuscarawas County, Ohio
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Funds/Projects	Contract Amount Outstanding
Capital Projects Funds:	
Capital Projects:	
Computer and Technology Contracts	\$40,747
Building and Equipment Maintenance and Repairs	32,950
Permanent Improvement:	
Building and Equipment Maintenance and Repairs	7,834
Commissioners Park and Recreation:	
Construction Project	20,299
Court Computerization:	
Utilities	38,438
 Enterprise Funds:	
Sewer Fund:	
Building and Equipment Repairs	74,845
Utilities	13,528
Engineering Services and Project Construction	8,378
Water Fund:	
Engineering Services and Project Construction	47,689
Utilities	37,994
Building and Equipment Maintenance and Repairs	11,517

The amounts remaining on these contracts were encumbered at year end.

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:

Governmental Funds:	
General	\$1,226,180
Board of Developmental Disabilities	474,883
Public Assistance	182,540
Motor Vehicle License and Gas Tax	584,940
Other Governmental Funds	3,016,090
Total Governmental	\$5,484,633
 Proprietary Funds:	
Sewer District	\$248,814
Water District	242,279
Internal Service Funds	2,018
Total Proprietary	\$493,111

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Note 21 – Joint Ventures

Tuscarawas County Regional Planning Commission (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, economic 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 2014, the County contributed \$61,000 which represents 82 percent of total contributions. Complete financial statements can be obtained from the Regional Planning Commission, Tuscarawas County, Ohio.

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

The ADAMHS Board is responsible for developing, coordinating, modernizing, funding, monitoring and evaluating a community-based mental health and substance abuse program. The Board is managed by an eighteen member board of trustees, six appointed by the commissioners of Tuscarawas County, four by Carroll County, four by the Ohio Department of Alcohol and Drug Addiction Services and four appointed by the director of the State Department of Mental Health. The trustees exercise total control of the operation of the Board including budgeting, appropriating, contracting and designating management. Continued existence of the Board is dependent on the County's continued participation; however, the County does not have an equity interest in the Board. The Board is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2014, 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 2014, the County contributed \$10,000, which represents 49 percent of total contributions.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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 2014, 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 2014, the County contributed \$1,046,183, which represents 12.38 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 2014, \$25,000 were contributed by the County.

The Area Office on Aging (Council)

The Area Office on Aging is a regional council of governments that assists nine counties, including Tuscarawas County, in providing services to senior citizens in the Council's service area. The Council is governed by a board of directors comprised of one representative appointed by each participating County. The Board has total control over budgeting, personnel and all other financial matters. The Area Office on Aging receives Title III monies to be used for programs within member Counties. The 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 2014, 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 2014.

Tuscarawas County, Ohio
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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 2014.

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 2014, OMEGA received \$8,558 from Tuscarawas County for an annual fee. OMEGA has no outstanding debt. Information can be obtained from 326 Highland Avenue, Suite B, Cambridge, Ohio 43725.

Mid-Eastern Ohio Regional Council (MEORC)

MEORC is a jointly governed organization among fourteen counties in Ohio. MEORC provides services to the mentally retarded and developmentally disabled residents in the participating counties. MEORC is governed by a Council made up of the superintendents of each county's Board of Developmental Disabilities. Revenues are generated by fees and State grants. The Council does not have any outstanding debt. The 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 2014. However, the County reports cash with fiscal agent in the amount of \$4,038,315 for monies held by the organization. Information can be obtained from 1 Avalon Road, Mount Vernon, Ohio 43050.

Note 23 – Related Organizations

Tuscarawas County University Branch District (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, Ohio
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Tuscarawas County Public Library (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, Incorporated (BORMA); the Midwest Pool Risk Management Agency, Incorporated (MPRMA); the Ohio Housing Authority Property and Casualty, Incorporated (OHAPCI); and the State Housing Authority Risk Pool Association, Incorporated (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 2014, the County made payments in the amount of \$304,407 to PERC. Financial information may be obtained from Arthur J. Gallagher Risk Management Services, Incorporated, 2 Summit Park Drive, Suite 235, Independence, Ohio 44131.

Note 25 – Related Party Transactions

During 2014, the County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of programs to the Workshop. Starlight Enterprise, Incorporated, a discretely presented component unit of the County, reported \$290,237 for such contributions. Starlight Enterprise, Incorporated, 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 were estimated to be \$1,716,379.

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 \$184,159 at December 31, 2014, and has agreed to guarantee up to \$3,312,773 in bank loans (See Note 16).

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Note 26 – Subsequent Event

On April 27, 2015, the County Commissioners adopted the resolution that would allow the Alliance to issue higher educational facilities refunding and improvement revenue bonds in an amount not to exceed \$70 million. The bonds will assist Ashland University in financing and refinancing the costs of acquiring, constructing, equipping, furnishing and otherwise improving the Alliance’s facilities within the geographical jurisdiction of the Cities of Ashland and Mansfield.

On May 22, 2015, the Economic Development and Finance Alliance, a component unit of the County, refinanced their loan with JP Morgan Chase. As a result of this, JP Morgan Chase released the County of its guarantee obligation on June 17, 2015.

Note 27 – Starlight Enterprises, Incorporated

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, 2014. 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	27.5 years	Straight Line

Tuscarawas County, Ohio
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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 \$290,237 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, 2014, the Workshop had a bank balance of \$657,735. Of this bank balance, \$657,445 was covered by federal depository insurance and \$290 was uncollateralized.

Capital Assets

Capital Asset activity for the fiscal year ended December 31, 2014 was as follows:

	Balance 1/1/2014	Additions	Deletions	Balance 12/31/2014
Capital Assets, being depreciated				
Buildings and Improvements	\$929,859	\$0	(\$549)	\$929,310
Vehicles	101,791	0	0	101,791
Equipment	163,425	0	0	163,425
Total Capital Assets being depreciated	<u>1,195,075</u>	<u>0</u>	<u>(549)</u>	<u>1,194,526</u>
Less Accumulated Depreciation				
Buildings and Improvements	(305,917)	(31,691)	549	(337,059)
Vehicles	(97,304)	0	0	(97,304)
Equipment	(189,828)	(905)	0	(190,733)
Total Accumulated Depreciation	<u>(593,049)</u>	<u>(32,596)</u>	<u>549</u>	<u>(625,096)</u>
Capital Assets, Net	<u>\$602,026</u>	<u>(\$32,596)</u>	<u>\$0</u>	<u>\$569,430</u>

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
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Notes Payable

A summary of the note transactions for the year ended December 31, 2014, follows:

	Outstanding 1/1/2014	Additions	Reductions	Outstanding 12/31/2014
Tuscarawas County Board of Developmental Disabilities	\$115,858	\$0	(\$13,973)	\$101,885
Ohio Board of Developmental Disabilities	\$47,425	0	(4,005)	43,420
Huntington Bank - 5.91-7.35%	60,900	0	(8,736)	52,164
First Federal Bank - 7.125-7.375%	80,478	0	(3,032)	77,446
Total	\$304,661	\$0	(\$29,746)	\$274,915

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, 2014, are as follows:

	Workshop
2015	\$29,054
2016	28,612
2017	20,605
2018	19,800
2019	20,227
Thereafter	156,617
	\$274,915

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.

Tuscarawas County, Ohio
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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 1/15th 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 1/15th 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 1/15th 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.

Related Party Transactions The Workshop had transactions with other component units of Tuscarawas County. As of December 31, 2014, the organization had accounts receivable from related party component units of \$21,297. The organization had no accounts payable to related party component units for the year ended December 31, 2014.

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. In general, the Workshop is no longer subject to United States Federal, State, and local income tax examinations by tax authorities for tax years before 2012.

Note 28 – Economic Development and Finance Alliance

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).

Tuscarawas County, Ohio
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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, Incorporated (the "Business Park") is a legally separate entity and was incorporated as a not-for-profit under the laws of the State of Ohio on August 7, 2003. Operations of the Business Park commenced March 1, 2005. The Business Park was organized for the purpose to develop and promote a business incubator in order to aid development of scalable, light manufacturing, assembly, service, or other businesses within Tuscarawas County and the surrounding areas and communities. The Business Park's board members are appointed by the 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.

Tuscarawas County, Ohio
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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." For purposes of the statement of cash flows, the Alliance considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Prepaid Items Payments made to vendors for services that will benefit periods beyond December 31, 2014, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of purchase and reflecting the expense in the year in which the services are consumed.

Accrued Liabilities and Long-Term Obligations In general, payable and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources and are reported as obligations of the funds. Bonds and long-term loans are recognized as a liability on the financial statements when due.

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

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

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 land improvements, 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 2014.

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.

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 \$174,258, which includes petty cash in the amount of \$928. The bank balance was \$200,972, all of which was covered by Federal Depository Insurance.

Tuscarawas County, Ohio
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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 economic 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.

Capital Assets

Capital asset activity for the fiscal year ended December 31, 2014, was as follows:

	Balance 1/1/2014	Additions	Deletions	Balance 12/31/2014
Capital Assets, not being depreciated				
Land	\$792,609	\$0	\$0	\$792,609
Capital Assets, being depreciated				
Buildings and Improvements	7,035,732	64,840	0	7,100,572
Land Improvements	16,365	0	0	16,365
Vehicles	118,344	0	0	118,344
Office Equipment	41,736	0	0	41,736
Total Capital Assets being depreciated	7,212,177	64,840	0	7,277,017
Less Accumulated Depreciation				
Buildings and Improvements	(1,338,053)	(183,412)	0	(1,521,465)
Land Improvements	(4,909)	(3,273)	0	(8,182)
Vehicles	(44,347)	(16,943)	0	(61,290)
Office Equipment	(27,087)	(4,475)	0	(31,562)
Total Accumulated Depreciation	(1,414,396)	(208,103)	0	(1,622,499)
Total Capital Assets being depreciated, net	5,797,781	(143,263)	0	5,654,518
Capital Assets, Net	\$6,590,390	(\$143,263)	\$0	\$6,447,127

Pension Benefit Obligation The Alliance participates in the Ohio Public Employees Retirement System (OPERS) for pension benefits. The Alliance's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2014, 2013, and 2012 were \$53,415, \$53,338, and \$38,554, respectively. For 2014, 98.4 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012. There were no contributions made to the Member-Directed Plan for 2014.

Post-Employment Benefits The Alliance participates in the Ohio Public Employees Retirement System (OPERS) for post-employment benefits. The Alliance's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2014, 2013, and 2012 were \$8,903, \$4,103, and \$15,422, respectively. For 2014, 98.4 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012.

Tuscarawas County, Ohio
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Risk Management The Alliance 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 Alliance 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. The Alliance also provided health insurance and vision coverage to full-time employees through the Tuscarawas County Employees Self-Insurance Plan.

Receivables

Receivables at December 31, 2014, consisted of accounts (billings for user charged rents), loans receivable and intergovernmental receivables arising from grants. All receivables are deemed collectible in full.

In 2011, the Alliance entered into a loan agreement with Advantech for the purchase of the Midvale property for \$300,000. Advantech is to make monthly payments to the Alliance of \$2,989 at 3.66 percent. Final payment will be due June 1, 2021.

In 2012, the Alliance entered into a loan agreement with Tremcar, USA, Incorporated for \$128,753. The monies were used to upgrade the AK Steel building. The loan will accrue no interest until January 1, 2017. Monthly installments will begin January 1, 2017, in the amount of \$1,270.59, with an interest rate of 3 percent. Final payment will be due September 1, 2026.

The \$13,697 loan receivables from Tremcar, USA, Incorporated is 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 1/1/2014	Additions	Reductions	Outstanding 12/31/2014	Amount to be Received In One Year
Advantech - 3.66%	\$234,987	\$0	(\$27,733)	\$207,254	\$28,766
Tremcar - 3%	128,753	0	0	128,753	0
Tremcar - 0%	13,697	0	0	13,697	0
	<u>\$377,437</u>	<u>\$0</u>	<u>(\$27,733)</u>	<u>\$349,704</u>	<u>\$28,766</u>

Long-Term Note Payable

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

	Balance 1/1/2014	Increase	Decrease	Balance 12/31/2014	Amounts Due In One Year
Long-Term Obligations:					
Tuscarawas County - 0%	\$195,828	\$0	(\$11,669)	\$184,159	\$11,670
J.P. Morgan Chase - 3.1%	2,781,460	0	(194,815)	2,586,645	2,586,645
Total Long-Term Obligations	<u>\$2,977,288</u>	<u>\$0</u>	<u>(\$206,484)</u>	<u>\$2,770,804</u>	<u>\$2,598,315</u>

In 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 2015.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

In 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. In March 2013, the Alliance repaid the Tuscarawas County Commissioners a balloon payment \$428,099. This reduced the Alliance's monthly payment to \$972. On June 30, 2016, 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.

The annual requirements to retire debt are as follows:

Year	Principal	Interest	Total
2015	\$2,598,315	\$81,075	\$2,679,390
2016	172,489	0	172,489
Totals	\$2,770,804	\$81,075	\$2,851,879

Operating Lease

The Alliance leases building space under a lease that is considered non-cancelable by either party. The initial asset cost of the lease was \$3,534,245 and has \$775,274 of accumulated depreciation at December 31, 2014, for a carrying value of \$2,784,129. As of December 31, 2014, the Alliance had no outstanding lease payments; therefore, no accounts receivable are reported within the basic financial statements.

The following is a schedule of future long-term lease payments required under the operating lease as of December 31, 2014:

		Operating Lease
Year Ending December 31,	2015	\$158,066
	2016	138,960
	2017	137,223
	2018	137,223
	2019	137,223
	2020-2024	686,116
	2025-2026	253,271
Total Lease Paymets		\$1,648,082

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Business Park Incubator – Component Unit

Description of Business Park Incubator The Business Park Incubator, Incorporated (the “Business Park”) was incorporated as a not-for-profit under the laws of the State of Ohio on August 7, 2003. Operations of the Business Park commenced March 1, 2004. The Business Park was organized for the purpose to develop and promote a business incubator in order to aid development of scalable, light manufacturing, assembly, service, or other businesses within Tuscarawas County and the surrounding areas and communities. 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 generally 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 as follows.

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

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

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Capital Assets

A summary of the Business Park's capital assets at December 31, 2014, follows:

	Balance 1/1/2014	Additions	Deletions	Balance 12/31/2014
Capital Assets, being depreciated				
Improvements other than buildings	\$28,768	\$0	\$0	\$28,768
Furniture and equipment	10,256	0	(10,256)	0
Total Capital Assets being depreciated	<u>39,024</u>	<u>0</u>	<u>(10,256)</u>	<u>28,768</u>
Less Accumulated Depreciation				
Improvements other than buildings	(28,111)	(657)	0	(28,768)
Furniture and equipment	(10,194)	0	10,194	0
Total Accumulated Depreciation	<u>(38,305)</u>	<u>(657)</u>	<u>10,194</u>	<u>(28,768)</u>
Total Capital Assets being depreciated, net	<u>719</u>	<u>(657)</u>	<u>(62)</u>	<u>0</u>
Capital Assets, Net	<u>\$719</u>	<u>(\$657)</u>	<u>(\$62)</u>	<u>\$0</u>

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.

Subsequent Event On May 22, 2015, the Alliance refinanced the loan with JP Morgan Chase in the amount of \$2,507,368 with the First National Bank of Dennison.

**Combining and Individual Fund Statements
And Schedules**

**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 2014; 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
Smart Ohio Funding Grant 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
Juvenile Interlock Alcohol Treatment Fund
Law Library Resource Fund
Hazardous Mitigation Grant Fund
Department of Justice Seizure of Monies Fund
Drug Court Post Adjudication 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.

(continued)

Fund Descriptions – Nonmajor Funds (continued)

Nonmajor Special Revenue Funds (continued)

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.

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 2014; 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

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.

(continued)

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.

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, 2014

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,598,911	\$1	\$1,883,350	\$6,482,262
Materials and Supplies Inventory	9,664	0	0	9,664
Accounts Receivable	42,291	0	7,242	49,533
Interfund Receivable	411,432	0	516,807	928,239
Intergovernmental Receivable	734,155	0	0	734,155
Prepaid Items	9,413	0	32,481	41,894
Property Taxes Receivable	1,966,925	0	0	1,966,925
Loans Receivable	75,000	0	1,879,629	1,954,629
<i>Total Assets</i>	<u>\$7,847,791</u>	<u>\$1</u>	<u>\$4,319,509</u>	<u>\$12,167,301</u>
Liabilities				
Accounts Payable	\$294,840	\$0	\$30,461	\$325,301
Accrued Wages	18,046	0	39	18,085
Contracts Payable	41,200	0	0	41,200
Intergovernmental Payable	96,678	0	139	96,817
Interfund Payable	125,668	0	22	125,690
<i>Total Liabilities</i>	<u>576,432</u>	<u>0</u>	<u>30,661</u>	<u>607,093</u>
Deferred Inflows of Resources				
Property Taxes	1,865,584	0	0	1,865,584
Unavailable Revenue	234,599	0	0	234,599
<i>Total Deferred Inflows of Resources</i>	<u>2,100,183</u>	<u>0</u>	<u>0</u>	<u>2,100,183</u>
Fund Balances				
Nonspendable	19,077	0	32,481	51,558
Restricted	5,092,521	0	519,368	5,611,889
Committed	65,748	0	0	65,748
Assigned	0	1	3,736,999	3,737,000
Unassigned (Deficit)	(6,170)	0	0	(6,170)
<i>Total Fund Balances</i>	<u>5,171,176</u>	<u>1</u>	<u>4,288,848</u>	<u>9,460,025</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$7,847,791</u>	<u>\$1</u>	<u>\$4,319,509</u>	<u>\$12,167,301</u>

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2014

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$1,706,746	\$0	\$0	\$1,706,746
Intergovernmental	4,852,583	0	1,548,528	6,401,111
Licenses and Permits	255	0	0	255
Fines and Forfeitures	304,161	0	0	304,161
Rentals	0	0	10,979	10,979
Charges for Services	2,261,208	0	157,642	2,418,850
Contributions and Donations	25,436	0	10,525	35,961
Other	335,281	0	53,932	389,213
<i>Total Revenues</i>	<u>9,485,670</u>	<u>0</u>	<u>1,781,606</u>	<u>11,267,276</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	1,091,998	0	0	1,091,998
Judicial	469,244	0	0	469,244
Public Safety	932,096	0	0	932,096
Public Works	407,185	0	0	407,185
Health	219,140	0	0	219,140
Human Services	6,684,018	0	0	6,684,018
Intergovernmental	989,766	0	0	989,766
Capital Outlay	0	0	2,485,868	2,485,868
Debt Service:				
Principal Retirement	1,395	45,000	76,523	122,918
Interest and Fiscal Charges	153	35,160	64,718	100,031
<i>Total Expenditures</i>	<u>10,794,995</u>	<u>80,160</u>	<u>2,627,109</u>	<u>13,502,264</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,309,325)</u>	<u>(80,160)</u>	<u>(845,503)</u>	<u>(2,234,988)</u>
Other Financing Sources (Uses)				
Transfers In	1,798,774	80,160	1,153,371	3,032,305
Transfers Out	(185,592)	0	(153,330)	(338,922)
<i>Total Other Financing Sources (Uses)</i>	<u>1,613,182</u>	<u>80,160</u>	<u>1,000,041</u>	<u>2,693,383</u>
<i>Net Change in Fund Balance</i>	303,857	0	154,538	458,395
<i>Fund Balance Beginning of Year</i>	<u>4,867,319</u>	<u>1</u>	<u>4,134,310</u>	<u>9,001,630</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,171,176</u></u>	<u><u>\$1</u></u>	<u><u>\$4,288,848</u></u>	<u><u>\$9,460,025</u></u>

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2014

	Child Support Enforcement Agency	County Wireless 911	Real Estate Assessment	Children's Services	Dog and Kennel
Assets					
Equity in Pooled Cash and Cash Equivalents	\$305,619	\$391,069	\$2,184,723	\$286,892	\$123,115
Materials and Supplies Inventory	8,311	0	0	0	255
Accounts Receivable	28,015	0	0	0	175
Interfund Receivable	0	0	0	411,432	0
Intergovernmental Receivable	432,777	0	0	113,151	0
Prepaid Items	5,344	1,576	0	0	0
Property Taxes Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$780,066</u>	<u>\$392,645</u>	<u>\$2,184,723</u>	<u>\$811,475</u>	<u>\$123,545</u>
Liabilities					
Accounts Payable	\$6,101	\$0	\$907	\$261,437	\$3,710
Accrued Wages	9,036	0	3,976	0	1,246
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	30,888	0	7,497	356	2,697
Interfund Payable	30,582	0	42,610	0	8,351
<i>Total Liabilities</i>	<u>76,607</u>	<u>0</u>	<u>54,990</u>	<u>261,793</u>	<u>16,004</u>
Deferred Inflows of Resources					
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>
Fund Balances					
Nonspendable	13,655	1,576	0	0	255
Restricted	689,804	391,069	2,129,733	549,682	107,286
Committed	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances</i>	<u>703,459</u>	<u>392,645</u>	<u>2,129,733</u>	<u>549,682</u>	<u>107,541</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$780,066</u>	<u>\$392,645</u>	<u>\$2,184,723</u>	<u>\$811,475</u>	<u>\$123,545</u>

Delinquent Real Estate Collection	Community Mental Health	Aging	Other Community Improvement	Other Law Enforcement	Other	Total Nonmajor Special Revenue Funds
\$203,647	\$0	\$30,403	\$92,069	\$258,134	\$723,240	\$4,598,911
0	0	0	43	1,005	50	9,664
0	0	0	0	0	14,101	42,291
0	0	0	0	0	0	411,432
0	50,827	82,431	41,200	13,769	0	734,155
0	0	0	0	0	2,493	9,413
0	751,580	1,215,345	0	0	0	1,966,925
0	0	0	75,000	0	0	75,000
<u>\$203,647</u>	<u>\$802,407</u>	<u>\$1,328,179</u>	<u>\$208,312</u>	<u>\$272,908</u>	<u>\$739,884</u>	<u>\$7,847,791</u>
\$437	\$0	\$0	\$100	\$5,354	\$16,794	\$294,840
540	0	0	767	1,033	1,448	18,046
0	0	0	41,200	0	0	41,200
3,144	0	0	12,086	3,773	36,237	96,678
2,198	0	0	1,352	2,971	37,604	125,668
<u>6,319</u>	<u>0</u>	<u>0</u>	<u>55,505</u>	<u>13,131</u>	<u>92,083</u>	<u>576,432</u>
0	709,046	1,156,538	0	0	0	1,865,584
0	93,361	141,238	0	0	0	234,599
<u>0</u>	<u>802,407</u>	<u>1,297,776</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,100,183</u>
0	0	0	43	1,005	2,543	19,077
197,328	0	30,403	152,564	193,914	650,738	5,092,521
0	0	0	200	64,858	690	65,748
0	0	0	0	0	(6,170)	(6,170)
<u>197,328</u>	<u>0</u>	<u>30,403</u>	<u>152,807</u>	<u>259,777</u>	<u>647,801</u>	<u>5,171,176</u>
<u>\$203,647</u>	<u>\$802,407</u>	<u>\$1,328,179</u>	<u>\$208,312</u>	<u>\$272,908</u>	<u>\$739,884</u>	<u>\$7,847,791</u>

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014

	Child Support Enforcement Agency	County Wireless 911	Real Estate Assessment	Children's Services	Dog and Kennel
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental	1,058,852	175,549	0	1,811,599	0
Licenses and Permits	0	0	255	0	0
Fines and Forfeitures	0	0	0	0	11,218
Charges for Services	600,909	0	1,013,325	0	236,475
Contributions and Donations	0	0	0	12,272	4,477
Other	106,757	0	18,913	152,872	5,384
<i>Total Revenues</i>	<u>1,766,518</u>	<u>175,549</u>	<u>1,032,493</u>	<u>1,976,743</u>	<u>257,554</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	905,607	0	0
Judicial	0	0	0	0	0
Public Safety	0	16,839	0	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	219,140
Human Services	1,611,672	0	0	3,915,612	0
Intergovernmental	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	1,395	0	0
Interest and Fiscal Charges	0	0	153	0	0
<i>Total Expenditures</i>	<u>1,611,672</u>	<u>16,839</u>	<u>907,155</u>	<u>3,915,612</u>	<u>219,140</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>154,846</u>	<u>158,710</u>	<u>125,338</u>	<u>(1,938,869)</u>	<u>38,414</u>
Other Financing Sources (Uses)					
Transfers In	20,712	0	0	1,688,733	0
Transfers Out	0	(146,189)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>20,712</u>	<u>(146,189)</u>	<u>0</u>	<u>1,688,733</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	175,558	12,521	125,338	(250,136)	38,414
<i>Fund Balance Beginning of Year</i>	<u>527,901</u>	<u>380,124</u>	<u>2,004,395</u>	<u>799,818</u>	<u>69,127</u>
<i>Fund Balance End of Year</i>	<u>\$703,459</u>	<u>\$392,645</u>	<u>\$2,129,733</u>	<u>\$549,682</u>	<u>\$107,541</u>

Delinquent Real Estate Collection	Community Mental Health	Aging	Other Community Improvement	Other Law Enforcement	Other	Total Nonmajor Special Revenue Funds
\$0	\$706,256	\$1,000,490	\$0	\$0	\$0	\$1,706,746
0	101,254	179,068	467,993	384,215	674,053	4,852,583
0	0	0	0	0	0	255
0	0	0	0	0	292,943	304,161
164,839	0	0	12,991	74,022	158,647	2,261,208
0	0	0	0	8,383	304	25,436
0	0	0	41,851	3,451	6,053	335,281
<u>164,839</u>	<u>807,510</u>	<u>1,179,558</u>	<u>522,835</u>	<u>470,071</u>	<u>1,132,000</u>	<u>9,485,670</u>
160,775	0	0	2,669	22,794	153	1,091,998
0	0	0	0	0	469,244	469,244
0	0	0	0	428,640	486,617	932,096
0	0	0	407,185	0	0	407,185
0	0	0	0	0	0	219,140
0	0	1,149,155	0	0	7,579	6,684,018
0	807,510	0	162,483	0	19,773	989,766
0	0	0	0	0	0	1,395
0	0	0	0	0	0	153
<u>160,775</u>	<u>807,510</u>	<u>1,149,155</u>	<u>572,337</u>	<u>451,434</u>	<u>983,366</u>	<u>10,794,995</u>
<u>4,064</u>	<u>0</u>	<u>30,403</u>	<u>(49,502)</u>	<u>18,637</u>	<u>148,634</u>	<u>(1,309,325)</u>
0	0	0	41,545	47,784	0	1,798,774
0	0	0	0	(19,178)	(20,225)	(185,592)
0	0	0	41,545	28,606	(20,225)	1,613,182
4,064	0	30,403	(7,957)	47,243	128,409	303,857
193,264	0	0	160,764	212,534	519,392	4,867,319
<u>\$197,328</u>	<u>\$0</u>	<u>\$30,403</u>	<u>\$152,807</u>	<u>\$259,777</u>	<u>\$647,801</u>	<u>\$5,171,176</u>

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2014

	Permanent Improvement	Permanent Improvement D.D.S.	Capital Projects
Assets			
Equity in Pooled Cash and Cash Equivalents	\$216,128	\$42,756	\$980,715
Accounts Receivable	149	0	3,076
Interfund Receivable	0	0	516,807
Prepaid Items	0	0	2,527
Loans Receivable	0	0	1,879,629
<i>Total Assets</i>	<u>\$216,277</u>	<u>\$42,756</u>	<u>\$3,382,754</u>
Liabilities			
Accounts Payable	\$0	\$7,834	\$4,103
Accrued Wages	0	0	0
Intergovernmental Payable	0	0	0
Interfund Payable	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>7,834</u>	<u>4,103</u>
Fund Balances			
Nonspendable	0	0	2,527
Restricted	0	0	0
Assigned	216,277	34,922	3,376,124
<i>Total Fund Balances</i>	<u>216,277</u>	<u>34,922</u>	<u>3,378,651</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$216,277</u>	<u>\$42,756</u>	<u>\$3,382,754</u>

County Building Improvement	Other	Total Nonmajor Capital Projects Funds
\$332,154	\$311,597	\$1,883,350
0	4,017	7,242
0	0	516,807
0	29,954	32,481
0	0	1,879,629
<u>\$332,154</u>	<u>\$345,568</u>	<u>\$4,319,509</u>
\$0	\$18,524	\$30,461
0	39	39
0	139	139
0	22	22
<u>0</u>	<u>18,724</u>	<u>30,661</u>
0	29,954	32,481
332,154	187,214	519,368
0	109,676	3,736,999
<u>332,154</u>	<u>326,844</u>	<u>4,288,848</u>
<u>\$332,154</u>	<u>\$345,568</u>	<u>\$4,319,509</u>

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2014

	Permanent Improvement	Permanent Improvement D.D.S.	Capital Projects
Revenues			
Intergovernmental	\$0	\$0	\$0
Rentals	0	0	7,900
Charges for Services	0	0	0
Contributions and Donations	0	0	0
Other	1,905	0	23,060
<i>Total Revenues</i>	<u>1,905</u>	<u>0</u>	<u>30,960</u>
Expenditures			
Capital Outlay	0	107,661	640,156
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>107,661</u>	<u>640,156</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,905</u>	<u>(107,661)</u>	<u>(609,196)</u>
Other Financing Sources (Uses)			
Transfers In	0	136,764	776,607
Transfers Out	0	0	(153,330)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>136,764</u>	<u>623,277</u>
<i>Net Change in Fund Balance</i>	1,905	29,103	14,081
<i>Fund Balance Beginning of Year</i>	<u>214,372</u>	<u>5,819</u>	<u>3,364,570</u>
<i>Fund Balance End of Year</i>	<u><u>\$216,277</u></u>	<u><u>\$34,922</u></u>	<u><u>\$3,378,651</u></u>

County Building Improvemen	Tech Park	Other	Total Nonmajor Capital Projects Funds
\$65,106	\$0	\$1,483,422	\$1,548,528
0	0	3,079	10,979
0	0	157,642	157,642
0	0	10,525	10,525
26,991	0	1,976	53,932
92,097	0	1,656,644	1,781,606
66,013	219	1,671,819	2,485,868
76,523	0	0	76,523
64,718	0	0	64,718
207,254	219	1,671,819	2,627,109
(115,157)	(219)	(15,175)	(845,503)
205,000	0	35,000	1,153,371
0	0	0	(153,330)
205,000	0	35,000	1,000,041
89,843	(219)	19,825	154,538
242,311	219	307,019	4,134,310
\$332,154	\$0	\$326,844	\$4,288,848

Fund Descriptions – Internal Service Funds

Internal service funds are established to 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.

Internal Service Funds

Self Insurance Fund - To account for revenues used to provide insurance benefits to employees.

Workers' Compensation Fund - To account for revenues used to provide workers' compensation benefits to employees.

Tuscarawas County, Ohio
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2014

	Self Insurance	Workers' Compensation	Total
Assets			
<i>Current Assets:</i>			
Equity in Pooled Cash and Cash Equivalents	\$2,018,521	\$1,034,381	\$3,052,902
Accounts Receivable	524	0	524
Interfund Receivable	0	176,589	176,589
<i>Total Assets</i>	<u>2,019,045</u>	<u>1,210,970</u>	<u>3,230,015</u>
Liabilities			
<i>Current Liabilities:</i>			
Accrued Wages	169	0	169
Intergovernmental Payable	329	374,463	374,792
Interfund Payable	101	0	101
Claims Payable	437,165	55,040	492,205
<i>Total Current Liabilities</i>	<u>437,764</u>	<u>429,503</u>	<u>867,267</u>
<i>Long-Term Liabilities (net of current portion):</i>			
Claims Payable	0	314,663	314,663
<i>Total Liabilities</i>	<u>437,764</u>	<u>744,166</u>	<u>1,181,930</u>
Net Position			
Unrestricted	<u>\$1,581,281</u>	<u>\$466,804</u>	<u>\$2,048,085</u>

Tuscarawas County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2014*

	Self Insurance	Workers' Compensation	Total
Operating Revenues			
Charges for Services	\$5,954,723	\$375,897	\$6,330,620
Other	0	172,438	172,438
<i>Total Operating Revenues</i>	<u>5,954,723</u>	<u>548,335</u>	<u>6,503,058</u>
Operating Expenses			
Personal Services	23,949	16,987	40,936
Contractual Services	880,037	30,877	910,914
Claims	4,297,496	375,834	4,673,330
Other	0	219	219
<i>Total Operating Expenses</i>	<u>5,201,482</u>	<u>423,917</u>	<u>5,625,399</u>
<i>Change in Net Position</i>	753,241	124,418	877,659
<i>Net Position Beginning of Year</i>	<u>828,040</u>	<u>342,386</u>	<u>1,170,426</u>
<i>Net Position End of Year</i>	<u><u>\$1,581,281</u></u>	<u><u>\$466,804</u></u>	<u><u>\$2,048,085</u></u>

Tuscarawas County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
December 31, 2014

	Self Insurance	Workers' Compensation	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Transactions With Other Funds	\$4,310,475	\$224,715	\$4,535,190
Cash Received from Transactions For Outside Organizations	1,644,057	151,391	1,795,448
Cash Payments to Employees for Services	(24,565)	(17,196)	(41,761)
Cash Payments for Goods and Services	(880,037)	(220,415)	(1,100,452)
Cash Payments for Claims	(4,415,485)	(141,738)	(4,557,223)
Other Operating Revenues	0	172,438	172,438
Other Operating Expenses	0	(219)	(219)
<i>Net Increase in Cash and Cash Equivalents</i>	634,445	168,976	803,421
<i>Cash and Cash Equivalents Beginning of Year</i>	1,384,076	865,405	2,249,481
<i>Cash and Cash Equivalents End of Year</i>	<u>\$2,018,521</u>	<u>\$1,034,381</u>	<u>\$3,052,902</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities			
Operating Income	\$753,241	\$124,418	\$877,659
(Increase) Decrease in Assets:			
Accounts Receivable	(409)	0	(409)
Interfund Receivable	0	(176,589)	(176,589)
Intergovernmental Receivable	125	0	125
Increase (Decrease) in Liabilities:			
Accrued Wages	(488)	0	(488)
Intergovernmental Payable	(35)	232,725	232,690
Claims Payable	(117,989)	(11,578)	(129,567)
<i>Net Cash Provided by Operating Activities</i>	<u>\$634,445</u>	<u>\$168,976</u>	<u>\$803,421</u>

Fund Descriptions - Agency Funds

Agency funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments, and/or other 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 agency fund types:

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.

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

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).

Other Agency Funds:

Community Mental Health Fund

Family and Children First Council Fund

District Board of Health Fund

Law Enforcement Trust Fund

Payroll Fund

Emergency Management Fund

Help Me Grow Fund

Local Emergency Planning Commission Fund

Hotel Lodging Tax Fund

Soil and Water Fund

Regional Planning Fund

Foreclosure Proration Fund

Ohio Elections Commission Fund

Tax Sale Fund

Dress Down Fund

Ohio Housing Trust Fund

Sexual Offender Registration Fund

Library Fund

State Tax Fund

Undivided Personal Property Tax

Classified Tax Fund

Estate Tax Fund

Manufactured Home Tax Fund

Cigarette Tax Fund

Undivided Income Tax - Real Property Fund

Library Local Government Fund

Auction Clearing Fund

DD Employee Flexible Spending Fund

Creative Options Fund

PERS Payable Fund

Court Agency Fund

Sheriff Fund

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2014

	Balance 12/31/2013	Additions	Deductions	Balance 12/31/2014
MUNICIPAL CORPORATION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$5,768,497	\$5,768,497	\$0
Liabilities				
Intergovernmental Payable	\$0	\$5,768,497	\$5,768,497	\$0
TOWNSHIP				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$7,518,624	\$7,518,624	\$0
Liabilities				
Intergovernmental Payable	\$0	\$7,518,624	\$7,518,624	\$0
SCHOOL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$51,075,186	\$51,075,186	\$0
Liabilities				
Intergovernmental Payable	\$0	\$51,075,186	\$51,075,186	\$0
REAL ESTATE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,924,580	\$73,535,172	\$73,551,601	\$2,908,151
Property Taxes Receivable	75,206,068	81,931,449	75,206,068	81,931,449
<i>Total Assets</i>	<u>\$78,130,648</u>	<u>\$155,466,621</u>	<u>\$148,757,669</u>	<u>\$84,839,600</u>
Liabilities				
Intergovernmental Payable	\$78,130,648	\$155,466,621	\$148,757,669	\$84,839,600
TANGIBLE PERSONAL PROPERTY TAX				
Assets				
Property Taxes Receivable	\$1,401,643	\$1,330,632	\$1,401,643	\$1,330,632
Liabilities				
Intergovernmental Payable	\$1,401,643	\$1,330,632	\$1,401,643	\$1,330,632
COMMUNITY MENTAL HEALTH				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$737,044	\$3,550,164	\$3,396,400	\$890,808
Liabilities				
Intergovernmental Payable	\$3,529	\$5,399	\$3,529	\$5,399
Undistributed Monies	733,515	3,544,765	3,392,871	885,409
<i>Total Liabilities</i>	<u>\$737,044</u>	<u>\$3,550,164</u>	<u>\$3,396,400</u>	<u>\$890,808</u>
FAMILY AND CHILDREN FIRST COUNCIL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$67,203	\$172,384	\$177,348	\$62,239
Liabilities				
Intergovernmental Payable	\$703	\$1,721	\$703	\$1,721
Undistributed Monies	66,500	170,663	176,645	60,518
<i>Total Liabilities</i>	<u>\$67,203</u>	<u>\$172,384</u>	<u>\$177,348</u>	<u>\$62,239</u>
DISTRICT BOARD OF HEALTH				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,766,260	\$3,878,036	\$3,987,431	\$4,656,865
Liabilities				
Intergovernmental Payable	\$18,418	\$35,159	\$18,418	\$35,159
Undistributed Monies	4,747,842	3,842,877	3,969,013	4,621,706
<i>Total Liabilities</i>	<u>\$4,766,260</u>	<u>\$3,878,036</u>	<u>\$3,987,431</u>	<u>\$4,656,865</u>

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2014

	Balance 12/31/2013	Additions	Deductions	Balance 12/31/2014
LAW ENFORCEMENT TRUST				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$17,822	\$2,393	\$8,178	\$12,037
Liabilities				
Undistributed Monies	\$17,822	\$2,393	\$8,178	\$12,037
PAYROLL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$613	\$12,395,260	\$12,395,210	\$663
Liabilities				
Intergovernmental Payable	\$144	\$0	\$144	\$0
Undistributed Monies	469	12,395,260	12,395,066	663
<i>Total Liabilities</i>	\$613	\$12,395,260	\$12,395,210	\$663
EMERGENCY MANAGEMENT				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$15,476	\$18,128	\$19,676	\$13,928
Liabilities				
Undistributed Monies	\$15,476	\$18,128	\$19,676	\$13,928
HELP ME GROW				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$101,730	\$173,400	\$235,568	\$39,562
Liabilities				
Undistributed Monies	\$101,730	\$173,400	\$235,568	\$39,562
LOCAL EMERGENCY PLANNING COMMISSION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$74,360	\$34,090	\$28,080	\$80,370
Liabilities				
Undistributed Monies	\$74,360	\$34,090	\$28,080	\$80,370
HOTEL LODGING TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$640,765	\$640,765	\$0
Liabilities				
Intergovernmental Payable	\$0	\$640,765	\$640,765	\$0
SOIL AND WATER				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$136,911	\$307,098	\$315,871	\$128,138
Liabilities				
Intergovernmental Payable	\$1,713	\$3,019	\$1,713	\$3,019
Undistributed Monies	135,198	304,079	314,158	125,119
<i>Total Liabilities</i>	\$136,911	\$307,098	\$315,871	\$128,138
REGIONAL PLANNING				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$30,750	\$94,885	\$91,984	\$33,651
Liabilities				
Intergovernmental Payable	\$773	\$1,108	\$773	\$1,108
Undistributed Monies	29,977	93,777	91,211	32,543
<i>Total Liabilities</i>	\$30,750	\$94,885	\$91,984	\$33,651

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2014

	Balance 12/31/2013	Additions	Deductions	Balance 12/31/2014
FORECLOSURE PRORATION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$10,141	\$11,900	\$8,156	\$13,885
Liabilities				
Undistributed Monies	\$10,141	\$11,900	\$8,156	\$13,885
OHIO ELECTIONS COMMISSION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$10	\$250	\$250	\$10
Liabilities				
Undistributed Monies	\$10	\$250	\$250	\$10
TAX SALE				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$9,087	\$38,743	\$39,031	\$8,799
Liabilities				
Intergovernmental Payable	\$9,087	\$38,743	\$39,031	\$8,799
DRESS DOWN				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,225	\$5,712	\$5,765	\$1,172
Liabilities				
Undistributed Monies	\$1,225	\$5,712	\$5,765	\$1,172
OHIO HOUSING TRUST				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$80,307	\$382,558	\$397,116	\$65,749
Liabilities				
Undistributed Monies	\$80,307	\$382,558	\$397,116	\$65,749
SEXUAL OFFENDER REGISTRATION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$200	\$200	\$0
Liabilities				
Intergovernmental Payable	\$0	\$200	\$200	\$0
LIBRARY				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$890,290	\$890,290	\$0
Liabilities				
Intergovernmental Payable	\$0	\$890,290	\$890,290	\$0
STATE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$14	\$54,635	\$54,635	\$14
Liabilities				
Intergovernmental Payable	\$14	\$54,635	\$54,635	\$14
UNDIVIDED PERSONAL PROPERTY TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2	\$18,318	\$6	\$18,314
Liabilities				
Intergovernmental Payable	\$2	\$18,318	\$6	\$18,314

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2014

	Balance 12/31/2013	Additions	Deductions	Balance 12/31/2014
CLASSIFIED TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$19	\$0	\$0	\$19
Liabilities				
Intergovernmental Payable	\$19	\$0	\$0	\$19
ESTATE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$502,563	\$32,575	\$471,383	\$63,755
Liabilities				
Intergovernmental Payable	\$502,563	\$32,575	\$471,383	\$63,755
MANUFACTURED HOME TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$74,246	\$665,196	\$661,319	\$78,123
Liabilities				
Intergovernmental Payable	\$74,246	\$665,196	\$661,319	\$78,123
CIGARETTE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$13,806	\$13,806	\$0
Liabilities				
Intergovernmental Payable	\$0	\$13,806	\$13,806	\$0
UNDIVIDED INCOME TAX - REAL PROPERTY				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$44,625	\$44,372	\$253
Liabilities				
Intergovernmental Payable	\$0	\$44,625	\$44,372	\$253
LIBRARY LOCAL GOVERNMENT				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,473,676	\$2,473,676	\$0
Liabilities				
Intergovernmental Payable	\$0	\$2,473,676	\$2,473,676	\$0
AUCTION CLEARING				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$109	\$59,805	\$59,802	\$112
Liabilities				
Undistributed Monies	\$109	\$59,805	\$59,802	\$112
DD EMPLOYEE FLEXIBLE SPENDING				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$38,722	\$27,252	\$27,648	\$38,326
Liabilities				
Undistributed Monies	\$38,722	\$27,252	\$27,648	\$38,326
CREATIVE OPTIONS				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$8,552	\$46,650	\$51,611	\$3,591
Liabilities				
Undistributed Monies	\$8,552	\$46,650	\$51,611	\$3,591

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2014

	Balance 12/31/2013	Additions	Deductions	Balance 12/31/2014
PERS PAYABLE				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$252,903	\$3,288,406	\$3,281,028	\$260,281
Liabilities				
Intergovernmental Payable	\$252,903	\$3,288,406	\$3,281,028	\$260,281
COURT AGENCY				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$348,798	\$20,598,177	\$20,540,109	\$406,866
Liabilities				
Intergovernmental Payable	\$348,798	\$20,598,177	\$20,540,109	\$406,866
SHERIFF				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$393,674	\$4,115,732	\$4,045,674	\$463,732
Liabilities				
Undistributed Monies	\$393,674	\$4,115,732	\$4,045,674	\$463,732
TOTAL - ALL AGENCY FUNDS				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$9,850,649	\$167,218,679	\$167,690,513	\$9,378,815
Cash and Cash Equivalents in Segregated Accounts	742,472	24,713,909	24,585,783	870,598
Property Taxes Receivable	76,607,711	83,262,081	76,607,711	83,262,081
<i>Total Assets</i>	<u>\$87,200,832</u>	<u>\$275,194,669</u>	<u>\$268,884,007</u>	<u>\$93,511,494</u>
Liabilities				
Intergovernmental Payable	\$80,745,203	\$249,965,378	\$243,657,519	\$87,053,062
Undistributed Monies	6,455,629	25,229,291	25,226,488	6,458,432
<i>Total Liabilities</i>	<u>\$87,200,832</u>	<u>\$275,194,669</u>	<u>\$268,884,007</u>	<u>\$93,511,494</u>

**Individual Fund Schedules 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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$2,896,060	\$3,396,060	\$3,951,563	\$555,503
Sales Taxes	12,355,290	12,355,290	12,355,290	0
Intergovernmental	2,592,521	2,673,018	2,742,023	69,005
Interest	160,000	160,000	289,720	129,720
Licenses and Permits	6,650	6,650	7,395	745
Fines and Forfeitures	216,500	216,500	254,680	38,180
Rentals	90,000	90,000	83,868	(6,132)
Charges for Services	2,318,576	2,318,576	2,323,812	5,236
Contributions and Donations	5,000	5,000	3,712	(1,288)
Other	166,280	213,623	186,097	(27,526)
<i>Total Revenues</i>	<u>20,806,877</u>	<u>21,434,717</u>	<u>22,198,160</u>	<u>763,443</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personal Services	373,600	373,600	369,900	3,700
Contractual Services	13,061	13,061	10,955	2,106
Materials and Supplies	500	487	478	9
Capital Outlay	1,490	5,667	5,667	0
Other	17,208	17,410	17,390	20
Total Commissioners	<u>405,859</u>	<u>410,225</u>	<u>404,390</u>	<u>5,835</u>
Microfilming Services:				
Contractual Services	6,644	6,644	6,644	0
Auditor - General:				
Personal Services	251,511	251,511	234,787	16,724
Contractual Services	60,674	75,674	72,239	3,435
Materials and Supplies	9,163	9,163	9,115	48
Capital Outlay	2,000	2,000	2,000	0
Other	1,050	1,050	640	410
Total Auditor - General	<u>324,398</u>	<u>339,398</u>	<u>318,781</u>	<u>20,617</u>
Treasurer:				
Personal Services	207,572	207,572	205,329	2,243
Contractual Services	75,416	75,416	74,508	908
Materials and Supplies	6,859	6,859	6,696	163
Capital Outlay	3,600	3,600	1,937	1,663
Other	2,130	2,130	2,129	1
Total Treasurer	<u>\$295,577</u>	<u>\$295,577</u>	<u>\$290,599</u>	<u>\$4,978</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Prosecuting Attorney:				
Personal Services	\$794,745	\$796,876	\$796,622	\$254
Contractual Services	5,002	5,002	2,854	2,148
Materials and Supplies	1,288	1,288	571	717
Other	98,436	98,436	75,925	22,511
Total Prosecuting Attorney	899,471	901,602	875,972	25,630
Budget Commission:				
Contractual Services	80,000	80,000	77,093	2,907
Bureau of Inspection:				
Contractual Services	75,000	76,834	76,506	328
Data Processing Board:				
Personal Services	195,400	254,164	239,121	15,043
Contractual Services	18,131	18,645	18,177	468
Materials and Supplies	1,163	949	920	29
Capital Outlay	310	800	765	35
Total Data Processing Board	215,004	274,558	258,983	15,575
Board of Elections:				
Personal Services	735,156	735,307	723,486	11,821
Contractual Services	296,185	288,685	257,969	30,716
Materials and Supplies	26,360	30,374	25,571	4,803
Capital Outlay	36,787	59,843	55,577	4,266
Other	4,550	4,550	3,475	1,075
Total Board of Elections	1,099,038	1,118,759	1,066,078	52,681
Maintenance:				
Personal Services	290,523	290,523	288,457	2,066
Contractual Services	91,240	94,939	92,003	2,936
Materials and Supplies	204,225	204,225	192,111	12,114
Utilities	248,137	248,137	244,516	3,621
Capital Outlay	3,000	3,000	790	2,210
Other	200	200	0	200
Total Maintenance	837,325	841,024	817,877	23,147
Recorder:				
Personal Services	189,459	201,659	195,031	6,628
Contractual Services	17,320	17,320	17,320	0
Materials and Supplies	3,219	3,219	3,156	63
Capital Outlay	3,909	3,909	3,854	55
Other	2,210	2,210	2,008	202
Total Recorder	\$216,117	\$228,317	\$221,369	\$6,948

(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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Insurance Pensions and Taxes:				
Contractual Services	\$8,400	\$8,400	\$8,145	\$255
Insurance Trust Fund:				
Contractual Services	481,232	517,945	462,288	55,657
Capital Outlay	350	350	292	58
Total Insurance Trust Fund	481,582	518,295	462,580	55,715
M.V. Real Estate Trust Fund				
Contractual Services	50,903	81,212	81,212	0
IT Internal Service:				
Contractual Services	38	38	14	24
Materials and Supplies	28,560	28,560	22,072	6,488
Total IT Internal Service	28,598	28,598	22,086	6,512
Total General Government - Legislative and Executive	5,023,916	5,209,443	4,988,315	221,128
General Government - Judicial:				
Court of Appeals:				
Other	17,000	17,000	7,804	9,196
Common Pleas Court:				
Personal Services	1,049,599	1,052,299	1,037,415	14,884
Contractual Services	115,737	111,237	92,940	18,297
Materials and Supplies	24,901	29,701	25,024	4,677
Capital Outlay	12,291	9,691	9,367	324
Other	2,500	2,900	2,840	60
Total Common Pleas Court	1,205,028	1,205,828	1,167,586	38,242
Jury Commission:				
Personal Services	88	88	82	6
Contractual Services	5,138	5,138	4,199	939
Total Jury Commission	5,226	5,226	4,281	945
Juvenile Court:				
Personal Services	938,412	937,451	932,176	5,275
Contractual Services	123,447	120,253	113,853	6,400
Materials and Supplies	8,399	8,399	7,858	541
Capital Outlay	4,328	5,197	4,743	454
Other	2,000	2,000	1,143	857
Total Juvenile Court	\$1,076,586	\$1,073,300	\$1,059,773	\$13,527

(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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Probate Court:				
Personal Services	\$251,625	\$257,416	\$256,809	\$607
Contractual Services	15,374	15,073	14,824	249
Materials and Supplies	6,856	6,856	6,228	628
Capital Outlay	3,542	3,542	3,470	72
Other	1,985	1,985	1,615	370
Total Probate Court	279,382	284,872	282,946	1,926
Clerk of Courts:				
Personal Services	476,363	476,363	428,560	47,803
Contractual Services	17,647	17,647	15,409	2,238
Materials and Supplies	20,340	20,340	20,081	259
Capital Outlay	5,910	5,910	5,476	434
Other	1,500	1,500	951	549
Total Clerk of Courts	521,760	521,760	470,477	51,283
County Court:				
Personal Services	815,661	815,661	813,567	2,094
Contractual Services	35,138	35,138	27,857	7,281
Materials and Supplies	8,434	8,434	8,420	14
Utilities	11,077	11,077	11,057	20
Other	16,000	16,000	16,000	0
Total County Court	886,310	886,310	876,901	9,409
Indigent Defense Application:				
Contractual Services	5,300	5,300	5,167	133
Municipal Court:				
Personal Services	142,353	147,129	146,127	1,002
Contractual Services	18,500	33,340	32,024	1,316
Total Municipal Court	160,853	180,469	178,151	2,318
Total General Government - Judicial	4,157,445	4,180,065	4,053,086	126,979
Public Safety:				
Coroner:				
Personal Services	124,952	124,952	123,418	1,534
Contractual Services	81,389	81,389	79,948	1,441
Materials and Supplies	586	586	458	128
Capital Outlay	1,000	1,000	0	1,000
Other	3,200	3,200	2,602	598
Total Coroner	\$211,127	\$211,127	\$206,426	\$4,701

(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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Sheriff:				
Personal Services	\$2,595,799	\$2,625,351	\$2,593,395	\$31,956
Contractual Services	145,573	149,623	143,376	6,247
Materials and Supplies	26,059	28,109	26,315	1,794
Capital Outlay	13,780	22,280	20,766	1,514
Other	61,964	61,864	60,938	926
Total Sheriff	<u>2,843,175</u>	<u>2,887,227</u>	<u>2,844,790</u>	<u>42,437</u>
Emergency Management Agency:				
Personal Service	135,729	135,529	129,865	5,664
Contractual Services	8,642	8,842	5,453	3,389
Materials and Supplies	2,778	2,778	2,037	741
Capital Outlay	5,899	30,213	30,135	78
Other	260	260	250	10
Total Emergency Management Agency	<u>153,308</u>	<u>177,622</u>	<u>167,740</u>	<u>9,882</u>
K-9 Unit:				
Personal Service	0	4,500	4,400	100
Contractual Services	1,500	1,330	810	520
Materials and Supplies	1,000	1,000	666	334
Capital Outlay	4,000	7,670	6,660	1,010
Total K-9 Unit	<u>6,500</u>	<u>14,500</u>	<u>12,536</u>	<u>1,964</u>
Traffic Enforcement Grant:				
Personal Services	26,464	27,464	25,832	1,632
Capital Outlay	1,071	71	0	71
Total Traffic Enforcement Grant	<u>27,535</u>	<u>27,535</u>	<u>25,832</u>	<u>1,703</u>
JAG for Radars:				
Capital Outlay	10,000	10,000	9,189	811
Sheriff Gasoline Internal Service:				
Materials and Supplies	150,500	150,370	149,263	1,107
Other	0	130	127	3
Total Sheriff Gasoline Internal Service	<u>150,500</u>	<u>150,500</u>	<u>149,390</u>	<u>1,110</u>
Total Public Safety	<u>\$3,402,145</u>	<u>\$3,478,511</u>	<u>\$3,415,903</u>	<u>\$62,608</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Public Works:				
Litter Grant:				
Personal Services	\$77,721	\$77,721	\$77,502	\$219
Contractual Services	4,974	4,974	2,112	2,862
Materials and Supplies	2,874	2,874	1,000	1,874
Capital Outlay	20,000	20,000	0	20,000
Total Public Works	<u>105,569</u>	<u>105,569</u>	<u>80,614</u>	<u>24,955</u>
Health:				
Humane Society:				
Personal Services	6,547	6,547	6,546	1
TB Hospitals:				
Contractual Services	772	8,372	8,344	28
Materials and Supplies	1,776	5,776	5,500	276
Total TB Hospitals	<u>2,548</u>	<u>14,148</u>	<u>13,844</u>	<u>304</u>
Vital Statistics:				
Contractual Services	1,400	1,428	1,428	0
Other Health:				
Contractual Services	172,873	172,873	172,873	0
Total Health	<u>183,368</u>	<u>194,996</u>	<u>194,691</u>	<u>305</u>
Human Services:				
Child Welfare:				
Contractual Services	58,000	58,000	58,000	0
Soldiers Relief:				
Personal Services	70,580	60,203	60,189	14
Contractual Services	2,100	286	286	0
Materials and Supplies	1,000	451	251	200
Capital Outlay	19,233	19,233	16,120	3,113
Other	228,455	152,114	104,984	47,130
Total Soldiers Relief	<u>321,368</u>	<u>232,287</u>	<u>181,830</u>	<u>50,457</u>
Veteran Services:				
Personal Services	235,546	233,633	231,337	2,296
Contractual Services	322,558	307,669	284,060	23,609
Materials and Supplies	19,482	12,878	10,888	1,990
Capital Outlay	0	116,963	116,963	0
Other	6,400	1,923	1,898	25
Total Veteran Services	<u>\$583,986</u>	<u>\$673,066</u>	<u>\$645,146</u>	<u>\$27,920</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Public Assistance:				
Contractual Services	\$109,323	\$109,323	\$109,323	\$0
Total Human Services	<u>1,072,677</u>	<u>1,072,676</u>	<u>994,299</u>	<u>78,377</u>
Conservation and Recreation:				
Agriculture Society:				
Other	<u>383,328</u>	<u>383,328</u>	<u>383,245</u>	<u>83</u>
Intergovernmental:				
Grants:				
Contractual Services	1,050,299	1,050,299	1,050,298	1
Other	<u>79,867</u>	<u>80,367</u>	<u>80,367</u>	<u>0</u>
Total Grants	<u>1,130,166</u>	<u>1,130,666</u>	<u>1,130,665</u>	<u>1</u>
Miscellaneous Pass Through Monies:				
Payments in Accordance with Trust Agreements	<u>291,568</u>	<u>341,568</u>	<u>341,520</u>	<u>48</u>
Total Intergovernmental	<u>1,421,734</u>	<u>1,472,234</u>	<u>1,472,185</u>	<u>49</u>
<i>Total Expenditures</i>	<u>15,750,182</u>	<u>16,096,822</u>	<u>15,582,338</u>	<u>514,484</u>
<i>Excess of Revenues Over Expenditures</i>	<u>5,056,695</u>	<u>5,337,895</u>	<u>6,615,822</u>	<u>1,277,927</u>
Other Financing Sources (Uses)				
Transfers In	435,000	435,000	319,177	(115,823)
Transfers Out	<u>(7,489,757)</u>	<u>(8,071,220)</u>	<u>(7,852,555)</u>	<u>218,665</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(7,054,757)</u>	<u>(7,636,220)</u>	<u>(7,533,378)</u>	<u>102,842</u>
<i>Net Change in Fund Balance</i>	(1,998,062)	(2,298,325)	(917,556)	1,380,769
<i>Fund Balance Beginning of Year</i>	8,110,776	8,110,776	8,110,776	0
Prior Year Encumbrances Appropriated	<u>1,004,580</u>	<u>1,004,580</u>	<u>1,004,580</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,117,294</u></u>	<u><u>\$6,817,031</u></u>	<u><u>\$8,197,800</u></u>	<u><u>\$1,380,769</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$4,457,697	\$4,457,697	\$4,492,858	\$35,161
Intergovernmental	3,912,949	3,917,739	3,767,646	(150,093)
Other	694,524	694,524	437,818	(256,706)
<i>Total Revenues</i>	<u>9,065,170</u>	<u>9,069,960</u>	<u>8,698,322</u>	<u>(371,638)</u>
Expenditures				
Current:				
Health:				
Mental Retardation Board:				
Personal Services	6,969,238	9,269,194	8,954,408	314,786
Contractual Services	2,189,551	2,365,638	2,202,227	163,411
Materials and Supplies	275,199	278,383	256,619	21,764
Capital Outlay	82,655	84,999	80,006	4,993
Other	52,110	52,110	47,343	4,767
<i>Total Expenditures</i>	<u>9,568,753</u>	<u>12,050,324</u>	<u>11,540,603</u>	<u>509,721</u>
<i>Excess of Revenues Under Expenditures</i>	(503,583)	(2,980,364)	(2,842,281)	138,083
Other Financing Uses				
Transfers Out	(76,958)	(168,992)	(136,764)	32,228
<i>Net Change in Fund Balance</i>	(580,541)	(3,149,356)	(2,979,045)	170,311
<i>Fund Balance Beginning of Year</i>	14,023,785	14,023,785	14,023,785	0
Prior Year Encumbrances Appropriated	364,187	364,187	364,187	0
<i>Fund Balance End of Year</i>	<u>\$13,807,431</u>	<u>\$11,238,616</u>	<u>\$11,408,927</u>	<u>\$170,311</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$5,467,645	\$6,472,872	\$5,580,590	(\$892,282)
Other	58,000	58,000	14,231	(43,769)
<i>Total Revenues</i>	<u>5,525,645</u>	<u>6,530,872</u>	<u>5,594,821</u>	<u>(936,051)</u>
Expenditures				
Current:				
Human Services:				
Public Assistance:				
Personal Services	3,345,273	3,832,270	3,463,205	369,065
Contractual Services	351,589	559,089	536,229	22,860
Materials and Supplies	90,502	115,502	109,723	5,779
Capital Outlay	139,603	174,603	151,880	22,723
Other	71,553	46,614	30,508	16,106
Total Public Assistance	<u>3,998,520</u>	<u>4,728,078</u>	<u>4,291,545</u>	<u>436,533</u>
Social Services:				
Personal Services	1,530,514	1,810,599	1,475,885	334,714
Contractual Services	159,619	159,619	159,615	4
Other	36,442	36,442	20,802	15,640
Total Social Services	<u>1,726,575</u>	<u>2,006,660</u>	<u>1,656,302</u>	<u>350,358</u>
<i>Total Expenditures</i>	<u>5,725,095</u>	<u>6,734,738</u>	<u>5,947,847</u>	<u>786,891</u>
<i>Excess of Revenues Under Expenditures</i>	(199,450)	(203,866)	(353,026)	(149,160)
Other Financing Sources				
Transfers In	200,610	200,610	198,216	(2,394)
<i>Net Change in Fund Balance</i>	1,160	(3,256)	(154,810)	(151,554)
<i>Fund Deficit Beginning of Year</i>	(248,108)	(248,108)	(248,108)	0
Prior Year Encumbrances Appropriated	251,365	251,365	251,365	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$4,417</u>	<u>\$1</u>	<u>(\$151,553)</u>	<u>(\$151,554)</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$5,000,000	\$5,506,003	\$5,532,381	\$26,378
Interest	1,000	1,000	417	(583)
Fines and Forfeitures	70,000	70,000	70,150	150
Charges for Services	240,000	76,597	53,752	(22,845)
Other	85,000	85,000	88,637	3,637
<i>Total Revenues</i>	<u>5,396,000</u>	<u>5,738,600</u>	<u>5,745,337</u>	<u>6,737</u>
Expenditures				
Current:				
Public Works:				
Engineer - Administration:				
Personal Services	292,939	328,139	320,441	7,698
Materials and Supplies	6,000	7,000	5,520	1,480
Capital Outlay	13,000	424,431	400,834	23,597
Total Engineer - Administration	<u>311,939</u>	<u>759,570</u>	<u>726,795</u>	<u>32,775</u>
Engineer - Roads:				
Personal Services	1,504,000	1,475,392	1,399,287	76,105
Contractual Services	731,767	839,708	720,026	119,682
Materials and Supplies	1,538,709	2,082,709	1,911,347	171,362
Capital Outlay	591,751	670,751	661,708	9,043
Other	10,609	10,609	10,221	388
Total Engineer - Roads	<u>4,376,836</u>	<u>5,079,169</u>	<u>4,702,589</u>	<u>376,580</u>
Engineer - Bridges:				
Personal Services	18,000	18,000	16,898	1,102
Contractual Services	174,000	222,000	192,095	29,905
Materials and Supplies	250,933	391,933	353,025	38,908
Capital Outlay	700,000	556,059	549,789	6,270
Total Engineer - Bridges	<u>1,142,933</u>	<u>1,187,992</u>	<u>1,111,807</u>	<u>76,185</u>
<i>Total Expenditures</i>	<u>5,831,708</u>	<u>7,026,731</u>	<u>6,541,191</u>	<u>485,540</u>
<i>Net Change in Fund Balance</i>	(435,708)	(1,288,131)	(795,854)	492,277
<i>Fund Balance Beginning of Year</i>	1,195,023	1,195,023	1,195,023	0
Prior Year Encumbrances Appropriated	435,708	435,708	435,708	0
<i>Fund Balance End of Year</i>	<u>\$1,195,023</u>	<u>\$342,600</u>	<u>\$834,877</u>	<u>\$492,277</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$2,067,390	\$2,075,662	\$2,074,085	(\$1,577)
OPWC Loans Issued	11,493	48,879	28,729	(20,150)
OWDA Loans Issued	57,334	243,829	143,317	(100,512)
Other	2,500	2,500	9,803	7,303
<i>Total Revenues</i>	<u>2,138,717</u>	<u>2,370,870</u>	<u>2,255,934</u>	<u>(114,936)</u>
Expenses				
Personal Services	735,671	733,891	714,005	19,886
Materials and Supplies	66,057	76,557	66,241	10,316
Contractual Services	900,852	907,982	871,486	36,496
Capital Outlay	186,587	353,455	314,128	39,327
Other	1,000	2,041	1,768	273
Debt Service:				
Principal Retirement	340,597	330,258	303,143	27,115
Interest and Fiscal Charges	144,569	142,936	137,656	5,280
<i>Total Expenses</i>	<u>2,375,333</u>	<u>2,547,120</u>	<u>2,408,427</u>	<u>138,693</u>
<i>Excess of Revenues Under Expenses Before Transfers and Advances</i>	(236,616)	(176,250)	(152,493)	23,757
Transfers In	0	73,170	73,170	0
Advances Out	(21,534)	(21,534)	(21,534)	0
<i>Net Change in Fund Equity</i>	<u>(258,150)</u>	<u>(124,614)</u>	<u>(100,857)</u>	<u>23,757</u>
<i>Fund Equity Beginning of Year</i>	60,857	60,857	60,857	0
Prior Year Encumbrances Appropriated	280,698	280,698	280,698	0
<i>Fund Equity End of Year</i>	<u>\$83,405</u>	<u>\$216,941</u>	<u>\$240,698</u>	<u>\$23,757</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$1,791,703	\$2,075,525	\$1,315,120	(\$760,405)
USDA Loans Issued	341,930	341,930	341,930	0
OPWC Loans Issued	1,270,774	1,284,862	235,197	(1,049,665)
OWDA Loans Issued	75,000	75,000	35,285	(39,715)
Intergovernmental	358,693	479,993	245,055	(234,938)
Other	3,350	3,350	3,069	(281)
<i>Total Revenues</i>	<u>3,841,450</u>	<u>4,260,660</u>	<u>2,175,656</u>	<u>(2,085,004)</u>
Expenses				
Personal Services	595,114	588,273	545,291	42,982
Materials and Supplies	94,946	116,264	101,143	15,121
Contractual Services	301,699	268,811	230,003	38,808
Capital Outlay	2,203,659	2,234,626	907,898	1,326,728
Other	1,000	1,925	1,580	345
Debt Service:				
Principal Retirement	164,169	242,728	242,727	1
Interest and Fiscal Charges	49,731	201,654	200,095	1,559
<i>Total Expenses</i>	<u>3,410,318</u>	<u>3,654,281</u>	<u>2,228,737</u>	<u>1,425,544</u>
<i>Excess of Revenues Over (Under) Expenses Before Advances</i>	431,132	606,379	(53,081)	(659,460)
Advances Out	(15,381)	(15,381)	(15,381)	0
<i>Net Change in Fund Equity</i>	415,751	590,998	(68,462)	(659,460)
<i>Fund Deficit Beginning of Year</i>	(676,267)	(676,267)	(676,267)	0
Prior Year Encumbrances Appropriated	1,068,174	1,068,174	1,068,174	0
<i>Fund Equity End of Year</i>	<u>\$807,658</u>	<u>\$982,905</u>	<u>\$323,445</u>	<u>(\$659,460)</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$1,130,969	\$1,130,969	\$996,523	(\$134,446)
Rentals	20,712	20,712	0	(20,712)
Charges for Services	545,804	545,804	601,031	55,227
Other	2,483	2,483	106,760	104,277
<i>Total Revenues</i>	1,699,968	1,699,968	1,704,314	4,346
Expenditures				
Current:				
Human Services:				
Child Support Enforcement Agency:				
Personal Services	1,370,945	1,372,435	1,358,110	14,325
Contractual Services	401,573	401,573	351,368	50,205
Materials and Supplies	42,017	42,017	41,386	631
Capital Outlay	5,135	13,935	12,981	954
<i>Total Expenditures</i>	1,819,670	1,829,960	1,763,845	66,115
<i>Excess of Revenues Under Expenditures</i>	(119,702)	(129,992)	(59,531)	70,461
Other Financing Sources				
Transfers In	79,867	0	20,712	20,712
<i>Net Change in Fund Balance</i>	(39,835)	(129,992)	(38,819)	91,173
<i>Fund Balance Beginning of Year</i>	206,618	206,618	206,618	0
Prior Year Encumbrances Appropriated	45,650	45,650	45,650	0
<i>Fund Balance End of Year</i>	\$212,433	\$122,276	\$213,449	\$91,173

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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$190,000	\$190,000	\$183,049	(\$6,951)
Expenditures				
Current:				
Public Safety:				
County Wireless 911:				
Contractual Services	18,714	18,714	15,627	3,087
Capital Outlay	22,884	22,884	22,796	88
<i>Total Expenditures</i>	41,598	41,598	38,423	3,175
<i>Excess of Revenues Over Expenditures</i>	148,402	148,402	144,626	(3,776)
Other Financing Uses				
Transfers Out	(150,000)	(150,000)	(146,189)	(3,811)
<i>Net Change in Fund Balance</i>	(1,598)	(1,598)	(1,563)	(7,587)
<i>Fund Balance Beginning of Year</i>	366,969	366,969	366,969	0
Prior Year Encumbrances Appropriated	23,598	23,598	23,598	0
<i>Fund Balance End of Year</i>	<u>\$388,969</u>	<u>\$388,969</u>	<u>\$389,004</u>	<u>(\$7,587)</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses and Permits	\$200	\$200	\$255	\$55
Charges for Services	1,014,000	1,014,500	1,013,325	(1,175)
Other	15,000	17,425	18,913	1,488
<i>Total Revenues</i>	<u>1,029,200</u>	<u>1,032,125</u>	<u>1,032,493</u>	<u>368</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Real Estate Assessment:				
Personal Services	699,646	699,646	603,046	96,600
Contractual Services	374,142	1,163,492	1,068,318	95,174
Materials and Supplies	38,271	38,271	24,521	13,750
Capital Outlay	42,641	42,641	25,882	16,759
Total General Government - Legislative and Executive	<u>1,154,700</u>	<u>1,944,050</u>	<u>1,721,767</u>	<u>222,283</u>
Debt Service:				
Principal Retirement	1,395	1,395	1,395	0
Interest and Fiscal Charges	153	153	153	0
Total Debt Service	<u>1,548</u>	<u>1,548</u>	<u>1,548</u>	<u>0</u>
<i>Total Expenditures</i>	<u>1,156,248</u>	<u>1,945,598</u>	<u>1,723,315</u>	<u>222,283</u>
<i>Net Change in Fund Balance</i>	(127,048)	(913,473)	(690,822)	222,651
<i>Fund Balance Beginning of Year</i>	2,024,956	2,024,956	2,024,956	0
Prior Year Encumbrances Appropriated	<u>34,181</u>	<u>34,181</u>	<u>34,181</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,932,089</u>	<u>\$1,145,664</u>	<u>\$1,368,315</u>	<u>\$222,651</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$1,607,429	\$1,607,429	\$1,700,410	\$92,981
Contributions and Donations	20,000	20,000	12,272	(7,728)
Other	<u>1,530,071</u>	<u>1,530,071</u>	<u>152,650</u>	<u>(1,377,421)</u>
<i>Total Revenues</i>	<u>3,157,500</u>	<u>3,157,500</u>	<u>1,865,332</u>	<u>(1,292,168)</u>
Expenditures				
Current:				
Human Services:				
Children's Services:				
Personal Services	13,090	13,090	4,583	8,507
Contractual Services	5,198,278	5,198,278	4,698,329	499,949
Materials and Supplies	16,723	16,723	5,787	10,936
Capital Outlay	10,671	12,171	10,000	2,171
Other	<u>6,612</u>	<u>6,612</u>	<u>6,267</u>	<u>345</u>
<i>Total Expenditures</i>	<u>5,245,374</u>	<u>5,246,874</u>	<u>4,724,966</u>	<u>521,908</u>
<i>Excess of Revenues Under Expenditures</i>	(2,087,874)	(2,089,374)	(2,859,634)	(770,260)
Other Financing Sources				
Transfers In	<u>1,741,696</u>	<u>1,741,696</u>	<u>1,688,733</u>	<u>(52,963)</u>
<i>Net Change in Fund Balance</i>	(346,178)	(347,678)	(1,170,901)	(823,223)
<i>Fund Balance Beginning of Year</i>	546,122	546,122	546,122	0
Prior Year Encumbrances Appropriated	<u>346,178</u>	<u>346,178</u>	<u>346,178</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$546,122</u></u>	<u><u>\$544,622</u></u>	<u><u>(\$278,601)</u></u>	<u><u>(\$823,223)</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$11,750	\$11,750	\$10,966	(\$784)
Charges for Services	217,000	230,700	236,475	5,775
Contributions and Donations	2,500	4,200	4,477	277
Other	200	5,200	5,384	184
<i>Total Revenues</i>	231,450	251,850	257,302	5,452
Expenditures				
Current:				
Health:				
Dog and Kennel:				
Personal Services	145,504	145,629	139,567	6,062
Contractual Services	27,046	26,733	25,445	1,288
Materials and Supplies	28,259	30,259	29,474	785
Capital Outlay	1,500	2,000	1,861	139
Other	30,800	33,837	33,587	250
Total Dog and Kennel	233,109	238,458	229,934	8,524
Dog Pound Donation:				
Contractual Services	942	942	788	154
<i>Total Expenditures</i>	234,051	239,400	230,722	8,678
<i>Net Change in Fund Balance</i>	(2,601)	12,450	26,580	14,130
<i>Fund Balance Beginning of Year</i>	78,315	78,315	78,315	0
Prior Year Encumbrances Appropriated	8,097	8,097	8,097	0
<i>Fund Balance End of Year</i>	\$83,811	\$98,862	\$112,992	\$14,130

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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$132,000	\$166,105	\$164,839	(\$1,266)
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Delinquent Real Estate - Treasurer:				
Personal Services	76,374	76,374	73,351	3,023
Contractual Services	3,100	3,100	1,954	1,146
Materials and Supplies	1,800	1,800	0	1,800
Capital Outlay	1,800	1,800	170	1,630
Other	10,000	15,000	10,000	5,000
Total Delinquent Real Estate - Treasurer	93,074	98,074	85,475	12,599
Delinquent Real Estate - Prosecutor:				
Personal Services	75,058	79,522	79,442	80
Contractual Services	0	60	60	0
Other	871	871	871	0
Total Delinquent Real Estate - Prosecutor	75,929	80,453	80,373	80
<i>Total Expenditures</i>	169,003	178,527	165,848	12,679
<i>Net Change in Fund Balance</i>	(37,003)	(12,422)	(1,009)	11,413
<i>Fund Balance Beginning of Year</i>	192,602	192,602	192,602	0
Prior Year Encumbrances Appropriated	5,800	5,800	5,800	0
<i>Fund Balance End of Year</i>	<u>\$161,399</u>	<u>\$185,980</u>	<u>\$197,393</u>	<u>\$11,413</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$975,000	\$1,000,490	\$1,000,490	\$0
Intergovernmental	<u>175,000</u>	<u>179,068</u>	<u>179,068</u>	<u>0</u>
<i>Total Revenues</i>	1,150,000	1,179,558	1,179,558	0
Expenditures				
Current:				
Human Services:				
Senior Citizens Levy:				
Contractual Services	<u>1,150,000</u>	<u>1,179,558</u>	<u>1,149,155</u>	<u>30,403</u>
<i>Net Change in Fund Balance</i>	0	0	30,403	30,403
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$30,403</u></u>	<u><u>\$30,403</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Revolving Loan Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other	\$2	\$2	\$0	(\$2)
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	2	2	0	(2)
<i>Fund Balance Beginning of Year</i>	199	199	199	0
<i>Fund Balance End of Year</i>	\$201	\$201	\$199	(\$2)

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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$436,000	\$436,000	\$399,966	(\$36,034)
Other	255,293	255,293	31,222	(224,071)
<i>Total Revenues</i>	<u>691,293</u>	<u>691,293</u>	<u>431,188</u>	<u>(260,105)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Administration:				
Contractual Services	5,509	5,509	4,757	752
Public Works:				
Community Development Program:				
Capital Outlay	566,884	566,884	324,534	242,350
Intergovernmental:				
Block Grant:				
Other	204,267	204,267	162,483	41,784
<i>Total Expenditures</i>	<u>776,660</u>	<u>776,660</u>	<u>491,774</u>	<u>284,886</u>
<i>Net Change in Fund Balance</i>	(85,367)	(85,367)	(60,586)	24,781
<i>Fund Deficit Beginning of Year</i>	(22,119)	(22,119)	(22,119)	0
Prior Year Encumbrances Appropriated	113,360	113,360	113,360	0
<i>Fund Balance End of Year</i>	<u>\$5,874</u>	<u>\$5,874</u>	<u>\$30,655</u>	<u>\$24,781</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$72,445	\$72,445	\$68,372	(\$4,073)
Charges for Services	14,300	14,300	10,691	(3,609)
Other	8,250	8,250	10,629	2,379
<i>Total Revenues</i>	<u>94,995</u>	<u>94,995</u>	<u>89,692</u>	<u>(5,303)</u>
Expenditures				
Current:				
Public Works:				
Community Development:				
Personal Services	100,248	100,248	99,273	975
Contractual Services	3,612	3,262	2,318	944
Materials and Supplies	2,345	2,363	2,325	38
Capital Outlay	300	632	632	0
<i>Total Expenditures</i>	<u>106,505</u>	<u>106,505</u>	<u>104,548</u>	<u>1,957</u>
<i>Net Change in Fund Balance</i>	(11,510)	(11,510)	(14,856)	(3,346)
<i>Fund Balance Beginning of Year</i>	9,070	9,070	9,070	0
Prior Year Encumbrances Appropriated	<u>2,440</u>	<u>2,440</u>	<u>2,440</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>(\$3,346)</u></u>	<u><u>(\$3,346)</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$2,200	\$2,300	\$2,300	\$0
Expenditures				
Current:				
Public Works:				
Enterprise Zone:				
Contractual Services	<u>2,200</u>	<u>2,200</u>	<u>2,200</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	100	100	0
<i>Fund Balance Beginning of Year</i>	<u>100</u>	<u>100</u>	<u>100</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$100</u></u>	<u><u>\$200</u></u>	<u><u>\$200</u></u>	<u><u>\$0</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Corrections Grant Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$89,367	\$89,367	\$89,367	\$0
Expenditures				
Current:				
Public Safety:				
Community Corrections:				
Personal Services	78,759	84,940	83,884	1,056
Contractual Services	1,844	2,526	969	1,557
Materials and Supplies	6,258	7,258	7,213	45
<i>Total Expenditures</i>	<u>86,861</u>	<u>94,724</u>	<u>92,066</u>	<u>2,658</u>
<i>Net Change in Fund Balance</i>	2,506	(5,357)	(2,699)	2,658
<i>Fund Balance Beginning of Year</i>	5,475	5,475	5,475	0
Prior Year Encumbrances Appropriated	44	44	44	0
<i>Fund Balance End of Year</i>	<u><u>\$8,025</u></u>	<u><u>\$162</u></u>	<u><u>\$2,820</u></u>	<u><u>\$2,658</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Task Force Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$50,000	\$50,000	\$32,221	(\$17,779)
Contributions and Donations	<u>15,000</u>	<u>15,000</u>	<u>8,383</u>	<u>(6,617)</u>
<i>Total Revenues</i>	<u>65,000</u>	<u>65,000</u>	<u>40,604</u>	<u>(24,396)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Drug Task Force:				
Contractual Services	1,000	1,000	114	886
Capital Outlay	1,000	4,860	3,790	1,070
Other	<u>63,000</u>	<u>63,000</u>	<u>18,890</u>	<u>44,110</u>
<i>Total Expenditures</i>	<u>65,000</u>	<u>68,860</u>	<u>22,794</u>	<u>46,066</u>
<i>Net Change in Fund Balance</i>	0	(3,860)	17,810	21,670
<i>Fund Balance Beginning of Year</i>	<u>47,048</u>	<u>47,048</u>	<u>47,048</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$47,048</u>	<u>\$43,188</u>	<u>\$64,858</u>	<u>\$21,670</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$138,481	\$138,481	\$138,481	\$0
Other	300	3,400	3,451	51
<i>Total Revenues</i>	138,781	141,881	141,932	51
Expenditures				
Current:				
Public Safety:				
Felony Delinquent Care:				
Personal Services	62,125	64,104	63,934	170
Contractual Services	120,081	120,081	88,497	31,584
Materials and Supplies	10,152	13,152	11,653	1,499
Capital Outlay	2,713	2,713	1,572	1,141
<i>Total Expenditures</i>	195,071	200,050	165,656	34,394
<i>Net Change in Fund Balance</i>	(56,290)	(58,169)	(23,724)	34,445
<i>Fund Balance Beginning of Year</i>	69,624	69,624	69,624	0
Prior Year Encumbrances Appropriated	29,629	29,629	29,629	0
<i>Fund Balance End of Year</i>	\$42,963	\$41,084	\$75,529	\$34,445

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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$25,000	\$71,806	\$74,908	\$3,102
Expenditures				
Current:				
Public Safety:				
Sheriff Concealed Handgun License:				
Contractual Services	22,871	32,871	30,337	2,534
Materials and Supplies	4,000	4,000	1,386	2,614
Other	200	200	73	127
<i>Total Expenditures</i>	<u>27,071</u>	<u>37,071</u>	<u>31,796</u>	<u>5,275</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,071)	34,735	43,112	8,377
Other Financing Uses				
Transfers Out	(20,000)	(20,000)	(19,178)	822
<i>Net Change in Fund Balance</i>	(22,071)	14,735	23,934	9,199
<i>Fund Balance Beginning of Year</i>	31,315	31,315	31,315	0
Prior Year Encumbrances Appropriated	1,871	1,871	1,871	0
<i>Fund Balance End of Year</i>	<u>\$11,115</u>	<u>\$47,921</u>	<u>\$57,120</u>	<u>\$9,199</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$57,296	\$57,296	\$55,714	(\$1,582)
Expenditures				
Current:				
Public Safety:				
Victim Assistance:				
Personal Services	85,515	100,423	99,788	635
Contractual Services	3,898	3,898	3,596	302
Materials and Supplies	835	835	639	196
<i>Total Expenditures</i>	<u>90,248</u>	<u>105,156</u>	<u>104,023</u>	<u>1,133</u>
<i>Excess of Revenues Under Expenditures</i>	(32,952)	(47,860)	(48,309)	(449)
Other Financing Sources				
Transfers In	32,881	40,537	47,784	7,247
<i>Net Change in Fund Balance</i>	(71)	(7,323)	(525)	6,798
<i>Fund Balance Beginning of Year</i>	13,683	13,683	13,683	0
Prior Year Encumbrances Appropriated	533	533	533	0
<i>Fund Balance End of Year</i>	<u>\$14,145</u>	<u>\$6,893</u>	<u>\$13,691</u>	<u>\$6,798</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$65,837	\$72,577	\$72,577	\$0
Expenditures				
Current:				
Public Safety:				
Jail Diversion:				
Personal Services	63,944	67,841	67,840	1
Contractual Services	698	2,076	1,337	739
Materials and Supplies	3,389	9,739	8,262	1,477
Capital Outlay	308	308	300	8
<i>Total Expenditures</i>	<u>68,339</u>	<u>79,964</u>	<u>77,739</u>	<u>2,225</u>
<i>Net Change in Fund Balance</i>	(2,502)	(7,387)	(5,162)	2,225
<i>Fund Balance Beginning of Year</i>	8,873	8,873	8,873	0
Prior Year Encumbrances Appropriated	1,288	1,288	1,288	0
<i>Fund Balance End of Year</i>	<u>\$7,659</u>	<u>\$2,774</u>	<u>\$4,999</u>	<u>\$2,225</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, 2014*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
Public Safety:				
Sheriff:				
Personal Services	1,000	1,000	740	260
<i>Net Change in Fund Balance</i>	(1,000)	(1,000)	(740)	260
<i>Fund Balance Beginning of Year</i>	1,096	1,096	1,096	0
<i>Fund Balance End of Year</i>	\$96	\$96	\$356	\$260

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$4,050	\$4,050	\$1,560	(\$2,490)
Fines and Forfeitures	5,500	6,025	8,143	2,118
Charges for Services	250	250	45	(205)
Other	0	2,245	2,527	282
<i>Total Revenues</i>	9,800	12,570	12,275	(295)
Expenditures				
Current:				
General Government:				
Judicial:				
Indigent Drivers:				
Contractual Services	18,000	18,000	16,000	2,000
<i>Net Change in Fund Balance</i>	(8,200)	(5,430)	(3,725)	1,705
<i>Fund Balance Beginning of Year</i>	23,641	23,641	23,641	0
<i>Fund Balance End of Year</i>	<u>\$15,441</u>	<u>\$18,211</u>	<u>\$19,916</u>	<u>\$1,705</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	<u>\$14,500</u>	<u>\$14,500</u>	<u>\$12,503</u>	<u>(\$1,997)</u>
Expenditures				
Current:				
Human Services:				
Indigent Guardianship:				
Personal Services	1,716	2,516	1,851	665
Contractual Services	8,426	9,626	7,347	2,279
Other	<u>1,097</u>	<u>1,097</u>	<u>725</u>	<u>372</u>
<i>Total Expenditures</i>	<u>11,239</u>	<u>13,239</u>	<u>9,923</u>	<u>3,316</u>
<i>Net Change in Fund Balance</i>	3,261	1,261	2,580	1,319
<i>Fund Balance Beginning of Year</i>	25,005	25,005	25,005	0
Prior Year Encumbrances Appropriated	<u>1,964</u>	<u>1,964</u>	<u>1,964</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$30,230</u></u>	<u><u>\$28,230</u></u>	<u><u>\$29,549</u></u>	<u><u>\$1,319</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	<u>\$15,300</u>	<u>\$20,012</u>	<u>\$21,024</u>	<u>\$1,012</u>
Expenditures				
Current:				
General Government:				
Judicial:				
Legal Research:				
Contractual Services	13,800	13,800	10,008	3,792
Capital Outlay	4,800	5,853	2,492	3,361
Other	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>
<i>Total Expenditures</i>	<u>19,600</u>	<u>20,653</u>	<u>12,500</u>	<u>8,153</u>
<i>Net Change in Fund Balance</i>	(4,300)	(641)	8,524	9,165
<i>Fund Balance Beginning of Year</i>	<u>11,629</u>	<u>11,629</u>	<u>11,629</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,329</u></u>	<u><u>\$10,988</u></u>	<u><u>\$20,153</u></u>	<u><u>\$9,165</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$200	\$430	\$431	\$1
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	200	430	431	1
<i>Fund Balance Beginning of Year</i>	950	950	950	0
<i>Fund Balance End of Year</i>	\$1,150	\$1,380	\$1,381	\$1

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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	<u>\$19,100</u>	<u>\$19,773</u>	<u>\$19,926</u>	<u>\$153</u>
Expenditures				
Current:				
Human Services:				
Public Assistance:				
Capital Outlay	8,600	8,723	8,723	0
Other	<u>10,500</u>	<u>11,050</u>	<u>11,050</u>	<u>0</u>
<i>Total Expenditures</i>	<u>19,100</u>	<u>19,773</u>	<u>19,773</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	153	153
<i>Fund Balance Beginning of Year</i>	<u>2</u>	<u>2</u>	<u>2</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2</u></u>	<u><u>\$2</u></u>	<u><u>\$155</u></u>	<u><u>\$153</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Smart Ohio Funding Grant Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$385,625	\$385,625	\$162,421	(\$223,204)
Expenditures				
Current:				
General Government:				
Judicial:				
Mediation:				
Contractual Services	0	64,271	24,670	39,601
Materials and Supplies	0	5,000	5,000	0
<i>Total Expenditures</i>	<u>0</u>	<u>69,271</u>	<u>29,670</u>	<u>39,601</u>
<i>Net Change in Fund Balance</i>	385,625	316,354	132,751	(183,603)
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$385,625</u></u>	<u><u>\$316,354</u></u>	<u><u>\$132,751</u></u>	<u><u>(\$183,603)</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mediation Grant Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$48,000	\$48,000	\$39,067	(\$8,933)
Expenditures				
Current:				
General Government:				
Judicial:				
Mediation:				
Personal Services	42,616	42,616	40,751	1,865
Capital Outlay	11,000	13,887	2,193	11,694
<i>Total Expenditures</i>	<u>53,616</u>	<u>56,503</u>	<u>42,944</u>	<u>13,559</u>
<i>Net Change in Fund Balance</i>	(5,616)	(8,503)	(3,877)	4,626
<i>Fund Balance Beginning of Year</i>	<u>8,504</u>	<u>8,504</u>	<u>8,504</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,888</u></u>	<u><u>\$1</u></u>	<u><u>\$4,627</u></u>	<u><u>\$4,626</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$63,000	\$87,621	\$87,235	(\$386)
Charges for Services	<u>6,000</u>	<u>9,030</u>	<u>9,194</u>	<u>164</u>
<i>Total Revenues</i>	<u>69,000</u>	<u>96,651</u>	<u>96,429</u>	<u>(222)</u>
Expenditures				
Current:				
General Government:				
Judicial:				
County Court Special Projects:				
Contractual Services	50,113	50,113	34,020	16,093
Materials and Supplies	12,741	12,741	12,720	21
Capital Outlay	35,000	35,000	32,977	2,023
Other	<u>25,958</u>	<u>25,958</u>	<u>23,042</u>	<u>2,916</u>
<i>Total Expenditures</i>	<u>123,812</u>	<u>123,812</u>	<u>102,759</u>	<u>21,053</u>
<i>Net Change in Fund Balance</i>	(54,812)	(27,161)	(6,330)	20,831
<i>Fund Balance Beginning of Year</i>	131,962	131,962	131,962	0
Prior Year Encumbrances Appropriated	<u>11,312</u>	<u>11,312</u>	<u>11,312</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$88,462</u></u>	<u><u>\$116,113</u></u>	<u><u>\$136,944</u></u>	<u><u>\$20,831</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$68,900	\$68,900	\$61,777	(\$7,123)
Other	120	120	0	(120)
<i>Total Revenues</i>	<u>69,020</u>	<u>69,020</u>	<u>61,777</u>	<u>(7,243)</u>
Expenditures				
Current:				
General Government:				
Judicial:				
Juvenile Court:				
Personal Services	66,725	66,725	66,292	433
Contractual Services	600	6,600	5,844	756
Materials and Supplies	1,142	1,142	890	252
Capital Outlay	3,100	8,100	4,550	3,550
<i>Total Expenditures</i>	<u>71,567</u>	<u>82,567</u>	<u>77,576</u>	<u>4,991</u>
<i>Net Change in Fund Balance</i>	(2,547)	(13,547)	(15,799)	(2,252)
<i>Fund Balance Beginning of Year</i>	108,117	108,117	108,117	0
Prior Year Encumbrances Appropriated	295	295	295	0
<i>Fund Balance End of Year</i>	<u>\$105,865</u>	<u>\$94,865</u>	<u>\$92,613</u>	<u>(\$2,252)</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$42,000	\$42,000	\$40,439	(\$1,561)
Expenditures				
Current:				
General Government:				
Judicial:				
Common Pleas Special Projects:				
Personal Services	3,988	3,856	3,856	0
Contractual Services	7,775	7,103	1,841	5,262
Materials and Supplies	184	1,088	950	138
Capital Outlay	32,631	32,621	22,746	9,875
<i>Total Expenditures</i>	44,578	44,668	29,393	15,275
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,578)	(2,668)	11,046	13,714
Other Financing Uses				
Transfers Out	(20,225)	(20,225)	(20,225)	0
<i>Net Change in Fund Balance</i>	(22,803)	(22,893)	(9,179)	13,714
<i>Fund Balance Beginning of Year</i>	21,263	21,263	21,263	0
Prior Year Encumbrances Appropriated	1,631	1,631	1,631	0
<i>Fund Balance End of Year</i>	\$91	\$1	\$13,715	\$13,714

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, 2014

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

Tuscarawas County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Department of Treasury Seizure of Monies Fund
 For the Year Ended December 31, 2014*

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

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jury Administration Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Contributions and Donations	\$760	\$760	\$304	(\$456)
Expenditures				
Current:				
General Government:				
Judicial:				
Jury Administration:				
Contractual Services	300	150	0	150
Materials and Supplies	592	742	522	220
Capital Outlay	400	400	0	400
<i>Total Expenditures</i>	<u>1,292</u>	<u>1,292</u>	<u>522</u>	<u>770</u>
<i>Net Change in Fund Balance</i>	(532)	(532)	(218)	314
<i>Fund Balance Beginning of Year</i>	512	512	512	0
Prior Year Encumbrances Appropriated	<u>20</u>	<u>20</u>	<u>20</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$314</u></u>	<u><u>\$314</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>3,938</u>	<u>3,938</u>	<u>3,938</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,938</u></u>	<u><u>\$3,938</u></u>	<u><u>\$3,938</u></u>	<u><u>\$0</u></u>

Tuscarawas County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 County Court Interlock Monitor Fund
 For the Year Ended December 31, 2014*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$3,500	\$3,500	\$3,930	\$430
Expenditures				
Current:				
General Government:				
Judicial:				
Interlock Monitor:				
Contractual Services	4,333	4,333	4,330	3
<i>Net Change in Fund Balance</i>	(833)	(833)	(400)	433
<i>Fund Balance Beginning of Year</i>	4,430	4,430	4,430	0
Prior Year Encumbrances Appropriated	833	833	833	0
<i>Fund Balance End of Year</i>	<u>\$4,430</u>	<u>\$4,430</u>	<u>\$4,863</u>	<u>\$433</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Interlock Alcohol Treatment Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$50	\$50	\$0
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	0	50	50	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$50	\$50	\$0

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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$3,100	\$3,114	\$14
Fines and Forfeitures	135,000	135,000	135,845	845
Charges for Services	13,500	14,925	16,154	1,229
Other	100	3,125	3,535	410
<i>Total Revenues</i>	<u>148,600</u>	<u>156,150</u>	<u>158,648</u>	<u>2,498</u>
Expenditures				
Current:				
General Government:				
Judicial:				
Law Library Resources:				
Personal Services	59,077	59,077	58,654	423
Contractual Services	64,921	68,235	63,096	5,139
Capital Outlay	25,236	29,586	27,756	1,830
Other	1,000	1,880	1,376	504
<i>Total Expenditures</i>	<u>150,234</u>	<u>158,778</u>	<u>150,882</u>	<u>7,896</u>
<i>Net Change in Fund Balance</i>	(1,634)	(2,628)	7,766	10,394
<i>Fund Balance Beginning of Year</i>	151,238	151,238	151,238	0
Prior Year Encumbrances Appropriated	<u>5,557</u>	<u>5,557</u>	<u>5,557</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$155,161</u></u>	<u><u>\$154,167</u></u>	<u><u>\$164,561</u></u>	<u><u>\$10,394</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Hazardous Mitigation Grant Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	<u>\$752,717</u>	<u>\$1,263,146</u>	<u>\$476,966</u>	<u>(\$786,180)</u>
Expenditures				
Current:				
General Government:				
Hazard Mitigation:				
Contractual Services	8,026	155,776	154,998	778
Capital Outlay	<u>0</u>	<u>1,107,370</u>	<u>1,107,370</u>	<u>0</u>
<i>Total Expenditures</i>	<u>8,026</u>	<u>1,263,146</u>	<u>1,262,368</u>	<u>778</u>
<i>Net Change in Fund Balance</i>	744,691	0	(785,402)	(785,402)
<i>Fund Deficit Beginning of Year</i>	(8,026)	(8,026)	(8,026)	0
Prior Year Encumbrances Appropriated	<u>8,026</u>	<u>8,026</u>	<u>8,026</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$744,691</u>	<u>\$0</u>	<u>(\$785,402)</u>	<u>(\$785,402)</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, 2014*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>6,248</u>	<u>6,248</u>	<u>6,248</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,248</u></u>	<u><u>\$6,248</u></u>	<u><u>\$6,248</u></u>	<u><u>\$0</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Court Post Adjudication Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$25,000	\$26,012	\$26,012	\$0
Expenditures				
Current:				
Public Safety:				
Drug Court:				
Contractual Services	<u>25,000</u>	<u>26,012</u>	<u>26,012</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County 911 Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$200	\$200	\$4,764	\$4,564
Expenditures				
Current:				
Public Safety:				
County 911:				
Personal Services	1,185,423	1,186,336	1,172,705	13,631
Contractual Services	295,727	272,025	265,402	6,623
Materials and Supplies	9,682	9,682	8,664	1,018
Capital Outlay	11,000	9,000	5,696	3,304
Other	260	260	254	6
<i>Total Expenditures</i>	<u>1,502,092</u>	<u>1,477,303</u>	<u>1,452,721</u>	<u>24,582</u>
<i>Excess of Revenues Under Expenditures</i>	(1,501,892)	(1,477,103)	(1,447,957)	29,146
Other Financing Sources				
Transfers In	1,460,110	1,460,110	1,431,510	(28,600)
<i>Net Change in Fund Balance</i>	(41,782)	(16,993)	(16,447)	546
<i>Fund Balance Beginning of Year</i>	23,934	23,934	23,934	0
Prior Year Encumbrances Appropriated	17,848	17,848	17,848	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$24,789</u>	<u>\$25,335</u>	<u>\$546</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$0	\$0	\$964	\$964
Charges for Services	41,909	41,909	42,781	872
Other	9,511	9,511	6,832	(2,679)
<i>Total Revenues</i>	51,420	51,420	50,577	(843)
Expenditures				
Current:				
Public Safety:				
Jail Operations:				
Personal Services	2,331,779	2,283,879	2,264,969	18,910
Contractual Services	66,095	81,795	72,798	8,997
Materials and Supplies	174,792	176,992	171,893	5,099
Utilities	285,255	313,255	307,011	6,244
Capital Outlay	8,200	10,200	9,895	305
<i>Total Expenditures</i>	2,866,121	2,866,121	2,826,566	39,555
<i>Excess of Revenues Under Expenditures</i>	(2,814,701)	(2,814,701)	(2,775,989)	38,712
Other Financing Sources				
Transfers In	2,720,641	2,720,641	2,720,641	0
<i>Net Change in Fund Balance</i>	(94,060)	(94,060)	(55,348)	38,712
<i>Fund Balance Beginning of Year</i>	23,921	23,921	23,921	0
Prior Year Encumbrances Appropriated	70,139	70,139	70,139	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$38,712	\$38,712

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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$710,000	\$764,000	\$764,008	\$8
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Certificate of Title:				
Personal Services	355,585	368,385	323,585	44,800
Contractual Services	28,462	28,462	22,745	5,717
Materials and Supplies	14,000	14,000	13,902	98
Capital Outlay	9,639	9,639	3,620	6,019
Other	2,000	2,000	1,955	45
<i>Total Expenditures</i>	<u>409,686</u>	<u>422,486</u>	<u>365,807</u>	<u>56,679</u>
<i>Excess of Revenues Over Expenditures</i>	300,314	341,514	398,201	56,687
Other Financing Uses				
Transfers Out	<u>(300,000)</u>	<u>(300,000)</u>	<u>(300,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	314	41,514	98,201	56,687
<i>Fund Balance Beginning of Year</i>	581,048	581,048	581,048	0
Prior Year Encumbrances Appropriated	<u>9,007</u>	<u>9,007</u>	<u>9,007</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$590,369</u></u>	<u><u>\$631,569</u></u>	<u><u>\$688,256</u></u>	<u><u>\$56,687</u></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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$44,425	\$44,425	\$40,964	(\$3,461)
Expenditures				
Current:				
Public Works:				
Growth:				
Contractual Services	299,996	324,996	25,001	299,995
Other	39,000	189,000	189,000	0
<i>Total Expenditures</i>	<u>338,996</u>	<u>513,996</u>	<u>214,001</u>	<u>299,995</u>
<i>Excess of Revenues Under Expenditures</i>	(294,571)	(469,571)	(173,037)	296,534
Other Financing Sources				
Advance In	100,000	100,000	100,000	0
<i>Net Change in Fund Balance</i>	(194,571)	(369,571)	(73,037)	296,534
<i>Fund Balance Beginning of Year</i>	1,309,989	1,309,989	1,309,989	0
Prior Year Encumbrances Appropriated	39,000	39,000	39,000	0
<i>Fund Balance End of Year</i>	<u>\$1,154,418</u>	<u>\$979,418</u>	<u>\$1,275,952</u>	<u>\$296,534</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$85,000	\$85,000	\$71,838	(\$13,162)
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Recorder:				
Contractual Services	79,816	79,816	73,060	6,756
Capital Outlay	5,000	5,000	2,458	2,542
<i>Total Expenditures</i>	<u>84,816</u>	<u>84,816</u>	<u>75,518</u>	<u>9,298</u>
<i>Net Change in Fund Balance</i>	184	184	(3,680)	(3,864)
<i>Fund Balance Beginning of Year</i>	32,222	32,222	32,222	0
Prior Year Encumbrances Appropriated	<u>1,816</u>	<u>1,816</u>	<u>1,816</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$34,222</u></u>	<u><u>\$34,222</u></u>	<u><u>\$30,358</u></u>	<u><u>(\$3,864)</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Southern District Probation Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$36,000	\$37,767	\$33,359	(\$4,408)
Expenditures				
Current:				
General Government:				
Judicial:				
Southern District Probation:				
Personal Services	1,000	1,000	0	1,000
Contractual Services	10,634	10,634	9,790	844
Materials and Supplies	11,351	11,351	3,404	7,947
Capital Outlay	3,000	3,000	2,734	266
Total Southern District Probation	25,985	25,985	15,928	10,057
Special Probation:				
Personal Services	291,701	291,701	248,307	43,394
Contractual Services	8,800	8,800	8,702	98
Materials and Supplies	3,500	3,500	2,358	1,142
Total Special Probation	304,001	304,001	259,367	44,634
Probation Services:				
Personal Services	4,000	2,750	1,000	1,750
Contractual Services	600	1,850	1,659	191
Materials and Supplies	7,664	7,664	4,447	3,217
Capital Outlay	6,000	13,346	8,071	5,275
Total Probation Services	18,264	25,610	15,177	10,433
<i>Total Expenditures</i>	348,250	355,596	290,472	65,124
<i>Excess of Revenues Under Expenditures</i>	(312,250)	(317,829)	(257,113)	60,716
Other Financing Sources				
Transfers In	282,946	282,946	282,946	0
<i>Net Change in Fund Balance</i>	(29,304)	(34,883)	25,833	60,716
<i>Fund Balance Beginning of Year</i>	78,799	78,799	78,799	0
Prior Year Encumbrances Appropriated	2,149	2,149	2,149	0
<i>Fund Balance End of Year</i>	\$51,644	\$46,065	\$106,781	\$60,716

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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$62,505	\$77,255	\$77,353	\$98
Other	280,000	308,250	308,460	210
<i>Total Revenues</i>	<u>342,505</u>	<u>385,505</u>	<u>385,813</u>	<u>308</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Joint Public Defender Commission:				
Personal Services	672,979	681,743	679,513	2,230
Contractual Services	67,831	57,430	52,835	4,595
Materials and Supplies	11,419	11,419	10,688	731
Capital Outlay	7,429	9,067	6,210	2,857
Other	1,213	1,213	993	220
<i>Total Expenditures</i>	<u>760,871</u>	<u>760,872</u>	<u>750,239</u>	<u>10,633</u>
<i>Excess of Revenues Under Expenditures</i>	(418,366)	(375,367)	(364,426)	10,941
Other Financing Sources				
Transfers In	373,383	373,383	373,383	0
<i>Net Change in Fund Balance</i>	(44,983)	(1,984)	8,957	10,941
<i>Fund Balance Beginning of Year</i>	38,014	38,014	38,014	0
Prior Year Encumbrances Appropriated	6,969	6,969	6,969	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$42,999</u>	<u>\$53,940</u>	<u>\$10,941</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
Debt Service:				
Principal Retirement	45,000	45,000	45,000	0
Interest and Fiscal Charges	<u>35,160</u>	<u>35,160</u>	<u>35,160</u>	<u>0</u>
<i>Total Expenditures</i>	<u>80,160</u>	<u>80,160</u>	<u>80,160</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(80,160)	(80,160)	(80,160)	0
Other Financing Sources				
Transfers In	<u>80,160</u>	<u>80,160</u>	<u>80,160</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1</u></u>	<u><u>\$1</u></u>	<u><u>\$1</u></u>	<u><u>\$0</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Permanent Improvement Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Other	\$1,550	\$1,710	\$1,862	\$152
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	1,550	1,710	1,862	152
<i>Fund Balance Beginning of Year</i>	<u>214,266</u>	<u>214,266</u>	<u>214,266</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$215,816</u></u>	<u><u>\$215,976</u></u>	<u><u>\$216,128</u></u>	<u><u>\$152</u></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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay	<u>27,230</u>	<u>119,264</u>	<u>110,012</u>	<u>9,252</u>
<i>Excess of Revenues Under Expenditures</i>	(27,230)	(119,264)	(110,012)	9,252
Other Financing Sources				
Transfers In	<u>44,730</u>	<u>136,764</u>	<u>136,764</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	17,500	17,500	26,752	9,252
<i>Fund Balance Beginning of Year</i>	<u>5,819</u>	<u>5,819</u>	<u>5,819</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$23,319</u></u>	<u><u>\$23,319</u></u>	<u><u>\$32,571</u></u>	<u><u>\$9,252</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Rentals	\$7,500	\$7,500	\$7,900	\$400
Other	86,532	528,153	523,270	(4,883)
<i>Total Revenues</i>	94,032	535,653	531,170	(4,483)
Expenditures				
Capital Outlay	808,549	992,305	970,121	22,184
<i>Excess of Revenues Under Expenditures</i>	(714,517)	(456,652)	(438,951)	17,701
Other Financing Sources (Uses)				
Transfers In	467,180	766,399	776,607	10,208
Transfers Out	(80,160)	(153,330)	(153,330)	0
<i>Total Other Financing Sources (Uses)</i>	387,020	613,069	623,277	10,208
<i>Net Change in Fund Balance</i>	(327,497)	156,417	184,326	27,909
<i>Fund Balance Beginning of Year</i>	447,779	447,779	447,779	0
Prior Year Encumbrances Appropriated	247,338	247,338	247,338	0
<i>Fund Balance End of Year</i>	<u>\$367,620</u>	<u>\$851,534</u>	<u>\$879,443</u>	<u>\$27,909</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$100,000	\$65,106	(\$34,894)
Other	28,000	28,000	26,991	(1,009)
<i>Total Revenues</i>	<u>28,000</u>	<u>128,000</u>	<u>92,097</u>	<u>(35,903)</u>
Expenditures				
Capital Outlay	101,921	202,871	119,928	82,943
Debt Service:				
Principal Retirement	76,523	76,523	76,523	0
Interest and Fiscal Charges	64,632	64,723	64,718	5
<i>Total Debt Service</i>	<u>141,155</u>	<u>141,246</u>	<u>141,241</u>	<u>5</u>
<i>Total Expenditures</i>	<u>243,076</u>	<u>344,117</u>	<u>261,169</u>	<u>82,948</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(215,076)</u>	<u>(216,117)</u>	<u>(169,072)</u>	<u>47,045</u>
Other Financing Sources (Uses)				
Transfers In	205,000	205,000	205,000	0
Transfers Out	(23,746)	(23,736)	0	23,736
<i>Total Other Financing Sources (Uses)</i>	<u>181,254</u>	<u>181,264</u>	<u>205,000</u>	<u>23,736</u>
<i>Net Change in Fund Balance</i>	<u>(33,822)</u>	<u>(34,853)</u>	<u>35,928</u>	<u>70,781</u>
<i>Fund Balance Beginning of Year</i>	240,740	240,740	240,740	0
Prior Year Encumbrances Appropriated	33,821	33,821	33,821	0
<i>Fund Balance End of Year</i>	<u>\$240,739</u>	<u>\$239,708</u>	<u>\$310,489</u>	<u>\$70,781</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Other	219	219	219	0
<i>Excess of Revenues Under Expenditures</i>	(219)	(219)	(219)	0
Other Financing Uses				
Advances Out	(100,000)	(100,000)	(100,000)	0
<i>Net Change in Fund Balance</i>	(100,219)	(100,219)	(100,219)	0
<i>Fund Balance Beginning of Year</i>	100,219	100,219	100,219	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
Issue II Grants Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$1,483,422	\$1,483,422	\$0
Expenditures				
Capital Outlay	<u>0</u>	<u>1,477,687</u>	<u>1,477,687</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	5,735	5,735	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$5,735</u></u>	<u><u>\$5,735</u></u>	<u><u>\$0</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Hazardous Materials Equipment Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Contributions and Donations	\$0	\$9,000	\$9,000	\$0
Expenditures				
Capital Outlay	<u>10,675</u>	<u>27,188</u>	<u>19,360</u>	<u>7,828</u>
<i>Excess of Revenues Under Expenditures</i>	(10,675)	(18,188)	(10,360)	7,828
Other Financing Sources				
Transfers In	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(675)	(8,188)	(360)	7,828
<i>Fund Balance Beginning of Year</i>	19,272	19,272	19,272	0
Prior Year Encumbrances Appropriated	<u>675</u>	<u>675</u>	<u>675</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$19,272</u></u>	<u><u>\$11,759</u></u>	<u><u>\$19,587</u></u>	<u><u>\$7,828</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$125,000	\$163,896	\$158,584	(\$5,312)
Other	0	0	147	147
<i>Total Revenues</i>	125,000	163,896	158,731	(5,165)
Expenditures				
Capital Outlay	146,806	190,650	177,813	12,837
<i>Net Change in Fund Balance</i>	(21,806)	(26,754)	(19,082)	7,672
<i>Fund Balance Beginning of Year</i>	113,224	113,224	113,224	0
Prior Year Encumbrances Appropriated	13,681	13,681	13,681	0
<i>Fund Balance End of Year</i>	<u>\$105,099</u>	<u>\$100,151</u>	<u>\$107,823</u>	<u>\$7,672</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Contributions and Donations	\$1,600	\$1,600	\$1,525	(\$75)
Expenditures				
Capital Outlay	<u>1,400</u>	<u>1,400</u>	<u>945</u>	<u>455</u>
<i>Net Change in Fund Balance</i>	200	200	580	380
<i>Fund Balance Beginning of Year</i>	1,931	1,931	1,931	0
Prior Year Encumbrances Appropriated	<u>300</u>	<u>300</u>	<u>300</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,431</u></u>	<u><u>\$2,431</u></u>	<u><u>\$2,811</u></u>	<u><u>\$380</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Norma Johnson Nature Preserve Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Rentals	\$2,500	\$2,970	\$3,252	\$282
Expenditures				
Capital Outlay	<u>3,057</u>	<u>3,057</u>	<u>707</u>	<u>2,350</u>
<i>Net Change in Fund Balance</i>	(557)	(87)	2,545	2,632
<i>Fund Balance Beginning of Year</i>	8,966	8,966	8,966	0
Prior Year Encumbrances Appropriated	<u>57</u>	<u>57</u>	<u>57</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$8,466</u></u>	<u><u>\$8,936</u></u>	<u><u>\$11,568</u></u>	<u><u>\$2,632</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$900	\$900	\$805	(\$95)
Expenditures				
Capital Outlay	54,134	86,939	80,279	6,660
<i>Excess of Revenues Under Expenditures</i>	(53,234)	(86,039)	(79,474)	6,565
Other Financing Sources				
Transfers In	25,000	25,000	25,000	0
<i>Net Change in Fund Balance</i>	(28,234)	(61,039)	(54,474)	6,565
<i>Fund Balance Beginning of Year</i>	87,606	87,606	87,606	0
Prior Year Encumbrances Appropriated	29,140	29,140	29,140	0
<i>Fund Balance End of Year</i>	<u>\$88,512</u>	<u>\$55,707</u>	<u>\$62,272</u>	<u>\$6,565</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, 2014

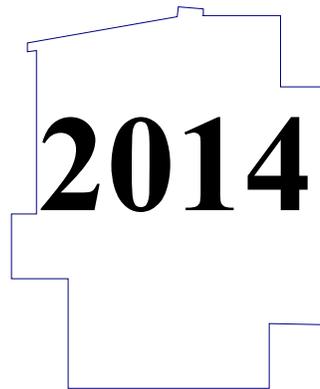
	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	<u>\$5,700,000</u>	<u>\$5,920,000</u>	<u>\$5,954,439</u>	<u>\$34,439</u>
Expenses				
Personal Services	24,586	24,586	24,565	21
Contractual Services	796,564	956,648	880,037	76,611
Claims	<u>4,415,485</u>	<u>4,417,503</u>	<u>4,417,503</u>	<u>0</u>
<i>Total Expenses</i>	<u>5,236,635</u>	<u>5,398,737</u>	<u>5,322,105</u>	<u>76,632</u>
<i>Net Change in Fund Equity</i>	463,365	521,263	632,334	111,071
<i>Fund Equity Beginning of Year</i>	1,381,822	1,381,822	1,381,822	0
Prior Year Encumbrances Appropriated	<u>2,049</u>	<u>2,049</u>	<u>2,049</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$1,847,236</u></u>	<u><u>\$1,905,134</u></u>	<u><u>\$2,016,205</u></u>	<u><u>\$111,071</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Workers' Compensation Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$260,019	\$375,894	\$375,897	\$3
Other	119,281	172,436	172,438	2
<i>Total Revenues</i>	<u>379,300</u>	<u>548,330</u>	<u>548,335</u>	<u>5</u>
Expenses				
Personal Services	15,693	17,205	17,196	9
Contractual Services	210,586	230,882	230,785	97
Other	276	303	287	16
Claims	129,333	141,798	141,738	60
<i>Total Expenses</i>	<u>355,888</u>	<u>390,188</u>	<u>390,006</u>	<u>182</u>
<i>Net Change in Fund Equity</i>	23,412	158,142	158,329	187
<i>Fund Equity Beginning of Year</i>	862,003	862,003	862,003	0
Prior Year Encumbrances Appropriated	<u>3,402</u>	<u>3,402</u>	<u>3,402</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$888,817</u></u>	<u><u>\$1,023,547</u></u>	<u><u>\$1,023,734</u></u>	<u><u>\$187</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

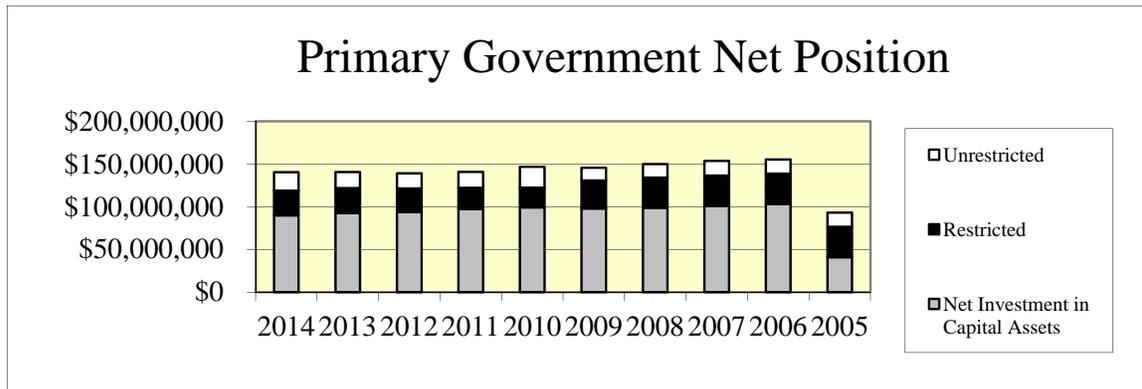
This part of the Tuscarawas County, Ohio's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	S2-S11
Revenue Capacity 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.	S12-S35
Debt Capacity 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.	S37-S44
Economic and Demographic Information 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.	S45-S47
Operating Information 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.	S48-S59

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)

	2014	2013	2012	2011
Governmental Activities:				
Net Investment in Capital Assets	\$70,145,930	\$72,650,122	\$73,949,466	\$77,101,497
Restricted for:				
Capital Projects	2,042,613	2,106,292	2,218,964	1,443,700
Debt Service	0	0	0	0
Other Purposes	26,886,513	27,128,135	25,603,946	23,489,561
Unrestricted	20,477,811	18,368,861	17,182,977	18,963,567
Total Governmental Activities Net Position	119,552,867	120,253,410	118,955,353	120,998,325
Business-type Activities:				
Net Investment in Capital Assets	19,836,717	19,881,978	19,777,943	20,159,964
Unrestricted	1,021,543	475,772	394,131	(246,328)
Total Business-type Activities Net Position	20,858,260	20,357,750	20,172,074	19,913,636
Primary Government:				
Net Investment in Capital Assets	89,982,647	92,532,100	93,727,409	97,261,461
Restricted	28,929,126	29,234,427	27,822,910	24,933,261
Unrestricted	21,499,354	18,844,633	17,577,108	18,717,239
Total Primary Government Net Position	\$140,411,127	\$140,611,160	\$139,127,427	\$140,911,961



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

2010	2009	2008	2007	2006 (1)	2005
\$80,761,944	\$79,889,424	\$81,379,277	\$83,794,918	\$86,182,706	\$27,865,630
298,183	7,495,789	8,111,710	8,423,652	8,481,557	6,941,115
0	0	0	0	24,784	0
22,797,442	25,284,622	27,102,522	27,018,408	26,797,462	28,541,227
23,152,037	13,564,677	14,381,387	15,277,925	14,339,767	14,316,656
<u>127,009,606</u>	<u>126,234,512</u>	<u>130,974,896</u>	<u>134,514,903</u>	<u>135,826,276</u>	<u>77,664,628</u>
18,447,525	18,046,287	17,616,471	17,280,663	17,265,407	13,188,633
<u>1,323,763</u>	<u>1,475,258</u>	<u>1,314,085</u>	<u>1,939,895</u>	<u>2,185,970</u>	<u>2,383,311</u>
<u>19,771,288</u>	<u>19,521,545</u>	<u>18,930,556</u>	<u>19,220,558</u>	<u>19,451,377</u>	<u>15,571,944</u>
99,209,469	97,935,711	98,995,748	101,075,581	103,448,113	41,054,263
23,095,625	32,780,411	35,214,232	35,442,060	35,303,803	35,482,342
<u>24,475,800</u>	<u>15,039,935</u>	<u>15,695,472</u>	<u>17,217,820</u>	<u>16,525,737</u>	<u>16,699,967</u>
<u>\$146,780,894</u>	<u>\$145,756,057</u>	<u>\$149,905,452</u>	<u>\$153,735,461</u>	<u>\$155,277,653</u>	<u>\$93,236,572</u>

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

	2014	2013	2012	2011
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive - Primary Government	\$7,409,163	\$7,239,476	\$6,497,783	\$7,657,907
Legislative and Executive - External Portion	1,436,093	1,393,304	1,586,892	1,559,752
Legislative and Executive - Intergovernmental	555,112	1,338,334	502,252	398,459
Judicial - Primary Government	4,598,044	4,547,974	4,484,009	4,411,284
Judicial - Intergovernmental	25,268	60,491	26,087	25,167
Public Safety - Primary Government	8,545,840	8,167,124	7,887,119	7,675,608
Public Safety - Intergovernmental	1,336,950	0	1,255,308	1,102,513
Public Works - Primary Government	10,310,026	9,132,478	11,315,172	10,824,443
Public Works - Intergovernmental	207,641	1,101,393	231,144	359,221
Health - Primary Government	9,512,053	9,178,265	9,345,278	9,144,890
Health - Intergovernmental	0	0	0	0
Human Services - Primary Government	12,674,273	12,168,373	13,716,581	13,950,723
Human Services - Intergovernmental	6,390	0	3,166	2,888
Conservation and Recreation	273,922	371,507	216,049	362,076
Debt Service				
Interest and Fiscal Charges	99,523	105,503	112,164	116,831
<i>Total Governmental Activities Expenses</i>	<u>56,990,298</u>	<u>54,804,222</u>	<u>57,179,004</u>	<u>57,591,762</u>
Business-type Activities:				
Sewer	2,171,956	1,901,892	1,747,145	1,888,745
Water	1,198,434	1,294,644	1,189,681	2,228,440
<i>Total Business-type Activities Expenses</i>	<u>3,370,390</u>	<u>3,196,536</u>	<u>2,936,826</u>	<u>4,117,185</u>
<i>Total Primary Government Expenses</i>	<u>60,360,688</u>	<u>58,000,758</u>	<u>60,115,830</u>	<u>61,708,947</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive - Primary Government	2,267,123	2,123,613	2,349,155	3,001,952
Legislative and Executive - External Portion	1,795,448	1,555,006	1,488,365	1,376,947
Legislative and Executive - Intergovernmental	59,854	187,722	62,371	56,963
Judicial - Primary Government	1,342,943	1,276,945	1,477,930	1,350,731
Judicial - Intergovernmental	2,725	8,485	3,239	3,598
Public Safety - Primary Government	1,424,448	1,315,894	1,631,439	641,599
Public Safety - Intergovernmental	144,155	0	155,886	157,614
Public Works - Primary Government	180,420	153,318	247,590	192,364
Public Works - Intergovernmental	22,389	154,488	28,704	51,354
Health - Primary Government	274,913	267,825	254,721	284,781
Health - Intergovernmental	0	0	0	0
Human Services - Primary Government	762,721	683,329	770,586	753,380
Human Services - Intergovernmental	689	0	393	413
Conservation and Recreation	53,388	120,304	51,486	82,418
Operating Grants and Contributions				
General Government:				
Legislative and Executive - Primary Government	37,622	85,191	89,231	159,921
Legislative and Executive - Intergovernmental	40,724	186,838	36,223	46,263
Judicial - Primary Government	67,322	27,636	8,099	9,660
Judicial - Intergovernmental	1,853	8,445	1,882	2,922
Public Safety - Primary Government	1,146,259	558,069	537,955	590,015
Public Safety - Intergovernmental	98,081	0	90,535	128,008
Public Works - Primary Government	5,877,402	5,957,457	5,851,207	6,007,041
Public Works - Intergovernmental	15,233	153,760	16,671	41,708
Health - Primary Government	3,620,521	4,104,636	4,411	4,549
Health - Intergovernmental	0	0	0	0
Human Services - Primary Government	8,639,233	7,870,569	8,237,420	7,307,984
Human Services - Intergovernmental	469	0	228	335
Conservation and Recreation	51	132	24	79
Capital Grants and Contributions				
General Government:				
Legislative and Executive	65,106	0	0	0
Public Safety	9,000	9,500	0	0
Public Works	1,484,947	1,992,958	1,891,176	1,602,996
Conservation and Recreation	0	0	0	0
<i>Total Governmental Activities Program Revenues</i>	<u>\$29,435,039</u>	<u>\$28,802,120</u>	<u>\$25,286,927</u>	<u>\$23,855,595</u>

2010	2009	2008	2007	2006	2005
\$6,891,333	\$7,395,946	\$7,020,515	\$6,872,159	\$8,366,047	\$7,652,381
1,371,485	1,494,878	1,312,027	1,493,238	1,431,812	1,335,552
406,504	489,304	521,875	701,778	564,920	586,334
4,358,468	4,348,343	4,586,690	4,135,804	3,586,963	3,973,818
26,256	0	0	0	0	0
7,530,350	7,486,413	7,674,163	7,167,785	2,254,897	10,000,680
1,286,483	1,461,666	1,349,907	1,741,028	1,320,264	1,370,311
11,326,039	9,983,828	8,898,652	11,573,341	7,432,184	8,146,786
416,829	0	0	0	350,562	363,851
8,256,963	8,642,859	8,592,670	7,139,445	7,209,384	7,199,477
0	0	0	64,970	14,480	15,028
14,019,800	16,821,981	19,985,105	19,426,267	19,072,385	17,959,071
3,065	0	0	0	0	0
373,642	374,199	408,830	446,323	498,085	655,266
39,401	47,832	23,274	55,358	48,860	7,070
56,306,618	58,547,249	60,373,708	60,817,496	52,150,843	59,265,625
1,801,650	1,967,910	1,430,717	1,420,808	1,709,095	1,764,347
874,637	790,582	990,756	811,540	719,922	801,135
2,676,287	2,758,492	2,421,473	2,232,348	2,429,017	2,565,482
58,982,905	61,305,741	62,795,181	63,049,844	54,579,860	61,831,107
2,559,358	2,714,589	2,476,674	2,325,790	2,900,230	2,954,309
1,450,997	1,613,586	1,533,633	1,504,885	1,346,148	1,151,851
54,356	72,155	65,644	100,229	5,645	6,119
1,309,309	1,232,235	1,127,212	1,097,885	1,101,699	857,731
3,511	0	0	0	0	0
577,471	599,141	601,700	539,838	490,797	438,959
172,023	215,542	169,798	248,656	13,193	14,299
389,590	308,719	339,571	571,509	581,924	495,005
55,736	0	0	0	3,503	3,797
246,498	343,125	357,927	291,705	188,805	176,037
0	0	0	9,279	145	157
723,274	560,522	769,323	718,705	629,067	664,928
410	0	0	0	0	0
71,819	96,239	79,665	89,913	8,743	7,632
106,592	82,732	143,591	455,064	436,474	454,329
58,009	1,457	100,832	73,575	8,895	0
87,767	4,300	3,731	3,131	133,875	160,942
3,747	0	0	0	0	0
502,819	535,015	564,843	709,161	446,000	349,247
183,584	4,351	260,818	182,532	20,790	0
7,178,542	4,465,979	6,325,561	5,747,169	6,984,649	5,517,724
59,484	0	0	0	5,520	0
2,640	10,517	5,896	2,695,745	2,711,479	2,368,942
0	0	0	6,812	228	0
10,109,041	11,298,451	13,274,021	14,314,370	12,561,434	11,313,346
437	0	0	0	0	0
75	27	8	318	0	0
0	0	0	0	0	0
0	0	0	10,000	10,000	0
2,920,356	2,020,824	111,074	1,330,958	1,027,728	603,569
0	0	0	0	0	82,845
\$28,827,445	\$26,179,506	\$28,311,522	\$33,027,229	\$31,616,971	\$27,621,768

(continued)

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

	2014	2013	2012	2011
Business-type Activities:				
Charges for Services				
Sewer	\$2,088,980	\$1,859,902	\$1,501,116	\$1,432,150
Water	1,353,823	1,049,357	923,064	769,817
Operating Grants and Contributions	0	0	0	1,288,512
Capital Grants and Contributions	342,055	333,586	757,791	0
<i>Total Business-type Activities Program Revenues</i>	<u>3,784,858</u>	<u>3,242,845</u>	<u>3,181,971</u>	<u>3,490,479</u>
Net (Expense)/Revenue				
Governmental Activities	(27,555,259)	(26,002,102)	(31,892,077)	(33,736,167)
Business-type Activities	414,468	46,309	245,145	(626,706)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(27,140,791)</u>	<u>(25,955,793)</u>	<u>(31,646,932)</u>	<u>(34,362,873)</u>
General Revenues				
Governmental Activities				
Property Taxes Levied for:				
General Purposes	3,924,634	3,799,201	3,709,895	3,606,481
Developmental Disabilities Board	4,458,970	4,416,901	4,403,255	4,383,060
Aging	1,015,810	982,822	984,026	982,557
Community Mental Health	700,177	693,009	694,535	377,120
Capital Projects	0	0	0	0
Permissive Sales Tax Levied for:				
General Purposes	12,637,873	11,628,331	10,823,737	9,824,850
Intergovernmental	2,551,864	3,352,926	6,897,219	6,471,898
Interest	113,426	155,923	195,979	252,246
Miscellaneous	1,525,132	1,915,748	2,140,459	1,826,674
<i>Total Governmental Activities</i>	<u>26,927,886</u>	<u>26,944,861</u>	<u>29,849,105</u>	<u>27,724,886</u>
Business-type Activities:				
Miscellaneous	12,872	31,121	13,293	63,532
<i>Total Primary Government</i>	<u>26,940,758</u>	<u>26,975,982</u>	<u>29,862,398</u>	<u>27,788,418</u>
Transfers				
Governmental Activities	(73,170)	0	0	0
Business-type Activities	73,170	0	0	0
<i>Total Transfers</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Change in Net Position				
Governmental Activities	(700,543)	942,759	(2,042,972)	(6,011,281)
Business-type Activities	500,510	77,430	258,438	(563,174)
<i>Total Primary Government Change in Net Position</i>	<u>(\$200,033)</u>	<u>\$1,020,189</u>	<u>(\$1,784,534)</u>	<u>(\$6,574,455)</u>

2010	2009	2008	2007	2006	2005
\$1,423,766	\$1,519,765	\$1,426,150	\$1,161,117	\$1,099,750	\$1,126,798
680,141	644,151	641,190	659,673	669,509	614,791
770,855	1,170,218	22,807	179,154	21,881	304,205
0	0	0	0	0	0
<u>2,874,762</u>	<u>3,334,134</u>	<u>2,090,147</u>	<u>1,999,944</u>	<u>1,791,140</u>	<u>2,045,794</u>
(27,479,173)	(32,367,743)	(32,062,186)	(27,790,267)	(20,533,872)	(31,643,857)
198,475	575,642	(331,326)	(232,404)	(637,877)	(519,688)
<u>(27,280,698)</u>	<u>(31,792,101)</u>	<u>(32,393,512)</u>	<u>(28,022,671)</u>	<u>(21,171,749)</u>	<u>(32,163,545)</u>
3,610,729	3,748,746	3,825,862	3,848,506	4,082,112	3,911,803
4,272,677	4,345,144	4,485,817	4,754,601	4,979,808	5,029,982
966,068	978,949	993,745	1,032,466	808,589	793,581
348,292	386,183	370,470	374,695	432,949	437,421
202,500	0	0	0	0	0
9,115,316	8,545,688	9,428,769	9,491,461	9,319,233	9,024,769
7,295,558	7,399,494	5,983,060	2,702,419	2,296,969	2,895,713
364,715	897,605	1,853,397	3,003,932	2,693,128	1,710,584
2,078,412	1,325,550	1,581,059	1,270,814	1,504,947	1,232,674
<u>28,254,267</u>	<u>27,627,359</u>	<u>28,522,179</u>	<u>26,478,894</u>	<u>26,117,735</u>	<u>25,036,527</u>
51,268	15,347	41,324	1,585	91,502	18,275
<u>28,305,535</u>	<u>27,642,706</u>	<u>28,563,503</u>	<u>26,480,479</u>	<u>26,209,237</u>	<u>25,054,802</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
775,094	(4,740,384)	(3,540,007)	(1,311,373)	5,583,863	(6,607,330)
249,743	590,989	(290,002)	(230,819)	(546,375)	(501,413)
<u>\$1,024,837</u>	<u>(\$4,149,395)</u>	<u>(\$3,830,009)</u>	<u>(\$1,542,192)</u>	<u>\$5,037,488</u>	<u>(\$7,108,743)</u>

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

	2014	2013	2012	2011
General Fund				
Nonspendable	\$977,545	\$873,701	\$1,297,498	\$1,360,473
Committed	1,214,118	528,227	1,313,290	0
Assigned	1,643,330	1,509,632	1,339,657	1,383,944
Unassigned	10,772,065	10,882,207	9,278,624	10,189,313
Reserved	N/A	N/A	N/A	N/A
Unreserved	N/A	N/A	N/A	N/A
Total	14,607,058	13,793,767	13,229,069	12,933,730
All Other Governmental Funds				
Nonspendable	1,916,400	1,670,743	1,630,462	1,249,649
Restricted	22,880,118	23,134,810	21,312,813	21,166,436
Committed	65,748	57,221	41,433	20,167
Assigned	3,737,000	3,732,676	5,112,572	4,976,324
Unassigned (Deficit)	(206,512)	(662,701)	(902,998)	(239,156)
Reserved	N/A	N/A	N/A	N/A
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	N/A	N/A	N/A	N/A
Debt Service Funds	N/A	N/A	N/A	N/A
Capital Project Funds	N/A	N/A	N/A	N/A
Total All Other Governmental Funds	28,392,754	27,932,749	27,194,282	27,173,420
Total Governmental Funds	\$42,999,812	\$41,726,516	\$40,423,351	\$40,107,150

Note: During 2011, the County implemented GASB 54.

2010	2009	2008	2007	2006	2005
\$649,791	N/A	N/A	N/A	N/A	N/A
0	N/A	N/A	N/A	N/A	N/A
1,937,349	N/A	N/A	N/A	N/A	N/A
12,094,416	N/A	N/A	N/A	N/A	N/A
N/A	\$604,879	\$455,178	\$378,046	\$344,374	\$176,829
N/A	11,460,637	12,176,365	13,516,261	13,558,438	13,282,597
14,681,556	12,065,516	12,631,543	13,894,307	13,902,812	13,459,426
1,425,871	N/A	N/A	N/A	N/A	N/A
26,082,009	N/A	N/A	N/A	N/A	N/A
12,047	N/A	N/A	N/A	N/A	N/A
580,913	N/A	N/A	N/A	N/A	N/A
(3,221)	N/A	N/A	N/A	N/A	N/A
N/A	4,341,011	4,469,970	3,791,412	6,444,810	8,207,909
N/A	18,932,319	20,350,556	21,481,094	20,649,873	\$22,248,374
N/A	0	0	0	24,784	0
N/A	6,319,246	6,809,707	6,935,388	4,184,368	2,678,962
28,097,619	29,592,576	31,630,233	32,207,894	31,303,835	33,135,245
\$42,779,175	\$41,658,092	\$44,261,776	\$46,102,201	\$45,206,647	\$46,594,671

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

	2014	2013	2012	2011
Revenues				
Property Taxes	\$10,151,928	\$9,935,376	\$9,830,632	\$9,322,935
Sales Taxes	12,475,888	11,465,955	10,625,204	9,678,074
Intergovernmental	23,972,010	24,030,926	23,650,020	21,971,672
Interest	113,426	155,923	195,979	252,246
Licenses and Permits	7,650	7,370	7,349	6,131
Fines and Forfeitures	630,014	555,663	637,364	520,552
Rentals	105,895	101,847	100,475	111,553
Charges for Services	5,792,209	5,627,043	6,288,312	5,938,931
Contributions and Donations	39,673	92,063	80,149	27,518
Other	1,525,132	1,915,748	2,140,459	1,826,674
<i>Total Revenues</i>	<u>54,813,825</u>	<u>53,887,914</u>	<u>53,555,943</u>	<u>49,656,286</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	7,031,445	7,030,105	6,065,425	7,248,163
Judicial	4,659,034	4,587,243	4,388,308	4,315,643
Public Safety	8,279,542	7,553,411	7,444,905	7,226,587
Public Works	6,265,089	5,882,686	6,382,003	6,500,031
Health	9,278,418	9,013,971	9,112,837	8,943,608
Human Services	12,839,731	12,365,608	13,586,631	13,048,877
Economic Development and Assistance	0	0	0	0
Conservation and Recreation	273,922	371,507	216,049	362,076
Intergovernmental	2,131,361	2,500,218	2,017,957	1,888,248
Capital Outlay	2,485,868	3,051,123	3,794,705	2,577,180
Debt Service:				
Principal Retirement	122,918	123,054	118,291	113,655
Interest and Fiscal Charges	100,031	105,823	112,631	110,899
<i>Total Expenditures</i>	<u>53,467,359</u>	<u>52,584,749</u>	<u>53,239,742</u>	<u>52,334,967</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,346,466</u>	<u>1,303,165</u>	<u>316,201</u>	<u>(2,678,681)</u>
Other Financing Sources (Uses)				
Inception of Capital Lease	0	0	0	6,656
General Obligation Bonds Issued	0	0	0	0
Bond Anticipation Note Issued	0	0	0	0
Transfers In	3,395,888	3,474,802	4,233,403	4,046,023
Transfers Out	(3,469,058)	(3,474,802)	(4,233,403)	(4,046,023)
<i>Total Other Financing Sources (Uses)</i>	<u>(73,170)</u>	<u>0</u>	<u>0</u>	<u>6,656</u>
<i>Net Change in Fund Balance</i>	<u>\$1,273,296</u>	<u>\$1,303,165</u>	<u>\$316,201</u>	<u>(\$2,672,025)</u>
Debt Service as a Percentage of Noncapital Expenditures				
	0.44%	0.47%	0.46%	0.45%

2010	2009	2008	2007	2006	2005
\$9,461,889	\$9,273,434	\$9,677,548	\$9,983,069	\$10,101,392	\$10,136,930
9,099,568	8,680,388	9,422,894	9,372,726	9,291,205	9,130,299
28,392,226	26,390,173	26,841,683	28,067,994	26,184,238	25,477,142
364,715	897,605	1,853,397	3,003,932	2,693,128	1,710,584
7,006	6,937	7,147	7,967	9,972	9,543
562,266	507,155	489,574	547,787	516,794	370,629
73,289	154,449	92,830	85,896	87,221	116,354
5,520,794	5,473,726	5,397,963	5,351,859	5,309,764	5,122,447
95,412	29,065	20,917	76,195	26,780	51,342
2,078,412	1,798,368	1,581,059	1,270,814	1,439,481	1,232,674
<u>55,655,577</u>	<u>53,211,300</u>	<u>55,385,012</u>	<u>57,768,239</u>	<u>55,659,975</u>	<u>53,357,944</u>
6,405,646	6,963,302	6,789,314	6,380,697	6,202,468	5,905,079
4,341,884	4,370,727	4,434,261	4,132,924	4,059,526	3,770,048
7,211,371	7,241,133	7,481,387	7,037,695	7,285,431	6,438,168
7,446,424	6,558,335	6,886,050	7,847,022	7,139,061	7,532,715
8,037,300	8,640,105	8,542,711	7,078,955	6,806,563	6,814,653
14,434,631	16,862,589	20,095,453	19,401,882	18,901,793	17,530,954
0	50,000	25,000	0	0	0
373,642	374,199	383,830	443,145	435,448	436,415
2,139,137	1,950,970	1,871,782	2,507,776	2,250,226	2,335,524
5,503,842	2,730,605	667,290	1,940,957	3,849,480	5,793,790
47,462	45,972	43,514	50,017	81,573	71,478
43,155	44,373	23,414	51,615	48,860	7,070
<u>55,984,494</u>	<u>55,832,310</u>	<u>57,244,006</u>	<u>56,872,685</u>	<u>57,060,429</u>	<u>56,635,894</u>
<u>(328,917)</u>	<u>(2,621,010)</u>	<u>(1,858,994)</u>	<u>895,554</u>	<u>(1,400,454)</u>	<u>(3,277,950)</u>
0	17,326	18,569	0	12,430	0
1,450,000	0	0	0	0	0
0	0	0	0	0	1,000,000
7,752,954	7,090,090	8,493,011	8,302,757	11,225,545	7,836,948
<u>(7,752,954)</u>	<u>(7,090,090)</u>	<u>(8,493,011)</u>	<u>(8,302,757)</u>	<u>(11,225,545)</u>	<u>(7,836,948)</u>
<u>1,450,000</u>	<u>17,326</u>	<u>18,569</u>	<u>0</u>	<u>12,430</u>	<u>1,000,000</u>
<u>\$1,121,083</u>	<u>(\$2,603,684)</u>	<u>(\$1,840,425)</u>	<u>\$895,554</u>	<u>(\$1,388,024)</u>	<u>(\$2,277,950)</u>
0.18%	0.18%	0.12%	0.19%	0.27%	0.14%

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

Collection Year	Real Property			Tangible Personal Property		Tangible Personal Property	
	Assessed Value		Estimated Actual Value (1)	Public Utility		General Business	
	Residential/Agricultural	Commercial/Industrial/PU		Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value (1)
2014	\$1,304,344,140	\$307,422,860	\$4,605,048,571	\$96,835,270	\$110,040,080	\$0	\$0
2013	1,246,227,740	295,843,090	4,405,916,657	82,674,500	93,948,295	0	0
2012	1,242,753,180	297,269,600	4,400,065,086	76,705,110	87,164,898	0	0
2011	1,238,183,250	298,691,140	4,391,069,686	73,077,780	83,042,932	0	0
2010	1,268,027,663	316,119,687	4,526,135,286	73,077,780	83,042,932	1,655,700	26,491,200
2009	1,274,613,430	315,743,250	4,543,876,229	67,972,430	77,241,398	27,002,810	432,044,960
2008	1,243,241,730	308,542,760	4,433,669,971	61,650,840	70,057,773	53,694,030	859,104,480
2007	1,155,312,960	292,562,490	4,136,787,000	70,521,320	80,137,864	107,531,873	860,254,984
2006	1,128,496,100	294,239,920	4,064,960,057	70,699,140	80,339,932	149,847,953	799,189,083
2005	1,106,947,440	288,998,600	3,988,417,257	71,154,330	80,857,193	202,463,379	809,853,516

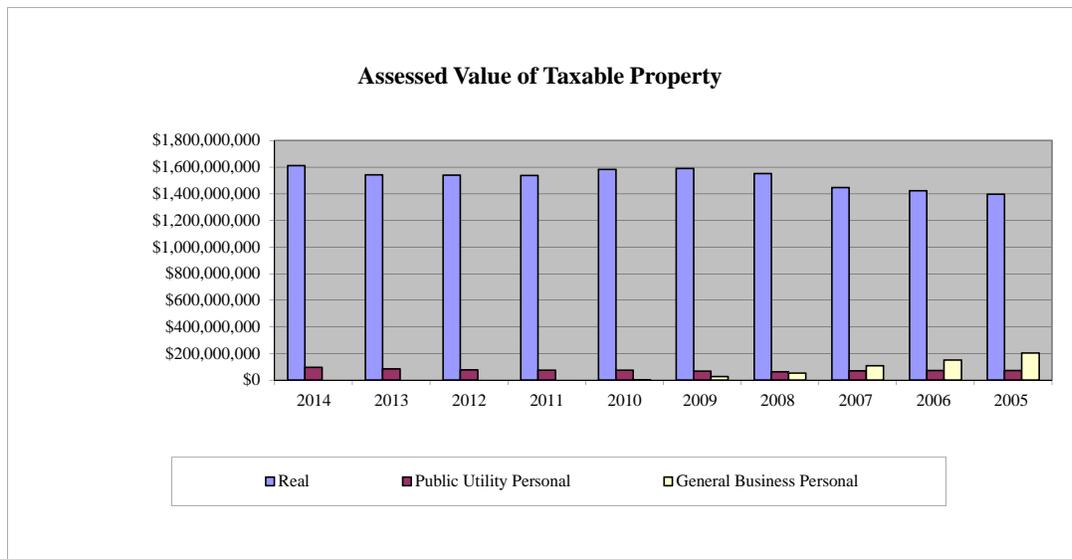
(1) Real Property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal

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.

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

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

Total		Full Tax Rate					Weighted Average Tax Rate (per \$1,000 of assessed value)
Assessed Value	Estimated Actual Value (1)	Ratio	Real Property		Tangible Personal Property		
			Residential/Agricultural	Commercial/Industrial/PU	General Business/PU		
\$1,708,602,270	\$4,715,088,651	36.24%	\$6.050700	\$7.173300	\$8.300000	\$6.380165	
1,624,745,330	4,499,864,953	36.11	6.048391	7.107522	8.300000	6.355816	
1,616,727,890	4,487,229,983	36.03	6.136859	7.155594	8.300000	6.418528	
1,609,952,170	4,474,112,618	35.98	6.131400	7.133800	8.300000	6.419068	
1,658,880,830	4,635,669,418	35.79	5.845300	6.953400	8.300000	6.167047	
1,685,331,920	5,053,162,586	33.35	5.743100	6.717600	8.300000	6.069762	
1,667,129,360	5,362,832,224	31.09	5.738000	6.703200	8.300000	6.093893	
1,625,928,643	5,077,179,848	32.02	5.948100	6.824800	8.300000	6.363403	
1,643,283,113	4,944,489,072	33.23	5.746700	6.673000	8.200000	6.241820	
1,669,563,749	4,879,127,966	34.22	5.743300	6.664600	8.200000	6.305394	



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

	2014	2013	2012	2011
Unvoted Millage				
Operating	\$2.200000	\$2.200000	\$2.200000	\$2.200000
Voted Millage - by levy				
1981 Mental Health and Retardation				
Residential/Agricultural Real	\$0.552900	\$0.552571	\$0.565275	\$0.564400
Commercial/Industrial and Public Utility Real	0.906800	0.893778	0.902532	0.897300
General Business and Public Utility Personal	1.300000	1.300000	1.300000	1.300000
1982 Mental Health				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000
1993 Mental Health and Retardation				
Residential/Agricultural Real	0.933100	0.932512	0.953951	0.952400
Commercial/Industrial and Public Utility Real	1.331200	1.312124	1.324976	1.317300
General Business and Public Utility Personal	1.700000	1.700000	1.700000	1.700000
1997 Mental Health and Retardation				
Residential/Agricultural Real	1.208100	1.207402	1.235152	1.233200
Commercial/Industrial and Public Utility Real	1.535300	1.513262	1.528086	1.519200
General Business and Public Utility Personal	1.900000	1.900000	1.900000	1.900000
2001 Senior Citizen				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000
2006 Senior Citizen				
Residential/Agricultural Real	0.667500	0.667143	0.682481	0.681400
Commercial/Industrial and Public Utility Real	0.700000	0.693209	0.700000	0.700000
General Business and Public Utility Personal	0.700000	0.700000	0.700000	0.700000
2011 Mental Health				
Residential/Agricultural Real	0.489100	0.488763	0.500000	0.500000
Commercial/Industrial and Public Utility Real	0.500000	0.495149	0.500000	0.500000
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
Total voted millage by type of property				
Residential/Agricultural Real	\$3.850700	\$3.848391	\$3.936859	\$3.931400
Commercial/Industrial and Public Utility Real	4.973300	4.907522	4.955594	4.933800
General Business and Public Utility Personal	6.100000	6.100000	6.100000	6.100000
Total millage by type of property (Direct rate)				
Residential/Agricultural Real	\$6.050700	\$6.048391	\$6.136859	\$6.131400
Commercial/Industrial and Public Utility Real	7.173300	7.107522	7.155594	7.133800
General Business and Public Utility Personal	8.300000	8.300000	8.300000	8.300000
Total Weighted Average Tax Rate	\$6.380165	\$6.355816	\$6.418528	\$6.419068

2010	2009	2008	2007	2006	2005
\$2.200000	\$2.200000	\$2.200000	\$2.200000	\$2.200000	\$2.200000
\$0.563900	\$0.548100	\$0.547300	\$0.579800	\$0.579600	\$0.579100
0.891700	0.843400	0.840700	0.863400	0.860900	0.859300
1.300000	1.300000	1.300000	1.300000	1.300000	1.300000
0.216900	0.210800	0.210500	0.223000	0.222900	0.222700
0.343000	0.324400	0.323300	0.332100	0.331100	0.330500
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.951600	0.924900	0.923600	0.978400	0.978200	0.977200
1.309000	1.238100	1.234200	1.267500	1.263800	1.261500
1.700000	1.700000	1.700000	1.700000	1.700000	1.700000
1.232100	1.197600	1.195800	1.266900	1.266500	1.265300
1.509700	1.427900	1.423400	1.461800	1.457600	1.454800
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
0.000000	0.000000	0.000000	0.000000	0.499500	0.499000
0.000000	0.000000	0.000000	0.000000	0.559600	0.558500
0.000000	0.000000	0.000000	0.000000	0.600000	0.600000
0.680800	0.661700	0.660800	0.700000	0.000000	0.000000
0.700000	0.683800	0.681600	0.700000	0.000000	0.000000
0.700000	0.700000	0.700000	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	0.000000
\$3.645300	\$3.543100	\$3.538000	\$3.748100	\$3.546700	\$3.543300
4.753400	4.517600	4.503200	4.624800	4.473000	4.464600
6.100000	6.100000	6.100000	6.100000	6.000000	6.000000
\$5.845300	\$5.743100	\$5.738000	\$5.948100	\$5.746700	\$5.743300
6.953400	6.717600	6.703200	6.824800	6.673000	6.664600
8.300000	8.300000	8.300000	8.300000	8.200000	8.200000
\$6.167047	\$6.069762	\$6.093893	\$6.363403	\$6.241820	\$6.305394

(continued)

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

Overlapping Rates by Taxing District	2014	2013	2012	2011
In County School Districts:				
Claymont City School District				
Residential/Agricultural Real	\$25.886300	\$25.871362	\$26.154048	\$26.121000
Commercial/Industrial and Public Utility Real	27.088200	27.018322	28.000000	26.684300
General Business and Public Utility Personal	30.700000	30.700000	30.900000	30.900000
Dover City School District				
Residential/Agricultural Real	36.161500	37.549058	37.987339	37.963100
Commercial/Industrial and Public Utility Real	44.730900	44.981866	45.473864	45.244400
General Business and Public Utility Personal	59.170000	59.570000	59.870000	59.870000
Garaway Local School District				
Residential/Agricultural Real	27.322800	27.423582	28.126665	28.928000
Commercial/Industrial and Public Utility Real	30.297600	30.306490	31.056117	31.843600
General Business and Public Utility Personal	50.000000	50.100000	50.600000	51.400000
Indian Valley Local School District				
Residential/Agricultural Real	29.982200	30.250557	30.880084	30.900100
Commercial/Industrial and Public Utility Real	38.096700	37.822976	38.182948	38.008800
General Business and Public Utility Personal	43.000000	43.300000	43.850000	43.900000
Newcomerstown Exempted Village School District				
Residential/Agricultural Real	29.168100	29.268118	29.683865	29.910100
Commercial/Industrial and Public Utility Real	38.197900	38.040238	38.169829	38.070600
General Business and Public Utility Personal	51.900000	52.000000	52.400000	52.400000
New Philadelphia City School District				
Residential/Agricultural Real	36.713300	29.607584	29.817998	30.002600
Commercial/Industrial and Public Utility Real	39.755900	32.083010	32.710395	32.803000
General Business and Public Utility Personal	56.000000	48.900000	49.000000	49.200000
Strasburg-Franklin Local School District				
Residential/Agricultural Real	32.079700	32.169989	32.748525	33.525500
Commercial/Industrial and Public Utility Real	39.242400	39.261035	40.315820	41.025700
General Business and Public Utility Personal	62.100000	62.200000	62.600000	63.400000
Tuscarawas Valley Local School District				
Residential/Agricultural Real	38.552100	29.739472	30.239931	30.256700
Commercial/Industrial and Public Utility Real	38.966500	30.072034	30.271472	30.199100
General Business and Public Utility Personal	44.600000	35.800000	35.900000	36.000000
Out of County School Districts:				
Fairless Local School District				
Residential/Agricultural Real	35.949900	35.872649	35.753379	33.147100
Commercial/Industrial and Public Utility Real	38.448800	38.215313	37.485692	35.660100
General Business and Public Utility Personal	50.700000	50.600000	50.300000	49.900000

2010	2009	2008	2007	2006	2005
\$26.078300	\$26.254100	\$26.081850	\$26.295538	\$26.177587	\$26.401353
26.447400	26.580500	26.331185	26.487918	26.234500	26.469196
30.900000	31.050000	30.900000	31.050000	30.950000	31.200000
37.954600	35.843900	27.814814	28.140386	27.891736	28.475802
44.909400	41.619200	33.540115	34.814864	34.548677	35.108679
59.870000	58.820000	50.820000	51.120000	50.870000	51.470000
29.242800	29.528900	29.653918	30.059017	29.963520	30.467099
32.430400	32.326700	32.310818	33.032352	32.885495	33.509566
51.700000	52.150000	52.300000	52.650000	52.500000	53.050000
30.874700	31.344200	31.379594	32.139263	32.266628	28.500012
37.479100	35.760200	35.807900	36.460797	36.593049	32.843049
43.900000	44.350000	44.400000	45.110000	45.250000	41.500000
30.497800	31.010500	30.979337	31.570260	31.486117	23.886998
39.312700	39.983400	39.981922	40.877712	40.873056	33.245397
53.000000	53.700000	53.700000	55.000000	54.900000	47.300000
29.992100	28.964100	28.992328	21.917607	21.921866	21.763002
32.615100	31.545900	31.562211	25.161619	25.049757	24.880014
49.200000	49.000000	49.050000	41.950000	41.950000	41.800000
33.608400	33.762800	33.881839	27.305950	27.397854	27.788687
41.061800	39.966700	39.988314	33.971657	34.031468	34.372395
63.500000	63.750000	63.900000	57.200000	57.300000	57.700000
30.236200	29.665900	29.800012	30.300012	30.467707	30.500012
30.159200	29.754900	30.653691	31.100006	30.611886	30.500012
36.000000	36.100000	36.300000	36.800000	36.950000	37.000000
33.607700	33.684800	33.305316	32.348049	33.695470	34.898444
35.591500	35.906800	33.166599	32.273916	34.376762	35.370439
50.200000	50.300000	50.000000	49.100000	50.400000	51.600000

(continued)

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

	2014	2013	2012	2011
Harrison Hills City School District				
Residential/Agricultural Real	\$21.282500	\$21.445944	\$0.000000	\$0.000000
Commercial/Industrial and Public Utility Real	32.888900	27.056424	0.000000	0.000000
General Business and Public Utility Personal	37.750000	37.750000	0.000000	0.000000
Ridgewood Local School District				
Residential/Agricultural Real	22.173900	22.164519	22.205134	22.400400
Commercial/Industrial and Public Utility Real	22.588100	22.509085	22.214119	22.376900
General Business and Public Utility Personal	33.590000	33.580000	33.620000	33.800000
Sandy Valley Local School District				
Residential/Agricultural Real	33.214400	33.333746	34.696309	33.062800
Commercial/Industrial and Public Utility Real	39.049500	39.378689	39.809331	36.919000
General Business and Public Utility Personal	50.000000	50.100000	50.800000	50.500000
Joint Vocational School Districts:				
Belmont Harrison Joint Vocational School District				
Residential/Agricultural Real	1.450000	1.450000	0.000000	1.450000
Commercial/Industrial and Public Utility Real	1.450000	1.450000	0.000000	1.450000
General Business and Public Utility Personal	1.450000	1.450000	0.000000	1.450000
Buckeye Joint Vocational School District				
Residential/Agricultural Real	2.443500	2.446609	2.021944	2.020700
Commercial/Industrial and Public Utility Real	2.584800	2.567884	2.185360	2.175000
General Business and Public Utility Personal	2.800000	2.800000	2.800000	2.800000
Coshocton County Joint Vocational School District				
Residential/Agricultural Real	2.000000	2.000045	2.000002	2.007400
Commercial/Industrial and Public Utility Real	2.114000	2.079017	2.023767	2.005600
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Stark County Area Joint Vocational School District				
Residential/Agricultural Real	2.000000	2.000000	2.000000	2.000000
Commercial/Industrial and Public Utility Real	2.000000	2.000000	2.000000	2.000000
General Business and Public Utility Personal	2.000000	2.000000	2.000000	2.000000
Cities:				
Dover City				
Residential/Agricultural Real	3.956300	3.956178	3.953449	3.952000
Commercial/Industrial and Public Utility Real	4.872600	4.861898	4.878246	4.857100
General Business and Public Utility Personal	6.600000	6.600000	6.600000	6.600000
New Philadelphia City				
Residential/Agricultural Real	3.800000	3.800000	3.800000	3.800000
Commercial/Industrial and Public Utility Real	3.800000	3.800000	3.800000	3.800000
General Business and Public Utility Personal	3.800000	3.800000	3.800000	3.800000

2010	2009	2008	2007	2006	2005
\$0.000000	\$0.000000	\$21.703506	\$21.692655	\$21.694215	\$21.993375
0.000000	0.000000	24.951337	24.955002	24.942389	26.379508
0.000000	0.000000	37.750000	37.750000	37.750000	37.750000
22.218800	23.824800	23.807464	23.808180	24.899521	24.885752
22.218000	23.821200	23.822246	23.822305	24.220947	24.038958
33.620000	43.000000	43.000000	43.000000	43.000000	43.000000
33.084400	32.678500	33.245429	33.065173	31.790382	26.193199
36.178500	36.063700	36.667079	39.578810	35.505723	26.552188
50.600000	50.400000	51.100000	50.900000	49.500000	43.900000
1.450000	1.450000	1.450000	1.450000	1.450000	1.450000
1.450000	1.450000	1.450000	1.450000	1.450000	1.450000
1.450000	1.450000	1.450000	1.450000	1.450000	1.450000
2.018600	2.000400	2.000000	2.000000	2.000000	2.000000
2.163800	2.066500	2.066134	2.123494	2.111967	2.112051
2.800000	2.800000	2.800000	2.800000	2.800000	2.800000
2.006300	2.026300	2.030242	2.033165	2.249842	2.253910
2.000000	2.199500	2.182047	2.186272	2.255945	2.251872
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
3.951400	3.899600	3.897793	3.958190	3.958273	3.957528
4.829400	4.647500	4.640113	4.714989	4.714975	4.711875
6.600000	6.600000	6.600000	6.600000	6.600000	6.600000
2.800000	3.800000	4.926104	5.793861	7.002017	6.950572
2.800000	3.800000	5.269081	6.127939	7.805395	7.751837
2.800000	2.800000	6.050000	6.850000	9.670000	9.620000

(continued)

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

	2014	2013	2012	2011
Uhrichsville City				
Residential/Agricultural Real	\$11.399000	\$11.394673	\$11.349975	\$11.291300
Commercial/Industrial and Public Utility Real	12.164400	12.152452	12.373163	12.361900
General Business and Public Utility Personal	12.400000	12.400000	12.400000	12.400000
Villages:				
Baltic Corporation				
Residential/Agricultural Real	5.562100	5.562091	6.273109	5.203500
Commercial/Industrial and Public Utility Real	7.577400	7.577369	8.380520	7.958200
General Business and Public Utility Personal	9.200000	9.200000	9.900000	9.900000
Barnhill Corporation				
Residential/Agricultural Real	5.814700	5.801425	5.812245	5.788100
Commercial/Industrial and Public Utility Real	6.021500	6.021525	6.021525	6.021500
General Business and Public Utility Personal	6.850000	6.850000	6.850000	6.850000
Bolivar Corporation				
Residential/Agricultural Real	8.929100	8.926692	8.924246	8.921100
Commercial/Industrial and Public Utility Real	8.707500	8.707482	8.815234	8.815300
General Business and Public Utility Personal	10.400000	10.400000	10.400000	10.400000
Dennison Corporation				
Residential/Agricultural Real	11.579500	11.576742	8.758078	6.928200
Commercial/Industrial and Public Utility Real	11.406400	11.396273	9.100000	7.154500
General Business and Public Utility Personal	11.600000	11.600000	9.100000	8.100000
Gnadenhutten Corporation				
Residential/Agricultural Real	5.213500	5.215521	5.214629	5.220700
Commercial/Industrial and Public Utility Real	7.736500	7.736525	7.800000	7.800000
General Business and Public Utility Personal	7.800000	7.800000	7.800000	7.800000
Midvale Corporation				
Residential/Agricultural Real	5.439900	5.439925	5.440160	5.435100
Commercial/Industrial and Public Utility Real	6.219400	6.219985	6.400000	6.400000
General Business and Public Utility Personal	6.400000	6.400000	6.400000	6.400000
Mineral City Corporation				
Residential/Agricultural Real	11.242900	11.254290	11.455350	11.449000
Commercial/Industrial and Public Utility Real	11.957600	11.957520	12.200000	12.200000
General Business and Public Utility Personal	12.200000	12.200000	12.200000	12.200000
Newcomerstown Corporation				
Residential/Agricultural Real	2.500000	2.500000	2.500000	2.500000
Commercial/Industrial and Public Utility Real	2.500000	2.500000	2.500000	2.500000
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000

2010	2009	2008	2007	2006	2005
\$11.278600	\$8.690900	\$9.091346	\$9.432809	\$7.429106	\$9.225304
12.330400	9.738400	10.200524	10.206145	8.135420	10.025622
12.400000	9.900000	10.380000	10.380000	8.380000	10.380000
5.203800	5.183100	5.184188	5.259885	5.259885	5.260113
7.958200	7.587200	7.587268	7.587268	7.587268	7.587268
9.900000	9.900000	9.900000	9.900000	9.900000	9.900000
5.787300	5.399300	6.622801	9.791870	9.791184	9.795253
6.021500	6.415400	8.216483	11.818649	11.818649	11.818649
6.850000	6.850000	9.850000	15.850000	15.850000	15.850000
8.921100	7.192200	7.184990	7.638426	7.637024	5.959490
8.811200	7.280300	7.280360	7.280360	7.253345	5.558139
10.400000	8.900000	8.900000	8.900000	8.900000	7.900000
7.925000	5.160500	5.155659	6.270852	4.269952	4.267919
8.121500	5.452000	5.396267	6.410971	4.410971	4.410971
9.100000	9.100000	8.100000	9.100000	7.100000	7.100000
5.210800	5.193400	5.192584	5.219741	5.219266	5.218941
7.800000	7.763600	7.763610	7.743020	7.743020	7.743020
7.800000	7.800000	7.800000	7.800000	7.800000	7.800000
5.434300	5.077700	5.076210	5.397740	5.397740	5.391125
6.400000	6.224400	6.224435	6.224435	6.224435	6.224435
6.400000	6.400000	6.400000	6.400000	6.400000	6.400000
11.450700	10.755800	10.744145	9.541200	9.541520	9.531590
12.200000	12.200000	12.200000	11.367810	11.367810	11.367810
12.200000	12.200000	12.200000	12.200000	12.200000	12.200000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
2.500000	1.600000	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

	2014	2013	2012	2011
Parral Corporation				
Residential/Agricultural Real	\$3.049800	\$3.049760	\$3.049357	\$3.049300
Commercial/Industrial and Public Utility Real	3.553900	3.553865	3.606597	3.606600
General Business and Public Utility Personal	4.100000	4.100000	4.100000	4.100000
Port Washington Corporation				
Residential/Agricultural Real	6.028800	6.005852	6.031963	4.053600
Commercial/Industrial and Public Utility Real	6.034800	6.037378	6.082763	4.486300
General Business and Public Utility Personal	6.300000	6.300000	6.300000	6.300000
Roswell Corporation				
Residential/Agricultural Real	13.064000	11.557490	11.263886	10.259900
Commercial/Industrial and Public Utility Real	13.473800	11.973796	11.973796	10.973800
General Business and Public Utility Personal	14.400000	12.900000	12.900000	11.900000
Stonecreek Corporation				
Residential/Agricultural Real	1.900000	1.900000	1.900000	1.900000
Commercial/Industrial and Public Utility Real	1.900000	1.900000	1.900000	1.900000
General Business and Public Utility Personal	1.900000	1.900000	1.900000	1.900000
Strasburg Corporation				
Residential/Agricultural Real	3.653700	3.653541	3.654075	3.651900
Commercial/Industrial and Public Utility Real	4.177700	4.174780	4.250765	4.247900
General Business and Public Utility Personal	5.200000	5.200000	5.200000	5.200000
Sugar Creek Corporation				
Residential/Agricultural Real	6.423600	4.704875	4.763933	4.764800
Commercial/Industrial and Public Utility Real	6.797000	5.335616	6.385873	5.389700
General Business and Public Utility Personal	7.600000	6.600000	6.600000	6.600000
Tuscarawas Corporation				
Residential/Agricultural Real	7.634400	7.634391	7.674347	7.671900
Commercial/Industrial and Public Utility Real	7.457800	7.457788	7.700000	7.700000
General Business and Public Utility Personal	7.700000	7.700000	7.700000	7.700000
Zoar Corporation				
Residential/Agricultural Real	6.300100	6.300162	6.319880	6.309500
Commercial/Industrial and Public Utility Real	6.109500	6.107307	6.242726	6.242700
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
Townships:				
Auburn Township				
Residential/Agricultural Real	5.587000	5.589258	5.784875	5.776600
Commercial/Industrial and Public Utility Real	6.157700	6.149004	6.137658	6.125700
General Business and Public Utility Personal	6.400000	6.400000	6.400000	6.400000

2010	2009	2008	2007	2006	2005
\$3.045800	\$3.028100	\$3.028055	\$3.028100	\$3.028100	\$3.028075
3.606600	3.607600	3.607567	3.664810	3.664810	3.664810
4.100000	4.100000	4.100000	4.100000	4.100000	4.100000
4.044000	4.059000	4.056550	4.218325	4.223313	4.219650
4.486300	4.458800	4.458732	4.458732	4.480060	4.480060
6.300000	6.300000	6.300000	6.300000	6.300000	6.300000
10.259900	9.076500	9.019146	9.962588	9.962588	9.962588
10.973800	10.744100	10.744084	10.737262	10.737262	10.737262
11.900000	11.900000	11.900000	11.900000	11.900000	11.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
3.650900	3.623000	3.619836	3.698706	3.697797	3.697121
4.245100	4.145100	4.131035	4.194071	4.192873	4.188856
5.200000	5.200000	5.200000	5.200000	5.200000	5.200000
4.760900	4.537100	4.534926	4.648535	4.648170	4.647047
5.469800	5.321000	5.302593	5.392057	5.391390	5.391390
6.600000	6.600000	6.600000	6.600000	6.600000	6.600000
7.672100	7.568400	6.773734	6.944836	6.566391	5.515464
7.700000	7.700000	7.085140	7.085140	6.777710	6.030545
7.700000	7.700000	7.700000	7.700000	7.700000	7.800000
6.301300	6.281400	4.270696	4.291049	4.295994	4.273765
6.242700	6.218800	4.218804	4.218804	4.280957	4.218802
6.500000	6.500000	4.500000	4.500000	4.500000	4.500000
5.778100	5.880300	5.874629	6.070571	5.454421	4.950818
6.110600	6.081700	6.081644	6.098188	5.492398	4.992398
6.400000	6.400000	6.400000	6.400000	6.400000	5.900000

(continued)

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

	2014	2013	2012	2011
Bucks Township				
Residential/Agricultural Real	\$4.000000	\$4.404992	\$4.492122	\$4.490000
Commercial/Industrial and Public Utility Real	4.000000	4.650000	4.646122	4.650000
General Business and Public Utility Personal	4.000000	4.650000	4.650000	4.650000
Clay Township				
Residential/Agricultural Real	3.616300	4.559762	4.718734	4.711500
Commercial/Industrial and Public Utility Real	6.013000	7.050000	7.028274	7.021000
General Business and Public Utility Personal	6.300000	7.050000	7.050000	7.050000
Dover Township				
Residential/Agricultural Real	5.963400	3.992394	4.029662	4.028500
Commercial/Industrial and Public Utility Real	5.263100	4.333780	4.335524	4.333400
General Business and Public Utility Personal	6.400000	4.900000	4.900000	4.900000
Fairfield Township				
Residential/Agricultural Real	6.674400	4.531719	4.605956	4.606700
Commercial/Industrial and Public Utility Real	5.953400	6.605045	6.631835	6.585800
General Business and Public Utility Personal	7.190000	7.400000	7.400000	7.400000
Franklin Township				
Residential/Agricultural Real	4.848300	4.157414	4.201102	6.127400
Commercial/Industrial and Public Utility Real	5.088000	1.256463	4.266890	6.700000
General Business and Public Utility Personal	5.500000	4.400000	4.400000	6.700000
Goshen Township				
Residential/Agricultural Real	3.776100	4.760111	4.800000	3.500000
Commercial/Industrial and Public Utility Real	4.799000	4.785715	4.800000	3.500000
General Business and Public Utility Personal	5.110000	4.800000	4.800000	3.500000
Jefferson Township				
Residential/Agricultural Real	6.254200	6.658317	5.979407	8.082200
Commercial/Industrial and Public Utility Real	6.980500	7.300000	6.400000	9.158900
General Business and Public Utility Personal	8.300000	7.300000	7.300000	9.820000
Lawrence Township				
Residential/Agricultural Real	2.568100	9.585790	9.657595	9.655900
Commercial/Industrial and Public Utility Real	2.661100	9.921917	9.972517	9.963500
General Business and Public Utility Personal	3.620000	10.300000	10.300000	10.300000
Mill Township				
Residential/Agricultural Real	0.770600	4.129514	4.166936	4.165600
Commercial/Industrial and Public Utility Real	0.900000	5.034057	4.580551	4.577900
General Business and Public Utility Personal	0.900000	5.050000	5.050000	5.050000

2010	2009	2008	2007	2006	2005
\$4.485300	\$4.646500	\$4.536181	\$4.543843	\$4.542948	\$4.265095
4.650000	4.650000	4.623737	4.623737	4.623737	4.457979
4.650000	4.650000	4.650000	4.650000	4.650000	4.500000
4.708000	4.871100	4.871152	4.906867	4.910858	4.908799
6.982400	6.266600	6.266547	6.266547	6.261647	6.261647
7.050000	7.050000	7.050000	7.050000	7.050000	7.050000
4.028200	3.978000	3.975918	4.056096	4.056184	4.054444
4.318900	4.256300	4.256290	4.316422	4.310094	4.307942
4.900000	4.900000	4.900000	4.900000	4.900000	4.900000
4.606800	4.503500	4.500841	4.644683	4.643707	4.641227
6.425700	6.184400	6.184386	6.184386	6.184386	6.184386
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000
4.196800	3.208000	3.837107	3.886007	3.261320	3.260902
4.264600	3.247200	4.019183	4.044895	3.385086	3.381929
4.400000	3.400000	4.770000	4.770000	3.970000	3.970000
3.785600	3.744400	3.743668	3.770050	3.646917	3.646375
3.800000	3.797200	3.796600	3.783150	3.743316	3.743316
3.800000	3.800000	3.800000	3.800000	3.800000	3.800000
6.865500	6.969800	6.436588	6.646895	5.647793	5.646556
7.291900	7.279300	7.279306	7.034142	6.034142	6.046413
7.300000	7.300000	7.300000	7.300000	6.300000	6.300000
9.645600	9.404300	8.467043	8.790439	8.204367	8.196120
9.962900	9.919900	9.413170	9.413170	9.065329	8.970229
10.300000	10.300000	10.300000	10.300000	10.300000	10.300000
4.160700	4.193000	4.190691	4.266575	4.263644	4.261035
4.557100	4.834400	4.825749	4.818560	4.818485	4.815875
5.050000	5.050000	5.050000	5.050000	5.050000	5.050000

(continued)

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

	2014	2013	2012	2011
Oxford Township				
Residential/Agricultural Real	\$5.302400	\$3.299306	\$3.310408	\$3.310200
Commercial/Industrial and Public Utility Real	6.253800	3.594846	2.951836	3.529600
General Business and Public Utility Personal	6.300000	3.950000	3.950000	3.950000
Perry Township				
Residential/Agricultural Real	8.656000	3.640464	3.800000	5.029400
Commercial/Industrial and Public Utility Real	9.408900	3.800000	3.800000	5.800000
General Business and Public Utility Personal	10.000000	3.800000	3.800000	5.800000
Rush Township				
Residential/Agricultural Real	4.067800	4.068098	4.235308	4.232800
Commercial/Industrial and Public Utility Real	4.800000	4.800000	4.800000	4.800000
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000
Salem Township				
Residential/Agricultural Real	1.723600	3.372833	3.417011	3.415400
Commercial/Industrial and Public Utility Real	2.054900	3.800000	3.800000	3.780100
General Business and Public Utility Personal	4.500000	3.800000	3.800000	3.800000
Sandy Township				
Residential/Agricultural Real	6.552600	6.546464	6.800000	6.800000
Commercial/Industrial and Public Utility Real	6.800000	6.800000	6.800000	6.800000
General Business and Public Utility Personal	6.800000	6.800000	6.800000	6.800000
Sugar Creek Township				
Residential/Agricultural Real	5.822600	5.572703	5.891513	5.887400
Commercial/Industrial and Public Utility Real	5.845900	5.613119	5.813095	5.811800
General Business and Public Utility Personal	5.900000	5.700000	5.900000	5.900000
Union Township				
Residential/Agricultural Real	2.738900	4.336211	4.434272	4.429900
Commercial/Industrial and Public Utility Real	2.900900	4.493761	4.500000	4.500000
General Business and Public Utility Personal	5.200000	4.500000	4.500000	4.500000
Warren Township				
Residential/Agricultural Real	3.362000	3.360746	3.393025	3.583500
Commercial/Industrial and Public Utility Real	3.400000	3.394840	3.392596	3.600000
General Business and Public Utility Personal	3.400000	3.400000	3.400000	3.600000
Warwick Township				
Residential/Agricultural Real	5.155900	5.151229	5.262050	5.257000
Commercial/Industrial and Public Utility Real	5.300000	5.300000	5.300000	5.300000
General Business and Public Utility Personal	5.300000	5.300000	5.300000	5.300000

2010	2009	2008	2007	2006	2005
\$3.310100	\$3.307300	\$3.306752	\$3.319892	\$3.319512	\$3.319370
3.500600	3.492000	3.491972	3.491972	3.491972	3.490914
3.950000	3.950000	3.950000	3.950000	3.950000	3.950000
4.532900	4.689700	4.679136	3.767726	3.764315	3.761901
5.800000	5.665000	5.665022	4.665002	4.665022	4.665022
5.800000	5.800000	5.800000	4.800000	4.800000	4.800000
4.226300	4.402400	4.401936	4.440382	4.439062	4.436888
4.800000	4.664900	4.664862	4.664862	4.664862	4.664862
4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
3.414600	3.446400	3.446099	3.497392	3.495764	3.495467
3.740200	3.663000	3.662981	3.662981	3.662981	3.662981
3.800000	3.800000	3.800000	3.800000	3.800000	3.800000
6.038900	4.886200	4.890834	5.030932	5.027204	5.025896
6.754500	5.919000	5.919002	5.919002	5.919002	5.919002
6.800000	6.800000	6.800000	6.800000	6.800000	6.800000
5.900000	5.604000	5.602329	5.763048	5.762810	5.457832
5.814000	5.794400	5.758735	5.763806	5.763773	5.536094
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
4.425900	4.312000	4.310532	3.839030	3.838684	3.836894
4.500000	4.464000	4.463959	3.942516	3.938602	3.938602
4.500000	4.500000	4.500000	4.000000	4.000000	4.000000
3.582700	3.582600	3.518396	3.153046	3.152611	3.152076
3.600000	3.600000	3.569441	3.169441	3.169441	3.169441
3.600000	3.600000	3.600000	3.200000	3.200000	3.200000
5.253000	5.151800	5.021211	5.106804	5.106224	5.008870
5.300000	5.247100	5.194184	5.190322	5.181934	5.152417
5.300000	5.300000	5.300000	5.300000	5.300000	5.300000

(continued)

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

	2014	2013	2012	2011
Washington Township				
Residential/Agricultural Real	\$4.182000	\$4.437060	\$4.663392	\$4.659900
Commercial/Industrial and Public Utility Real	4.892400	4.800000	4.800000	4.800000
General Business and Public Utility Personal	4.950000	4.800000	4.800000	4.800000
Wayne Township				
Residential/Agricultural Real	6.049400	5.864505	6.045129	6.027900
Commercial/Industrial and Public Utility Real	7.904800	6.926816	6.689713	6.673100
General Business and Public Utility Personal	8.200000	10.800000	10.800000	10.800000
York Township				
Residential/Agricultural Real	6.859800	5.722520	5.900000	5.900000
Commercial/Industrial and Public Utility Real	7.460900	5.900000	5.900000	5.900000
General Business and Public Utility Personal	8.850000	5.900000	5.900000	5.900000
Other Units:				
General Health District				
Residential/Agricultural Real	0.800000	0.853780	0.878611	0.877100
Commercial/Industrial and Public Utility Real	0.800000	0.998473	1.000000	1.000000
General Business and Public Utility Personal	0.800000	1.000000	1.000000	1.000000
Newcomerstown Public Library				
Residential/Agricultural Real	2.131400	2.432795	2.500000	2.500000
Commercial/Industrial and Public Utility Real	2.494200	2.464930	2.434180	2.422300
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Tri-County Ambulance District				
Residential/Agricultural Real	1.163600	1.162308	1.228755	0.745800
Commercial/Industrial and Public Utility Real	1.396300	1.389623	1.381574	1.141800
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000
Tri-Division Ambulance District				
Residential/Agricultural Real	3.890900	3.891736	4.000000	4.000000
Commercial/Industrial and Public Utility Real	3.938000	3.928596	3.858880	3.603600
General Business and Public Utility Personal	4.000000	4.000000	4.000000	4.000000
Tuscarawas County Public Library				
Residential/Agricultural Real	1.486200	0.485773	0.500000	0.500000
Commercial/Industrial and Public Utility Real	1.500000	0.491794	0.500000	0.500000
General Business and Public Utility Personal	1.500000	0.500000	0.500000	0.500000
Lawrence Township Recreational District				
Residential/Agricultural Real	0.246900	0.246742	0.249180	0.248700
Commercial/Industrial and Public Utility Real	0.325900	0.324696	0.327301	0.325200
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000

2010	2009	2008	2007	2006	2005
\$4.659100	\$4.800000	\$2.800000	\$2.800000	\$2.800000	\$2.800000
4.800000	4.800000	2.800000	2.800000	2.800000	2.800000
4.800000	4.800000	2.800000	2.800000	2.800000	2.800000
6.031100	6.012300	6.012450	6.318780	6.318083	6.307799
6.565900	6.545200	6.545138	6.545138	6.545138	6.545138
10.800000	10.800000	10.800000	10.800000	10.800000	10.800000
5.839300	5.724400	5.723642	5.900000	5.383523	5.382350
5.900000	5.900000	5.900000	5.900000	5.481131	5.481131
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
0.876200	0.857100	0.855813	0.906499	0.906107	0.905118
0.999900	0.944100	0.940485	0.960514	0.959057	0.956940
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.459800	0.451300	0.450591	0.482109	0.481684	0.481488
0.745000	0.727700	0.727801	0.727974	0.727974	0.727159
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.744200	0.753400	0.752175	0.796851	0.795812	0.794884
1.164800	1.118000	1.118180	1.118398	1.118811	1.117737
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
3.988200	4.000000	2.851081	2.822550	2.998023	3.006969
3.601400	3.569600	3.403755	3.401704	3.181384	3.205923
4.000000	4.000000	4.500000	4.500000	4.500000	4.500000
0.500000	0.640000	0.286534	0.313999	0.313971	0.303830
0.500000	0.640000	0.345031	0.369859	0.369211	0.358820
0.500000	0.640000	0.460000	0.480000	0.480000	0.470000
0.248500	0.236200	0.235492	0.249118	0.248961	0.248564
0.325000	0.314300	0.314347	0.314347	0.314186	0.309685
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000

(continued)

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

	2014	2013	2012	2011
Gnadenhutten-Clay Union Cemetery				
Residential/Agricultural Real	\$0.463400	\$0.463368	\$0.480732	\$0.480700
Commercial/Industrial and Public Utility Real	0.500000	0.500000	0.500000	0.500000
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
Mineral-Sandy Joint Ambulance District				
Residential/Agricultural Real	1.793900	1.793467	1.885765	1.882100
Commercial/Industrial and Public Utility Real	2.500000	2.495657	2.500000	2.500000
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Delaware Valley Joint Fire District				
Residential/Agricultural Real	2.290900	2.272230	2.412355	2.405000
Commercial/Industrial and Public Utility Real	2.500000	2.500000	2.500000	2.500000
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Union Cemetery				
Residential/Agricultural Real	0.627400	0.626655	0.627326	0.626100
Commercial/Industrial and Public Utility Real	1.300300	1.297644	1.259420	1.256800
General Business and Public Utility Personal	1.980000	1.980000	1.980000	1.980000

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

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

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

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

2010	2009	2008	2007	2006	2005
\$0.479200	\$0.493100	\$0.492976	\$0.499696	\$0.500000	\$0.000000
0.500000	0.500000	0.500000	0.500000	0.500000	0.000000
0.500000	0.500000	0.500000	0.500000	0.500000	0.000000
1.881400	1.824000	1.832210	1.960665	1.959330	1.956902
2.500000	2.500000	2.500000	2.393265	2.393265	2.393265
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
2.400600	2.500000	2.011495	2.161560	2.158515	2.157177
2.500000	2.500000	2.405960	2.405960	2.414482	2.414482
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
0.624400	0.623400	0.622507	0.656526	0.655683	0.654690
1.237100	1.244600	1.236719	1.237258	1.224945	1.223703
1.980000	1.980000	1.980000	1.980000	1.980000	1.980000

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

Collection Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (2)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy (3)
2014	\$10,699,004	\$10,420,419	97.40%	\$376,447	\$10,796,866	100.91%
2013	10,451,080	10,164,611	97.26	299,731	10,464,342	100.13
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

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) We are aware of the requirement to report delinquent tax collections by levy year rather than by collection year. However, the County's current computer system tracks levy amounts by current levy and delinquent levy. Once amounts become part of the delinquent levy, the ability to track information by levy year is lost. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. We are looking at options to improve the presentation.

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

Tuscarawas County, Ohio
Principal Real Property Taxpayers
 2014 and 2005 (1)

Name of Taxpayer	2014	
	Assessed Value	Percent of Real Property Assessed Value
Glimcher Properties Limited Partnership	\$15,955,470	0.99 %
Muskingum Watershed Conservancy District	10,812,830	0.67
The Belden Brick Company	8,298,670	0.51
RHDK Investments, LLC	3,255,340	0.20
Holmes Limestone Company	2,383,370	0.15
Wal-Mart Real Estate Business Trust	2,267,650	0.14
Park Village Assisted Living, LLC	2,197,750	0.14
Speedway SuperAmerica, LLC	2,110,430	0.13
The Union Hospital Association	2,015,090	0.13
Jerry and Laura Jacobson Foundation, Incorporated	1,971,230	0.12
Totals	<u>\$51,267,830</u>	<u>3.18 %</u>
Total Real Property Assessed Valuation	<u>\$1,611,767,000</u>	

Name of Taxpayer	2005	
	Assessed Value	Percent of Real Property Assessed Value
Glimcher Properties Limited Partnership	\$16,529,820	1.18 %
Muskingum Watershed Conservancy District	8,962,570	0.64
The Belden Brick Company	6,588,260	0.47
Wal-Mart Real Estate Business Trust	3,025,020	0.22
Dutch Corporation	2,666,530	0.19
WT Properties	2,207,110	0.16
Oxford Capital Enterprises, LLC	2,207,110	0.16
New Plan Realty Trust	2,104,920	0.15
The Union Hospital Association	1,987,980	0.14
Gradall	1,615,730	0.12
Totals	<u>\$47,895,050</u>	<u>3.43 %</u>
Total Real Property Assessed Valuation	<u>\$1,395,946,040</u>	

(1) The amounts presented represent the assessed values upon which 2014 and 2005 collections were based.

Source: Office of the Auditor, Tuscarawas County, Ohio

Tuscarawas County, Ohio
Principal Public Utilities Tangible Personal Property Taxpayers
2014 and 2005 (1)

Name of Taxpayer	2014	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$46,749,970	48.28 %
East Ohio Gas Company DBA Dominion East Ohio	17,549,130	18.12
Dominion Transmission, Incorporated	9,355,520	9.66
AEP Ohio Transmission Company, Incorporated	6,648,070	6.87
Tennessee Gas Pipeline Company	5,055,040	5.22
Frontier Power Company	1,637,790	1.69
Columbia Gas of Ohio, Incorporated	1,621,190	1.67
Guernsey-Muskingum Electric Cooperative, Incorporated	1,348,720	1.39
Ohio Edison Company	1,153,390	1.19
Carroll Electric Cooperative, Incorporated	987,090	1.03
Total	\$92,105,910	95.12 %
Total Public Utilities Tangible Personal Property Assessed Valuation	\$96,835,270	

Name of Taxpayer	2005	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$29,409,110	41.33 %
Dominion Transmission, Incorporated	9,669,970	13.59
Verizon North, Incorporated	8,294,900	11.66
East Ohio Gas Company DBA Dominion East Ohio	7,387,790	10.38
Tennessee Gas Pipeline Company	4,320,120	6.07
Ohio Bell Telephone Company	2,032,840	2.86
MCI Telecommunications Corporation	1,232,770	1.73
Guernsey-Muskingum Electric Cooperative, Incorporated	999,730	1.41
Frontier Power Company	992,870	1.40
Carroll Electric Cooperative, Incorporated	460,820	0.64
Total	\$64,800,920	91.07 %
Total Public Utilities Tangible Personal Property Assessed Valuation	\$71,154,330	

(1) The amounts presented represent the assessed values upon which 2014 and 2005 collections were based.

Source: Office of the Auditor, Tuscarawas County, Ohio

Tuscarawas County, Ohio

Taxable Sales by Type (1)

Last Four Years (2)

	2014	2013	2012	2011
Sales Tax Payments	\$3,713,859	\$3,655,118	\$3,395,484	\$3,166,741
Direct Pay Tax Return Payments	578,281	543,395	509,217	438,009
Seller's Use Tax Return Payments	1,153,257	1,016,439	869,999	808,474
Consumer's Use Tax Return Payments	352,018	328,701	296,416	284,732
Motor Vehicle Tax Payments	1,885,085	1,733,129	1,731,069	1,547,812
Watercraft and Outboard Motors	22,597	20,421	17,028	17,616
Department of Liquor Control	36,519	34,233	30,737	28,988
Sales/Use Tax Voluntary Payments	34,781	9,143	12,518	6,140
Sales/Use Tax Assessment Payments	74,469	58,262	64,488	68,056
Managed Audit Sales/Use Tax Payments	5,533	0	0	0
Sales Tax on Motor Vehicle Fuel Refunds	1,983	1,585	1,459	1,102
Certified Assessment Payments	(2,045)	0	0	0
Statewide Master Numbers	4,188,735	4,052,698	3,784,485	3,597,184
Streamlined Sales Tax Payments	5,294	7,714	6,650	6,959
Non-Resident Motor Vehicle Tax Payments	4,143	4,194	2,488	4,868
Transient Sales	444,936	0	0	0
Use Tax Amnesty Payments	2,529	14,057	19,147	5,464
Administrative Rotary Fund Fee	0	(114,536)	(107,117)	(99,626)
Sales/Use Tax Refunds Approved	0	(25,476)	(29,444)	(19,607)
Total	\$12,501,974	\$11,339,077	\$10,604,624	\$9,862,912
Sales Tax Rate	1.00%	1.00%	1.00%	1.00%

(1) Cash basis

(2) 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 bases approximately three months after collection at the source.

Information for the principal taxpayers is not provided to the County by 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 Five 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		
2014	92,788	\$4,715,088,651	\$1,166,445	\$1,603,500	\$2,769,945	0.06 %	30
2013	92,672	4,499,864,953	1,242,968	1,644,800	2,887,768	0.06	31
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
2014	\$1,166,445	\$659,000	\$1,740	\$1,603,500	\$4,245,108	\$2,767,922	\$2,668,854	\$236,000
2013	1,242,968	704,000	3,135	1,644,800	3,963,778	2,683,930	2,713,968	246,000
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

Source: Tuscarawas County Auditor

Note: Personal Income and Population amounts can be found on page S45

<u>Total Debt</u>	<u>Percentage of Personal Income</u>	<u>Per Capita</u>
\$13,348,569	0.4237 %	\$143.86
13,202,579	0.4401	142.47
12,215,184	0.4353	132.21
9,342,799	0.3510	100.99
8,670,592	0.3238	93.65
7,057,819	0.2636	77.44
5,749,163	0.2147	62.95
3,735,411	0.1428	40.93
3,569,229	0.1430	39.19
3,588,273	0.1493	39.30

Tuscarawas County, Ohio
Legal Debt Margin
Last Ten Years

	2014	2013	2012	2011
Tax Valuation	\$1,708,602,270	\$1,624,745,330	\$1,616,727,890	\$1,609,952,170
Debt Limit (1)	41,215,057	39,118,633	38,918,197	38,748,804
Amount of Debt Applicable to Debt Limit				
General Obligation Bonds	1,166,445	1,242,968	1,315,605	1,384,553
Bond Anticipation Note	659,000	704,000	747,000	788,000
Amount of Debt Subject to Limit	1,825,445	1,946,968	2,062,605	2,172,553
Legal Debt Margin	<u>\$39,389,612</u>	<u>\$37,171,665</u>	<u>\$36,855,592</u>	<u>\$36,576,251</u>
Legal Debt Margin as a Percentage of the Debt Limit	95.57%	95.02%	94.70%	94.39%
Unvoted Debt Limit (2)	\$17,086,023	\$16,247,453	\$16,167,279	\$16,099,522
Amount of Debt Subject to Limit	1,825,445	1,946,968	2,062,605	2,172,553
Unvoted Legal Debt Margin	<u>\$15,260,578</u>	<u>\$14,300,485</u>	<u>\$14,104,674</u>	<u>\$13,926,969</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	89.32%	88.02%	87.24%	86.51%

(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

2010	2009	2008	2007	2006	2005
<u>\$1,658,880,830</u>	<u>\$1,685,331,920</u>	<u>\$1,667,129,360</u>	<u>\$1,625,928,643</u>	<u>\$1,643,283,113</u>	<u>\$1,669,563,749</u>
39,972,021	40,633,298	40,178,234	39,148,216	39,582,078	40,239,094
1,450,000	0	0	0	0	0
<u>828,000</u>	<u>866,000</u>	<u>902,000</u>	<u>937,000</u>	<u>970,000</u>	<u>1,000,000</u>
<u>2,278,000</u>	<u>866,000</u>	<u>902,000</u>	<u>937,000</u>	<u>970,000</u>	<u>1,000,000</u>
<u>\$37,694,021</u>	<u>\$39,767,298</u>	<u>\$39,276,234</u>	<u>\$38,211,216</u>	<u>\$38,612,078</u>	<u>\$39,239,094</u>
94.30%	97.87%	97.76%	97.61%	97.55%	97.51%
\$16,588,808	\$16,853,319	\$16,671,294	\$16,259,286	\$16,432,831	\$16,695,637
<u>2,278,000</u>	<u>866,000</u>	<u>902,000</u>	<u>937,000</u>	<u>970,000</u>	<u>1,000,000</u>
<u>\$14,310,808</u>	<u>\$15,987,319</u>	<u>\$15,769,294</u>	<u>\$15,322,286</u>	<u>\$15,462,831</u>	<u>\$15,695,637</u>
86.27%	94.86%	94.59%	94.24%	94.10%	94.01%

Tuscarawas County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
 December 31, 2014

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Tuscarawas County			
General Obligation Bonds	\$1,166,445	100 %	\$1,166,445
Bond Anticipation Notes	659,000	100	659,000
Capital Lease	1,740	100	1,740
<i>Total Direct - Tuscarawas County</i>	<u>1,827,185</u>		<u>1,827,185</u>
Overlapping			
Claymont City School District	1,769,588	100.00	1,769,588
Coshocton County Career Center	257,228	0.42	1,080
Dover City School District	2,000,000	100.00	2,000,000
Fairless Local School District	11,489,997	1.68	193,032
Garaway Local School District	406,417	90.24	366,751
Indian Valley Local School District	8,632,983	100.00	8,632,983
New Philadelphia City School District	2,955,000	100.00	2,955,000
Newcomerstown Exempted Village School District	1,749,998	79.50	1,391,248
Ridgewood Local School District	2,224,997	2.21	49,172
Sandy Valley Local School District	10,796,382	16.85	1,819,190
Strasburg-Franklin Local School District	5,380,000	100.00	5,380,000
Tuscarawas Valley Local School District	3,869,481	93.22	3,607,130
City of Dover	3,000,416	100.00	3,000,416
City of New Philadelphia	1,235,000	100.00	1,235,000
City of Uhrichsville	1,721,400	100.00	1,721,400
Village of Baltic	42,375	68.47	29,014
Village of Mineral City	164,065	100.00	164,065
Oxford Township	9,672	100.00	9,672
Sugarcreek Township	36,216	100.00	36,216
Warren Township	44,669	100.00	44,669
Wayne Township	39,614	100.00	39,614
Delaware Valley Joint Fire District	9,896	100.00	9,896
Mineral-Sandy Ambulance District	83,175	100.00	83,175
Swiss Valley Joint Ambulance District	156,649	100.00	156,649
<i>Total Overlapping</i>	<u>58,075,218</u>		<u>34,694,962</u>
<i>Totals</i>	<u>\$59,902,403</u>		<u>\$36,522,147</u>

(1) Percentages were determined by dividing the assessed valuation of the political subdivisions located within the boundaries of the County by the total assessed valuation of the political subdivisions.

Source: Tuscarawas County Auditor

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	
2014	\$2,098,783	\$1,502,746	\$596,037	\$288,723	\$86,856	1.59
2013	1,868,070	1,313,014	555,056	286,287	93,017	1.46
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)

(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 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	
2014	\$1,356,892	\$775,014	\$581,878	\$124,927	\$20,928	3.99
2013	1,072,310	1,077,757	(5,447)	102,514	15,241	(0.05)
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

(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)
2014	92,788	\$3,150,808	\$33,957	4.80 %
2013	92,672	3,000,195	32,374	6.20
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

Sources: (1) Tuscarawas County Auditor
(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
Union Hospital	Health Care
The Belden Brick Company	Face and Acid Proof Brick
Allied Machine and Engineering	Spade and Flat Drills, Holders, Etc.
Aleris International, Incorporated	Aluminum Rolled Products
Lauren International, Incorporated	Gaskets, Dense Rubber, Etc.
Marlite	Paneling/Doors/Restroom Partitions
Twin City Hospital	Health Care
Copley Ohio Newspapers	Newspaper Publishing
Cable Manufacturing and Assembly, Incorporated	Aluminum Refining and Smelting
Dover Chemical Corporation	Chemical Producer
Gradall Company	Construction Equipment
Smurfit Stone Container	Paper/Cardboard Products
Greer Steel	Cold-rolled Strip Steel
Total	
Total Employment within the County	

Sources: Tuscarawas County and the 2014 Ohio Industrial Directory, published by Harris Publishing Company

2014			2005		
Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
840	1	1.96 %	960	1	2.15 %
419	2	0.98	365	4	0.82
408	3	0.96	250	7	0.56
345	4	0.81			
288	5	0.67	300	6	0.67
250	6	0.58	250	7	0.56
250	6	0.58			
245	8	0.57	245	10	0.55
200	9	0.47			
170	10	0.40	350	5	0.78
			445	2	1.00
			368	3	0.83
			250	7	0.56
<u>3,415</u>		<u>7.98 %</u>	<u>3,783</u>		<u>8.48 %</u>
<u>42,800</u>			<u>44,600</u>		

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

	2014	2013	2012	2011
General Government				
Legislative and Executive				
Commissioners	6.00	6.00	6.00	6.00
Auditor	25.00	17.50	17.50	20.00
Treasurer	5.00	5.00	5.00	5.00
Prosecuting Attorney	13.00	13.00	13.00	15.00
Board of Elections	13.00	12.50	13.25	14.00
Recorder	4.00	4.00	4.00	4.00
Buildings and Grounds	7.00	7.00	7.00	7.00
Data Processing	5.00	4.00	4.00	4.00
Certificate of Title Administration	10.00	8.75	8.75	10.00
Judicial				
Common Pleas Court	16.00	15.25	14.75	16.00
Probate Court	6.00	4.00	4.00	7.00
Juvenile Court	17.00	17.50	17.50	18.00
Municipal Court	7.00	11.50	12.00	8.00
County Court	15.00	15.50	14.50	16.00
Clerk of Courts	11.00	9.00	10.00	16.00
Law Library	2.00	2.00	2.00	2.00
Public Safety				
Sheriff	40.00	45.25	43.50	37.00
Jail Operations	41.00	42.00	39.50	42.00
Probation	8.00	8.00	8.00	7.00
911 Dispatch Center	20.00	20.00	22.00	20.00
Homeland Security and Emergency Management	3.00	4.00	3.00	3.00
Coroner	2.00	2.00	2.00	2.00
Public Works				
Engineer	30.00	31.50	31.50	32.00
Map Office	0.00	0.00	0.00	0.00
Sewer District	10.00	10.50	10.00	11.00
Water District	7.00	9.25	9.50	8.00
Solid Waste Grant	2.00	2.00	2.00	2.00
Health				
Developmental Disabilities	125.00	115.50	128.50	143.00
Dog and Kennel	5.00	3.50	4.50	5.00
Human Services				
Income Maintenance	43.00	41.00	41.00	42.00
Children's Services	33.00	30.00	27.00	28.00
Shared Employees	15.00	15.00	15.00	18.00
Veteran Services	10.00	10.00	11.00	12.00
Child Support Enforcement	29.00	28.00	29.50	37.00
County Home	0.00	0.00	0.00	0.00
Community and Economic Development	2.00	2.00	3.00	3.00
Total	<u>587.00</u>	<u>572.00</u>	<u>583.75</u>	<u>620.00</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

2010	2009	2008	2007	2006	2005
6.00	6.00	6.00	6.00	5.00	5.00
20.00	19.00	22.00	22.00	19.00	18.00
5.00	6.50	6.50	6.50	6.25	6.50
14.00	12.00	16.00	15.00	14.00	16.00
14.00	16.25	15.00	14.00	10.00	10.00
4.00	4.00	4.00	4.00	4.00	4.00
7.00	6.00	7.00	7.00	5.00	5.00
4.00	4.00	4.00	4.00	4.00	4.50
12.00	9.25	11.00	10.00	9.00	9.00
15.00	14.50	15.00	17.00	15.00	15.00
6.00	6.00	6.00	6.00	6.00	6.00
18.00	19.50	21.00	22.00	25.00	18.00
6.00	6.00	6.00	6.00	5.00	5.00
15.00	13.50	15.00	15.00	15.00	14.00
15.00	12.50	14.00	15.00	14.00	14.00
2.00	1.50	1.00	1.00	1.00	1.00
36.00	35.00	38.00	35.00	34.00	34.00
45.00	44.00	48.00	46.00	47.00	46.00
6.00	5.00	5.00	5.00	5.00	5.00
23.00	22.00	20.00	21.00	22.00	22.00
4.00	4.00	4.00	4.00	4.00	4.25
2.00	2.00	2.00	2.00	2.00	2.00
37.00	38.00	33.00	29.00	34.00	35.00
0.00	0.00	2.00	2.00	2.00	2.00
12.00	12.50	11.00	9.00	9.00	10.00
7.00	7.50	6.00	6.00	6.00	6.00
2.00	2.00	2.00	2.00	5.00	4.00
134.00	129.50	142.00	134.00	138.00	133.00
4.00	3.50	5.00	4.00	4.00	4.00
46.00	46.00	50.00	50.00	46.00	45.00
31.00	31.00	32.00	35.00	36.00	37.00
20.00	20.00	22.00	19.00	18.00	16.00
11.00	10.00	10.00	9.00	5.00	5.00
39.00	36.25	44.00	44.00	44.00	44.00
0.00	0.00	36.00	32.00	29.00	29.00
3.00	3.00	3.00	3.00	3.00	3.00
<u>625.00</u>	<u>607.75</u>	<u>684.50</u>	<u>661.50</u>	<u>650.25</u>	<u>637.25</u>

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

	2014	2013	2012	2011
General Government				
Legislative and Executive				
Commissioners				
Number of resolutions	1,220	1,178	1,166	1,192
Number of meetings	100	99	98	95
Auditor				
Number of non-exempt conveyances	1,791	1,836	1,699	1,526
Number of exempt conveyances	1,724	1,852	1,662	1,562
Number of real estate transfers	3,515	3,688	3,361	3,088
Number of personal property returns	0	0	0	0
Number of non-payroll checks issued	22,038	22,504	22,714	24,175
Number of payroll checks issued	4,911	4,862	5,678	6,138
Number of payroll direct deposits	14,011	13,023	12,750	12,770
Treasurer				
Number of parcels billed	61,647	61,546	61,556	63,489
Return on portfolio (cash basis)	\$289,720	\$196,079	\$175,838	\$230,596
Prosecuting Attorney				
Number of cases - criminal	350	276	323	521
Number of cases - civil stalking	70	84	65	66
Number of cases - domestic violence	114	131	133	152
Board of Elections				
Number of registered voters	58,828	58,077	59,884	58,283
Number of voters last general election	24,156	15,821	41,693	29,744
Percentage of register voters that voted	41.06%	27.24%	69.62%	51.03%
Recorder				
Number of deeds recorded	3,070	3,487	3,202	2,935
Number of mortgages recorded	2,946	3,604	3,528	2,862
Data Processing				
Number of users served	369	408	356	347
Risk Management				
Number of claims	10	11	10	5
Judicial				
Common Pleas Court- General Division				
Number of civil cases filed	698	846	1,167	1,256
Number of criminal cases filed	368	299	340	309
Number of D.R. filings including post-decree	815	786	837	999
Juvenile Court				
Number of Delinquencies filed	267	320	443	443
Number of Traffic Cases	403	422	446	394
Number of Neglect/Abuse Cases	38	31	42	54
Number of Unruly Cases	67	60	102	108
Number of Contributing Cases	24	16	37	35
Number of Parentage cases	263	290	289	350
Number of Tobacco cases	2	7	12	5

2010	2009	2008	2007	2006	2005
1,234	1,238	1,211	1,061	1,208	1,239
101	101	99	103	98	99
1,576	1,469	1,797	2,077	3,195	2,521
1,525	1,561	1,647	1,758	1,822	1,781
3,101	3,030	3,444	3,835	5,017	4,302
16	17	640	1,050	1,172	1,299
25,947	27,067	28,752	28,304	26,976	26,535
7,461	8,414	9,755	9,738	10,485	11,172
12,223	11,697	15,795	10,869	9,490	8,736
61,567	61,567	63,801	61,700	61,694	61,309
\$433,904	\$1,093,128	\$2,039,825	\$2,660,919	\$2,384,094	\$1,810,133
518	599	553	445	365	328
92	90	86	58	31	24
172	144	139	114	86	93
59,920	58,771	59,778	56,625	56,295	54,768
29,875	24,702	43,650	23,992	31,593	25,266
49.86%	42.03%	73.02%	42.37%	56.12%	46.13%
2,783	3,545	3,606	3,788	4,044	2,317
3,213	3,011	3,673	4,836	5,625	6,533
309	368	352	352	363	N/A
4	2	9	2	10	7
1,341	1,358	948	992	891	832
323	335	300	456	379	366
1,159	579	1,067	1,044	600	595
410	502	529	539	482	541
455	467	511	537	578	551
66	41	47	50	67	63
113	94	111	111	106	108
57	52	12	20	13	17
443	433	404	382	419	442
2	0	6	9	13	21

(continued)

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

	2014	2013	2012	2011
Probate Court				
Number of Estates filed	462	501	465	437
Number of Guardianships filed	37	38	58	38
Number of Civil cases filed	24	6	11	20
Number of Adoptions filed	62	71	66	57
Number of Minor Settlements filed	12	32	4	3
Number of Name Changes filed	22	20	31	19
Number of Marriage Licenses filed	603	604	600	544
Tuscarawas County Court				
Number of civil cases filed	795	669	544	422
Number of criminal cases filed	769	759	840	659
Number of traffic cases filed	4,069	3,197	3,206	2,577
Number of civil cases terminated	478	585	535	482
Number of criminal cases terminated	1,198	1,332	1,366	1,096
Number of traffic cases terminated	4,316	3,222	3,517	2,805
Clerk of Courts				
Number of civil cases filed	769	925	1,167	1,322
Number of criminal cases filed	333	290	330	307
Number of Court of Appeals cases filed	56	63	72	47
Number of Domestic cases filed	496	529	554	630
Number of MWCD Objections filed	0	0	0	1
Number of Motor Vehicle Titles Issued	65,659	63,238	60,340	58,880
Public Safety				
Sheriff				
Jail Operation				
Average daily jail census	102	102	96	97
Prisoners transported	831	827	719	1,243
Number of miles transporting prisoners	37,065	30,350	25,323	30,559
Average days served per prisoner	31	28	32	42
Average daily housing cost	\$74	\$70	\$77	\$78
Average cost per meal served	\$1.04	\$1.12	\$1.15	\$1.30
Enforcement				
Number of incidents reported	7,422	7,277	7,518	7,444
Number of calls responded to	16,253	17,306	16,260	17,454
Number of papers served	2,070	2,238	2,509	2,563
Number of telephone calls	50,376	50,772	51,224	49,414
Court Security Hours	4,883	4,731	4,233	4,233
Number of sheriff's sales	199	279	298	268
Number of CCW Licenses Issued	1,181	1,392	570	388
Number of registered SORN offenders	125	125	141	111
Homeland Security & Emergency Management				
Number of Haz-Mat Responses	11	11	6	10
Public Works				
Engineer				
Miles of roads resurfaced	14.8	11.3	13.0	12.4
Number of bridges replaced/improved	2	7	4	7
Number of culverts built/replaced/improved	38	18	74	45

2010	2009	2008	2007	2006	2005
423	440	505	479	431	547
33	40	57	45	52	70
8	9	9	8	8	5
40	69	83	63	64	64
9	8	9	12	28	10
19	28	23	26	16	21
551	576	558	567	589	590
461	669	891	763	715	659
769	759	823	872	889	870
2,774	3,197	2,884	2,717	2,503	1,865
560	759	970	703	684	624
1,269	1,247	1,407	922	950	888
3,171	3,595	3,278	2,773	2,488	1,857
1,441	1,358	948	983	891	832
338	335	300	456	379	366
48	69	76	78	73	85
653	579	583	578	600	595
0	1	1	7	5,256	1
56,118	65,683	70,383	69,955	63,024	66,971
94	108	116	102	N/A	N/A
942	1,125	1,355	N/A	N/A	N/A
27,392	33,730	42,142	N/A	N/A	N/A
50	27	30	30	N/A	N/A
\$82	\$73	\$50	\$50	N/A	N/A
\$1.59	\$1.39	\$1.53	\$1.42	\$1.68	N/A
7,454	8,208	8,693	12,606	12,623	12,577
17,003	16,325	18,990	N/A	N/A	N/A
3,380	3,643	3,676	N/A	N/A	N/A
48,901	44,612	48,996	40,425	40,231	39,271
4,553	5,184	6,546	6,240	5,976	5,976
404	369	368	391	N/A	N/A
418	489	532	880	N/A	N/A
118	185	136	115	N/A	N/A
1	6	7	12	6	13
18.1	20.2	9.1	27.0	25.0	26.0
9	9	10	12	20	14
35	48	43	26	37	48

(continued)

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

	2014	2013	2012	2011
Sewer District				
Average daily sewage treated (in million gallons per day)	0.89	0.89	0.77	0.98
Number of tap-ins	32	13	17	10
Number of customers	4,252	4,092	4,070	4,060
Water District				
Average daily water treated (in million gallons per day)	0.59	0.65	0.70	0.64
Average daily water billed (in million gallons per day)	0.37	0.37	0.40	0.46
Number of tap-ins	58	25	21	7
Number of customers	2,580	2,456	2,436	2,690
Health				
Developmental Disabilities				
Adult Program				
Days of Non-Vocational Attendance	25,503	28,377	30,346	32,590
Individuals Served (Non-Vocational)	163	197	193	208
Other Services (Adult Day, Home service)	26	24	24	25
Children's Program				
Days of Attendance (0-2 Years)	1,354	1,119	973	1,156
Days of Attendance (3-5 Years)	3,264	3,384	3,164	3,283
Days of Attendance (6-21 Years)	2,434	3,283	4,220	4,867
Individuals Served (Children)	158	178	194	235
Transportation (One Way Trips)				
Children's Programs	5,662	6,899	8,524	12,006
Adult Programs	37,545	48,466	43,396	49,860
Total Individuals served by the DD Board	684	673	582	620
Human Services				
Jobs and Family Services				
Average client count - food stamps	5,788	6,227	5,899	6,099
Average client count - day care	324	343	387	396
Average client count - Medicaid	2,834	4,727	3,676	3,814
Average client count - Ohio Works First	274	315	637	423
Average client count - utility assistance	0	0	1	0
Child Support Enforcement Agency				
Average number of active support orders	7,500	7,555	7,801	8,158
Percentage collected	72.59%	72.00%	72.00%	70.81%
Children's Services				
Average client count - foster care	83	105	117	87
Average client count - adoption	24	32	28	26
Veteran Services				
Number of clients served	18,753	15,727	16,029	15,130
Amount of benefits paid to county residents	\$304,536	\$256,535	\$252,473	\$305,249
Community and Economic Development				
Number of new enterprise zone agreements	4	4	3	2
Number of related infrastructure projects	0	0	0	8

Source: Tuscarawas County

2010	2009	2008	2007	2006	2005
0.79	0.79	0.92	0.86	0.94	1.09
17	130	21	7	34	15
4,370	3,800	3,693	3,689	3,656	3,622
0.63	0.57	0.55	0.55	0.53	0.52
0.42	0.43	0.42	0.43	0.42	0.41
4	14	8	11	8	14
2,660	2,397	2,406	2,410	2,389	2,381
32,354	34,042	34,237	32,127	33,930	34,425
204	202	229	200	194	207
30	57	81	179	137	112
1,020	1,028	1,173	1,288	13,720	10,498
2,767	2,855	2,761	2,440	3,458	2,534
5,074	5,333	4,707	4,358	5,642	5,430
173	103	104	166	213	216
9,946	17,020	8,510	10,230	11,236	10,154
52,946	64,471	54,312	53,682	60,643	61,293
609	512	579	545	544	535
5,750	5,500	4,246	3,623	3,020	3,013
737	770	699	699	616	594
3,650	7,400	6,715	6,386	6,263	6,110
331	434	397	355	448	417
0	252	744	1,737	1,242	1,088
8,318	8,379	8,101	7,929	7,695	7,477
68.06%	68.00%	70.13%	70.47%	71.67%	72.38%
86	95	127	134	145	133
19	37	27	30	37	16
17,043	15,642	20,880	19,059	17,391	12,929
\$311,708	\$324,850	\$389,565	\$349,159	\$331,472	\$246,985
2	1	2	2	2	3
5	6	7	4	5	6

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

	2014	2013	2012	2011
General Government				
Legislative and Executive				
Commissioners				
Administrative office space (square feet)	1,847	1,847	1,847	1,847
Auditor				
Administrative office space (square feet)	4,600	4,600	4,600	4,600
Number of vehicles	2	3	3	3
Treasurer				
Administrative office space (square feet)	2,622	2,622	2,622	2,622
Prosecuting Attorney				
Administrative office space (square feet)	4,074	4,074	4,074	4,074
Board of Elections				
Administrative office space (square feet)	3,842	3,842	3,842	3,842
Recorder				
Administrative office space (square feet)	2,625	2,625	2,625	2,625
Buildings and Grounds				
Administrative office space (square feet)				
Number of vehicles	2	3	3	3
Data Processing				
Administrative office space (square feet)	1,369	1,369	1,369	1,369
Judicial				
Common Pleas Court				
Number of court rooms	3	2	2	2
Probate Court				
Number of court rooms	1	1	1	1
Juvenile Court				
Number of court rooms	2	1	1	1
Number of vehicles	5	4	4	4
Municipal Court				
Number of court rooms	3	3	1	1
County Court				
Number of vehicles	2	2	1	2
Clerk of Courts				
Administrative office space (square feet)	3,553	3,553	3,553	3,553
Public Safety				
Sheriff				
Number of patrol vehicles	42	35	39	36
Probation				
Number of vehicles	2	2	2	2
Homeland Security & Emergency Management				
Number of emergency response vehicles	3	3	1	1

2010	2009	2008	2007	2006	2005
1,330	1,330	1,330	1,330	1,330	1,330
5,636 3	5,636 2	5,636 2	5,636 2	5,636 2	5,636 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	3,120	3,120	2,598
2,420	2,420	2,420	2,420	2,420	2,420
3	2	2	2	2	2
1,309	1,309	1,309	1,309	1,309	1,299
2	2	2	2	2	2
1	1	1	1	1	1
1 5	1 5	1 5	1 5	1 4	1 4
1	1	1	1	1	1
2	1	1	1	1	1
3,422	3,422	3,422	3,422	3,422	3,422
37	36	36	36	36	36
2	2	2	2	2	1
1	1	1	1	1	1

(continued)

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

	2014	2013	2012	2011
Public Works				
Engineer				
Centerline miles of roads	467	467	467	467
Number of bridges	272	273	273	274
Number of culverts	2,100	2,099	3,099	3,292
Number of traffic signs	2,636	2,636	2,636	2,636
Number of vehicles	56	56	56	54
Sewer District				
Number of treatment facilities	5	5	5	5
Number of pumping stations	25	25	25	20
Miles of sewer lines	77	77	76	76
Number of vehicles	13	14	16	15
Water District				
Number of treatment facilities	4	4	4	4
Miles of water lines	53	53	53	49
Number of vehicles	9	8	8	8
Human Services				
Jobs and Family Services				
Administrative office space (square feet)	11,994	11,994	11,994	11,994
Number of vehicles	0	0	0	0
Children Services				
Administrative office space (square feet)	12,484	12,484	12,484	12,484
Number of vehicles	4	3	4	4
Child Support Enforcement Agency				
Administrative office space (square feet)	1,500	1,500	1,500	1,500
Number of vehicles	0	0	1	1
Veteran Services				
Administrative office space (square feet)	2,584	2,584	2,584	2,584
Number of vehicles	1	1	1	1
County Home				
Number of vehicles	0	0	0	0

Source: Tuscarawas County

2010	2009	2008	2007	2006	2005
467	467	467	467	467	467
274	274	274	263	263	263
3,292	3,292	3,292	3,292	3,292	3,292
2,636	2,636	2,636	2,636	2,636	2,635
56	54	54	54	54	54
4	4	4	4	4	4
20	20	20	20	20	20
73	73	73	73	73	73
8	8	8	8	8	8
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	11,994	11,994
2	2	2	2	2	2
12,484	12,484	12,484	12,484	12,484	12,484
7	7	7	7	7	6
1,500	1,500	1,500	1,500	1,500	1,500
2	2	2	2	3	2
2,584	2,584	2,584	2,584	2,584	2,584
1	1	1	1	1	1
0	3	3	3	3	3

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Dave Yost • Auditor of State

TUSCARAWAS COUNTY FINANCIAL CONDITION

TUSCARAWAS COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
AUGUST 20, 2015