



Mary Taylor, CPA
Auditor of State

TUSCARAWAS COUNTY

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Mary Taylor, CPA

Auditor of State

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

Tuscarawas County
125 East High Avenue
New Philadelphia, Ohio 44663

To the County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Tuscarawas County, Ohio, (the County) as of and for the year ended December 31, 2006, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 10, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of Starlight Enterprises, Inc., in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Governmental Auditing Standards* and accordingly this report does not extend to that component unit.

Internal Control Over Financial Reporting

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

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

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

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

We noted certain matters that we reported to the County's management in a separate letter dated June 10, 2007.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We noted certain noncompliance or other matters that we reported to the County's management in a separate letter dated June 10, 2007.

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

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

June 10, 2007



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Tuscarawas County
125 East High Avenue
New Philadelphia, Ohio 44663

To the County Commissioners:

Compliance

We have audited the compliance of Tuscarawas County, Ohio, (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement that apply to each of its major federal programs for the year ended December 31, 2006. The summary of auditor's results section of the accompanying Schedule of Findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the types of compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that apply to each major federal program for the year ended December 31, 2006.

In a separate letter to the County's management dated June 10, 2007, we reported a matter related to federal noncompliance not requiring inclusion in the report.

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Federal Awards Receipts and Expenditures Schedule

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate discretely presented component unit and remaining fund information of Tuscarawas County, Ohio as of and for the year ended December 31, 2006, and have issued our report thereon dated June 10, 2007, which indicated that the financial statements of Starlight Enterprises, Inc., were audited by other auditors, and our opinion, insofar as it relates to the amounts included for this component unit, is based on the report of other auditors. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying federal awards receipts and expenditures schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We intend this report solely for the information and use of the audit committee, management, the County Commissioners, federal awarding agencies and pass-through entities. It is not intended for anyone other than these specified parties.



Mary Taylor, CPA
Auditor of State

June 10, 2007

TUSCARAWAS COUNTY

Federal Awards Receipts and Expenditures Schedule
For the Year Ended December 31, 2006

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Receipts	Expenditures
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed through the Ohio Department of Development:</i>				
Community Development Block Grants/States Program	14.228	B-F-06-072-1 B-C-06-072-1 B-F-05-072-1 B-F-04-072-1 B-C-04-072-1	0 0 211,200 178,500 156,014	1,239 555 208,831 134,298 154,495
Total Community Development Block Grants/States Program			545,714	499,418
HOME Investment Partnerships Program	14.239	B-C-04-072-2	164,546	133,686
Total - HOME Investment Partnerships Program			164,546	133,686
Total U.S. Department of Housing and Urban Development			710,260	633,104
U.S. DEPARTMENT OF JUSTICE				
<i>Passed through the Ohio Office of Criminal Justice Services:</i>				
Crime Victim Assistance	16.575	2005VAGENE428T 2006VAGENE428T 2005SAGENE428T	20,994 7,137 2,855	20,994 7,137 285
Total Crime Victim Assistance			30,986	28,416
Bulletproof Vest Partnership Program	16.607		243	243
Total U.S. Department of Justice			31,229	28,659
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Passed through the Ohio Department of Transportation</i>				
Highway Planning and Construction	20.205	PID 75586 PID 75587 PID 79551	202,884 6,954 72,110	202,884 6,954 72,110
Total Highway Planning and Construction			281,948	281,948
Total U.S. Department of Transportation			281,948	281,948
GENERAL SERVICES ADMINISTRATION				
<i>Passed through the Ohio Secretary of State</i>				
Election Reform Payments	39.011		0	20,112
U.S. DEPARTMENT OF EDUCATION				
<i>Passed through the Ohio Department of Education:</i>				
Rehabilitation Services - Basic Support	84.126	N/A	4,628	4,628
Special Education Cluster:				
Special Education - Preschool Grants	84.173	071167-PGS1-2006 071167-PGS1-2007 071167-6BSF-2006 071167-6BSF-2007	14,028 1,445 24,793 3,427	9,260 3,665 17,463 6,087
Total Special Education - Preschool Grants			43,693	36,475
Total Special Education Cluster			43,693	36,475
Grants for Infants and Families with Disabilities	84.181	L769 M556	0 35,274	24,468 32,572
Total Grants for Infants and Families with Disabilities			35,274	57,040
Innovative Education Program Strategies	84.298	071167-C2S1-2006 071167-C2S1-2007	210 12	0 0
Total Innovative Education Program Strategies			222	0
Total U.S. Department of Education			83,817	98,143

TUSCARAWAS COUNTY

Federal Awards Receipts and Expenditures Schedule
For the Year Ended December 31, 2006

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Receipts	Expenditures
ELECTION ASSISTANCE COMMISSION (EAC)				
<i>Passed through the Ohio Secretary of State</i>				
Help America Vote Act Requirements Payments	90.401	E05-0299-79	766,559	766,559
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed through the Ohio Department of Mental Retardation and Developmental Disabilities:</i>				
Social Services Block Grant - Title XX	93.667	N/A	60,335	60,335
State Children's Health Insurance Program (CHIP) - Title XXI	93.767	N/A	5,219	5,219
Medical Assistance Program - Title XIX	93.778	Waiver Admin	34,984	34,984
Targeted Case Management (TCM)		071167-TCM	355,027	355,027
Waiver Administration		071167 - DAY SER	704,414	704,414
Community Alternative Funding Systems (CAFS)		071167-CAFS	<u>360,142</u>	<u>360,142</u>
Total Medical Assistance Program - Title XIX			<u>1,454,567</u>	<u>1,454,567</u>
Total U.S. Department of Health and Human Services			1,520,121	1,520,121
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Passed through the Ohio Department of Public Safety - Ohio Emergency Management Agency:</i>				
Disaster Grants - Public Assistance	97.036	DR-1580	168,120	168,120
Hazard Mitigation Grant	97.039	157-UUMPR-00	0	18,704
Emergency Management Performance Grants	97.042	2005-EM-T5-0001	15,824	15,824
		2006-EME-60042	<u>38,851</u>	<u>38,851</u>
Total Emergency Management Performance Grants			54,675	54,675
Citizen Corps	97.053	2005-GC-T5-0001	<u>9,717</u>	<u>16,500</u>
State Homeland Security Program	97.073	2005-GE-T5-0001	78,704	78,779
Total U.S. Department of Homeland Security			<u>311,216</u>	<u>336,778</u>
Total			<u><u>\$3,705,150</u></u>	<u><u>\$3,685,424</u></u>

See accompanying Notes to the Federal Awards Receipts and Expenditures Schedule.

TUSCARAWAS COUNTY

**NOTES TO THE FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2006**

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

The Federal Awards Receipts and Expenditures Schedule (the Schedule) is a summary of the activity of the County's federal award programs. The Schedule has been prepared on the cash basis of accounting.

NOTE B – FIFO METHOD

Federal Funds were commingled with other expenditures for the Title XX Medicare grant and Title XIX Medicaid grant. A first-in first-out (FIFO) method was used to arrive at grant expenditures for these federal programs.

NOTE C – REVOLVING LOAN PROGRAM

The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low to moderate income households. The U.S. Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money is recorded as an expenditure of the Community Development Block Grant program on the accompanying Schedule. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as expenditures on the Schedule.

The loans are collateralized by mortgages on the property and by promissory notes. In addition, all revolving loan funds are secured by personal guarantees, to the greatest extent possible. At December 31, 2006, the gross amounts of loans outstanding under this program was \$187,255.

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TUSCARAWAS COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2006

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Help America Vote Act - CFDA #90.401 Community Development Block Grants - CFDA #14.228
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

None.

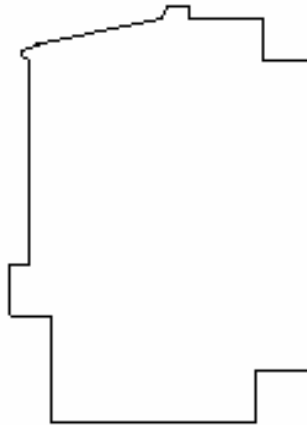
3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.

Tuscarawas County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2006



Matt Judy
Tuscarawas County Auditor

Prepared by the Tuscarawas County Auditor's Office

Introductory Section

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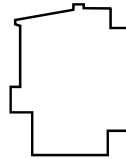
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Auditor's Office

Tuscarawas County

MATT JUDY, Auditor
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Telephone
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June 10, 2007

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

Honorable Chris Abbuhl
Honorable Kerry Metzger
Honorable James B. Seldenright

We are pleased to present the 2006 Comprehensive Annual Financial Report (CAFR) for the County of Tuscarawas. This CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities and includes the reporting model as promulgated by GASB Statement No. 34.

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

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

State statutes require the County to be subjected to an annual examination by the Auditor of State. The Auditor of State's office rendered an opinion on the County's financial statements as of December 31, 2006, and the Independent Accountants' Report on the basic financial statements is included in the financial section of this report.

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

PROFILE OF THE GOVERNMENT

The County of Tuscarawas is a political subdivision of the State of Ohio, organized in 1808. It encompasses twenty-two townships, sixteen villages and three cities. The largest city in Tuscarawas County is New Philadelphia with a total of 17,056 residents. New Philadelphia has 7,338 housing units which are 65.8 percent owner occupied. The County's second largest city, with 12,210 residents, is Dover, which has 4,996 households with 71.9 percent owner occupied. Uhrichsville is the third largest city with a population of 5,662. Uhrichsville has 2,254 households with 66.3 percent owner occupied. In 2006, the average price for a home in Tuscarawas County was \$110,091. The County includes 568 square miles and has a 2006 population of 91,766, of which 67,819 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.

LOCAL ECONOMY

Tuscarawas County continues to be a Mecca for tourists. Lodging receipts, which are used as a gauge for the number of visitors to the County, have increased an average of over 5 percent per year during each of the last ten years. The County imposed a 3 percent hotel/motel tax in 1980.

Agriculture contributes nearly \$72 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 \$66,960. The average farm size for the 1,060 farms located in the County is 146 acres, according to statistics from The Ohio State University Extension service. Tuscarawas County ranks 4th in the State in cattle production, 5th in hay production and 4th in milk production.

A Texas based company, Alamo Group, purchased the Gradall excavating plant from JLG Industries. Gradall is one of the counties largest manufacturers and employers. Over a two year period commencing in 2006, Gradall will spend six million dollars on capital improvements. The majority of the investment will be for the powder coat paint system. The system should be working by August 1, 2007.

Meteor Sealing Systems is a company that can provide seals for numerous purposes. In 2006, the company provided seals to Magna Car Top Systems in Kentucky. The Kentucky based company produces 170 Corvettes per day. As a result Meteor created 85 new jobs and invested \$3 million in machinery and equipment to meet this obligation.

The Tuscarawas County Community Improvement Corporation is securing funds in the amount of \$2,291,122 from the Ohio's Job Ready Site Program for the Eugene Tolloty Technical Center. The Center will be a complex of 155,000 square feet with laboratory and smart buildings. The Center will be a part of the Tuscarawas Regional Technology Park located in New Philadelphia.

Additional retail space was constructed near the New Towne Mall in New Philadelphia. A 15,000 square foot building will house three new businesses; CiCi's Pizza, Check-N-Cash and Verizon Wireless. These businesses will hire a combined twenty people.

Country Club Retirement Campus, located in Dover, Ohio, has expanded. Phase I and II which consist of forty-nine assisted living apartments have been constructed. Once Phase III and IV have been constructed, there will be an additional forty-nine apartments. The total project will cover 50,000 square feet living, therapeutic and community space.

Park Village retirement facility is expanding into independent living. A 30,000 square foot independent living center is being constructed. There will be twenty-six one and two bedroom apartments. They will range in size from 700 to 950 square feet. Also, a new rehabilitation wing opened in 2006

Residential new construction totaled \$47,649,428 for 2006. Areas that accounted for this growth included the Cities of Dover (\$5,754,857) and New Philadelphia (\$7,262,457), the Village of Strasburg (\$5,109,571), and the townships of Lawrence (\$4,098,114), Dover (\$3,288,428), Mill (\$2,170,457), York (\$1,791,514) and Sugarcreek (\$1,759,342).

The Tuscarawas County Port Authority received bids for the southern gateway renovation project. Plymouth Foam's panel plant operation occupies 80,000 square feet and adds about twenty jobs. Repairs and renovations will be to the remaining 180,000 square feet of the property. The cost of the project will be approximately \$2,000,000.

Sales of existing homes in 2006 began slowing down due to rising interest rates. The City of Dover had 325 property transfers with the average sale price of \$154,837, the City of New Philadelphia had 389 property transfers with the average sale price of \$134,446 and the Uhrichsville/Dennison area had 237 property transfers with an average sale price of \$68,977. The average sale price in Southern Tuscarawas County was \$59,534 and in the Northern end of the County was \$103,219.

LONG-TERM FINANCIAL PLANNING

Voters of Tuscarawas County approved on May 8, 2007 the continuation of the County's one percent permissive sales tax for a ten year period. This tax benefits the County General fund. Commissioners then transfer ten percent of this tax revenue to assure 9-1-1 services are provided within the County.

RELEVANT FINANCIAL POLICIES

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

MAJOR INITIATIVES

TUSCARAWAS COUNTY COURT

Construction of the new Tuscarawas County Court located at 336 East Third Street, Uhrichsville, Ohio was begun at the end of April 2006. The facility was completed and the keys were turned over to Court staff on December 3, 2006. This was almost four weeks ahead of its scheduled completion date. The brick structure is approximately 7,000 square feet. Additionally, there is a basement of approximately 3,500 square feet.

The building construction cost, exclusive of furnishings, was approximately \$1,100,000. Construction was excellent and the building was well designed for the Court's needs. The facility contains state of the art security and meets all federal and state standards for security for the Court system and the employees.

Funding for the project was secured by the Tuscarawas County Commissioners from the County Commissioners Association of Ohio Capital Improvement Fund. The Court also used its own County Court Special Project Special Revenue Fund, which collects fees generated from users of the Court in individual cases, in the approximate amount of \$154,000 to offset construction costs expended out of the Southern Court Construction Capital Projects Fund.

The Tuscarawas County Court caseload fluctuates but averages between 5,200 and 6,500 cases per year.

AWARDS AND ACKNOWLEDGEMENTS

Awards The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Tuscarawas County, Ohio, for its comprehensive annual financial report for the year ended December 31, 2005. This was the twentieth consecutive year that the County received this prestigious award. In order to be awarded a Certificate of Achievement, a governmental unit must prepare an easily readable and efficiently organized comprehensive annual financial report, whose contents satisfy all program standards. Reports must conform to generally accepted accounting principles (GAAP) and satisfy all applicable legal requirements respective to the entity.

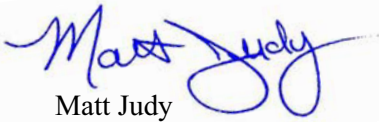
A Certificate of Achievement is valid for a period of one year. We believe our current report continues to meet the Certificate of Achievement Program's requirements, and we are again submitting it to the GFOA to determine its eligibility to receive the certificate, which is the highest form of recognition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

Acknowledgments The publication of this report is a major step in professionalizing Tuscarawas County government. Preparation of this report could not have been accomplished without the effort of a number of employees of the County Auditor's Office and the various County officeholders and department heads. The County sincerely appreciates the cooperation and contribution of each individual.

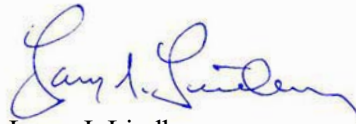
A great deal of credit must go to the Local Government Services Section of the Auditor of State's Office for their guidance and support throughout this project.

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

Sincerely,



Matt Judy
Auditor
Tuscarawas County



Larry J. Lindberg
Chief Deputy Auditor
Tuscarawas County

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Tuscarawas County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2005

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



A handwritten signature in black ink, appearing to read "Ronald J. Hawn".

President

A handwritten signature in black ink, appearing to read "Jeffrey R. Emer".

Executive Director

Tuscarawas County, Ohio
Elected Officials
December 31, 2006

Board of Commissioners

Chris Abbuhl
Kerry Metzger
James Seldenright

Engineer

Joseph S. Bachman

Auditor

Matt Judy

Prosecuting Attorney

Amanda Spies

Clerk of Courts

Rockne W. Clarke

Recorder

Lori L. Smith

Coroner

Dr. James G. Hubert

Sheriff

Walt Wilson

Court of Common Pleas – General

Edward Emmett O'Farrell
Elizabeth Lehigh Thomakos

Treasurer

Jeffery S. Mamarella

Court of Common Pleas – Probate and Juvenile

Linda A. Kate

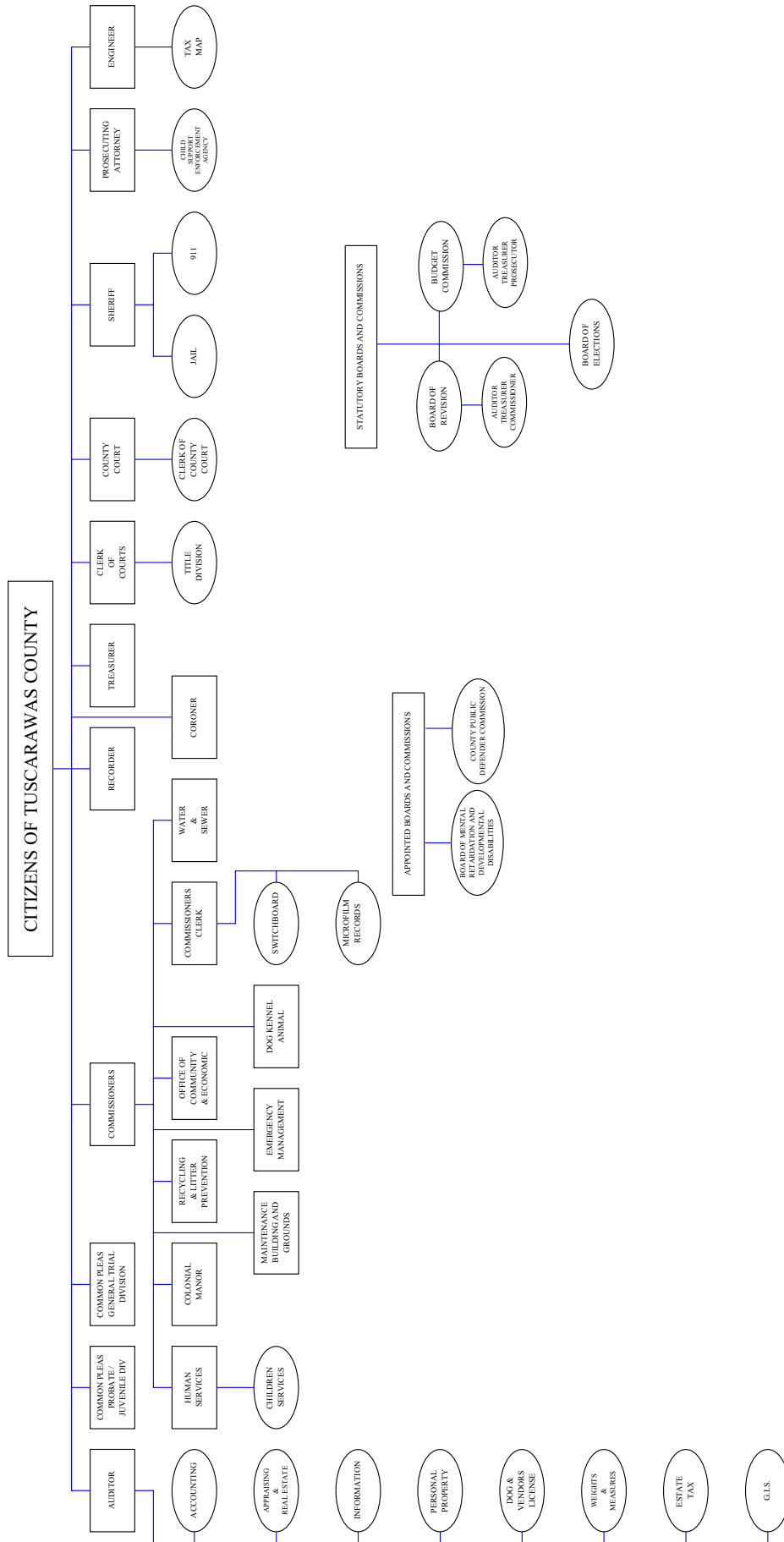
County Court – Southern District

Brad Hillyer

New Philadelphia Municipal Court

Mary Wade Space

TUSCARAWAS COUNTY GOVERNMENT



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Financial Section



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Tuscarawas County
125 East High Avenue
New Philadelphia, Ohio 44663

To the County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Tuscarawas County, Ohio, (the County) as of and for the year ended December 31, 2006, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Starlight Enterprises, Inc., which represent 4 percent, 3 percent and 7 percent, respectively, of the assets, net assets and revenues of the aggregate discretely presented component units and remaining fund information. Other auditors audited those financial statements. They have furnished their report thereon to us, and we base our opinion, insofar as it relates to the amounts included for Starlight Enterprises, Inc. on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. The other auditors audited the financial statements of Starlight Enterprises, Inc., in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit and the report of the other auditors provide a reasonable basis for our opinions.

In our opinion based on our report and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate discretely presented component units and remaining fund information of Tuscarawas County, Ohio, as of December 31, 2006, and the respective changes in financial position and where applicable, cash flows, thereof and the budgetary comparisons for the General, Mental Retardation Board, Public Assistance, and Motor Vehicle License and Gas Tax funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 10, 2007, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining nonmajor fund statements and schedules and statistical tables provide additional information and are not a required part of the basic financial statements. We subjected the combining nonmajor fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

June 10, 2007

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2006
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, 2006. 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 2006 are as follows:

The assets of the County exceeded its liabilities at December 31, 2006 by \$98,274,060 (net assets). Of this amount \$16,525,737 is unrestricted and may be used to meet the County's ongoing obligations. Governmental activities' unrestricted net assets are \$14,339,767. The County's total net assets increased by \$5,037,488 which represents a 5.4 percent increase from 2005.

At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$45,206,647, a decrease of \$1,388,024 from the prior year. Of this amount, \$38,417,463 is available for spending (unreserved fund balance) on behalf of its citizens.

At the end of the current year, unreserved fund balance for the General Fund was \$13,558,438, which represents a 2.6 percent increase from the prior year and represents 101.3 percent of total General Fund expenditures for 2006.

Overview of the Financial Statements

This annual report consists of a series of financial statements. These statements are organized so the reader can understand the County as a financial whole or as an entire operating entity. The statements also provide a detailed look at specific financial conditions.

The County's basic financial statements are comprised of three components: the County-wide financial statements, fund financial statements, and notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

County-Wide Financial Statements

The County-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

Statement of Net Assets and Statement of Activities

The statement of net assets presents information on all of the County's assets and liabilities, except for the County's fiduciary funds, with the difference between the two reported as net assets. The statement of activities presents information showing how the County's net assets changed during the current year. These statements are prepared using the accrual basis of accounting similar to the accounting method used by private sector companies.

This basis of accounting takes into consideration all of the current year's revenues and expenses, regardless of when the cash is received or paid.

The change in net assets is important because it tells the reader whether, for the County as a whole, the financial position of the County has improved or diminished. However, in evaluating the overall position of the County, 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.

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2006
Unaudited

In the statement of net assets and the statement of activities, the County is divided into three kinds of activities:

Governmental Activities - Most of the County's programs and services are reported here, including general government, public safety, public works, health, human services, and economic development. These services are funded primarily by taxes and intergovernmental revenues, including federal and state grants and other shared revenues.

Business-Type Activities - These services are provided on a charge for goods or services basis to recover all or most of the cost of the services provided. The County's Water and Sewer Districts are reported here.

Component Units - The County's financial statements include financial data of the Tuscarawas County Port Authority and Starlight Enterprises, Inc. These component units are described in the notes to the financial statements. The component units are separate and may buy, sell, lease, and mortgage property in their own name and can sue or be sued in their own name.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objects. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. Fund financial statements provide detailed information about the County's major funds.

Based on the restriction on the use of moneys, the County has established many funds that account for the multitude of services provided to our residents. The County's major governmental funds are the General Fund, Mental Retardation Board Fund, Public Assistance Fund, 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.

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

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

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2006
Unaudited

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

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

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

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

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2006 compared to 2005:

	Governmental Activities		Business-Type Activities		Total	
	2006	2005	2006	2005	2006	2005
Assets						
Current and Other Assets	\$64,255,585	\$68,295,107	\$2,379,759	\$2,509,522	\$66,635,344	\$70,804,629
Capital Assets, Net	34,604,438	28,057,637	15,409,311	15,708,247	50,013,749	43,765,884
<i>Total Assets</i>	<u>98,860,023</u>	<u>96,352,744</u>	<u>17,789,070</u>	<u>18,217,769</u>	<u>116,649,093</u>	<u>114,570,513</u>
Liabilities						
Current and Other Liabilities	12,980,549	16,037,517	136,900	72,888	13,117,449	16,110,405
Long-Term Liabilities:						
Due Within One Year	740,071	722,085	246,537	224,554	986,608	946,639
Due in More than One Year	1,890,912	1,928,514	2,380,064	2,348,382	4,270,976	4,276,896
<i>Total Liabilities</i>	<u>15,611,532</u>	<u>18,688,116</u>	<u>2,763,501</u>	<u>2,645,824</u>	<u>18,375,033</u>	<u>21,333,940</u>
Net Assets						
Invested in Capital Assets, Net of Related Debt	33,604,921	27,865,630	12,839,599	13,188,633	46,444,520	41,054,263
Restricted:						
Capital Projects	8,481,557	6,941,115	0	0	8,481,557	6,941,115
Debt Service	24,784	0	0	0	24,784	0
Mental Retardation Board	12,009,260	13,127,674	0	0	12,009,260	13,127,674
Road and Bridge Repair and Maintenance	4,578,729	3,801,729	0	0	4,578,729	3,801,729
County 911 Operations	3,273,357	3,891,225	0	0	3,273,357	3,891,225
Real Estate Assessment	1,354,632	1,228,164	0	0	1,354,632	1,228,164
Title Department Operations	456,551	533,506	0	0	456,551	533,506
Children Services	310,848	608,058	0	0	310,848	608,058
Economic Development and Growth	3,341,387	3,719,172	0	0	3,341,387	3,719,172
Other Purposes	1,472,698	1,631,699	0	0	1,472,698	1,631,699
Unrestricted	14,339,767	14,316,656	2,185,970	2,383,311	16,525,737	16,699,967
<i>Total Net Assets</i>	<u>\$83,248,491</u>	<u>\$77,664,628</u>	<u>\$15,025,569</u>	<u>\$15,571,944</u>	<u>\$98,274,060</u>	<u>\$93,236,572</u>

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2006
Unaudited

As noted earlier, the County's net assets, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by \$98,274,060 (\$83,248,491 in governmental activities and \$15,025,569 in business-type activities) as of December 31, 2006. By far, the largest portion of the County's net assets (47.3 percent) represents capital assets (e.g., land and improvements, buildings and building improvements, improvements other than buildings, machinery and equipment, vehicles, and infrastructure) less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets (16.8 percent) consists of unrestricted assets (\$16,525,737) which may be used to meet the County's ongoing obligations to citizens and creditors. The remaining balance (35.9 percent) represents resources that are subject to restrictions on how they can be used.

Total governmental net assets increased \$5,583,863 from \$77,664,628 in 2005 to \$83,248,491 in 2006. This is primarily due a decrease in the contracts payable relating to the completion of the 911 communications project, upgrading radio coverage throughout the County. Although the expenses for this project were recognized in 2005, the asset was not recorded by the County until 2006.

Table 2 shows the changes in net assets for 2006 compared to 2005.

Table 2
Changes in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2006	2005-Restated	2006	2005-Restated	2006	2005-Restated
Revenues						
Program Revenues:						
Charges for Services	\$7,269,899	\$6,770,824	\$1,769,259	\$1,741,589	\$9,039,158	\$8,512,413
Operating Grants and Contributions	23,309,344	20,164,530	21,881	304,205	23,331,225	20,468,735
Capital Grants	1,037,728	686,414	0	0	1,037,728	686,414
Total Program Revenues	<u>31,616,971</u>	<u>27,621,768</u>	<u>1,791,140</u>	<u>2,045,794</u>	<u>33,408,111</u>	<u>29,667,562</u>
General Revenues:						
Property Taxes	10,303,458	10,172,787	0	0	10,303,458	10,172,787
Sales Taxes	9,319,233	9,024,769	0	0	9,319,233	9,024,769
Intergovernmental	2,296,969	2,895,713	0	0	2,296,969	2,895,713
Interest	2,693,128	1,710,584	0	0	2,693,128	1,710,584
Other	1,504,947	1,232,674	91,502	18,275	1,596,449	1,250,949
Total General Revenues	<u>26,117,735</u>	<u>25,036,527</u>	<u>91,502</u>	<u>18,275</u>	<u>26,209,237</u>	<u>25,054,802</u>
Total Revenues	<u>\$57,734,706</u>	<u>\$52,658,295</u>	<u>\$1,882,642</u>	<u>\$2,064,069</u>	<u>\$59,617,348</u>	<u>\$54,722,364</u>

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2006
Unaudited

	Governmental Activities		Business-Type Activities		Total	
	2006	2005-Restated	2006	2005-Restated	2006	2005-Restated
Program Expenses						
Governmental Activities:						
General Government:						
Legislative and Executive	8,366,047	7,652,381	0	0	8,366,047	7,652,381
Judicial	3,586,963	3,973,818	0	0	3,586,963	3,973,818
Public Safety	2,254,897	10,000,680	0	0	2,254,897	10,000,680
Public Works	7,432,184	8,146,786	0	0	7,432,184	8,146,786
Health	7,209,384	7,199,477	0	0	7,209,384	7,199,477
Human Services	19,072,385	17,959,071	0	0	19,072,385	17,959,071
Consevation and Recreation	498,085	655,266	0	0	498,085	655,266
Intergovernmental	2,250,226	2,335,524	0	0	2,250,226	2,335,524
Internal Service Fund -						
External Portion	1,431,812	1,335,552	0	0	1,431,812	1,335,552
Debt Service:						
Interest and Fiscal Charges	48,860	7,070	0	0	48,860	7,070
Sewer	0	0	1,709,095	1,764,347	1,709,095	1,764,347
Water	0	0	719,922	801,135	719,922	801,135
Total Expenses	<u>52,150,843</u>	<u>59,265,625</u>	<u>2,429,017</u>	<u>2,565,482</u>	<u>54,579,860</u>	<u>61,831,107</u>
Increase (Decrease) in Net Assets	5,583,863	(6,607,330)	(546,375)	(501,413)	5,037,488	(7,108,743)
Net Assets Beginning of Year	<u>77,664,628</u>	<u>84,271,958</u>	<u>15,571,944</u>	<u>16,073,357</u>	<u>93,236,572</u>	<u>100,345,315</u>
Net Assets End of Year	<u>\$83,248,491</u>	<u>\$77,664,628</u>	<u>\$15,025,569</u>	<u>\$15,571,944</u>	<u>\$98,274,060</u>	<u>\$93,236,572</u>

Governmental Activities

Operating grants were the largest program revenue, accounting for \$23,309,344 or 40.4 percent of total governmental revenues. The major recipients of intergovernmental program revenues were Motor Vehicle and Gas Tax; Public Assistance; and Mental Retardation and Developmental Disabilities.

The County's direct charges to users of governmental services made up \$7,269,899 or 12.6 percent of total governmental revenues. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, road improvements for subdivisions and licenses and permits. The 7.4 percent increase from the prior year is primarily due to a large volume of filings in the Clerk of Courts Office contesting the planned assessment by Muskingum Watershed Conservancy District.

Property tax revenues account for \$10,303,458 of the \$57,734,706, total revenues for governmental activities, or 17.8 percent of total revenues.

The County's sales tax is a major revenue component amounting to \$9,319,233 or 16.1 percent of total revenues. The 3.3 percent increase from the prior year is due to increased sales activity in the County which resulted in increased sales tax revenues received by Tuscarawas County.

The human services program accounted for \$19,072,385 of the \$52,150,843 total expenses for governmental activities, or 36.6 percent of total expenses. The next largest program was general government - legislative and executive, accounting for \$8,366,047 and representing 16.0 percent of total governmental expenses.

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2006
Unaudited

Human services, which includes the department of job and family services, the child support enforcement agency, children services, the county home, and senior citizen programs, has increased expenses from 2005 to 2006 by \$1,113,314. This increase is substantially due to increased costs for boarding home payroll and service providers for the Department of Job and Family Services. Children Services increased expenses were due to increased contract services providers for such services as subsidized adoptions and family and personal counseling.

General government – legislative and executive, which includes costs associated with the general administration of County government, has increased expenses from 2005 to 2006 by \$713,666. This increase is a result of a special election held for a congressional seat, increased health insurance premiums and cost of living increases to employees.

Public safety, which includes the operations of the Sheriff's Office and 911 system has decreased expenses from 2005 to 2006 by \$7,745,783. This decrease is due to the fact that a major upgrade of equipment within the 911 system was expensed in 2005.

Health, which includes county home and the mental retardation board, has increased expenses from 2005 to 2006 by \$9,907 primarily due to increased personal services costs.

Public works expenses, which used the motor vehicle and gas tax money, have decreased from 2005 to 2006 by \$714,602 due to a reduction in the number projects undertaken in 2006.

Intergovernmental, which includes funding to other governmental units, has decreased expenses from 2005 to 2006 by \$85,298 due to decreased support of the Multi County Juvenile Attention Center.

Table 3, for governmental activities, indicates the total cost of services and the net cost of services. The statement of activities reflects the cost of program services and the charges for services, and sales, grants, and contributions offsetting those services. The net cost of services identifies the cost of those services supported by tax revenues and unrestricted intergovernmental revenues.

Table 3
Governmental Activities

	Total Cost of Services 2006	Total Cost of Services 2005	Net Cost of Services 2006	Net Cost of Services 2005
Governmental Activities:				
General Government:				
Legislative and Executive	\$8,366,047	\$7,652,381	(\$5,029,343)	(\$4,243,743)
Judicial	3,586,963	3,973,818	(2,351,389)	(2,955,145)
Public Safety	2,254,897	10,000,680	(1,308,100)	(9,212,474)
Public Works	7,432,184	8,146,786	1,162,117	(1,530,488)
Health	7,209,384	7,199,477	(4,309,100)	(4,654,498)
Human Services	19,072,385	17,989,071	(5,881,884)	(5,980,797)
Conservation and Recreation	498,085	655,266	(489,342)	(564,789)
Intergovernmental	2,250,226	2,335,524	(2,192,307)	(2,311,152)
Internal Service Fund - External Portion	1,431,812	1,335,552	(85,664)	(183,701)
Debt Service:				
Interest and Fiscal Charges	48,860	7,070	(48,860)	(7,070)
Total	\$52,150,843	\$59,295,625	(\$20,533,872)	(\$31,643,857)

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2006
Unaudited

Charges for services and grants of \$31,616,971 (60.6 percent of the total costs of services) are received and used to fund the expenses of the County. The remaining \$20,533,872 in expenses is funded by property taxes, sales taxes, and intergovernmental revenues. A material portion of legislative and executive (39.9 percent), health (40.2 percent), and human services expenses (69.2 percent) are funded by charges for services and operating grants.

Business-Type Activities

The net assets for business-type activities decreased by \$546,375 during 2006. Major revenue sources were charges for services of \$1,769,259.

Financial Analysis of County Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Governmental Funds - The focus of the County's governmental funds is to provide information on near term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

As of December 31, 2006, the County's governmental funds reported a combined ending fund balance of \$45,206,647, a decrease of \$1,388,024 in comparison with the prior year. Approximately 85.0 percent of this total (\$38,417,463) constitutes unreserved fund balance. The remainder of the fund balance is reserved to indicate that it is not available for new spending because it has already been committed to liquidate contracts and purchase orders of the prior year (\$1,226,273) or a variety of other restricted purposes (\$5,562,911).

The General Fund is the primary operating fund of the County. At the end of 2006, unreserved fund balance was \$13,558,438 while total fund balance was \$13,902,812. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 101.3 percent to total General Fund expenditures, while total fund balance represents 103.8 percent of that same amount.

The fund balance of the County's General Fund increased by \$443,386 during 2006. A key factor in this was a substantial increase in the County's depository investment income.

The Mental Retardation Board Fund had an unreserved fund balance of \$11,873,114 and total fund balance of \$12,004,448 at the end of 2006. The unreserved fund balance represents 186.2 percent of total Mental Retardation Fund expenditures, while total fund balance represents 188.2 percent of that same amount. The fund balance decreased by \$1,220,186 during 2006. This decrease was impacted by a transfer of \$3,000,000 to the Permanent Improvement-MRS fund.

The Motor Vehicle License and Gas Tax Fund had an unreserved fund balance of \$2,273,351 and total fund balance of \$2,458,885 at the end of 2006. The unreserved fund balance represents 41.7 percent of total Capital Project Fund expenditures, while total fund balance represents 45.1 percent of that same amount. The fund balance increased by \$587,040 during 2006.

Enterprise Funds - The County's enterprise funds provide the same type of information found in the government-wide financial statements, but in more detail.

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2006
Unaudited

Unrestricted net assets of the Sewer District at December 31, 2006, were \$1,165,168, and for the Water District were \$1,027,638. Total net assets for enterprise funds decreased by \$541,203.

Budgetary Highlights

By State statute, the Board of County Commissioners adopts the annual operating budget for the County in January. For the General Fund, changes from the original to the final budget net change in fund balance was (\$1,123,502). The increase in expenditures over revenues is due to the special election for our congressional seat, the litter grant expenditures now being reflected in the general fund, advances to the group health insurance fund and transfers made to various funds. Changes from the final budget net change in fund balance was \$1,436,808. This increase was caused by additional interest being received and less transfers being made to other funds.

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2006, was \$50,013,749 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, equipment, construction in progress, infrastructure, and sewer/water lines.

Major capital asset events during 2006 included the construction of a courthouse for the Southern District Court. Table 4 shows 2006 balances compared to 2005:

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

	Governmental Activities		Business-Type Activities		Total	
	2006	2005 - Restated	2006	2005 - Restated	2006	2005 - Restated
Land	\$1,703,781	\$1,705,781	\$232,894	\$232,894	\$1,936,675	\$1,938,675
Buildings and Improvements	22,429,971	21,775,060	1,021,965	1,064,294	23,451,936	22,839,354
Equipment	9,570,961	3,527,002	204,965	251,802	9,775,926	3,778,804
Construction in Progress	0	123,348	404,544	418,575	404,544	541,923
Infrastructure	899,725	926,446	0	0	899,725	926,446
Sewer/Water Lines	0	0	13,544,943	13,740,682	13,544,943	13,740,682
Totals	<u>\$34,604,438</u>	<u>\$28,057,637</u>	<u>\$15,409,311</u>	<u>\$15,708,247</u>	<u>\$50,013,749</u>	<u>\$43,765,884</u>

See Note 9 for additional information of capital assets.

Long-Term Debt - At December 31, 2006, the County had outstanding debt in the form of OWDA and OPWC loans for business-type activities and a courthouse improvement bond anticipation note for governmental activities.

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2006
Unaudited

Table 5
Outstanding Debt at Year End

	Governmental Activities		Business-Type Activities	
	2006	2005	2006	2005
Courthouse Improvement				
Bond Anticipation Note	\$970,000	\$1,000,000	\$0	\$0
OPWC Loans Payable	0	0	953,121	792,058
OWDA Loans Payable	0	0	1,319,591	1,424,555
Totals	<u>\$970,000</u>	<u>\$1,000,000</u>	<u>\$2,272,712</u>	<u>\$2,216,613</u>

In addition to the long term debt, the County's long-term obligations include capital leases and compensated absences. Additional information on the County's long-term debt can be found in Note 15 of this report.

Economic Factors

Tourism in Tuscarawas County continues to contribute greatly to the local economy. The Convention and Visitors Bureau receives a portion of the bed tax and reinvests the funds to promote tourism in Tuscarawas County. In 2006, the Visitors Bureau collected \$324,485. According to Rovelstad and Longwoods International, visitors to Tuscarawas County spent \$242 million and were responsible for funding over 7,100 jobs, which is approximately 17 percent of the County's labor force.

The labor force for Tuscarawas stood at 48,100 potential employees, with 45,700 employed and 2,400 unemployed. For December 2006 the Civilian Labor Force estimates list the County's unemployment rate at 5.1 percent compared to the State's unemployment rate of 5.4 percent. The national average for the same period was 4.3 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 227 percent since its inception, while the rate of one percent has remained unchanged.

Requests for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Matt Judy, Tuscarawas County Auditor, Courthouse Annex, 125 East High Avenue, New Philadelphia, Ohio 44663 or by e-mail at judy@co.tuscarawas.oh.us.

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Tuscarawas County, Ohio

Statement of Net Assets

December 31, 2006

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Starlight Enterprises, Inc.	Tuscarawas County Port Authority
Assets					
Equity in Pooled Cash and Cash Equivalents	\$37,794,578	\$2,810,626	\$40,605,204	\$290,691	\$26,965
Cash and Cash Equivalents					
in Segregated Accounts	0	13,202	13,202	0	0
With Fiscal Agents	1,797,148	0	1,797,148	0	0
Deposits	0	0	0	2,892	10
Materials and Supplies Inventory	1,057,819	71,070	1,128,889	5,990	0
Accrued Interest Receivable	259,194	0	259,194	0	0
Accounts Receivable	66,204	303,825	370,029	118,715	13,505
Internal Balances	818,964	(818,964)	0	0	0
Intergovernmental Receivable	5,103,284	0	5,103,284	0	8,085
Prepaid Items	669,876	0	669,876	10,602	6,482
Sales Tax Receivable	2,382,207	0	2,382,207	0	0
Property Taxes Receivable	10,081,231	0	10,081,231	0	0
Loans Receivable	3,186,981	0	3,186,981	0	0
Loans Receivable from Component Unit	1,038,099	0	1,038,099	0	0
Deferred Charges	0	0	0	0	88,140
Nondepreciable Capital Assets	1,703,781	637,438	2,341,219	0	1,324,746
Depreciable Capital Assets, Net	32,900,657	14,771,873	47,672,530	418,887	6,723,048
<i>Total Assets</i>	<u>98,860,023</u>	<u>17,789,070</u>	<u>116,649,093</u>	<u>847,777</u>	<u>8,190,981</u>
Liabilities					
Accounts Payable	1,130,029	81,643	1,211,672	38,419	17,158
Accrued Wages	346,501	9,368	355,869	0	5,235
Contracts Payable	350,233	174	350,407	0	0
Intergovernmental Payable	1,260,669	45,715	1,306,384	0	4,766
Matured Compensated Absences Payable	7,463	0	7,463	0	0
Accrued Interest Payable	0	0	0	0	9,698
Short Term Notes Payable	0	0	0	0	30,000
Claims Payable	388,814	0	388,814	0	0
Deferred Revenue	9,496,840	0	9,496,840	35,000	92,653
Security Deposits	0	0	0	2,650	0
Other Accrued Liabilities	0	0	0	32,583	0
Long-Term Liabilities:					
Due Within One Year	740,071	246,537	986,608	28,348	179,595
Due In More Than One Year	1,890,912	2,380,064	4,270,976	116,121	4,839,896
<i>Total Liabilities</i>	<u>15,611,532</u>	<u>2,763,501</u>	<u>18,375,033</u>	<u>253,121</u>	<u>5,179,001</u>
Net Assets					
Invested in Capital Assets, Net of Related Debt	33,604,921	12,839,599	46,444,520	274,418	3,086,443
Restricted for:					
Capital Projects	8,481,557	0	8,481,557	0	0
Debt Service	24,784	0	24,784	0	0
Mental Retardation Board	12,009,260	0	12,009,260	0	0
Road and Bridge Repair and Maintenance	4,578,729	0	4,578,729	0	0
County 911 Operations	3,273,357	0	3,273,357	0	0
Real Estate Assessment	1,354,632	0	1,354,632	0	0
Title Department Operations	456,551	0	456,551	0	0
Children Services	310,848	0	310,848	0	0
Economic Development and Growth	3,341,387	0	3,341,387	0	0
Other Purposes	1,472,698	0	1,472,698	0	0
Unrestricted (Deficit)	14,339,767	2,185,970	16,525,737	320,238	(74,464)
<i>Total Net Assets</i>	<u>\$83,248,491</u>	<u>\$15,025,569</u>	<u>\$98,274,060</u>	<u>\$594,656</u>	<u>\$3,011,979</u>

Tuscarawas County, Ohio
Statement of Activities
For the Year Ended December 31, 2006

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	
Governmental Activities				
General Government:				
Legislative and Executive	\$8,366,047	\$2,900,230	\$436,474	\$0
Judicial	3,586,963	1,101,699	133,875	0
Public Safety	2,254,897	490,797	446,000	10,000
Public Works	7,432,184	581,924	6,984,649	1,027,728
Health	7,209,384	188,805	2,711,479	0
Human Services	19,072,385	629,067	12,561,434	0
Conservation and Recreation	498,085	8,743	0	0
Intergovernmental	2,250,226	22,486	35,433	0
Internal Service Fund - External Portion	1,431,812	1,346,148	0	0
Interest and Fiscal Charges	48,860	0	0	0
<i>Total Governmental Activities</i>	<u>52,150,843</u>	<u>7,269,899</u>	<u>23,309,344</u>	<u>1,037,728</u>
Business-Type Activities				
Sewer District	1,709,095	1,099,750	0	0
Water District	719,922	669,509	21,881	0
<i>Total Business-Type Activities</i>	<u>2,429,017</u>	<u>1,769,259</u>	<u>21,881</u>	<u>0</u>
Total - Primary Government	<u>\$54,579,860</u>	<u>\$9,039,158</u>	<u>\$23,331,225</u>	<u>\$1,037,728</u>
Component Units				
Workshop	\$778,888	\$790,214	\$0	\$0
Port Authority	1,069,127	1,236,304	0	0
Totals - Component Units	<u>\$1,848,015</u>	<u>\$2,026,518</u>	<u>\$0</u>	<u>\$0</u>

General Revenues

Property Taxes Levied for:

General Purposes
Mental Retardation Board
Aging
Community Mental Health

Sales Taxes Levied for

General Purposes

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Total General Revenues

Change in Net Assets

Net Assets Beginning of Year - Restated (See Note 3)

Net Assets End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Workshop	Port Authority
(\$5,029,343)	\$0	(\$5,029,343)	\$0	\$0
(2,351,389)	0	(2,351,389)	0	0
(1,308,100)	0	(1,308,100)	0	0
1,162,117	0	1,162,117	0	0
(4,309,100)	0	(4,309,100)	0	0
(5,881,884)	0	(5,881,884)	0	0
(489,342)	0	(489,342)	0	0
(2,192,307)	0	(2,192,307)	0	0
(85,664)	0	(85,664)	0	0
(48,860)	0	(48,860)	0	0
<u>(20,533,872)</u>	<u>0</u>	<u>(20,533,872)</u>	<u>0</u>	<u>0</u>
0	(609,345)	(609,345)	0	0
0	(28,532)	(28,532)	0	0
0	(637,877)	(637,877)	0	0
<u>(20,533,872)</u>	<u>(637,877)</u>	<u>(21,171,749)</u>	<u>0</u>	<u>0</u>
0	0	0	11,326	0
0	0	0	0	167,177
0	0	0	11,326	167,177
4,082,112	0	4,082,112	0	0
4,979,808	0	4,979,808	0	0
808,589	0	808,589	0	0
432,949	0	432,949	0	0
9,319,233	0	9,319,233	0	0
2,296,969	0	2,296,969	0	0
2,693,128	0	2,693,128	0	1,445
1,504,947	91,502	1,596,449	0	1,855
<u>26,117,735</u>	<u>91,502</u>	<u>26,209,237</u>	<u>0</u>	<u>3,300</u>
5,583,863	(546,375)	5,037,488	11,326	170,477
77,664,628	15,571,944	93,236,572	583,330	2,841,502
<u>\$83,248,491</u>	<u>\$15,025,569</u>	<u>\$98,274,060</u>	<u>\$594,656</u>	<u>\$3,011,979</u>

Tuscarawas County, Ohio

Balance Sheet

Governmental Funds

December 31, 2006

	General	Mental Retardation Board	Public Assistance	Motor Vehicle License and Gas Tax
Assets				
Equity in Pooled Cash and Cash Equivalents	\$12,379,497	\$10,044,879	\$470,190	\$1,334,066
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	0	0	0
Cash and Cash Equivalents				
With Fiscal Agents	0	1,797,148	0	0
Materials and Supplies Inventory	106,077	32,311	13,307	858,926
Accrued Interest Receivable	259,194	0	0	0
Accounts Receivable	16,294	15,211	3,333	4,113
Interfund Receivable	479,289	0	273	223
Intergovernmental Receivable	980,196	223,487	0	2,595,747
Prepaid Items	292,997	353,226	0	2,802
Sales Taxes Receivable	2,382,207	0	0	0
Property Taxes Receivable	4,000,834	4,712,937	0	0
Loans Receivable	0	0	0	0
Loans Receivable from Component Unit	72,062	0	0	0
<i>Total Assets</i>	<u>\$20,968,647</u>	<u>\$17,179,199</u>	<u>\$487,103</u>	<u>\$4,795,877</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$73,716	\$47,435	\$432,598	\$43,639
Accrued Wages	108,248	58,567	60,696	19,560
Contracts Payable	10,395	49,473	58,693	0
Intergovernmental Payable	309,008	232,694	416,337	53,927
Matured Compensated Absences Payable	7,463	0	0	0
Interfund Payable	106,396	0	45,909	0
Deferred Revenue	6,450,609	4,786,582	0	2,219,866
<i>Total Liabilities</i>	<u>7,065,835</u>	<u>5,174,751</u>	<u>1,014,233</u>	<u>2,336,992</u>
Fund Balances (Deficit)				
Reserved for Encumbrances	211,260	131,334	73,218	185,534
Reserved for Unclaimed Monies	61,052	0	0	0
Reserved for Loans Receivable	72,062	0	0	0
Reserved for Interfund Receivable	0	0	0	0
Reserved for Port Authority Guaranty	0	0	0	0
Unreserved, Undesignated Reported in:				
General Fund	13,558,438	0	0	0
Special Revenue Funds	0	11,873,114	(600,348)	2,273,351
Debt Service Fund	0	0	0	0
Capital Projects Funds	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>13,902,812</u>	<u>12,004,448</u>	<u>(527,130)</u>	<u>2,458,885</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$20,968,647</u>	<u>\$17,179,199</u>	<u>\$487,103</u>	<u>\$4,795,877</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Assets of Governmental Activities
 December 31, 2006*

Other Governmental Funds	Total Governmental Funds		
\$12,746,397	\$36,975,029	Total Governmental Funds Balances	\$45,206,647
464,651	464,651	<i>Amounts reported for governmental activities in the statement of net assets are different because</i>	
0	1,797,148	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	34,604,438
47,198	1,057,819	Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds:	
0	259,194	Property Taxes	584,391
27,253	66,204	Intergovernmental	4,205,179
1,073,301	1,553,086	Sales Taxes	1,619,364
1,303,854	5,103,284	Total	6,408,934
20,851	669,876	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
0	2,382,207	Compensated Absences	(1,631,466)
1,367,460	10,081,231	Capital Leases	(29,517)
3,186,981	3,186,981	Bond Anticipation Notes	(970,000)
966,037	1,038,099	Total	(2,630,983)
<u>\$21,203,983</u>	<u>\$64,634,809</u>	An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets.	(347,381)
\$518,984	\$1,116,372	An internal balance is recorded in governmental activities to reflect underpayments to the internal service fund by the business-type activities.	6,836
99,430	346,501	<i>Net Assets of Governmental Activities</i>	<u>\$83,248,491</u>
231,672	350,233		
248,115	1,260,081		
0	7,463		
289,433	441,738		
<u>2,448,717</u>	<u>15,905,774</u>		
3,836,351	19,428,162		
<u>3,836,351</u>	<u>19,428,162</u>		
624,927	1,226,273		
0	61,052		
4,153,018	4,225,080		
812,128	812,128		
464,651	464,651		
0	13,558,438		
7,103,756	20,649,873		
24,784	24,784		
<u>4,184,368</u>	<u>4,184,368</u>		
17,367,632	45,206,647		
<u>17,367,632</u>	<u>45,206,647</u>		
<u>\$21,203,983</u>	<u>\$64,634,809</u>		

Tuscarawas County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2006

	General	Mental Retardation Board	Public Assistance	Motor Vehicle License and Gas Tax
Revenues				
Property and Other Taxes	\$4,029,918	\$4,866,212	\$0	\$0
Sales Taxes	9,291,205	0	0	0
Intergovernmental	2,565,778	2,662,887	8,657,423	5,366,121
Interest	2,604,927	0	0	63,417
Licenses and Permits	9,322	0	0	0
Fines and Forfeitures	197,688	0	0	180,302
Rentals	78,478	0	0	0
Charges for Services	2,453,740	8,675	0	385,408
Contributions and Donations	11,100	0	0	0
Other	342,719	607,696	21,298	44,487
<i>Total Revenues</i>	<u>21,584,875</u>	<u>8,145,470</u>	<u>8,678,721</u>	<u>6,039,735</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	4,466,985	0	0	0
Judicial	3,602,314	0	0	0
Public Safety	2,526,063	0	0	0
Public Works	228,614	0	0	5,452,695
Health	133,990	6,374,170	0	0
Human Services	490,194	0	9,073,197	0
Conservation and Recreation	435,448	0	0	0
Intergovernmental	1,480,366	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	24,067	3,692	12,771	0
Interest and Fiscal Charges	1,055	30	452	0
<i>Total Expenditures</i>	<u>13,389,096</u>	<u>6,377,892</u>	<u>9,086,420</u>	<u>5,452,695</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>8,195,779</u>	<u>1,767,578</u>	<u>(407,699)</u>	<u>587,040</u>
Other Financing Sources (Uses)				
Inception of Capital Lease	0	12,430	0	0
Transfers In	213,475	0	327,553	0
Transfers Out	(7,965,868)	(3,000,194)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(7,752,393)</u>	<u>(2,987,764)</u>	<u>327,553</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	443,386	(1,220,186)	(80,146)	587,040
<i>Fund Balance (Deficit) Beginning of Year - Restated (See Note 3)</i>	<u>13,459,426</u>	<u>13,224,634</u>	<u>(446,984)</u>	<u>1,871,845</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$13,902,812</u>	<u>\$12,004,448</u>	<u>(\$527,130)</u>	<u>\$2,458,885</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, 2006*

Other Governmental Funds	Total Governmental Funds		
\$1,205,262	\$10,101,392	Net Change in Fund Balances - Total Governmental Funds	(\$1,388,024)
0	9,291,205	<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
6,932,029	26,184,238	Governmental funds report capital outlays as expenditures.	
24,784	2,693,128	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 capital outlay exceeded depreciation in the current period.	
650	9,972	Capital Asset Additions	8,554,266
138,804	516,794	Current Year Depreciation	(1,938,502)
8,743	87,221	Total	6,615,764
2,461,941	5,309,764	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.	
15,680	26,780		(68,963)
423,281	1,439,481	Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
11,211,174	55,659,975	Property Taxes	202,066
		Grants	433,023
1,735,483	6,202,468	Sales Taxes	28,028
457,212	4,059,526	Total	663,117
4,759,368	7,285,431	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.	
1,457,752	7,139,061		(49,527)
298,403	6,806,563	Repayment of note and capital lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	
9,338,402	18,901,793		81,573
0	435,448	Inception of a capital lease is an other financing source in the governmental funds, but increases liabilities in governmental activities.	
769,860	2,250,226		(12,430)
3,849,480	3,849,480	The internal service funds used by management to charge the costs of insurance to individual funds are not reported in the entity-wide statement of activities. Governmental funds expenditures and related internal service fund revenues are eliminated.	
41,043	81,573		(257,647)
47,323	48,860	<i>Change in Net Assets of Governmental Activities</i>	\$5,583,863
22,754,326	57,060,429		
(11,543,152)	(1,400,454)		
0	12,430		
10,684,517	11,225,545		
(259,483)	(11,225,545)		
10,425,034	12,430		
(1,118,118)	(1,388,024)		
18,485,750	46,594,671		
\$17,367,632	\$45,206,647		

Tuscarawas County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP) and Actual
General Fund
For the Year Ended December 31, 2006

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Taxes	\$4,012,800	\$4,012,800	\$4,029,918	\$17,118
Sales Taxes	9,260,000	9,260,000	9,262,731	2,731
Intergovernmental	2,415,000	2,551,956	2,562,389	10,433
Interest	1,900,350	2,000,000	2,383,819	383,819
Licenses and Permits	8,900	8,950	9,372	422
Fines and Forfeitures	190,000	190,000	203,552	13,552
Rentals	102,000	102,000	75,420	(26,580)
Charges for Services	2,315,644	2,332,045	2,452,899	120,854
Contributions and Donations	0	0	11,100	11,100
Other	204,000	344,000	352,224	8,224
<i>Total Revenues</i>	<u>20,408,694</u>	<u>20,801,751</u>	<u>21,343,424</u>	<u>541,673</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	4,418,830	4,932,048	4,733,962	198,086
Judicial	3,567,992	3,695,362	3,643,570	51,792
Public Safety	2,478,333	2,533,120	2,513,661	19,459
Public Works	141,607	263,249	238,171	25,078
Health	171,855	172,027	139,517	32,510
Human Services	764,177	765,390	635,782	129,608
Conservation and Recreation	435,542	435,542	435,448	94
Intergovernmental	1,482,238	1,480,366	1,480,366	0
<i>Total Expenditures</i>	<u>13,460,574</u>	<u>14,277,104</u>	<u>13,820,477</u>	<u>456,627</u>
<i>Excess of Revenues Over Expenditures</i>	<u>6,948,120</u>	<u>6,524,647</u>	<u>7,522,947</u>	<u>998,300</u>
Other Financing Sources (Uses)				
Advances Out	0	(300,000)	(301,400)	(1,400)
Transfers In	20,000	37,005	213,475	176,470
Transfers Out	(7,812,272)	(8,229,306)	(7,965,868)	263,438
<i>Total Other Financing Sources (Uses)</i>	<u>(7,792,272)</u>	<u>(8,492,301)</u>	<u>(8,053,793)</u>	<u>438,508</u>
<i>Net Change in Fund Balance</i>	<u>(844,152)</u>	<u>(1,967,654)</u>	<u>(530,846)</u>	<u>1,436,808</u>
<i>Fund Balance Beginning of Year</i>	12,354,719	12,354,719	12,354,719	0
Prior Year Encumbrances Appropriated	151,447	151,447	151,447	0
<i>Fund Balance End of Year</i>	<u>\$11,662,014</u>	<u>\$10,538,512</u>	<u>\$11,975,320</u>	<u>\$1,436,808</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
*Statement of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP) and Actual
 Mental Retardation Board Fund
 For the Year Ended December 31, 2006*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Taxes	\$4,480,000	\$4,480,000	\$4,866,212	\$386,212
Intergovernmental	1,840,607	1,854,742	2,883,282	1,028,540
Other	142,979	142,979	604,811	461,832
<i>Total Revenues</i>	6,463,586	6,477,721	8,354,305	1,876,584
Expenditures				
Current:				
Health	7,723,057	8,287,594	7,173,959	1,113,635
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,259,471)	(1,809,873)	1,180,346	2,990,219
Other Financing Sources (Uses)				
Advances In	14,335	14,335	0	(14,335)
Transfers Out	(325,500)	(3,000,500)	(3,000,194)	306
<i>Total Other Financing Sources (Uses)</i>	(311,165)	(2,986,165)	(3,000,194)	(14,029)
<i>Net Change in Fund Balance</i>	(1,570,636)	(4,796,038)	(1,819,848)	2,976,190
<i>Fund Balance Beginning of Year</i>	11,430,374	11,430,374	11,430,374	0
Prior Year Encumbrances Appropriated	166,299	166,299	166,299	0
<i>Fund Balance End of Year</i>	<u>\$10,026,037</u>	<u>\$6,800,635</u>	<u>\$9,776,825</u>	<u>\$2,976,190</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP) and Actual
Public Assistance Fund
For the Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$9,943,635	\$8,680,126	\$8,662,861	(\$17,265)
Other	25,000	25,000	22,623	(2,377)
<i>Total Revenues</i>	9,968,635	8,705,126	8,685,484	(19,642)
Expenditures				
Current:				
Human Services	10,755,866	9,573,167	9,531,061	42,106
<i>Excess of Revenues Under Expenditures</i>	(787,231)	(868,041)	(845,577)	22,464
Other Financing Sources				
Transfers In	327,553	327,553	327,553	0
<i>Net Change in Fund Balance</i>	(459,678)	(540,488)	(518,024)	22,464
<i>Fund Balance Beginning of Year</i>	76,033	76,033	76,033	0
Prior Year Encumbrances Appropriated	464,455	464,455	464,455	0
<i>Fund Balance End of Year</i>	\$80,810	\$0	\$22,464	\$22,464

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP) and Actual
Motor Vehicle License and Gas Tax Fund
For the Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$4,940,000	\$4,940,000	\$5,445,453	\$505,453
Interest	20,000	20,000	61,677	41,677
Fines and Forfeitures	90,000	90,000	170,924	80,924
Charges for Services	400,000	400,000	414,955	14,955
Other	62,000	62,000	44,487	(17,513)
<i>Total Revenues</i>	5,512,000	5,512,000	6,137,496	625,496
Expenditures				
Current:				
Public Works	5,901,496	6,598,218	6,146,739	451,479
<i>Net Change in Fund Balance</i>	(389,496)	(1,086,218)	(9,243)	1,076,975
<i>Fund Balance Beginning of Year</i>	696,474	696,474	696,474	0
Prior Year Encumbrances Appropriated	389,744	389,744	389,744	0
<i>Fund Balance End of Year</i>	<u>\$696,722</u>	<u>\$0</u>	<u>\$1,076,975</u>	<u>\$1,076,975</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio

Statement of Fund Net Assets

Proprietary Funds

December 31, 2006

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer District	Water District	Total	
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,540,576	\$1,270,050	\$2,810,626	\$354,898
Cash and Cash Equivalents in Segregated Accounts	4,955	8,247	13,202	0
Accounts Receivable	189,769	114,056	303,825	0
Materials and Supplies Inventory	39,303	31,767	71,070	0
Interfund Receivable	0	0	0	780
<i>Total Current Assets</i>	<u>1,774,603</u>	<u>1,424,120</u>	<u>3,198,723</u>	<u>355,678</u>
<i>Noncurrent Assets:</i>				
Capital Assets:				
Land and Construction in Progress	536,955	100,483	637,438	0
Depreciable Capital Assets, Net	10,222,778	4,549,095	14,771,873	0
<i>Total Noncurrent Assets</i>	<u>10,759,733</u>	<u>4,649,578</u>	<u>15,409,311</u>	<u>0</u>
<i>Total Assets</i>	<u>12,534,336</u>	<u>6,073,698</u>	<u>18,608,034</u>	<u>355,678</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	77,233	4,410	81,643	13,657
Accrued Wages	6,273	3,095	9,368	0
Contracts Payable	174	0	174	0
Intergovernmental Payable	7,523	38,192	45,715	588
Compensated Absences Payable	12,936	7,334	20,270	0
Interfund Payable	0	0	0	300,000
OPWC Loans Payable	35,120	42,386	77,506	0
OWDA Loans Payable	100,196	42,565	142,761	0
Capital Leases Payable	6,000	0	6,000	0
Claims Payable	0	0	0	388,814
<i>Total Current Liabilities</i>	<u>245,455</u>	<u>137,982</u>	<u>383,437</u>	<u>703,059</u>
<i>Long-Term Liabilities:</i>				
Compensated Absences Payable (net of current portion)	31,555	5,064	36,619	0
Interfund Payable	473,741	338,387	812,128	0
OPWC Loans Payable (net of current portion)	459,664	415,951	875,615	0
OWDA Loans Payable (net of current portion)	488,510	688,320	1,176,830	0
Capital Leases Payable (net of current portion)	291,000	0	291,000	0
<i>Total Long-Term Liabilities</i>	<u>1,744,470</u>	<u>1,447,722</u>	<u>3,192,192</u>	<u>0</u>
<i>Total Liabilities</i>	<u>1,989,925</u>	<u>1,585,704</u>	<u>3,575,629</u>	<u>703,059</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	9,379,243	3,460,356	12,839,599	0
Unrestricted (Deficit)	1,165,168	1,027,638	2,192,806	(347,381)
<i>Total Net Assets</i>	<u>\$10,544,411</u>	<u>\$4,487,994</u>	<u>15,032,405</u>	<u>(\$347,381)</u>

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

Net assets of business-type activities	<u>(6,836)</u>
	<u>\$15,025,569</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
*Statement of Revenues,
Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2006*

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer District	Water District	Total	
Operating Revenues				
Charges for Services	\$1,099,750	\$669,509	\$1,769,259	\$5,179,420
Other	83,357	8,145	91,502	66,780
<i>Total Operating Revenues</i>	<u>1,183,107</u>	<u>677,654</u>	<u>1,860,761</u>	<u>5,246,200</u>
Operating Expenses				
Personal Services	485,746	271,661	757,407	46,035
Materials and Supplies	22,599	124,058	146,657	0
Contractual Services	636,941	221,015	857,956	572,255
Claims	0	0	0	4,890,729
Other	2,875	4,153	7,028	0
Depreciation	402,096	164,445	566,541	0
<i>Total Operating Expenses</i>	<u>1,550,257</u>	<u>785,332</u>	<u>2,335,589</u>	<u>5,509,019</u>
<i>Operating Loss</i>	<u>(367,150)</u>	<u>(107,678)</u>	<u>(474,828)</u>	<u>(262,819)</u>
Non-Operating Revenue (Expenses)				
Grants	0	21,881	21,881	0
Interest and Fiscal Charges	(65,372)	(21,407)	(86,779)	0
Loss on Disposal of Capital Assets	(1,477)	0	(1,477)	0
<i>Total Non-Operating Revenue (Expenses)</i>	<u>(66,849)</u>	<u>474</u>	<u>(66,375)</u>	<u>0</u>
<i>Change in Net Assets</i>	<u>(433,999)</u>	<u>(107,204)</u>	<u>(541,203)</u>	<u>(262,819)</u>
<i>Net Assets (Deficit) Beginning of Year - Restated (See Note 3)</i>	<u>10,978,410</u>	<u>4,595,198</u>		<u>(84,562)</u>
<i>Net Assets (Deficit) End of Year</i>	<u>\$10,544,411</u>	<u>\$4,487,994</u>		<u>(\$347,381)</u>
Some amounts reported for business-type activities in the statement of activities are different because a portion of the net expense of the internal service fund is reported with business-type activities.			<u>(5,172)</u>	
Change in net assets of business-type activities			<u>(\$546,375)</u>	

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2006

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer District	Water District	Total	
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$1,089,577	\$659,990	\$1,749,567	\$0
Cash Received from Transactions				
With Other Funds	0	0	0	3,833,665
Cash Received from Transactions				
For Outside Organizations	0	0	0	1,346,148
Other Cash Receipts	118,457	8,145	126,602	66,780
Cash Payments to Employees for Services	(491,929)	(258,792)	(750,721)	(32,415)
Cash Payments for Goods and Services	(615,209)	(332,689)	(947,898)	(573,035)
Cash Payments for Claims	0	0	0	(5,001,971)
Other Cash Payments	(2,875)	(4,153)	(7,028)	0
<i>Net Cash Provided by (Used in) Operating Activities</i>	98,021	72,501	170,522	(360,828)
Cash Flows from Noncapital Financing Activities				
Grants	0	21,881	21,881	0
Interfund Loans	(21,534)	(15,381)	(36,915)	300,000
<i>Net Cash Provided by Noncapital Financing Activities</i>	(21,534)	6,500	(15,034)	300,000
Cash Flows from Capital and Related Financing Activities				
Purchase of Capital Assets	(74,658)	(194,425)	(269,083)	0
Proceeds from OWDA	34,320	0	34,320	0
Proceeds from OPWC	55,235	166,952	222,187	0
Principal Payments - OWDA Loans	(96,561)	(42,723)	(139,284)	0
Principal Payments - OPWC Loans	(30,457)	(30,667)	(61,124)	0
Principal Payments - Capital Lease	(6,000)	0	(6,000)	0
Interest Payments - OWDA Loans	(46,572)	(21,407)	(67,979)	0
Interest Payments - Capital Leases	(18,800)	0	(18,800)	0
<i>Net Cash Used in Capital and Related Financing Activities</i>	(183,493)	(122,270)	(305,763)	0
<i>Net Decrease in Cash and Cash Equivalents</i>	(107,006)	(43,269)	(150,275)	(60,828)
<i>Cash and Cash Equivalents Beginning of Year</i>	1,652,537	1,321,566	2,974,103	415,726
<i>Cash and Cash Equivalents End of Year</i>	<u>\$1,545,531</u>	<u>\$1,278,297</u>	<u>\$2,823,828</u>	<u>\$354,898</u>

(continued)

Tuscarawas County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2006

	<u>Business-Type Activities - Enterprise Funds</u>			<u>Governmental Activities - Internal Service Fund</u>
	<u>Sewer District</u>	<u>Water District</u>	<u>Total</u>	
Reconciliation of Operating Loss to Net Cash Provided by (Used in) Operating Activities				
Operating Loss	(\$367,150)	(\$107,678)	(\$474,828)	(\$262,819)
Adjustments:				
Depreciation	402,096	164,445	566,541	0
(Increase) Decrease in Assets:				
Accounts Receivable/Due from Primary Government	(10,173)	(9,519)	(19,692)	0
Intergovernmental Receivable	35,100	0	35,100	393
Due from Other Funds	0	0	0	(780)
Materials and Supplies Inventory	(2,310)	(1,867)	(4,177)	0
Increase (Decrease) in Liabilities:				
Accounts Payable	54,838	2,881	57,719	13,657
Contracts Payable	174	0	174	0
Accrued Wages	(285)	189	(96)	0
Compensated Absences Payable	1,582	1,984	3,566	0
Intergovernmental Payable	(15,851)	22,066	6,215	(37)
Claims Payable	0	0	0	(111,242)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>\$98,021</u>	<u>\$72,501</u>	<u>\$170,522</u>	<u>(\$360,828)</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2006

	Private Purpose Trust	
	James Hindman Trust	Agency
Assets		
Equity in Pooled Cash and Cash Equivalents	\$14,390	\$8,581,852
Cash and Cash Equivalents in Segregated Accounts	0	381,972
Property Taxes Receivable	0	75,865,522
Intergovernmental Receivable	0	73,313
<i>Total Assets</i>	14,390	\$84,902,659
Liabilities		
Intergovernmental Payable	0	\$78,942,811
Undistributed Monies	0	5,959,848
<i>Total Liabilities</i>	0	\$84,902,659
Net Assets		
Held in Trust for Meeting the Extra Needs of Children in Foster Care	\$14,390	

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Changes in Fiduciary Net Assets
Private Purpose Trust Fund
For the Year Ended December 31, 2006

	James Hindman Trust
Additions	
Interest	\$718
Deductions	
Materials and Supplies	561
<i>Change in Net Assets</i>	157
<i>Net Assets Beginning of Year</i>	14,233
<i>Net Assets End of Year</i>	\$14,390

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Note 1 – Description of Tuscarawas County and Reporting Entity

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

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

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

The following potential component units are not part of the Tuscarawas County entity and are excluded from the accompanying financial statements. All are legally separate from the County. None is fiscally dependent on the County. The County is not financially accountable for any of these entities.

Tuscarawas County Educational Service Center The Board is separately elected by the voters of the County and controls its own operations and budget. The Educational Service Center is responsible for reporting its financial activity to the Ohio Department of Education and the Auditor of State. The County provides the building which houses the Educational Service Center.

Tuscarawas County Historical Society The County is not involved in the selection of trustees or management of the Tuscarawas County Historical Society, a private, non-profit organization.

Tuscarawas County Committee on Aging, Inc. The Tuscarawas County Committee on Aging, Inc. is a private not-for-profit corporation that provides services to senior citizens in Tuscarawas County. The County is not involved in the appointment of the governing board. The board approves its own budget, hires and fires staff, and issues its own debt.

Tuscarawas County Law Library Association The Tuscarawas County Law Library is operated by a non-profit association. Although the County contributes to the operation of the Law Library, the County is not involved in the selection of the trustees or management of the Law Library.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

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

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

Discretely Presented Component Units The component units' columns in the entity-wide financial statements identify the financial data of the County's component units, Starlight Enterprises, Inc. and the Tuscarawas County Port Authority. They are reported separately to emphasize that they are legally separate from the County.

Starlight Enterprises, Inc. (Workshop) Starlight Enterprises, Inc. is a legally separate, not-for-profit corporation, (organized under Section 501 (C) (3) of the Internal Revenue Code) served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Tuscarawas County Board of Mental Retardation and Developmental Disabilities, provides sheltered employment for mentally retarded or handicapped adults in Tuscarawas County. The Tuscarawas County Board of MRDD provides the Workshop with their facilities, staff salaries, transportation, equipment (except that used directly in the production of goods or rendering of services), staff to administer and supervise training programs, various financial reporting, and other funds as necessary for the operation of the Workshop. Based on the significant services and resources provided by the County to the Workshop and the Workshop's sole purpose of providing assistance to the retarded and handicapped adults of Tuscarawas County, the County has determined that it would be misleading to not reflect Starlight Enterprises, Inc. as a component unit of Tuscarawas County. Separately issued financial statements can be obtained from the Starlight Enterprises, Inc. of Tuscarawas County.

Tuscarawas County Port Authority (TCPA) The Tuscarawas County Port Authority is a legally separate entity, statutorily created under Section 4582.02 of the Ohio Revised Code, served by a five-member board of directors appointed by the Board of County Commissioners. The TCPA's sole authorized purpose is the development, construction and operation of a recreation facility that may include a public golf course or courses, golf club house, meeting facilities, a hotel and related facilities and may be expanded or limited as permitted by law. The TCPA is now encouraging industrial development. The TCPA's Board members are appointed by the Tuscarawas County Board of Commissioners. The TCPA is also economically dependent of the County for financial support and is therefore presented as a component unit of the County. Financial statements can be obtained from Harry A. Eadon Jr., Executive Director, Tuscarawas County Port Authority, 1112 Fourth Street NW, New Philadelphia, OH 44663.

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The County is associated with certain organizations which are defined as Joint Ventures, Jointly Governed Organizations, Shared Risk Pool or Related Organizations. These organizations are presented in Note 20, Note 21, Note 22, and Note 23 to the basic financial statements. These organizations are:

Tuscarawas County Regional Planning Commission
Alcohol, Drug Addiction and Mental Health Services Board of Tuscarawas and Carroll Counties
Tuscarawas County Family and Children First Council
Stark-Tuscarawas-Wayne Joint Solid Waste Management District
Multi-County Juvenile Attention Center
Community Improvement Corporation of Tuscarawas County
The Area Office on Aging
Tuscarawas County Tax Incentive Review Council
Stark Regional Community Corrections Center
Ohio Mid-Eastern Governments Association
Mid-Eastern Ohio Regional Council
Tuscarawas County University Branch District
Tuscarawas County Public Library
Public Entity Risk Consortium

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

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

Tuscarawas County Soil and Water Conservation District The Soil and Water Conservation District is created by statute as a separate and distinct political subdivision of the State. The five supervisors of the Soil and Water Conservation District are elected officials authorized to contract and sue on behalf of the District. The Supervisors adopt their own budget, authorize District expenditures, hire and fire staff, and do not rely on the County to finance deficits.

Tuscarawas County District Board of Health The five member Board of Health which oversees the operation of the Health District is elected by a District Advisory Council comprised of Township Trustees and Mayors of participating municipalities. The Board adopts its own budget, hires and fires its own staff, and operates autonomously from the County.

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

Information in the following notes to the basic financial statements is applicable to the primary government. Information relative to the component units is presented in Notes 25 and 26.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Note 2 - Summary of Significant Accounting Policies

The financial statements of Tuscarawas County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental and business-type activities and to its proprietary funds unless these pronouncements conflict with or contradict GASB pronouncements. The County has elected not to apply FASB statements and interpretations issued after November 30, 1989, to its business-type activities and enterprise funds. The most significant of the County's accounting policies are described below.

A. Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a statement of net assets and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-wide Financial Statements The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service fund is eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

The statement of net assets presents the financial condition of the governmental and business-type activities of the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. The policy of the County is to not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the County.

Fund Financial Statements During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The internal service fund is presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

B. Fund Accounting

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

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

General Fund The general fund accounts for all financial resources except those required to be accounted for in another fund. The general fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

Mental Retardation Board Fund The mental retardation board fund accounts for the operation of a school and the costs of administering a workshop for the mentally retarded and developmentally disabled. Revenue sources include a County-wide property tax levy and Federal and State grants.

Public Assistance Fund The public assistance fund accounts for various Federal and State grants, as well as transfers from the general fund, used to provide public assistance to general relief recipients and pay for their providers of medical assistance, and for certain public social services.

Motor Vehicle License and Gas Tax Fund The motor vehicle license and gas tax fund accounts for revenue derived from motor vehicle licenses, gasoline tax, and grant money. Expenditures are restricted by State law to County road and bridge repair and maintenance programs.

The other governmental funds of the County account for grants and other resources whose use is restricted to a particular purpose.

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

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

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

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

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

Fiduciary Funds Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust

Tuscarawas County, Ohio
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agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's fiduciary funds are a private purpose trust fund and agency funds. The County's private purpose trust fund is established to account for monies held in trust for meeting the extra needs of children in foster care. The County's agency funds are primarily established to account for the collection of various taxes, receipts and fees and to account for funds of the County's District Board of Health, Soil and Water District, and the County Regional Planning Commission.

C. Measurement Focus

Government-wide Financial Statements The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities, except for those of fiduciary funds, associated with the operation of the County are included on the Statement of net assets. The statement of activities presents increases (i.e. revenues) and decreases (i.e. expenses) in total net assets.

Fund Financial Statements All governmental funds are accounted for using a flow of current financial resources measurement focus. With the measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statements of net assets. The statement of changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in total net assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

The private purpose trust fund is reported using the economic resources measurement focus.

D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

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

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taxes is recognized in the year for which the taxes are levied. (See Note 6.) Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales taxes (see Note 8), interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

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

Property taxes for which there is an enforceable legal claim as of December 31, 2006, but which were levied to finance year 2007 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

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

Expenses/Expenditures On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

E. Cash, Cash Equivalents, and Investments

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

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

The County utilizes a jointly governed organization (MEORC) to service mentally disabled and developmentally disabled residents within the County. The balance in this account is presented as "cash and cash equivalents with fiscal agents" and represents the monies held for the County.

During 2006, investments were limited to Repurchase Agreements, Certificates of Deposit, Ginnie Mae Federal Agency Securities, Fannie Mae Federal Agency Securities, Freddie Mac Federal Agency Securities, Federal Home Loan Bank Securities and STAROhio.

Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as repurchase agreements and nonnegotiable certificates of deposit are reported at cost.

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STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2006.

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 2006 amounted to \$2,604,927, which includes \$1,703,249 assigned from other County funds.

For presentation on the financial statements, funds included within the Treasurer's cash management pool and investments with original maturities of three months or less are considered to be cash equivalents.

F. Inventory

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

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2006, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

H. Capital Assets

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in the governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net assets but are not reported in the fund financial statements. Capital assets utilized by the enterprise funds are reported both in the business-type activities column of the government-wide statement of net assets and in the respective funds.

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

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

<u>Description</u>	<u>Estimated Lives</u>
Building and Improvements	40 years
Equipment	3-20 years
Infrastructure	10-50 years

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The County's infrastructure consists of bridge replacements. The County reported infrastructure used in governmental activities for the first time in 2002. The County only reports the amounts acquired after 2001. The County plans to phase in the prior year amounts in 2007.

I. Interfund Balances

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as "interfund receivables/payables". Interfund loans which do not represent available expendable resources are offset by a fund balance reserve account. Interfund balance amounts are eliminated in the statement of net assets, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

J. Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means.

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

On governmental fund financial statements, compensated absences are recognized as a liability and expenditure to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "matured compensated absences payable" in the fund from which the employees who have resigned or retired will be paid.

K. Accrued Liabilities and Long-term Obligations

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims and judgments, and compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Capital leases and long-term notes are recognized as a liability in the fund financial statements when due.

L. Fund Balance Reserves

The County reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent expendable resources and therefore are not available for appropriation or expenditure. Fund balance reserves have been established for encumbrances, loans (community development block grant monies loaned to local businesses, capital project trust monies loaned to local governments for various capital projects and monies loaned to the TCPA for various acquisitions, renovations and operations), interfund, unclaimed monies, and the guaranty for the TCPA. Under Ohio law, unclaimed monies are not available for appropriation until they have remained unclaimed for five years.

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Notes to the Basic Financial Statements
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M. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The government-wide statement of net assets reports \$35,303,803 of restricted net assets, of which \$464,651 is restricted by enabling legislation. Net assets restricted for other purposes includes funds for providing public assistance to general relief recipients and pay for their providers of medical assistance, tax collections used to enforce the payment of delinquent taxes, revenue derived from the sale of dog licenses, a County-wide litter control and recycling program, and various law enforcement operations.

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

N. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for providing sewer, water and self-insurance operations. Operating expenses are necessary costs incurred to provide the goods or services that are the primary activities of the fund. All revenues and expenses not meeting these definitions are classified as nonoperating.

O. Contributions of Capital

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

P. Interfund Activity

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues.

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

Q. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
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R. Estimates

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

S. Budgetary Data

All funds, other than agency funds, are legally required to be budgeted and appropriated. The County does not budget for the Community Mental Health Fund. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriation resolution, which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount that the County Commissioners may appropriate. The appropriation resolution is the County Commissioner's authorization to spend resources and sets annual limits on expenditures plus encumbrances at a level of control selected by the Commissioners. The legal level of control has been established by the County Commissioner's at the object level within each department.

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

The appropriation resolution is subject to amendment by the Commissioners throughout the year with the restriction that appropriations may not exceed estimated revenues by fund. The amounts reported as the original budgeted amounts reflect the first appropriation for that fund that covered the entire fiscal year, including amounts automatically carried over from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the Commissioners during the year, including all supplemental appropriations.

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

A. Change in Accounting Principles

For 2006, the County has implemented GASB Statement No. 44, "Economic Condition Reporting: The Statistical Section" and GASB Statement No. 47, "Accounting for Termination Benefits."

The purpose of GASB Statement No. 44 is to improve the understandability and usefulness of the information that State and local governments present as supplementary information in the statistical section. GASB Statement No. 47 established standards of accounting and financial reporting for termination benefits.

The implementation of GASB Statement No. 47 did not materially affect the presentation of the financial statements of the County.

Tuscarawas County, Ohio
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B. Restatement of Prior Year Balance/Net Assets

At December 31, 2005, the growth special revenue fund had an overstatement of loans receivable and the general fund had an understatement of loans receivable in the amount of \$73,625. The restatement caused the fund balance of the general fund to increase from \$13,385,801 to \$13,459,426 and the fund balance of the nonmajor governmental funds to decrease from \$12,687,217 to \$12,613,592. With the capital projects fund presented as a major fund in 2005 and as a nonmajor fund in 2006, the beginning balance for nonmajor funds in 2006 includes \$5,872,158 and is presented in total as \$18,485,750.

The sewer fund had an overstatement of interfund payable and the water fund had an understatement of interfund payable in the amount of \$353,768. The sewer fund also had an overstatement of capital assets in the amount of \$171,843 and the water fund had an understatement of capital assets in the amount of \$134,929. These restatements caused the net assets to increase from \$10,796,485 to \$10,978,410 in the sewer fund and decrease from \$4,814,037 to \$4,595,198 in the water fund.

In 2006, the County increased the capital asset threshold from \$2,500 to \$5,000. Net assets were restated for governmental and business-type activities based on this change. This adjustment had the following effects on net assets:

	Governmental Activities	Business-Type Activities
Net Assets at December 31, 2005	\$77,888,187	\$15,608,858
Adjustment for Capital Assets	(223,559)	(36,914)
Restated Net Assets at December 31, 2005	\$77,664,628	\$15,571,944

Note 4 - Budgetary Basis of Accounting

While reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual are presented in the basic financial statements for the General Fund and the Major Special Revenue Funds. The major differences between the budget basis and the GAAP basis are that:

1. Revenues and other sources are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures and other uses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Outstanding year end encumbrances are treated as expenditures (budget) rather than as a reservation of fund balance (GAAP).
4. Unreported cash represents amounts received but not included as revenue on the budget basis operating statements. These amounts are included as revenue on the GAAP basis operating statement.
5. Advances-In and Advances-Out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).

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

Net Change in Fund Balance				
General and Major Special Revenue Funds				
	General	Mental Retardation Board	Public Assistance	Motor Vehicle License and Gas Tax
GAAP Basis	\$443,386	(\$1,220,186)	(\$80,146)	\$587,040
Revenue Accruals	(11,902)	196,405	6,763	86,814
Unreported Cash	75,850	0	0	10,947
Beginning Fair Value Adjustment for Investments	(219,625)	0	0	0
Ending Fair Value Adjustment for Investments	(85,774)	0	0	0
Advances Out	(301,400)	0	0	0
Expenditure Accruals	(163,393)	(561,518)	(33,755)	(466,207)
Encumbrances	(267,988)	(234,549)	(410,886)	(227,837)
Budget Basis	<u>(\$530,846)</u>	<u>(\$1,819,848)</u>	<u>(\$518,024)</u>	<u>(\$9,243)</u>

Note 5 – Deposits and Investments

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

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

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

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

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States;

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

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

At year end, the County had \$751,951 in undeposited cash on hand which is included as part of "Equity in Pooled Cash and Cash Equivalents".

Deposits

Custodial Credit Risk. Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year-end, the carrying amount of the County's deposits was \$23,777,580 and the bank balance was \$22,207,449. Of the bank balance \$1,044,702 was covered by Federal depository insurance and \$21,162,747 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department and all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Investments

As of December 31, 2006, the County had the following investments:

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Investment Type	Fair Value	Investment Maturities (in Years)		
		Less than 1	1-2	2-3
Repurchase Agreements:				
Federal Home Loan Mortgage Corporation Securities	\$825,199	\$825,199	\$0	\$0
Federal National Mortgage Association Securities	7,644,172	1,492,880	5,151,292	1,000,000
Federal Home Loan Mortgage Corporation Securities	2,489,013	2,489,013	0	0
Federal Home Loan Bank Securities	14,807,251	7,993,556	3,085,815	3,727,880
STAROhio	1,520,962	1,520,962	0	0
Total Investments	<u>\$27,286,597</u>	<u>\$14,321,610</u>	<u>\$8,237,107</u>	<u>\$4,727,880</u>

All investments are in an internal investment pool.

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

Credit Risk. The Federal National Mortgage Association Securities, Federal Home Loan Mortgage Corporation Securities and Federal Home Loan Bank Securities carry a rating of Aaa by Moody's. STAROhio carries a rating of AAAM by Standard and Poor's. Ohio law requires that STAROhio maintain the highest rating provided by at least one nationally recognized standard rating service. The County has no policy further restricting credit risk beyond the statutory guidelines which limit investment choices.

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

Concentration of Credit Risk. The County places no limit on the amount it may invest in any one issuer. The following is the County's allocation as of December 31, 2006:

Investment Issuer	Percentage of Investments
Repurchase Agreements:	
Federal Home Loan Mortgage Corporation Securities	3.02 %
Federal National Mortgage Association Securities	28.02
Federal Home Loan Mortgage Corporation Securities	9.12
Federal Home Loan Bank Securities	54.27
STAROhio	5.57
Total	<u>100.00 %</u>

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Note 6 - Property Taxes

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Property tax revenue received during 2006 for real and public utility property taxes represents collections of 2005 taxes. Property tax payments received during 2006 for tangible personal property (other than public utility property) are for 2006 taxes.

2006 real property taxes are levied after October 1, 2006, on the assessed value as of January 1, 2006, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2006 real property taxes are collected in and intended to finance 2007.

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. 2006 public utility property taxes which became a lien December 31, 2005, are levied after October 1, 2006, and are collected in 2007 with real property taxes.

2006 tangible personal property taxes are levied after October 1, 2005, on the value as of December 31, 2005. Collections are made in 2006. In prior years, tangible personal property was assessed at twenty-five percent of true value for capital assets and twenty-three percent of true value for inventory. The tangible personal property tax is being phased out – the assessment percentage for all property including inventory for 2006 is 18.75 percent. This will be reduced to 12.5 percent for 2007, 6.25 percent for 2008 and zero for 2009.

The full tax rate for all County operations for the year ended December 31, 2006, was \$8.20 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2006 property tax receipts were based are as follows:

	<u>Assessed Value</u>
Real Estate	\$1,422,736,020
Public Utility Property	70,699,140
Tangible Personal	<u>149,847,953</u>
Total Property Taxes	<u><u>\$1,643,283,113</u></u>

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

Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable at September 20.

The County treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2006 and for which there is an enforceable legal claim. In the general fund, the mental retardation board fund, the aging fund and the community mental health fund, the entire receivable has been offset by deferred revenue since the current

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

taxes were not levied to finance 2005 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable is deferred.

Note 7 - Receivables

Receivables at December 31, 2006, consisted of taxes, accrued interest, accounts (billings for user charged services, including unbilled utility services, and rental payments), loans and intergovernmental receivables arising from grants, entitlements and shared revenues. All receivables are considered collectible in full, including accounts receivable which, if delinquent, may be certified and collected as a special assessment, subject to foreclosure for nonpayment. All receivables are expected to be received within one year except for loans.

A summary of the principal items of intergovernmental receivables follows:

Governmental Activities	
Local Government and Local Government Revenue Assistance	\$958,926
Motor Vehicle Distribution	1,358,386
Gasoline and Excise Taxes	1,237,361
Mental Retardation Grant and Subsidies	223,487
Child Support Enforcement Agency Grant and Subsidies	17,535
Children's Services Grant and Subsidies	156,639
Litter Control Grant and Subsidies	91,337
Other Community Improvement Grants and Subsidies	945,680
Other Law Enforcement Grants and Subsidies	52,597
Other Grants and Subsidies	40,066
Reimbursements	20,270
Miscellaneous	1,000
Total	<u><u>\$5,103,284</u></u>

The community development block grant monies loaned to local businesses (\$187,255), all of which is due within more than one year; the monies loaned to the Tuscarawas County Agricultural Society for the purchase of a parking lot (\$339,500), \$315,250 of which is due within more than one year; the monies loaned to the Newcomerstown Community Improvement Corporation (\$2,660,226), all of which is due within one year; and the monies loaned to the TCPA (\$1,038,099), \$1,008,099 of which is due in more than one year are all classified as loans receivable on the County financial statements and are also considered collectible in full.

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Note 8 - Permissive Sales and Use Tax

In 1985, the County Commissioners by resolution imposed a one percent tax on all retail sales made in the County. The tax collection began March 1, 1988 and ran through December 31, 2000. In February 1997, the County Commissioners adopted a resolution imposing this tax through December 31, 2007; this tax was also upheld by the voters. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The State Tax Commissioner's certification must be made within forty-five days after the end of the month. The State Auditor then has five days in which to draw a warrant payable to the County.

A receivable is recognized at year-end for amounts that will be received from sales which occurred during 2006. On a full accrual basis, the full amount of the receivable is recognized as revenue. On a modified accrual basis, the amount of the receivable that will be received outside of the available period is deferred.

Note 9 - Capital Assets

Capital asset activity for governmental activities for the year ended December 31, 2006, was as follows:

	Adjusted Balance 12/31/2005	Additions	Deletions	Balance 12/31/2006
Governmental Activities:				
Capital Assets, not being depreciated:				
Land	\$1,705,781	\$0	(\$2,000)	\$1,703,781
Construction in Progress	123,348	0	(123,348)	0
Total Capital Assets, not being depreciated:	<u>1,829,129</u>	<u>0</u>	<u>(125,348)</u>	<u>1,703,781</u>
Capital Assets, being depreciated:				
Building and Improvements	31,352,328	1,384,427	0	32,736,755
Equipment	12,555,020	7,293,187	(318,324)	19,529,883
Infrastructure	1,007,174	0	0	1,007,174
Total Capital Assets, being depreciated	<u>44,914,522</u>	<u>8,677,614</u>	<u>(318,324)</u>	<u>53,273,812</u>
Less Accumulated Depreciation:				
Building and Improvements	(9,577,268)	(729,516)	0	(10,306,784)
Equipment	(9,028,018)	(1,182,265)	251,361	(9,958,922)
Infrastructure	(80,728)	(26,721)	0	(107,449)
Total Accumulated Depreciation	<u>(18,686,014)</u>	<u>(1,938,502) *</u>	<u>251,361</u>	<u>(20,373,155)</u>
Total Capital Assets being depreciated, Net	<u>26,228,508</u>	<u>6,739,112</u>	<u>(66,963)</u>	<u>32,900,657</u>
Governmental Activities Capital Assets, Net	<u>\$28,057,637</u>	<u>\$6,739,112</u>	<u>(\$192,311)</u>	<u>\$34,604,438</u>

For 2004, 2005 and 2006, the County had no additions to infrastructure. Therefore, infrastructure being reported consists of all amounts acquired during fiscal years 2002 and 2003. The County plans to phase in the amounts prior to 2002 in 2007.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

*Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
Legislative and Executive	\$449,526
Judicial	69,204
Public Safety	658,793
Public Works	310,806
Health	242,537
Human Services	174,160
Conservation and Recreation	33,476
Total Governmental Activities Depreciation Expense	\$1,938,502

Capital asset activity for business-type activities for the year ended December 31, 2006, was as follows:

	Adjusted Balance 12/31/2005	Additions	Deletions	Balance 12/31/2006
Business-Type Activities:				
Capital Assets, not being depreciated:				
Land	\$232,894	\$0	\$0	\$232,894
Construction in Progress	418,575	131,187	(145,218)	404,544
Total Capital Assets, not being depreciated	651,469	131,187	(145,218)	637,438
Capital Assets, being depreciated:				
Buildings	1,655,034	0	0	1,655,034
Equipment	864,087	5,154	(18,741)	850,500
Sewer/Water Lines	22,270,590	277,960	0	22,548,550
Total Capital Assets, being depreciated	24,789,711	283,114	(18,741)	25,054,084
Less Accumulated Depreciation				
Buildings	(590,740)	(42,329)	0	(633,069)
Equipment	(612,285)	(50,513)	17,263	(645,535)
Sewer/Water Lines	(8,529,908)	(473,699)	0	(9,003,607)
Total Accumulated Depreciation	(9,732,933)	(566,541)	17,263	(10,282,211)
Total Capital Assets being depreciated, Net	15,056,778	(283,427)	(1,478)	14,771,873
Business-Type Activities Capital Assets, Net	\$15,708,247	(\$152,240)	(\$146,696)	\$15,409,311

Note 10 - Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2006, the County joined Public Entity Risk Consortium (PERC), a joint self-insurance pool for Ohio public entities. The County obtains coverage through PERC for all County real and personal property, commercial general liability including law enforcement liability, public official's liability and automobile insurance. Arthur J. Gallagher & Company is the administrator. PERC and its excess insurance carriers cover up to \$250,000,000 per occurrence for real and personal property; \$6,000,000 per occurrence for General

Tuscarawas County, Ohio
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For the Year Ended December 31, 2006

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 which has a \$10,000 retention.

The County also carries a \$200,000 blanket Crime policy with Travelers Casualty & Surety Company of America and a comprehensive Boiler and Machinery policy with Travelers Property Casualty Company of America on all county buildings with the property damage limits of \$50,000,000 subject to a \$1,000 deductible

The County Commissioners purchase fleet insurance coverage through Argonaut Insurance Company with liability limits of \$1,000,000 combined single limit bodily injury and property damage. Some vehicles carry physical damage insurance with deductibles varying depending on the type of vehicle insured. Not all vehicles are afforded physical damage insurance.

Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

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

The County has elected to provide employees' major medical, vision and hospitalization through a self-insured program. The predominant participant is the County. The County maintains a Self-Insurance Internal Service Fund to account for and finance its uninsured risks of loss in this program. This plan provides a major medical plan with a \$100 single and \$200 family deductible. A third party administrator, AultCare, located in Canton, Ohio, reviewed all claims which were then paid by the County. The County purchases stop-loss coverage of \$100,000 per employee per year and an aggregate annual limit of \$1,000,000. The County pays coverage into the Self-Insurance Internal Service Fund for County employees, of \$780 family, \$300 individual per employee per month. Depending on level of coverage selected, employees on the family plan are required to contribute between \$5.00 and \$37.45 per month towards their healthcare insurance, and employees on the single plan are required to contribute between \$2.50 and \$11.52 per month toward their healthcare insurance. The County also pays a \$4.31 monthly premium per employee for death benefit. However, in 2005, since their balance was adequately funded, the County Commissioners suspended the monthly premiums for death benefit being paid by the County. The suspension will continue until the Commissioner's reinstate the premium. These premiums were paid by the fund that pays the salary for the employee and are based on historic cost information.

The claims liability of \$388,814, reported in the fund at December 31, 2006, was estimated by the third party administrator and is based on the requirements of GASB Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Financial information relating to the fund's claims liability in 2005 and 2006 includes:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
2005	\$404,353	\$4,860,423	\$4,764,720	\$500,056
2006	500,056	4,890,729	5,001,971	388,814

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Note 11 - Defined Benefit Pension Plans

A. Ohio Public Employees Retirement System (OPERS)

The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member directed plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the traditional and combined plans. Members of the member directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

For the year ended December 31, 2006, the members of all three plans, except those in law enforcement or public safety participating in the traditional plan, were required to contribute 9.0 percent of their annual covered salaries. Members participating in the traditional plan who were in law enforcement contributed 10.1 percent of their annual covered salary; members in public safety contributed 9.0 percent. The County's contribution rate for pension benefits for 2006 was 13.7 percent, except for those plan members in law enforcement or public safety. For those classifications, the County's pension contributions were 16.93 percent of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2006, 2005, and 2004 were \$1,889,283, \$1,862,417, and \$1,844,596 respectively; 92 percent has been contributed for 2006 and 100 percent for 2005 and 2004. Contributions to the member-directed plan for 2006 were \$25,677 made by the County and \$16,868 made by the plan members.

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

Certified teachers, employed by the school for the Mental Retarded/Developmentally Disabled, participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple-employer public employee retirement system. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 East Broad Street, Columbus, Ohio 43215-3371 or by calling (614) 227-4090.

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on member contributions and earned interest matched by STRS Ohio funds times an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer

Tuscarawas County, Ohio
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contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan. Existing members with less than five years of service credit as of June 30, 2001, were given the option of making a one time irrevocable decision to transfer their account balances from the existing DB Plan into the DC Plan or the Combined Plan. This option expired on December 31, 2001. Benefits are established by Chapter 3307 of the Ohio Revised Code.

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

For the year ended December 31, 2006, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For year 2006, the portion used to fund pension obligations was 13 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the DB Plan for the years ended December 31, 2006, 2005, and 2004 were \$52,706, \$59,420, and \$61,803 respectively; 100 percent has been contributed for years 2006, 2005, and 2004. Neither the County nor any plan members made any contributions to the DC and Combined Plans for year 2006.

Note 12 - Postemployment Benefits

A. Ohio Public Employees Retirement System

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and qualified survivor benefit recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2006 local government employer contribution rate was 13.70 percent of covered payroll (16.93 percent for public safety and law enforcement); 4.50 percent of covered payroll was the portion that was used to fund health care.

Benefits are advance-funded using the individual entry age actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2005, include a rate of return on investments of 6.50 percent, an annual increase in active employee total payroll of 4.00 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .50 percent and 6.30 percent based on additional annual pay increases.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Health care costs were assumed to increase between .50 to 6.00 percent annually for the next nine years and 4.00 percent annually after nine years.

All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets annually, not to exceed a 12 percent corridor.

The number of active contributing participants in the traditional and combined plans was 369,214. The number of active contributing participants for both plans used in the December 31, 2005, actuarial valuation was 358,804. Actual employer contributions for 2006 which were used to fund postemployment benefits were \$903,751. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2005, (the latest information available) were \$11.1 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$31.3 billion and \$20.2 billion, respectively.

On September 9, 2004 the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. To improve the solvency of the Health Care Fund, OPERS created a separate investment pool for health care assets. Member and employer contributions rates increased as of January 1, 2006, and January 1, 2007, which will allow additional funds to be allocated to the health care plan.

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

The County provides comprehensive health care benefits to certified teachers, employed by the school for the Mental Retarded/Developmentally Disabled, and their dependents through the State Teachers Retirement System (STRS Ohio). Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare premiums. Benefit provisions and the obligations to contribute are established by STRS Ohio based on authority granted by State statute. Benefits are funded on a pay-as-you-go basis.

All STRS Ohio benefit recipients and sponsored dependents are eligible for health care coverage. The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRS Ohio funds is included in the employer contribution rate, currently 14 percent of covered payroll. For the year ended December 31, 2006, the STRS Ohio Board allocated employer contributions equal to one percent of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$4,054 for year 2006.

STRS Ohio pays health care benefits from the Health Care Reserve Fund. At June 30, 2006, the balance in the Fund was \$3.5 billion. For the year ended June 30, 2006, net health care costs paid by STRS Ohio were \$282,743,000 and STRS Ohio had 119,184 eligible benefit recipients.

Note 13 - Compensated Absences

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Note 14 - Capital Leases

During 1999, the County entered into a capital lease for a GTE phone system. During 2001, the Job and Family Services Division of the County entered into capital leases for Verizon phone equipment and a Xerox copier. The County also entered into capital leases for two Minolta copiers during 2001. During 2002, the County entered into a capital lease for Minolta copier. During 2003, the County entered into several capital leases with Verizon for phone system equipment. During 2006, the County entered into a capital lease with Allied Capital for a copier machine. The County also has a capital lease for sewer lines. These leases meet the criteria of a capital lease as defined by FASB Statement No. 13, "Accounting for Leases." Capital assets were capitalized at the present value of the minimum lease payments at the time the leases were entered into.

The assets acquired through capital leases are as follows:

	Governmental Activities	Business-Type Activities
Asset:		
Machinery and equipment	\$472,264	\$0
Sewer/Water Lines	0	355,000
Less: Accumulated depreciation	(320,768)	(99,400)
Total	\$151,496	\$255,600

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

	Governmental Activities	Business-Type Activities	Total
2007	\$18,513	\$24,428	\$42,941
2008	8,038	24,055	32,093
2009	2,892	24,683	27,575
2010	2,892	24,248	27,140
2011	0	23,813	23,813
2012-2016	0	125,125	125,125
2017-2021	0	123,378	123,378
2022-2026	0	121,925	121,925
2027-2029	0	74,313	74,313
Total Minimum Lease Payment	32,335	565,968	598,303
Less: Amount Representing Interest	(2,818)	(268,968)	(271,786)
Present Value of Minimum Lease Payments	\$29,517	\$297,000	\$326,517

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
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Note 15 - Long-Term Obligations

Debt Issue	Interest Rate	Original Issue Amount	Date of Maturity
Business-Type Activities			
OPWC Loans:			
Sewer 2006 Midvale Barnhill	0.00%	\$8,000	2026
Sewer 2005 Mineral City Broadway Street	0.00%	157,119	2026
Sewer 2005 Sandyville Pump Station	0.00%	55,000	2025
Sewer 2002 Sandyville	0.00%	149,286	2023
Sewer 1999 Wilkshire	0.00%	247,729	2020
Water 2006 Power Generator Phase II	0.00%	36,435	2026
Water 2006 Power Generator Phase I	0.00%	130,517	2026
Water 1998 Sandy Township Waterline	0.00%	183,981	2019
Water 1998 Schumacher Hollow	0.00%	90,149	2018
Water 1997 Sandyville	0.00%	135,955	2017
Water 1996 Wainwright	0.00%	138,000	2016
OWDA Loans:			
Sewer 2005 Mineral City Design	3.20%	189,540	2010
Sewer 1996 Stone Creek	0.00%	15,000	2006
Sewer 1989 Various Projects	7.89%	910,694	2014
Water 1998 Mineral City	2.00%	894,485	2023
Water 1996 Stone Creek	0.00%	15,000	2006
Water 1989 Various Projects	7.89%	181,167	2014

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

	Balance 12/31/05	Increase	Decrease	Balance 12/31/06	Amounts Due In One Year
<i>Governmental Activities:</i>					
Courthouse Improvement					
Bond Anticipation Note	\$1,000,000	\$0	\$30,000	\$970,000	\$33,000
Capital Leases:					
Verizon: MRDD	193	0	193	0	0
Verizon: MRDD	520	0	520	0	0
Verizon: MRDD	87	0	87	0	0
Verizon: Sheriff	27,809	0	11,043	16,766	11,693
Allied Capital: MRDD	0	12,430	2,892	9,538	2,111
Allied Capital: Commissioner	1,665	0	1,665	0	0
Allied Capital: Commissioner	4,775	0	2,943	1,832	1,832
Verizon: Job and Family Services	14,152	0	12,771	1,381	1,381
GTE Phone System	19,459	0	19,459	0	0
Total Capital Leases	68,660	12,430	51,573	29,517	17,017
Compensated Absences	1,581,939	694,477	644,950	1,631,466	690,054
<i>Total Governmental Activities</i>	<u>\$2,650,599</u>	<u>\$706,907</u>	<u>\$726,523</u>	<u>\$2,630,983</u>	<u>\$740,071</u>

Tuscarawas County, Ohio
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	Balance 12/31/05	Increase	Decrease	Balance 12/31/06	Amounts Due In One Year
<i>Business-Type Activities</i>					
OPWC Loans Payable:					
Sewer Midvale Barnhill	\$0	\$8,000	\$0	\$8,000	\$4,662
Sewer Mineral City Broadway Sewer	109,884	47,235	7,856	149,263	7,856
Sewer Sandyville Pump Station	53,625	0	2,750	50,875	2,750
Sewer Sandyville	126,893	0	7,464	119,429	7,465
Sewer Wilkshire	179,604	0	12,387	167,217	12,387
Water Power Generator Phase II	0	36,435	0	36,435	8,456
Water Power Generator Phase I	0	130,517	3,263	127,254	6,526
Water Sandy Township Waterline	124,187	0	9,199	114,988	9,199
Water Schumacher Hollow	54,090	0	4,507	49,583	4,508
Water Sandyville	74,775	0	6,798	67,977	6,797
Water Wainwright	69,000	0	6,900	62,100	6,900
Total OPWC Loans Payable	792,058	222,187	61,124	953,121	77,506
OWDA Loans Payable:					
Sewer Mineral City Design	140,413	34,320	50,711	124,022	52,347
Sewer Stone Creek	1,500	0	1,500	0	0
Sewer Various Projects	509,034	0	44,350	464,684	47,849
Water Mineral City	670,843	0	32,399	638,444	33,047
Water Stone Creek	1,500	0	1,500	0	0
Water Various Projects	101,265	0	8,824	92,441	9,518
Total OWDA Loans Payable	1,424,555	34,320	139,284	1,319,591	142,761
Capital Leases Payable	303,000	0	6,000	297,000	6,000
Compensated Absences	53,323	26,350	22,784	56,889	20,270
Total Business-Type Activities	\$2,572,936	\$282,857	\$229,192	\$2,626,601	\$246,537

The OPWC loans, the OWDA loans and the capital lease reported in the business-type activities will be paid from charges for services revenue in the enterprise funds. The capital leases reported in governmental activities will be paid from the general fund, the mental retardation fund and the public assistance fund. Compensated absences will be paid from the general fund, the mental retardation fund, the public assistance fund, the motor vehicle license and gas tax fund, the child support enforcement agency fund, the county 911 fund, the jail operations fund, the real estate assessment fund, the certificate of title fund, the county home fund, the litter control fund, the dog and kennel fund, the community development block grant fund, the community corrections fund, the felony delinquent care fund, the water fund, and the sewer fund.

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

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

	<u>Business-Type Activities</u>			<u>Governmental Activities</u>	
	<u>OWDA Loans</u>		<u>OPWC Loans</u>	<u>Courthouse Improvement Bond Anticipation Note</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Principal</u>	<u>Interest</u>
2007	\$142,761	\$61,500	\$77,506	\$33,000	\$46,493
2008	149,637	54,624	66,608	35,000	44,912
2009	118,799	45,981	66,609	36,000	43,236
2010	107,116	40,025	66,607	38,000	41,511
2011	113,501	33,638	66,609	40,000	39,691
2012-2016	411,189	71,204	325,877	226,000	168,279
2017-2021	209,640	19,439	202,952	284,000	108,740
2022-2026	66,948	1,776	80,353	278,000	34,129
Totals	<u>\$1,319,591</u>	<u>\$328,187</u>	<u>\$953,121</u>	<u>\$970,000</u>	<u>\$526,991</u>

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

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of total valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation for the next \$200,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. The County's overall debt margin was \$38,612,078 at December 31, 2006.

Conduit Debt The County has served as the issuer of \$27,345,000 in hospital revenue bonds. The proceeds were used to acquire, construct, improve, and equip hospital facilities. The hospital facilities are leased and subsequently sold to the hospital. The lease payments are made to the trustee, The Huntington Trust Company, in an amount equal to the debt principal and interest payments. The trustee then makes the principal and interest payments on the bonds. The hospital revenue bonds do not constitute a general obligation, debt or bonded indebtedness of the County. Neither is the full faith and credit or taxing power of the County pledged to make repayment. As of December 31, 2006, \$22,835,000 was still outstanding. The outstanding amount is comprised of \$16,980,000 from a 2001 issue and \$5,855,000 from a 1993 issue.

The County has served as the issuer of two industrial development bonds for Primary Packaging Inc. in the amount of \$5,095,000. The proceeds were used to acquire, construct, improve and equip facilities. Payments are made by the companies to the trustee in an amount equal to the debt principal and interest payments. The trustee is J. P. Morgan Trust Company, NA for Primary Packaging Inc. The trustee then makes the principal and interest payments on the bonds. The bonds do not constitute a general obligation, debt or bonded indebtedness of the County. Neither is the full faith and credit or taxing power of the County pledged to make repayment. The principal outstanding at December 31, 2006, was \$815,000. The outstanding amount is comprised fully from the 1995 issue.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
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In 2005, the County entered into a guarantee agreement with JP Morgan Chase Bank on behalf of the Tuscarawas County Port Authority in their pursuit of securing a \$4,200,000 loan for the purpose of promoting the creation and preservation of jobs and employment opportunities within the County. The County agreed to guarantee a portion of the Tuscarawas County Port Authority's obligation to repay the loan in an amount not to exceed \$2,100,000. The County had a reserve of \$464,651 for the guarantee at year end.

Note 16 - Food Stamps

The County's Department of Human Services (Welfare) distributed, through contracting issuance centers, federal food stamps to entitled recipients within the County. The receipt and issuance of these stamps have the characteristics of federal "grants;" however, the Human Services Department merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. Food Stamps are now disbursed using an automated computer system. The balance below is held as a precautionary measure against computer failure. Changes in the balance held by the County during 2006 were:

Balance 12/31/05	Receipts	Disbursements	Balance 12/31/06
\$2,284	\$0	\$2,284	\$0

On May 26, 2006, all food stamp coupons were destroyed per a request of the Ohio Department of Job and Family Services.

Note 17 – Internal Activity

Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the Statement of Activities. Exchange transactions between funds are reported as interfund balances and interfund transfers.

A. Interfund Balances

Interfund balances for the year ended December 31, 2006, consisted of the following:

Interfund Payable	Interfund Receivable					Total
	General Fund	Public Assistance Fund	Motor Vehicle License and Gas Tax Fund	Nonmajor Funds	Self Insurance Fund	
Nonmajor Funds	\$133,380	\$273	\$0	\$155,000	\$780	\$289,433
General Fund	0	0	223	106,173	0	106,396
Public Assistance Fund	45,909	0	0	0	0	45,909
Sewer Fund	0	0	0	473,741	0	473,741
Water Fund	0	0	0	338,387	0	338,387
Self Insurance	300,000	0	0	0	0	300,000
Total	\$479,289	\$273	\$223	\$1,073,301	\$780	\$1,553,866

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Interfund balances at December 31, 2006, 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 \$812,128 interfund balance between the capital projects trust fund and the sewer and water funds for the repayment of new building costs which were fronted by the County. This interfund balance will be repaid through monthly payments of \$3,076 over a thirty year period. The repayments began in 1998.

The general fund owes the children services fund \$89,691 for a transfer of 4th quarter cost allocation. The general fund owes the capital projects fund \$16,482 for a 1 mill transfer. \$40,007 and \$22,921 are owed by the public assistance fund and child support enforcement agency fund, respectively, to the general fund, for indirect cost allocations. An additional general fund obligation of \$223 to the motor vehicle license and gas tax fund is for gasoline reimbursements. The children services fund owes the public assistance fund \$273 for travel expenses. The court computerization fund, litter fund, real estate assessment fund, and community economic development fund owe the general fund \$142, \$303, \$1,095, and \$654, respectively, for data processing supplies. The child support enforcement agency fund also owes the general fund \$16,160 for IV-D contract reimbursements. The public assistance fund owes the general fund \$5,902 for rent and utilities. The litter fund owes the self insurance fund \$780 for December medical insurance. The child support enforcement agency fund and aging fund owe the general fund \$523 and \$182, respectively, for gasoline reimbursements. The county court special projects fund owes the southern court construction fund \$50,000 for the County's share of construction costs for the new courthouse. The jail operations fund owes the general fund \$60,000 for a temporary cash advance made to assist with cash flow difficulties. The community development block grant fund owes the general fund \$30,000 for a cash advance. The legal research fund owes the general fund \$1,400 for a cash advance. The self insurance fund owes the general fund \$300,000 for a cash advance. The southern court construction fund owes the capital projects trust fund \$105,000 for a southern court construction advance.

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2006, consisted of the following:

Transfer to	Transfer From			Total
	General Fund	Mental Retardation Fund	Nonmajor Funds	
Nonmajor Funds	\$7,638,315	\$3,000,194	\$46,008	\$10,684,517
General Fund	0	0	213,475	213,475
Public Assistance Fund	327,553	0	0	327,553
Total	\$7,965,868	\$3,000,194	\$259,483	\$11,225,545

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to provide additional resources for current operations or debt service; to segregate money for anticipated capital projects; and to return money to the fund from which it was originally provided once a project is completed. The certificate of title fund transferred \$200,000 to the general fund for funds deemed in excess of what the clerk of courts and title office need for operation, per statute. The mental retardation fund transferred \$3,000,000 to the permanent improvement – MRS fund to be used for various capital improvements.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Note 18 - Contingent Liabilities

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

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

Note 19 - Contractual Commitments

As of December 31, 2006, the County had contractual commitments outstanding for the following projects:

Funds/Projects	Contract Amount Outstanding
General Fund	
Computer and Technology Contracts	\$38,815
Building and Equipment Maintenance and Repairs	26,120
Consulting and Transportation Contracts	22,403
Health Services	6,414
Special Revenue Funds:	
Mental Retardation Board	
Building and Equipment Maintenance and Repairs	8,482
Health and Legal Services, Transportation, and Utilities	159,650
Training	3,310
Public Assistance	
Program Services and Equipment Maintenance	52,121
Motor Vehicle License and Gas Tax	
Consulting, Testing and Designing	20,363
Utilities and Equipment Repair	43,578
CSEA	
Utilities and Title IV-D Contracts	35,874
County 911	
Building and Equipment Maintenance and Repairs	3,704
Jail Operations	
Building and Equipment Maintenance and Repairs	1,355
Real Estate Assessment	
Consulting and Maintenance	55,479
Certificate of Title	
Computer and Technology Contracts	14,057
Children's Services	
Foster Care Services	14,972
County Home	
Equipment Repairs and Utilities	13,307
Litter Control	
Recycling Contracts	23,735
Dog and Kennel	
Medical Care	924
Building and Equipment Maintenance and Repairs	994

(continued)

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Funds/Projects	Contract Amount Outstanding
Special Revenue Funds (continued):	
Community Economic Development	
Building and Equipment Maintenance and Repairs	\$3,310
Enterprise Zone	
Computer Services	30
Felony Delinquent Care	
Utilities and Vehicle Maintenance	198
Indigent Drivers Alcohol	
Equipment Rental and Monitoring	8,314
Indigent Guardianship	
Investigation and Guardianship	300
Legal Research	
Building and Equipment Maintenance and Repairs	2,934
Recorder's Special	
Computer and Technology Contracts	38,231
Southern District Probation	
Equipment Maintenance and Repairs	1,575
County Court Special Projects	
Building Repairs and Utilities	200
Joint Public Defender	
Utilities and Rent	3,026
Capital Projects Funds:	
Permanent Improvement - MRS	
Building Repairs	141,418
Capital Projects Trust	
Building and Equipment Maintenance and Repairs	74,198
Southern Court Construction	
Construction Project	201,472
Tech Park	
Engineering and Consulting	25,000
Court Computerization	
Computer Contracts and Utilities	8,670
Canal	
Maintenance and Construction	2,500
Norma Johnson Nature Preserve	
Utilities	757
Enterprise Funds:	
Sewer Fund	
Consulting and Utilities	55,777
Construction Project and Equipment Repairs	1,499
Water Fund	
Consulting and Utilities	42,965

Note 20 - Joint Ventures

A. Tuscarawas County Regional Planning Commission

The County participates in the Tuscarawas County Regional Planning Commission which is a statutorily created political subdivision of the State. The Commission is jointly governed among Tuscarawas County, and certain municipalities and townships. Of the 61 members of the Commission board of trustees, the County appoints 10. Each member's control over the operation of the Commission is limited

Tuscarawas County, Ohio
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to its representation on the board. The Commission has the purpose and duty to make studies, maps, plans, recommendations and reports concerning the physical, environmental, social, economical and governmental characteristics, functions and services, and other aspects of the region or the County, respectively. Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity interest in the Commission. The Commission is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2006, the County contributed \$60,000 which represents 61 percent of total contributions. Complete financial statements can be obtained from the Regional Planning Commission, Tuscarawas County, Ohio.

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

The ADAMHS Board is responsible for developing, coordinating, modernizing, funding, monitoring and evaluating a community-based mental health and substance abuse program. The Board is managed by an eighteen member board of trustees, six appointed by the commissioners of Tuscarawas County, four by Carroll County, four by the Ohio Department of Alcohol and Drug Addiction Services and four appointed by the director of the State Department of Mental Health. The trustees exercise total control of the operation of the Board including budgeting, appropriating, contracting and designating management. Continued existence of the Board is dependent on the County's continued participation; however, the County does not have an equity interest in the Board. The Board is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2006, the County made no contributions to the ADAMHS Board. Complete financial statements can be obtained from the ADAMHS Board, Tuscarawas County, Ohio.

Note 21 - Jointly Governed Organizations

A. Tuscarawas County Family and Children First Council (Council)

The Council provides services to multi-need youths in Tuscarawas County. There are twenty-eight organizations which are members of the Council. The operations of the Council are controlled by a board consisting of representatives of the member organizations. Members refer cases to the Council which determines how the case is to be handled. In 2006, the County contributed \$57,074 which represents 71 percent of total contributions.

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

The District provides solid waste disposal, recycling opportunities, and other waste management services and is controlled by a Board of Directors consisting of nine members; three County Commissioners of each of the three member counties. The Board exercises total control over the operations of the District including budgeting, appropriating, contracting and designating management. Each County's degree of control is limited to its representation on the Board. In 2006, the District's revenues were received from haulers; no monies were received from the County.

C. Multi-County Juvenile Attention Center (Center)

The Center is jointly operated by Tuscarawas, Carroll, Wayne, Holmes, Stark and Columbiana Counties for the purpose of providing training, treatment and rehabilitation of delinquent, dependent, abused or neglected children. The operation of the Center is controlled by a joint board of commissioners whose membership consists of the three commissioners from each participating county. The Board exercises

Tuscarawas County, Ohio
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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 2006, the County contributed \$923,129 which represents 9.24 percent of total contributions.

D. Community Improvement Corporation of Tuscarawas County (Corporation)

The Corporation was formed to advance, encourage, and promote the industrial, economic, commercial and civic development and is operated by Tuscarawas County, New Philadelphia, Dover, Uhrichsville, Dennison, Strasburg, Sugar Creek and Gnadenhutten. It is controlled by 25 trustees consisting of the three County Commissioners, the mayor of each participating city and fifteen self-elected trustees. The Board exercises total control over the operations of the Corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. In 2006, the County made no contributions.

E. The Area Office on Aging (Council)

The Area Office on Aging is a regional council of governments that assists nine counties, including Tuscarawas County, in providing services to senior citizens in the Council's service area. The Council is governed by a board of directors comprised of one representative appointed by each participating County. The Board has total control over budgeting, personnel and all other financial matters. The Area Office on Aging receives Title III monies to be used for programs within member Counties. The continued existence of the Council is not dependent on the County's continued participation and no equity interest exists. The Council has no outstanding debt. In 2006, no monies were received from the County.

F. Tuscarawas County Tax Incentive Review Council (TCTIRC)

The TCTIRC is a jointly governed organization, created as a regional council of governments pursuant to State statutes. TCTIRC has 48 members, consisting of three members appointed by the County Commissioners, eighteen members appointed by municipal corporations, sixteen members appointed by township trustees, one member from the County Auditor's Office and ten members appointed by boards of education located within the County. The TCTIRC reviews and evaluates the performance of each Enterprise Zone Agreement. This body is advisory in nature and cannot directly impact an existing Enterprise Zone Agreement; however, the council can make written recommendations to the legislative authority that approved the agreement. There is no cost associated with being a member of this Council. The continued existence of the TCTIRC is not dependent upon the County's continued participation and no measurable equity interest exists. The County did not make any contributions to this organization in 2006.

G. Stark Regional Community Corrections Center (SRCCC)

SRCCC is a community based corrections facility that provides residents of the facility educational, vocational substance abuse and support counseling services. The facility is administered by a Judicial Corrections Board consisting of eleven common pleas court judges. The members consist of one judge from Holmes County, two judges each from Wayne and Tuscarawas Counties, and six judges from Stark County. The Board adopts its own budget, authorizes expenditures and hires and fires its own staff. Funding comes from the State. The County did not make any contributions to this organization in 2006.

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H. Ohio Mid-Eastern Governments Association (OMEGA)

OMEGA is a ten county regional council of governments comprised of Belmont, Carroll, Coshocton, Columbiana, Guernsey, Harrison, Holmes, Jefferson, Muskingum and Tuscarawas counties. OMEGA was formed to aid and assist the participating counties and political subdivisions within the counties in the application for Appalachian Regional Commission and Economic Development grant monies. OMEGA is governed by a seventeen member executive board comprised of members appointed from each participating county and cities within each county. City membership is voluntary. A county commissioner serves as the County's representative on the board. The board has total control over budgeting, personnel and financial matters. Each member currently pays a per capita membership fee based on the most recent United States census. During 2006, OMEGA received \$8,398 from Tuscarawas County for an annual fee. OMEGA has no outstanding debt. Information can be obtained from 326 Highland Avenue, PO Box 130, Cambridge, Ohio 43725.

I. Mid-Eastern Ohio Regional Council (MEORC)

MEORC is a jointly governed organization among fourteen counties in Ohio. MEORC provides services to the mentally retarded and developmentally disabled residents in the participating counties. MEORC is governed by a Council made up of the superintendents of each county's Board of Mental Retardation and Developmental Disabilities. Revenues are generated by fees and State grants. The Council does not have any outstanding debt. During 2006, MEORC received \$28,540 for membership and annual project service fees. Information can be obtained from 11700 Upper Gilchrist Road, Mount Vernon, Ohio 43050.

Note 22 - Related Organizations

A. Tuscarawas County University Branch District

The Tuscarawas County University Branch District was created to better serve the people of Tuscarawas County by providing higher education at the university level in the Tuscarawas County area. The County Commissioners are responsible for appointing the trustees of the Tuscarawas County University Branch District, but the County's accountability does not extend beyond making the appointments.

B. Tuscarawas County Public Library

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

Note 23 – Shared Risk Pool

Public Entity Risk Consortium (PERC) The County participates in PERC, a shared risk pool which is restricted to mid-size public entities including pools. PERC was formed as an Ohio not-for profit corporation as authorized by Ohio Revised Code Section 2744.081 and operates a property, crime, and liability insurance program. PERC members include Tuscarawas County, Wayne County, the City of Lorain and the member participants of four pools: the Buckeye Ohio Risk Management Association, Inc. (BORMA); the Midwest Pool Risk Management Agency, Inc. (MPRMA); the Ohio Housing Authority

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Property and Casualty, Inc. (OHAPCI); and the State Housing Authority Risk Pool Association, Inc. (SHARP). Each member appoints one person to the Board of Trustees. The Board of Directors consists of five trustees as determined by the Board of Trustee vote. The Board of Directors governs and administer 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 2006, the County made payments in the amount of \$458,552 to PERC. Financial information may be obtained from Arthur J. Gallagher Risk Management Services, Inc., MK Ferguson Plaza, 1500 West Third Street, Suite 405, Cleveland, Ohio 44113.

Note 24 - Related Party Transactions

During 2006, the County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of programs to the Workshop. Starlight Enterprise, Inc., a discretely presented component unit of the County, reported \$97,805 for such contributions. Starlight Enterprise, Inc. recorded support and revenues and expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of the Workshop. Additional habilitative services provided directly to Workshop clients by the County amounted to \$1,782,579.

The County has outstanding loans with the Tuscarawas County Port Authority, a discretely presented component unit of the County, in the amount of \$1,038,099 at December 31, 2006 and has agreed to guarantee up to \$2,100,000 in bank loans.

Note 25 – Starlight Enterprises, Inc.

A. Significant Accounting Policies

Nature of Operations The organization is a sheltered workshop for mentally handicapped individuals and provides job and learning skills to their clients along with providing residential housing to influence a chance to live independently of others. Substantially all of the organization's accounts receivable balances are from clients primarily in East Central Ohio.

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

Fund Accounting In order to ensure observance of limitations and restrictions placed on the use of the resources available to the organization, the accounts of the organization are maintained in accordance with the principles of "fund accounting." This is the procedure by which resources for various purposes are classified for accounting and reporting purposes into funds that are in accordance with activities or objectives specified.

Component Unit The organization is a component unit of another government, Tuscarawas County.

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Notes to the Basic Financial Statements
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Accounts Receivable The organization uses the allowance method of accounting for doubtful accounts. All accounts were considered to be fully collectible at December 31, 2006. 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:

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

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

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

Use of Estimates The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Advertising Costs The Workshop expenses the production costs of advertising the first time the advertising takes place.

B. Donated Services

The wages of certain staff personnel working at the organization are paid by the Tuscarawas County Board of Mental Retardation and Developmental Disabilities. The total wages \$97,805 in 2006 are reflected in the organization's financial statements to reflect the value of this contribution.

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

C. Compensated Absences

Employees of the organization are entitled to paid vacation and paid sick days, depending on job classification, length of service, and other factors. However, these benefits must be used during the year earned or they are forfeited on the employees' anniversary. Therefore, the organization's policy is to recognize the cost of compensated absences when actually paid.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

D. Deposits with Off Balance Sheet Risk

As of December 31, 2006, the Workshop had a bank balance of \$290,691. Of this bank balance, \$289,321 was covered by federal depository insurance and \$1,370 was uncollateralized.

E. Capital Assets

Capital Asset activity for the fiscal year ended December 31, 2006 was as followed:

	Balance 1/1/2006	Additions	Deletions	Balance 12/31/2006
Capital Assets, being depreciated				
Buildings and Improvements	\$626,142	\$2,274	\$0	\$628,416
Vehicles	226,935	0	(52,482)	174,453
Equipment	318,851	0	(13,571)	305,280
Total Capital Assets being depreciated	<u>1,171,928</u>	<u>2,274</u>	<u>(66,053)</u>	<u>1,108,149</u>
Less Accumulated Depreciation				
Buildings and Improvements	(220,618)	(20,946)	0	(241,564)
Vehicles	(200,722)	(9,842)	52,482	(158,082)
Equipment	(294,888)	(8,299)	13,571	(289,616)
Total Accumulated Depreciation	<u>(716,228)</u>	<u>(39,087)</u>	<u>66,053</u>	<u>(689,262)</u>
Capital Assets, Net	<u>\$455,700</u>	<u>(\$36,813)</u>	<u>\$0</u>	<u>\$418,887</u>

F. Notes Payable

A summary of the note transactions for the year ended December 31, 2006, follows:

	Outstanding 1/1/2006	Additions	Reductions	Outstanding 12/31/2006
Tuscarawas County Board of Mental Retardation	\$82,648	\$0	\$16,255	\$66,393
Sky Bank - 6.5-8.25%	90,312	0	12,236	78,076
Total	<u>\$172,960</u>	<u>\$0</u>	<u>\$28,491</u>	<u>\$144,469</u>

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

Principal requirements to retire outstanding notes at December 31, 2006, are as follows:

	Workshop
2006	\$28,348
2007	29,482
2008	13,473
2009	13,877
2010	14,432
Thereafter	44,857
	<u>\$144,469</u>

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

G. Accounting and Financial Reporting of Proprietary Activities

The organization applies all applicable Governmental Accounting Standards Board pronouncements and all Financial Accounting Standards Board Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins of the Committee on Accounting Procedure which do not conflict with or contradict Governmental Accounting Standards Board pronouncements.

H. Residential Housing Fund

The Workshop entered into an agreement with the Tuscarawas County Board of Mental Retardation and Developmental Disabilities during 1992 under which the Board transferred a residential rental property to the organization. The residence is rented to mentally handicapped individuals as part of a residential housing program. The residence was acquired with grant money received by the County from the State of Ohio. The property was transferred to the organization subject to a mortgage held by the County for \$58,383. Per the agreement, the County will forgive 1/15th of the mortgage each year provided the Workshop does not default on any of the terms of the agreement.

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

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

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

During 2002, the organization acquired a new property subsidized with grant money from the state totaling \$57,308 received through the Tuscarawas County Board of Mental Retardation and Developmental Disabilities. Per the agreement, the Board will forgive 1/15th of the mortgage each year provided the organization does not default on any of the terms of the agreement.

I. Risk Management

The Workshop is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The Workshop carries commercial insurance to cover all risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

J. Related Party Transactions

The Workshop had transactions with other component units of Tuscarawas County. As of December 31, 2006, the organization had accounts receivable from related party component units of \$8,630. The Workshop had no accounts payable to related party component units for the year ended December 31, 2006.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

K. Deferred Revenue

During 1997, the Workshop acquired a residence using grant money received from the state. In addition, the organization received \$35,000 from Supported Living on behalf of the individual renting this residence as a down payment for the eventual purchase of the property by the tenant. This \$35,000 is reflected in the statements as deferred revenue.

Note 26 – Tuscarawas County Port Authority (TCPA)

This summary of significant accounting policies of the Tuscarawas County Port Authority is presented to assist in understanding the entities financial statements. The financial statements and notes are representations of the entity's management and board who are responsible for their integrity and objectivity. These accounting policies conform to generally accepted accounting principles for governmental agencies including those principles prescribed by the Governmental Accounting Standard Board (GASB), The American Institute of Certified Public Accountants in the publication entitled *State and Local Governments* and by The Financial Accounting Standards Board (FASB) (when applicable). The above policies have been consistently applied in the preparation of the financial statements.

A. Significant Accounting Policies

Reporting Entity The Tuscarawas County Port Authority, Tuscarawas County, is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio pursuant to the authority of section 4582.02 of the Ohio Revised Code. The Port Authority is governed by a five-member Board of Directors. Members of the Board are appointed by the Tuscarawas County Commissioners. The purpose of the Port Authority is to be involved in activities that enhance, foster, aid, provide, or promote transportation, economic development, housing, recreation, education, governmental operations, culture, or research within Tuscarawas County.

The Port Authority is a component unit of Tuscarawas County since the members of the Port Authority's Board are appointed by the Tuscarawas County Board of Commissioners and the Port Authority is economically dependent of the County for financial support. Tuscarawas County Commissioners have no authority regarding the day-to-day activities and business affairs of the Port Authority beyond the creation of the Port Authority and the appointment of its Board of Directors. Tuscarawas County maintains its own accounting functions, is a separate reporting entity, and its financial activity is not included within the financial statements of the Port Authority.

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

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

The Port Authority's management believes these financial statements present all activities for which the Port Authority is financially accountable. The Port Authority was formed on January 17, 2001.

Basis of Accounting The financial statements of the TCPA have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Port Authority also applies Financial Accounting Standards Board (FASB) Statements and Interpretations issued on or before November 30, 1989, provided they do not conflict with or contradict GASB pronouncements.

The TCPA's separately issued financial statements consist of a statement of net assets, a statement of revenue, expenses and changes in net assets, and a statement of cash flows.

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

Enterprise fund reporting focuses on the determination of the change in net assets, financial position and cash flows. An enterprise fund may be used to account for any activity for which a fee is charged to external users for goods and services.

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

Fund Accounting The TCPA maintains an Enterprise Fund, a proprietary fund type, which is the general operating fund and is used to account for all financial resources of the Port Authority. This fund is used to account for operations that are similar to private business enterprises where management intends that the significant costs of providing certain goods or services will be recovered through user charges.

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

Appropriations The Board annually approves appropriations and subsequent amendments. Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function level of control. Unencumbered appropriations lapse at year end.

Estimated Resources Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1.

Encumbrances The Port Authority reserves (encumbers) appropriations when commitments are made. Encumbrances outstanding at year-end are carried over and are not reappropriated.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Capital Assets Capital Assets utilized by the Port Authority are reported on the statement of net assets. All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are reported at their fair market values as of the date received. The Port Authority maintains a capitalization threshold of five hundred dollars. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. A useful life of 39 years is used for buildings and improvements, 5 years is used for vehicles, and 7 years is used for office equipment. The Port Authority does not possess any infrastructure.

Net Assets Net assets represent the difference between assets and liabilities. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the TCPA or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The TCPA applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available. The TCPA did not have any restricted net assets for 2006.

Operating Revenues and Expenses Operating revenues are those revenues that are generated directly from primary activities. For the TCPA, these revenues are rental fees. Operating expenses are necessary costs incurred to provide the goods or services that are the primary activity of the TCPA. All revenues and expenses not meeting these definitions are classified as nonoperating.

Estimates The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

B. Cash Equivalents

Deposits At year end the carrying amount of the TCPA's deposits were \$26,965, which includes petty cash in the amount of \$143. The bank balance was \$67,714, all of which was covered by Federal Depository Insurance.

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

C. Capital Assets

Capital Asset activity for the fiscal year ended December 31, 2006 was as followed:

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

	Balance 1/1/2006	Additions	Deletions	Balance 12/31/2006
Capital Assets, not being depreciated				
Land	\$1,197,880	\$0	\$0	\$1,197,880
Construction in Progress	0	126,866	0	126,866
Total Capital Assets not being depreciated	<u>1,197,880</u>	<u>126,866</u>	<u>0</u>	<u>1,324,746</u>
Capital Assets, being depreciated				
Buildings and Improvements	6,915,413	94,799	0	7,010,212
Vehicles	14,009	33,629	0	47,638
Office Equipment	11,645	0	0	11,645
Total Capital Assets being depreciated	<u>6,941,067</u>	<u>128,428</u>	<u>0</u>	<u>7,069,495</u>
Less Accumulated Depreciation				
Buildings and Improvements	(152,614)	(177,317)	0	(329,931)
Vehicles	(7,005)	(6,166)	0	(13,171)
Office Equipment	(1,157)	(2,188)	0	(3,345)
Total Accumulated Depreciation	<u>(160,776)</u>	<u>(185,671)</u>	<u>0</u>	<u>(346,447)</u>
Total Capital Assets being depreciated, net	<u>6,780,291</u>	<u>(57,243)</u>	<u>0</u>	<u>6,723,048</u>
Capital Assets, Net	<u>\$7,978,171</u>	<u>\$69,623</u>	<u>\$0</u>	<u>\$8,047,794</u>

D. Defined Benefit Pension Plans

Pension Benefit Obligation The TCPA's full-time employee, participates in the Ohio Public Employees Retirement System (OPERS), a cost-sharing multiple-employer public employee retirement system administered by the Ohio Public Employees Retirement Board. OPERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report which may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-6705 or (800) 222-7377.

Plan members are required to contribute 9.0 percent of their annual covered salary to fund pension obligations. The TCPA is required to contribute 13.70 percent. Contributions are authorized by State statute. The contribution rates are determined actuarially. The TCPA's required contributions to OPERS for the years ended December 31, 2006, 2005, and 2004 were \$24,755, \$22,853, and \$11,225, respectively; 100 percent has been contributed for 2006, 2005 and 2004.

Post Employment Benefits The Ohio Public Employees Retirement System (OPERS) provides post-retirement health care coverage to age and service retirees with 10 or more years of qualifying Ohio service credit and primary survivor recipients of such retirees. Health care coverage for disability recipients is also available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to OPERS is set aside for the funding of postretirement health care based on authority granted by State statute. The employer contribution rate for 2006 was 13.70 percent of covered payroll; 4.50 percent was the portion that was used to fund health care. The TCPA's required contributions to OPERS for the years ended December 31, 2006, 2005 and 2004 were \$8,132, \$6,746, and \$6,564, respectively.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
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Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2005, include a rate of return on investments of 6.50 percent, an annual increase in active employee total payroll of 4.00 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between 0.50 percent and 6.30 percent based on additional annual pay increases. Health care costs were assumed to increase between .50 and 6.00 percent annually for the next nine years and 4.00 percent annually after nine years.

All investments are carried at market. For actuarial purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets annually, not to exceed a 12 percent corridor.

The number of active contributing participants was 369,214. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of death benefits at December 31, 2005, (the latest information available) were \$11.1 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$31.3 billion and \$20.2 billion, respectively.

E. Risk Management

The TCPA is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries; and natural disasters. The TCPA carries commercial insurance to cover the following risks of loss: comprehensive property and general liability, errors and omissions, and general liability and casualty. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There has not been a significant reduction in coverage from prior year.

The TCPA also provides health insurance and vision coverage to full-time employees through the Tuscarawas County Employees Self-Insurance Plan.

F. Notes Payable

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

	Balance 1/1/2006	Increase	Decrease	Balance 12/31/2006
Short Term Notes:				
Tuscarawas County - June 2003	\$75,799	\$0	\$75,799	\$0
Tuscarawas County - October 2003	326,734	0	326,734	0
Tuscarawas County - December 2003	648,900	0	648,900	0
J.P. Morgan Chase - April 2005	49,500	0	19,500	30,000
Total Short Term Notes	\$1,100,933	\$0	\$1,070,933	\$30,000

In June 2003, the Tuscarawas County Commissioners approved a \$150,000 loan to enable the TCPA to continue operations from July 2003 through June 2004. The loan bears a 3% interest rate for the first year and a 5% rate if it is renewed the following year.

In October 2003, the Tuscarawas County Commissioners approved a \$317,500 loan to enable the TCPA to acquire the Rolite Plastics Midvale property. The loan bears a 3% interest rate for the first year and 5% rate if it is renewed the following year.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

In December 2003, the Tuscarawas County Commissioners approved a \$600,000 loan to enable the TCPA to make the necessary renovations in 60,000 square feet of the TCPA Business Park for Rolite Plastics. The loan bears a 3% interest rate for the first year and a 5% rate if it is renewed the following year.

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

G. Long-Term Note Payable

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

	Balance 1/1/2006	Increase	Decrease	Balance 12/31/2006	Amounts Due In One Year
Long-Term Obligations:					
Tuscarawas County	\$0	\$1,060,599	\$22,500	\$1,038,099	\$30,000
J.P. Morgan Chase	4,154,943	0	173,551	3,981,392	149,595
Total Long-Term Obligations	<u>\$4,154,943</u>	<u>\$1,060,599</u>	<u>\$196,051</u>	<u>\$5,019,491</u>	<u>\$179,595</u>

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

In May 2006, the TCPA entered into a consolidation agreement with the Tuscarawas County Commissioners. This agreement rolled the three notes payable outstanding into one long-term note. The loan will bear no interest. The loan is to be paid back in \$2,500 monthly payments with the last payment due in August 2041. However, the loan agreement requires the Port Authority to pay all proceeds from the balance of the Midvale property or land to the Tuscarawas County Commissioners if sold before the loan is paid off.

The annual requirements to retire debt are as follows:

Year	Principal	Interest	Total
2007	\$179,595	\$262,215	\$441,810
2008	189,932	251,878	441,810
2009	200,982	240,828	441,810
2010	212,797	229,013	441,810
2011	225,427	216,383	441,810
2012-2016	1,349,341	859,710	2,209,051
2017-2021	1,825,045	384,006	2,209,051
2022-2026	398,272	5,806	404,078
2027-2031	150,000	0	150,000
2032-2036	150,000	0	150,000
2037-2041	138,100	0	138,100
Totals	<u>\$5,019,491</u>	<u>\$2,449,839</u>	<u>\$7,469,330</u>

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

H. Contractual Commitments

As of December 31, 2006, the TCPA had contractual commitments for the Plymouth Foam renovations as follows:

	Contractual Commitments	Expended	Balance 12/31/2006
Bogner Construction Company	\$1,624,343	\$0	\$1,624,343
Bogner Construction Company	256,415	0	256,415
Capital Fire Protection Company	235,397	0	235,397
	\$2,116,155	\$0	\$2,116,155

I. Concentration of Credit Risk

The TCPA maintains its activities within Tuscarawas County, Ohio geographical area. The performance of its operational activities will be dependent on the performance of its tenants. The results of these companies and the operations of TCPA projects may be dependent on the economic conditions of the local trade area.

J. Business Park Incubator – Component Unit

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

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.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
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Deposits and Investments The Business Park follows the same statutory requirements for deposits and investments as the TCPA.

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

Capital Assets A summary of the Business Park's capital assets at December 31, 2006 follows:

	Balance 1/1/2006	Additions	Deletions	Balance 12/31/2006
Capital Assets, being depreciated				
Improvements other than buildings	\$28,768	\$0	\$0	\$28,768
Furniture and equipment	10,256	0	0	10,256
Total Capital Assets being depreciated	39,024	0	0	39,024
Less Accumulated Depreciation				
Improvements other than buildings	(5,087)	(2,878)	0	(7,965)
Furniture and equipment	(1,331)	(1,677)	0	(3,008)
Total Accumulated Depreciation	(6,418)	(4,555)	0	(10,973)
Total Capital Assets being depreciated, net	32,606	(4,555)	0	28,051
Capital Assets, Net	\$32,606	(\$4,555)	\$0	\$28,051

Note 27 – Accountability and Compliance

A. Accountability

Fund Balances at December 31, 2006, included the following individual fund deficits:

Special Revenue Funds

Major Fund:

Public Assistance \$527,130

Nonmajor Funds:

Child Support Enforcement Agency 20,544

Jail Operations 70,261

County Home 7,065

Aging 182

Capital Project Fund

Nonmajor Fund:

Southern Court Construction 199,765

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

At December 31, 2006, the internal service fund had deficit net assets in the amount of \$347,381. Management is currently analyzing the operations of this fund to determine appropriate action to alleviate the deficit.

B. Compliance

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

	Estimated Resources Plus Carryover Balances	Final Appropriations	Excess
Special Revenue Fund			
Jail Operations	\$2,858,582	\$2,860,435	(\$1,853)

The following accounts had expenditures/expenses plus encumbrances in excess of appropriations contrary to Section 5705.41, Revised Code. Although the budgetary violations were not corrected by year end, management has indicated that this will be closely monitored to ensure no future violations.

Fund/Object	Appropriations	Expenditures/ Expenses plus Encumbrances	Excess
Capital Projects Fund			
Issue II			
Capital Outlay	\$599,757	\$792,593	(\$192,836)
Enterprise Funds			
Sewer			
Capital Outlay	34,888	74,908	(40,020)
Water			
Capital Outlay	22,943	203,861	(180,918)

Management has indicated that appropriations will be closely monitored to avoid future violations.

Note 28 – Subsequent Event

On May 8, 2007, voters of the County approved the continuation of the County's one percent permissive sales tax for a ten year period.

Combining Statements and Individual Fund Schedules

Fund Descriptions – Nonmajor Funds

Nonmajor Special Revenue Funds

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes. Following is a description of all special revenue funds:

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

County 911 Fund - *To account for revenues expended for the implementation and operation of a County 911 system.*

Jail Operations Fund - *To account for charges for services and sales tax revenues used for the maintenance and operation of the County Jail.*

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

Certificate of Title Fund - *To account for revenue derived from charges for services expended for subsidizing the operations of the Title Department.*

Children's Services Fund - *To account for revenue from the State government and expenditures for subsidized adoptions and for support of children in the custody of the County Department of Human Services as prescribed under the State Children's Services Subsidy Grant program.*

County Home Fund - *To account for room and board fees as well as transfers from the General Fund used to administer and operate the County Home.*

Litter Control Fund - *To account for a county-wide Litter Control and Recycling Program prescribed by the State of Ohio Department of Natural Resources.*

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

Delinquent Real Estate Collection Fund - *To account for tax collections used to enforce the payment of delinquent taxes.*

Community Mental Health Fund - *To account for a county-wide property tax levy for the operation of the Alcohol, Drug Addiction and Mental Health Services Board of Tuscarawas and Carroll Counties. The fund did not have any budgetary activity in 2006, therefore, budgetary information is not provided.*

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

(continued)

Fund Descriptions – Nonmajor Funds (continued)

Nonmajor Special Revenue Funds (continued)

Growth Fund - *To account for various Federal and State grants, as well as transfers from the General Fund and repayments of economic development loans, used to set aside funding to be used to encourage economic development and growth within the County.*

Other Community Improvement - *Smaller Special Revenue Funds operated by the County for community improvement purposes and subsidized in part by Local, State and Federal monies as well as miscellaneous sources. These funds are as follows:*

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

Other Law Enforcement - *Smaller Special Revenue Funds operated by the County for law enforcement purposes and subsidized in part by Local, State and Federal monies as well as miscellaneous sources. These funds are as follows:*

Community Corrections Grant Fund
Drug Law Enforcement Fund
Felony Delinquent Care Fund
Sheriff Concealed Handgun License Fund
Victim Witness Fund
Jail Diversion Fund

Other - *Smaller Special Revenue Funds operated by the County and subsidized in part by Local, State and Federal monies as well as miscellaneous sources. These funds are as follows:*

Indigent Drivers Alcohol Fund
Special Activities M. R. S. Fund
Legal Research Fund
Indigent Guardianship Fund
Recorder's Special Fund
Enforcement and Education Fund
Marriage License Special Fund
Southern District Probation Fund
Mediation Grant Fund
County Court Special Projects Fund
Juvenile Court Special Projects Fund
Common Pleas Special Projects Fund
Juvenile Court Title IV-E Fund
Department of Treasury Seizure of Monies Fund
Help America Vote Act Grant Fund
Jury Administration Fund
Joint Public Defender Fund

(continued)

Fund Descriptions – Nonmajor Funds (continued)

Nonmajor Debt Service Fund

The Capital Projects Fund is used to account for financial resources to be used for debt payments.

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

Nonmajor Capital Projects Funds

The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds). Following is a description of the capital projects funds:

Permanent Improvement Fund - *To account for transfers from the County General Fund expended for improvement of County owned buildings.*

Permanent Improvement County Home Fund - *To account for revenue from coal and gas royalties on County home land expended for the improvement of the County home.*

Permanent Improvement M. R. S. Fund - *To account for the improvement of a school and workshop for the mentally retarded. Transfers from the Mental Retardation Board from previous years provided the fund balance.*

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

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

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

Issue II Fund - *To account for State grants used for various capital projects within the County.*

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

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

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2006

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$8,072,428	\$24,784	\$4,649,185	\$12,746,397
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	464,651	0	0	464,651
Materials and Supplies Inventory	47,198	0	0	47,198
Accounts Receivable	22,859	0	4,394	27,253
Interfund Receivable	89,691	0	983,610	1,073,301
Intergovernmental Receivable	1,303,854	0	0	1,303,854
Prepaid Items	20,851	0	0	20,851
Property Taxes Receivable	1,367,460	0	0	1,367,460
Loans Receivable	187,255	0	2,999,726	3,186,981
Loans Receivable from Component Unit	966,037	0	0	966,037
<i>Total Assets</i>	<u>\$12,542,284</u>	<u>\$24,784</u>	<u>\$8,636,915</u>	<u>\$21,203,983</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$486,941	\$0	\$32,043	\$518,984
Accrued Wages	99,430	0	0	99,430
Contracts Payable	13,734	0	217,938	231,672
Intergovernmental Payable	248,115	0	0	248,115
Interfund Payable	184,291	0	105,142	289,433
Deferred Revenue	2,448,717	0	0	2,448,717
<i>Total Liabilities</i>	<u>3,481,228</u>	<u>0</u>	<u>355,123</u>	<u>3,836,351</u>
Fund Balances				
Reserved for Encumbrances	339,357	0	285,570	624,927
Reserved for Loans Receivable	1,153,292	0	2,999,726	4,153,018
Reserved for Interfund Receivable	0	0	812,128	812,128
Reserved for Port Authority Guaranty	464,651	0	0	464,651
Unreserved, Undesignated Reported in:				
Special Revenue Funds	7,103,756	0	0	7,103,756
Debt Service Funds	0	24,784	0	24,784
Capital Projects Funds	0	0	4,184,368	4,184,368
<i>Total Fund Balances</i>	<u>9,061,056</u>	<u>24,784</u>	<u>8,281,792</u>	<u>17,367,632</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$12,542,284</u>	<u>\$24,784</u>	<u>\$8,636,915</u>	<u>\$21,203,983</u>

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2006

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Revenues				
Property and Other Taxes	\$1,205,262	\$0	\$0	\$1,205,262
Intergovernmental	5,904,436	0	1,027,593	6,932,029
Interest	0	24,784	0	24,784
Licenses and Permits	650	0	0	650
Fines and Forfeitures	138,804	0	0	138,804
Rentals	0	0	8,743	8,743
Charges for Services	2,357,575	0	104,366	2,461,941
Contributions and Donations	5,545	0	10,135	15,680
Other	408,921	0	14,360	423,281
<i>Total Revenues</i>	<u>10,021,193</u>	<u>24,784</u>	<u>1,165,197</u>	<u>11,211,174</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	1,735,483	0	0	1,735,483
Judicial	457,212	0	0	457,212
Public Safety	4,759,368	0	0	4,759,368
Public Works	1,457,752	0	0	1,457,752
Health	298,403	0	0	298,403
Human Services	9,338,402	0	0	9,338,402
Intergovernmental	769,860	0	0	769,860
Capital Outlay	0	0	3,849,480	3,849,480
Debt Service:				
Principal Retirement	11,043	30,000	0	41,043
Interest and Fiscal Charges	1,307	46,016	0	47,323
<i>Total Expenditures</i>	<u>18,828,830</u>	<u>76,016</u>	<u>3,849,480</u>	<u>22,754,326</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(8,807,637)</u>	<u>(51,232)</u>	<u>(2,684,283)</u>	<u>(11,543,152)</u>
Other Financing Sources (Uses)				
Transfers In	7,290,839	76,016	3,317,662	10,684,517
Transfers Out	(213,475)	0	(46,008)	(259,483)
<i>Total Other Financing Sources (Uses)</i>	<u>7,077,364</u>	<u>76,016</u>	<u>3,271,654</u>	<u>10,425,034</u>
<i>Net Change in Fund Balance</i>	(1,730,273)	24,784	587,371	(1,118,118)
<i>Fund Balance Beginning of Year</i>	<u>10,791,329</u>	<u>0</u>	<u>7,694,421</u>	<u>18,485,750</u>
<i>Fund Balances End of Year</i>	<u>\$9,061,056</u>	<u>\$24,784</u>	<u>\$8,281,792</u>	<u>\$17,367,632</u>

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2006

	Child Support Enforcement Agency	County 911	Jail Operations
Assets			
Equity in Pooled Cash and Cash Equivalents	\$63,735	\$3,361,449	\$107,079
Restricted Assets:			
Equity in Pooled Cash and Cash Equivalents	0	0	0
Materials and Supplies Inventory	4,669	0	19,826
Accounts Receivable	0	0	818
Interfund Receivable	0	0	0
Intergovernmental Receivable	17,535	0	0
Prepaid Items	5,636	9,646	120
Property Taxes Receivable	0	0	0
Loans Receivable	0	0	0
Loans Receivable from Component Unit	0	0	0
<i>Total Assets</i>	<u>\$91,575</u>	<u>\$3,371,095</u>	<u>\$127,843</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$2,711	\$17,658	\$40,514
Accrued Wages	20,400	13,171	29,947
Contracts Payable	0	0	0
Intergovernmental Payable	49,404	27,011	67,643
Interfund Payable	39,604	0	60,000
Deferred Revenue	0	0	0
<i>Total Liabilities</i>	<u>112,119</u>	<u>57,840</u>	<u>198,104</u>
Fund Balances			
Reserved for Encumbrances	18,772	6,240	15,936
Reserved for Loans Receivable	0	0	0
Reserved for Port Authority Guaranty	0	0	0
Unreserved, Undesignated (Deficit)	<u>(39,316)</u>	<u>3,307,015</u>	<u>(86,197)</u>
<i>Total Fund Balances (Deficit)</i>	<u>(20,544)</u>	<u>3,313,255</u>	<u>(70,261)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$91,575</u>	<u>\$3,371,095</u>	<u>\$127,843</u>

Real Estate Assessment	Certificate Of Title	Children's Services	County Home	Litter Control	Dog and Kennel
\$1,398,427	\$475,629	\$391,925	\$38,227	\$87,043	\$33,678
0	0	0	0	0	0
0	6,313	0	11,974	194	1,419
0	0	0	0	0	13,134
0	0	89,691	0	0	0
0	0	156,639	0	91,337	0
306	0	0	1,100	79	311
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$1,398,733</u>	<u>\$481,942</u>	<u>\$638,255</u>	<u>\$51,301</u>	<u>\$178,653</u>	<u>\$48,542</u>
\$2,748	\$1,830	\$327,134	\$10,856	\$8,072	\$2,548
3,270	3,637	0	11,760	889	2,005
2,345	0	0	426	2,358	0
11,247	8,250	0	35,324	3,914	6,255
1,095	0	273	0	1,083	0
0	0	0	0	88,264	0
<u>20,705</u>	<u>13,717</u>	<u>327,407</u>	<u>58,366</u>	<u>104,580</u>	<u>10,808</u>
56,642	16,168	27,689	8,402	18,503	2,832
0	0	0	0	0	0
0	0	0	0	0	0
1,321,386	452,057	283,159	(15,467)	55,570	34,902
<u>1,378,028</u>	<u>468,225</u>	<u>310,848</u>	<u>(7,065)</u>	<u>74,073</u>	<u>37,734</u>
<u>\$1,398,733</u>	<u>\$481,942</u>	<u>\$638,255</u>	<u>\$51,301</u>	<u>\$178,653</u>	<u>\$48,542</u>

(continued)

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2006

	Delinquent Real Estate Collection	Community Mental Health	Aging
Assets			
Equity in Pooled Cash and Cash Equivalents	\$275,995	\$0	\$0
Restricted Assets:			
Equity in Pooled Cash and Cash Equivalents	0	0	0
Materials and Supplies Inventory	0	0	0
Accounts Receivable	0	0	0
Interfund Receivable	0	0	0
Intergovernmental Receivable	0	0	0
Prepaid Items	0	0	0
Property Taxes Receivable	0	413,367	954,093
Loans Receivable	0	0	0
Loans Receivable from Component Unit	0	0	0
<i>Total Assets</i>	<u>\$275,995</u>	<u>\$413,367</u>	<u>\$954,093</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$2,610	\$0	\$0
Accrued Wages	867	0	0
Contracts Payable	0	0	0
Intergovernmental Payable	4,339	0	0
Interfund Payable	0	0	182
Deferred Revenue	0	413,367	954,093
<i>Total Liabilities</i>	<u>7,816</u>	<u>413,367</u>	<u>954,275</u>
Fund Balances			
Reserved for Encumbrances	60	0	0
Reserved for Loans Receivable	0	0	0
Reserved for Port Authority Guaranty	0	0	0
Unreserved, Undesignated (Deficit)	268,119	0	(182)
<i>Total Fund Balances (Deficit)</i>	<u>268,179</u>	<u>0</u>	<u>(182)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$275,995</u>	<u>\$413,367</u>	<u>\$954,093</u>

Growth	Other Community Improvement	Other Law Enforcement	Other	Total Nonmajor Special Revenue Funds
\$806,557	\$281,608	\$170,353	\$580,723	\$8,072,428
464,651	0	0	0	464,651
0	772	391	1,640	47,198
0	0	0	8,907	22,859
0	0	0	0	89,691
0	945,680	77,969	14,694	1,303,854
0	0	0	3,653	20,851
0	0	0	0	1,367,460
0	187,255	0	0	187,255
966,037	0	0	0	966,037
<u>\$2,237,245</u>	<u>\$1,415,315</u>	<u>\$248,713</u>	<u>\$609,617</u>	<u>\$12,542,284</u>
\$0	\$23,940	\$2,594	\$43,726	\$486,941
0	1,742	3,471	8,271	99,430
0	8,605	0	0	13,734
0	4,100	8,597	22,031	248,115
0	30,654	0	51,400	184,291
0	945,680	47,313	0	2,448,717
0	1,014,721	61,975	125,428	3,481,228
0	82,822	9,124	76,167	339,357
966,037	187,255	0	0	1,153,292
464,651	0	0	0	464,651
806,557	130,517	177,614	408,022	7,103,756
<u>2,237,245</u>	<u>400,594</u>	<u>186,738</u>	<u>484,189</u>	<u>9,061,056</u>
<u>\$2,237,245</u>	<u>\$1,415,315</u>	<u>\$248,713</u>	<u>\$609,617</u>	<u>\$12,542,284</u>

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006

	Child Support Enforcement Agency	County 911	Jail Operations
Revenues			
Property and Other Taxes	\$0	\$0	\$0
Intergovernmental	1,570,142	0	0
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Charges for Services	307,071	0	47,751
Contributions and Donations	0	0	0
Other	10,422	368	9,954
<i>Total Revenues</i>	<u>1,887,635</u>	<u>368</u>	<u>57,705</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	1,538,606	2,850,199
Public Works	0	0	0
Health	0	0	0
Human Services	1,974,796	0	0
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	0	0	11,043
Interest and Fiscal Charges	0	0	1,307
<i>Total Expenditures</i>	<u>1,974,796</u>	<u>1,538,606</u>	<u>2,862,549</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(87,161)</u>	<u>(1,538,238)</u>	<u>(2,804,844)</u>
Other Financing Sources (Uses)			
Transfers In	89,000	926,273	2,722,366
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>89,000</u>	<u>926,273</u>	<u>2,722,366</u>
<i>Net Change in Fund Balance</i>	1,839	(611,965)	(82,478)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>(22,383)</u>	<u>3,925,220</u>	<u>12,217</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>(\$20,544)</u></u>	<u><u>\$3,313,255</u></u>	<u><u>(\$70,261)</u></u>

Real Estate Assessment	Certificate Of Title	Children's Services	County Home	Litter Control	Dog and Kennel
\$0	\$0	\$0	\$0	\$0	\$0
0	0	2,215,336	0	394,717	0
650	0	0	0	0	0
0	0	0	0	0	9,337
724,255	431,563	0	303,867	0	170,793
0	0	665	0	0	4,315
949	117	167,187	10,315	456	12,151
725,854	431,680	2,383,188	314,182	395,173	196,596
600,494	308,234	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	389,517	0
0	0	0	0	0	208,208
0	0	5,184,436	1,254,879	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
600,494	308,234	5,184,436	1,254,879	389,517	208,208
125,360	123,446	(2,801,248)	(940,697)	5,656	(11,612)
0	0	2,504,038	856,090	10,814	0
0	(200,000)	0	0	0	0
0	(200,000)	2,504,038	856,090	10,814	0
125,360	(76,554)	(297,210)	(84,607)	16,470	(11,612)
1,252,668	544,779	608,058	77,542	57,603	49,346
\$1,378,028	\$468,225	\$310,848	(\$7,065)	\$74,073	\$37,734

(continued)

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2006

	Delinquent Real Estate Collection	Community Mental Health	Aging
Revenues			
Property and Other Taxes	\$0	\$421,464	\$783,798
Intergovernmental	0	35,433	117,868
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Charges for Services	126,169	0	0
Contributions and Donations	0	0	0
Other	0	0	0
<i>Total Revenues</i>	<u>126,169</u>	<u>456,897</u>	<u>901,666</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	119,162	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	906,600
Intergovernmental	0	456,897	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>119,162</u>	<u>456,897</u>	<u>906,600</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>7,007</u>	<u>0</u>	<u>(4,934)</u>
Other Financing Sources (Uses)			
Transfers In	0	0	0
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	7,007	0	(4,934)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>261,172</u>	<u>0</u>	<u>4,752</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$268,179</u></u>	<u><u>\$0</u></u>	<u><u>(\$182)</u></u>

Growth	Other Community Improvement	Other Law Enforcement	Other	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$1,205,262
0	782,380	309,124	479,436	5,904,436
0	0	0	0	650
0	0	0	129,467	138,804
0	3,500	7,998	234,608	2,357,575
0	0	0	565	5,545
0	38,491	0	158,511	408,921
0	824,371	317,122	1,002,587	10,021,193
0	2,699	0	704,894	1,735,483
0	0	0	457,212	457,212
0	0	351,263	19,300	4,759,368
435,000	633,235	0	0	1,457,752
0	0	0	90,195	298,403
0	0	0	17,691	9,338,402
0	290,530	0	22,433	769,860
0	0	0	0	11,043
0	0	0	0	1,307
435,000	926,464	351,263	1,311,725	18,828,830
(435,000)	(102,093)	(34,141)	(309,138)	(8,807,637)
0	1,772	0	180,486	7,290,839
(275)	0	(8,200)	(5,000)	(213,475)
(275)	1,772	(8,200)	175,486	7,077,364
(435,275)	(100,321)	(42,341)	(133,652)	(1,730,273)
2,672,520	500,915	229,079	617,841	10,791,329
\$2,237,245	\$400,594	\$186,738	\$484,189	\$9,061,056

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2006

	Permanent Improvement	Permanent Improvement County Home	Permanent Improvement M.R.S.	Capital Projects
Assets				
Equity in Pooled Cash and Cash Equivalents	\$245,643	\$75,080	\$2,718,615	\$941,421
Accounts Receivable	0	959	0	0
Interfund Receivable	0	0	0	933,610
Loans Receivable	0	0	0	2,999,726
<i>Total Assets</i>	<u>\$245,643</u>	<u>\$76,039</u>	<u>\$2,718,615</u>	<u>\$4,874,757</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$0	\$0	\$0	\$6,870
Contracts Payable	0	0	0	0
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,870</u>
Fund Balances				
Reserved for Encumbrances	0	0	141,418	75,914
Reserved for Loans Receivable	0	0	0	2,999,726
Reserved for Interfund Receivable	0	0	0	812,128
Unreserved, Undesignated (Deficit)	245,643	76,039	2,577,197	980,119
<i>Total Fund Balances (Deficit)</i>	<u>245,643</u>	<u>76,039</u>	<u>2,718,615</u>	<u>4,867,887</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$245,643</u>	<u>\$76,039</u>	<u>\$2,718,615</u>	<u>\$4,874,757</u>

Southern Court Construction	Tech Park	Other	Total Nonmajor Capital Projects Funds
\$69,561	\$225,000	\$373,865	\$4,649,185
0	0	3,435	4,394
50,000	0	0	983,610
0	0	0	2,999,726
<u>\$119,561</u>	<u>\$225,000</u>	<u>\$377,300</u>	<u>\$8,636,915</u>
\$0	\$0	\$25,173	\$32,043
214,326	0	3,612	217,938
105,000	0	142	105,142
<u>319,326</u>	<u>0</u>	<u>28,927</u>	<u>355,123</u>
21,508	25,000	21,730	285,570
0	0	0	2,999,726
0	0	0	812,128
(221,273)	200,000	326,643	4,184,368
<u>(199,765)</u>	<u>225,000</u>	<u>348,373</u>	<u>8,281,792</u>
<u>\$119,561</u>	<u>\$225,000</u>	<u>\$377,300</u>	<u>\$8,636,915</u>

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2006

	Permanent Improvement	Permanent Improvement County Home	Permanent Improvement M.R.S.	Capital Projects
Revenues				
Intergovernmental	\$0	\$0	\$0	\$0
Rentals	0	0	0	0
Charges for Services	0	0	0	0
Contributions and Donations	0	0	0	0
Other	0	12,413	0	1,947
<i>Total Revenues</i>	0	12,413	0	1,947
Expenditures				
Capital Outlay	166,353	6,393	310,661	1,231,864
<i>Excess of Revenues Under Expenditures</i>	(166,353)	6,020	(310,661)	(1,229,917)
Other Financing Sources (Uses)				
Transfers In	0	0	3,000,000	271,654
Transfers Out	0	0	0	(46,008)
<i>Total Other Financing Sources (Uses)</i>	0	0	3,000,000	225,646
<i>Net Change in Fund Balance</i>	(166,353)	6,020	2,689,339	(1,004,271)
<i>Fund Balance Beginning of Year</i>	411,996	70,019	29,276	5,872,158
<i>Fund Balances (Deficit) End of Year</i>	<u>\$245,643</u>	<u>\$76,039</u>	<u>\$2,718,615</u>	<u>\$4,867,887</u>

Southern Court Construction	Tech Park	Issue II	Other	Total Nonmajor Capital Projects Funds
\$0	\$225,000	\$792,593	\$10,000	\$1,027,593
0	0	0	8,743	8,743
0	0	0	104,366	104,366
0	0	0	10,135	10,135
0	0	0	0	14,360
0	225,000	792,593	133,244	1,165,197
1,122,426	0	792,593	219,190	3,849,480
(1,122,426)	225,000	0	(85,946)	(2,684,283)
46,008	0	0	0	3,317,662
0	0	0	0	(46,008)
46,008	0	0	0	3,271,654
(1,076,418)	225,000	0	(85,946)	587,371
876,653	0	0	434,319	7,694,421
(\$199,765)	\$225,000	\$0	\$348,373	\$8,281,792

Fund Descriptions - Fiduciary Funds

The Fiduciary Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The following are the County's fiduciary fund types:

Agency Funds

These funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations. The following are the County's material agency funds:

Real Estate Tax Fund - To account for the collection of real estate taxes from real estate owners. These taxes are periodically apportioned to local governments in the County (including Tuscarawas County itself).

Tangible Personal Property Tax Fund - To account for the collection of tangible personal property taxes from the owners of such property. These taxes are also periodically apportioned to local governments in the county (including Tuscarawas County itself).

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

Municipal Corporation Fund - To account for shared revenue from the State of Ohio. This money represents a portion of the State income taxes, State sales taxes, corporate franchise taxes, and distributions of motor vehicle taxes returned to the County and distributed to municipal corporations monthly.

Township Fund - To account for shared revenue from the State of Ohio. This money represents a portion of State income taxes, State sales taxes, corporate franchise taxes, and distributions of motor vehicle license and gasoline taxes returned to the County and distributed to townships monthly.

Other Agency Funds

Estate Tax Fund
Manufactured Home Tax Fund
Hotel Lodging Tax Fund
Cigarette Tax Fund
Undivided Income Tax - Real Property Fund
State Tax Fund
Court Agency Fund
Sheriff Fund
Community Mental Health Fund
Law Enforcement Trust Fund
Library Local Government Fund
Soil and Water Fund
Law Library Fund
Library Fund
District Board of Health Fund
Regional Planning Fund
Classified Tax Fund
Family and Children First Council Fund
Ohio Elections Commission Fund
Payroll Fund
Dress Down Fund
Local Emergency Planning Commission Fund
Emergency Management Fund
Transportation Fund
Ohio Housing Trust Fund
Tax Sale Fund
MRDD Employee Flexible Spending

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2006

	Balance 12/31/2005	Additions	Deductions	Balance 12/31/2006
REAL ESTATE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,720,488	\$59,996,955	\$60,066,257	\$1,651,186
Property Taxes Receivable	63,141,786	64,549,268	63,141,786	64,549,268
<i>Total Assets</i>	<u>\$64,862,274</u>	<u>\$124,546,223</u>	<u>\$123,208,043</u>	<u>\$66,200,454</u>
Liabilities				
Intergovernmental Payable	<u>\$64,862,274</u>	<u>\$124,546,223</u>	<u>\$123,208,043</u>	<u>\$66,200,454</u>
TANGIBLE PERSONAL PROPERTY TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$199,362	\$10,368,187	\$10,236,445	\$331,104
Property Taxes Receivable	14,401,242	11,316,254	14,401,242	11,316,254
<i>Total Assets</i>	<u>\$14,600,604</u>	<u>\$21,684,441</u>	<u>\$24,637,687</u>	<u>\$11,647,358</u>
Liabilities				
Intergovernmental Payable	<u>\$14,600,604</u>	<u>\$21,684,441</u>	<u>\$24,637,687</u>	<u>\$11,647,358</u>
SCHOOL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$48,990,911	\$48,990,911	\$0
Liabilities				
Intergovernmental Payable	<u>\$0</u>	<u>\$48,990,911</u>	<u>\$48,990,911</u>	<u>\$0</u>
MUNICIPAL CORPORATION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$9,103,145	\$9,103,145	\$0
Intergovernmental Receivable	43,244	0	43,244	0
<i>Total Assets</i>	<u>\$43,244</u>	<u>\$9,103,145</u>	<u>\$9,146,389</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payable	<u>\$43,244</u>	<u>\$9,103,145</u>	<u>\$9,146,389</u>	<u>\$0</u>
TOWNSHIP				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$7,720,247	\$7,720,247	\$0
Intergovernmental Receivable	75,990	0	75,990	0
<i>Total Assets</i>	<u>\$75,990</u>	<u>\$7,720,247</u>	<u>\$7,796,237</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payable	<u>\$75,990</u>	<u>\$7,720,247</u>	<u>\$7,796,237</u>	<u>\$0</u>

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2006

	Balance 12/31/2005	Additions	Deductions	Balance 12/31/2006
ESTATE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$540,351	\$1,418,857	\$1,342,272	\$616,936
Liabilities				
Intergovernmental Payable	\$540,351	\$1,418,857	\$1,342,272	\$616,936
MANUFACTURED HOME TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$83,460	\$741,312	\$752,544	\$72,228
Liabilities				
Intergovernmental Payable	\$83,460	\$741,312	\$752,544	\$72,228
HOTEL LODGING TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$364,181	\$364,181	\$0
Intergovernmental Receivable	18,444	18,632	18,444	18,632
<i>Total Assets</i>	\$18,444	\$382,813	\$382,625	\$18,632
Liabilities				
Intergovernmental Payable	\$18,444	\$382,813	\$382,625	\$18,632
CIGARETTE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,771	\$3,756	\$15
Liabilities				
Intergovernmental Payable	\$0	\$3,771	\$3,756	\$15
UNDIVIDED INCOME TAX - REAL PROPERTY				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$58	\$13,899	\$13,957	\$0
Liabilities				
Intergovernmental Payable	\$58	\$13,899	\$13,957	\$0

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2006

	Balance 12/31/2005	Additions	Deductions	Balance 12/31/2006
STATE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,000	\$290,197	\$291,126	\$71
Liabilities				
Intergovernmental Payable	\$1,000	\$290,197	\$291,126	\$71
COURT AGENCY				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$303,786	\$13,160,962	\$13,128,858	\$335,890
Liabilities				
Intergovernmental Payable	\$303,786	\$13,160,962	\$13,128,858	\$335,890
SHERIFF				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$82,565	\$3,598,605	\$3,635,088	\$46,082
Liabilities				
Undistributed Monies	\$82,565	\$3,598,605	\$3,635,088	\$46,082
COMMUNITY MENTAL HEALTH				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,611,069	\$8,542,120	\$8,367,514	\$1,785,675
Liabilities				
Undistributed Monies	\$1,611,069	\$8,542,120	\$8,367,514	\$1,785,675
LAW ENFORCEMENT TRUST				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$150,241	\$1,170	\$53,453	\$97,958
Liabilities				
Undistributed Monies	\$150,241	\$1,170	\$53,453	\$97,958

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2006

	Balance 12/31/2005	Additions	Deductions	Balance 12/31/2006
LIBRARY LOCAL GOVERNMENT				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,258,552	\$3,258,552	\$0
Liabilities				
Intergovernmental Payable	\$0	\$3,258,552	\$3,258,552	\$0
SOIL AND WATER				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$26,076	\$311,540	\$320,762	\$16,854
Liabilities				
Undistributed Monies	\$26,076	\$311,540	\$320,762	\$16,854
LAW LIBRARY				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$430	\$117,425	\$117,855	\$0
Intergovernmental Receivable	7,334	10,154	7,334	10,154
<i>Total Assets</i>	\$7,764	\$127,579	\$125,189	\$10,154
Liabilities				
Intergovernmental Payable	\$7,764	\$127,579	\$125,189	\$10,154
LIBRARY				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$428,200	\$428,200	\$0
Liabilities				
Intergovernmental Payable	\$0	\$428,200	\$428,200	\$0
DISTRICT BOARD OF HEALTH				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,094,597	\$4,412,785	\$4,228,221	\$2,279,161
Liabilities				
Undistributed Monies	\$2,094,597	\$4,412,785	\$4,228,221	\$2,279,161

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2006

	Balance 12/31/2005	Additions	Deductions	Balance 12/31/2006
REGIONAL PLANNING				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$8,314	\$102,694	\$95,236	\$15,772
Liabilities				
Undistributed Monies	\$8,314	\$102,694	\$95,236	\$15,772
CLASSIFIED TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$19	\$0	\$0	\$19
Liabilities				
Intergovernmental Payable	\$19	\$0	\$0	\$19
FAMILY AND CHILDREN FIRST COUNCIL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$153,971	\$73,074	\$64,051	\$162,994
Liabilities				
Undistributed Monies	\$153,971	\$73,074	\$64,051	\$162,994
OHIO ELECTIONS COMMISSION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$715	\$400	\$315
Liabilities				
Undistributed Monies	\$0	\$715	\$400	\$315
PAYROLL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,353,432	\$13,011,125	\$12,973,590	\$1,390,967
Liabilities				
Undistributed Monies	\$1,353,432	\$13,011,125	\$12,973,590	\$1,390,967

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2006

	Balance 12/31/2005	Additions	Deductions	Balance 12/31/2006
DRESS DOWN				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$708	\$7,324	\$7,096	\$936
Liabilities				
Undistributed Monies	\$708	\$7,324	\$7,096	\$936
LOCAL EMERGENCY PLANNING COMMISSION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$61,677	\$29,282	\$46,550	\$44,409
Liabilities				
Undistributed Monies	\$61,677	\$29,282	\$46,550	\$44,409
EMERGENCY MANAGEMENT				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$51,499	\$99,548	\$119,653	\$31,394
Intergovernmental Receivable	69,375	5,473	69,375	5,473
<i>Total Assets</i>	\$120,874	\$105,021	\$189,028	\$36,867
Liabilities				
Undistributed Monies	\$120,874	\$105,021	\$189,028	\$36,867
TRANSPORTATION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,759	\$0	\$4,534	\$225
Liabilities				
Undistributed Assets	\$4,759	\$0	\$4,534	\$225
OHIO HOUSING TRUST				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$88,436	\$481,450	\$494,273	\$75,613
Intergovernmental Receivable	0	39,054	0	39,054
<i>Total Assets</i>	\$88,436	\$520,504	\$494,273	\$114,667
Liabilities				
Intergovernmental Payable	\$0	\$39,054	\$0	\$39,054
Undistributed Assets	88,436	481,450	494,273	75,613
<i>Total Liabilities</i>	\$88,436	\$520,504	\$494,273	\$114,667

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2006

	Balance 12/31/2005	Additions	Deductions	Balance 12/31/2006
TAX SALE				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,500	\$2,000	\$2,500	\$2,000
Liabilities				
Intergovernmental Payable	\$2,500	\$2,000	\$2,500	\$2,000
MRDD EMPLOYEE FLEXIBLE SPENDING				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$10,277	\$4,257	\$6,020
Liabilities				
Undistributed Assets	\$0	\$10,277	\$4,257	\$6,020
TOTAL - ALL AGENCY FUNDS				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$8,152,447	\$169,900,943	\$169,471,538	\$8,581,852
Cash and Cash Equivalents in Segregated Accounts	386,351	16,759,567	16,763,946	381,972
Property Taxes Receivable	77,543,028	75,865,522	77,543,028	75,865,522
Intergovernmental Receivable	214,387	73,313	214,387	73,313
<i>Total Assets</i>	<u>\$86,296,213</u>	<u>\$262,599,345</u>	<u>\$263,992,899</u>	<u>\$84,902,659</u>
Liabilities				
Intergovernmental Payable	\$80,539,494	\$231,912,163	\$233,508,846	\$78,942,811
Undistributed Monies	5,756,719	30,687,182	30,484,053	5,959,848
<i>Total Liabilities</i>	<u>\$86,296,213</u>	<u>\$262,599,345</u>	<u>\$263,992,899</u>	<u>\$84,902,659</u>

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

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Property and Other Taxes	\$4,012,800	\$4,012,800	\$4,029,918	\$17,118
Sales Taxes	9,260,000	9,260,000	9,262,731	2,731
Intergovernmental	2,415,000	2,551,956	2,562,389	10,433
Interest	1,900,350	2,000,000	2,383,819	383,819
Licenses and Permits	8,900	8,950	9,372	422
Fines and Forfeitures	190,000	190,000	203,552	13,552
Rentals	102,000	102,000	75,420	(26,580)
Charges for Services	2,315,644	2,332,045	2,452,899	120,854
Contributions and Donations	0	0	11,100	11,100
Other	204,000	344,000	352,224	8,224
<i>Total Revenues</i>	<u>20,408,694</u>	<u>20,801,751</u>	<u>21,343,424</u>	<u>541,673</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Commissioners:				
Personal Services	352,495	353,507	350,740	2,767
Materials and Supplies	3,200	3,200	3,027	173
Contractual Services	41,058	39,819	36,525	3,294
Capital Outlay	250	2,225	1,989	236
Other	22,735	24,372	24,372	0
Total Commissioners	<u>419,738</u>	<u>423,123</u>	<u>416,653</u>	<u>6,470</u>
Microfilming Services:				
Materials and Supplies	1,623	1,623	85	1,538
Contractual Services	9,613	9,613	8,448	1,165
Total Microfilming Services	<u>11,236</u>	<u>11,236</u>	<u>8,533</u>	<u>2,703</u>
Auditor - General:				
Personal Services	341,387	340,686	314,254	26,432
Materials and Supplies	12,510	12,510	9,647	2,863
Contractual Services	69,074	69,775	66,628	3,147
Capital Outlay	3,000	3,000	2,510	490
Other	1,000	1,000	690	310
Total Auditor - General	<u>426,971</u>	<u>426,971</u>	<u>393,729</u>	<u>33,242</u>
Auditor - Personal Property:				
Materials and Supplies	\$950	\$950	\$330	\$620

(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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		Positive (Negative)
Treasurer:				
Personal Services	\$251,864	\$251,317	\$245,721	\$5,596
Materials and Supplies	10,468	7,303	5,354	1,949
Contractual Services	6,350	28,900	28,704	196
Capital Outlay	0	926	379	547
Other	2,000	2,036	2,036	0
Total Treasurer	270,682	290,482	282,194	8,288
Prosecuting Attorney:				
Personal Services	787,290	787,894	776,771	11,123
Materials and Supplies	3,868	3,818	3,107	711
Contractual Services	14,293	13,740	12,712	1,028
Total Prosecuting Attorney	805,451	805,452	792,590	12,862
Bureau of Inspection:				
Contractual Services	72,000	72,574	72,574	0
Data Processing Board:				
Personal Services	204,578	187,085	177,586	9,499
Materials and Supplies	2,500	5,500	5,184	316
Contractual Services	95,721	91,371	86,383	4,988
Capital Outlay	2,640	2,640	2,626	14
Total Data Processing Board	305,439	286,596	271,779	14,817
Board of Elections:				
Personal Services	538,526	657,086	656,128	958
Materials and Supplies	20,000	56,500	54,158	2,342
Contractual Services	88,592	121,266	120,963	303
Capital Outlay	0	16,281	16,200	81
Other	500	2,442	1,970	472
Total Board of Elections	647,618	853,575	849,419	4,156
Building and Grounds:				
Personal Services	174,976	174,976	151,639	23,337
Materials and Supplies	207,471	218,971	212,172	6,799
Contractual Services	346,947	346,947	327,435	19,512
Capital Outlay	20,264	20,264	19,590	674
Total Building and Grounds	\$749,658	\$761,158	\$710,836	\$50,322

(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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Recorder:				
Personal Services	\$235,591	\$234,871	\$231,031	\$3,840
Materials and Supplies	2,511	3,160	3,155	5
Other	1,850	1,921	1,921	0
Total Recorder	239,952	239,952	236,107	3,845
Other:				
Personal Services	500	500	0	500
Materials and Supplies	22,791	22,886	22,886	0
Contractual Services	440,844	726,486	666,225	60,261
Other	5,000	10,107	10,107	0
Total Other	469,135	759,979	699,218	60,761
Total General Government - Legislative and Executive	4,418,830	4,932,048	4,733,962	198,086
General Government - Judicial				
Court of Appeals:				
Other	16,000	16,000	10,675	5,325
Common Pleas Court:				
Personal Services	800,403	791,393	781,926	9,467
Materials and Supplies	20,003	20,938	20,092	846
Contractual Services	86,842	119,509	110,856	8,653
Capital Outlay	0	238	238	0
Other	3,110	4,181	2,481	1,700
Total Common Pleas Court	910,358	936,259	915,593	20,666
Jury Commission:				
Personal Services	59	59	58	1
Contractual Services	2,870	2,670	1,906	764
Total Jury Commission	\$2,929	\$2,729	\$1,964	\$765

(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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Juvenile Court:				
Personal Services	\$831,973	\$839,462	\$839,347	\$115
Materials and Supplies	10,019	12,119	12,073	46
Contractual Services	113,318	179,209	178,816	393
Capital Outlay	2,763	2,763	2,407	356
Other	1,400	992	920	72
Total Juvenile Court	959,473	1,034,545	1,033,563	982
Probate Court:				
Personal Services	225,949	224,901	224,822	79
Materials and Supplies	6,721	7,759	7,459	300
Contractual Services	4,400	4,400	3,739	661
Capital Outlay	3,153	3,153	2,886	267
Other	500	759	739	20
Total Probate Court	240,723	240,972	239,645	1,327
Clerk of Courts:				
Personal Services	515,662	526,954	526,736	218
Materials and Supplies	13,859	15,957	14,800	1,157
Contractual Services	16,600	2,873	2,863	10
Capital Outlay	500	500	500	0
Other	700	1,036	1,036	0
Total Clerk of Courts	547,321	547,320	545,935	1,385
County Court:				
Personal Services	604,603	609,703	609,658	45
Materials and Supplies	6,500	7,400	5,295	2,105
Contractual Services	20,500	24,035	20,276	3,759
Other	10,500	5,500	5,500	0
Total County Court	642,103	646,638	640,729	5,909
New Philadelphia Court:				
Personal Services	117,648	117,648	111,135	6,513
Contractual Services	24,500	24,500	19,250	5,250
Total New Philadelphia Court	142,148	142,148	130,385	11,763
Other:				
Personal Services	52,977	53,526	53,526	0
Contractual Services	52,060	56,525	54,886	1,639
Other	1,900	18,700	16,669	2,031
Total Other	106,937	128,751	125,081	3,670
Total General Government - Judicial	\$3,567,992	\$3,695,362	\$3,643,570	\$51,792

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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		Positive (Negative)
Public Safety:				
Disaster Services:				
Personal Services	\$163,749	\$165,194	\$163,301	\$1,893
Materials and Supplies	6,050	4,120	3,366	754
Contractual Services	6,592	8,617	7,630	987
Other	700	500	460	40
Total Disaster Services	177,091	178,431	174,757	3,674
Coroner:				
Personal Services	105,737	106,700	106,332	368
Materials and Supplies	300	526	295	231
Contractual Services	61,586	67,106	62,542	4,564
Capital Outlay	300	170	170	0
Other	1,575	2,600	1,625	975
Total Coroner	169,498	177,102	170,964	6,138
Sheriff:				
Personal Services	1,916,035	1,936,727	1,932,680	4,047
Materials and Supplies	127,956	150,754	147,550	3,204
Contractual Services	77,268	74,856	72,487	2,369
Capital Outlay	10,485	15,235	15,208	27
Other	0	15	15	0
Total Sheriff	2,131,744	2,177,587	2,167,940	9,647
Total Public Safety	2,478,333	2,533,120	2,513,661	19,459
Public Works:				
Engineer - Tax Map:				
Personal Services	119,595	115,903	115,903	0
Materials and Supplies	12,953	11,912	11,789	123
Contractual Services	8,779	11,462	9,594	1,868
Capital Outlay	280	2,330	2,330	0
Total Engineer - Tax Map	141,607	141,607	139,616	1,991
Litter Grant:				
Personal Services	0	69,634	57,577	12,057
Materials and Supplies	0	8,713	3,720	4,993
Contractual Services	0	12,420	8,518	3,902
Capital Outlay	0	30,550	28,740	1,810
Other	0	325	0	325
Total Litter Grant	0	121,642	98,555	23,087
Total Public Works	\$141,607	\$263,249	\$238,171	\$25,078

(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, 2006

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Health:				
Vital Statistics:				
Contractual Services	\$1,400	\$1,400	\$1,328	\$72
Other Health:				
Materials and Supplies	1,073	1,073	238	835
Contractual Services	159,558	159,558	128,367	31,191
Total Other Health	160,631	160,631	128,605	32,026
Humane Society:				
Personal Services	9,824	9,996	9,584	412
Total Health	171,855	172,027	139,517	32,510
Human Services:				
Soldiers Relief:				
Personal Services	43,682	43,387	41,000	2,387
Materials and Supplies	250	250	55	195
Contractual Services	300	300	0	300
Capital Outlay	5,459	15,459	14,741	718
Other	200,300	190,300	149,959	40,341
Total Soldiers Relief	249,991	249,696	205,755	43,941
Veteran Services:				
Personal Services	264,839	265,184	245,405	19,779
Materials and Supplies	17,976	17,976	8,014	9,962
Contractual Services	231,146	231,096	175,278	55,818
Other	225	1,438	1,330	108
Total Veteran Services	514,186	515,694	430,027	85,667
Total Human Services	764,177	765,390	635,782	129,608
Conservation and Recreation:				
Agriculture Society:				
Grants in Aid	435,542	435,542	435,448	94
Intergovernmental	1,482,238	1,480,366	1,480,366	0
Total Expenditures	13,460,574	14,277,104	13,820,477	456,627
Excess of Revenues Over Expenditures	\$6,948,120	\$6,524,647	\$7,522,947	\$998,300

(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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Other Financing Sources (Uses)				
Advances Out	\$0	(\$300,000)	(\$301,400)	(\$1,400)
Transfers In	20,000	37,005	213,475	176,470
Transfers Out	(7,812,272)	(8,229,306)	(7,965,868)	263,438
<i>Total Other Financing Sources (Uses)</i>	<u>(7,792,272)</u>	<u>(8,492,301)</u>	<u>(8,053,793)</u>	<u>438,508</u>
<i>Net Change in Fund Balance</i>	(844,152)	(1,967,654)	(530,846)	1,436,808
<i>Fund Balance Beginning of Year</i>	12,354,719	12,354,719	12,354,719	0
Prior Year Encumbrances Appropriated	<u>151,447</u>	<u>151,447</u>	<u>151,447</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$11,662,014</u></u>	<u><u>\$10,538,512</u></u>	<u><u>\$11,975,320</u></u>	<u><u>\$1,436,808</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Retardation Board Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property and Other Taxes	\$4,480,000	\$4,480,000	\$4,866,212	\$386,212
Intergovernmental	1,840,607	1,854,742	2,883,282	1,028,540
Other	142,979	142,979	604,811	461,832
<i>Total Revenues</i>	<u>6,463,586</u>	<u>6,477,721</u>	<u>8,354,305</u>	<u>1,876,584</u>
Expenditures				
Current:				
Health:				
Mental Retardation Board:				
Personal Services	5,851,351	6,264,762	5,488,821	775,941
Materials and Supplies	174,400	210,026	200,017	10,009
Contractual Services	1,207,059	1,336,421	1,246,061	90,360
Capital Outlay	315,323	316,461	209,314	107,147
Other	174,924	159,924	29,746	130,178
<i>Total Expenditures</i>	<u>7,723,057</u>	<u>8,287,594</u>	<u>7,173,959</u>	<u>1,113,635</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,259,471)</u>	<u>(1,809,873)</u>	<u>1,180,346</u>	<u>2,990,219</u>
Other Financing Sources (Uses)				
Advances In	14,335	14,335	0	(14,335)
Transfers Out	(325,500)	(3,000,500)	(3,000,194)	306
<i>Total Other Financing Sources (Uses)</i>	<u>(311,165)</u>	<u>(2,986,165)</u>	<u>(3,000,194)</u>	<u>(14,029)</u>
<i>Net Change in Fund Balance</i>	(1,570,636)	(4,796,038)	(1,819,848)	2,976,190
<i>Fund Balance Beginning of Year</i>	11,430,374	11,430,374	11,430,374	0
Prior Year Encumbrances Appropriated	166,299	166,299	166,299	0
<i>Fund Balance End of Year</i>	<u>\$10,026,037</u>	<u>\$6,800,635</u>	<u>\$9,776,825</u>	<u>\$2,976,190</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$9,943,635	\$8,680,126	\$8,662,861	(\$17,265)
Other	25,000	25,000	22,623	(2,377)
<i>Total Revenues</i>	<u>9,968,635</u>	<u>8,705,126</u>	<u>8,685,484</u>	<u>(19,642)</u>
Expenditures				
Current:				
Human Services:				
Public Assistance:				
Personal Services	3,425,100	3,341,923	3,341,921	2
Materials and Supplies	98,789	123,258	122,017	1,241
Contractual Services	703,736	771,187	770,564	623
Capital Outlay	266,690	156,376	144,388	11,988
Other	1,881,134	1,390,929	1,368,881	22,048
Total Public Assistance	<u>6,375,449</u>	<u>5,783,673</u>	<u>5,747,771</u>	<u>35,902</u>
Social Services:				
Personal Services	1,829,334	1,541,466	1,540,374	1,092
Materials and Supplies	500	0	0	0
Contractual Services	2,536,383	2,234,328	2,234,191	137
Capital Outlay	500	0	0	0
Other	13,700	13,700	8,725	4,975
Total Social Services	<u>4,380,417</u>	<u>3,789,494</u>	<u>3,783,290</u>	<u>6,204</u>
<i>Total Expenditures</i>	<u>10,755,866</u>	<u>9,573,167</u>	<u>9,531,061</u>	<u>42,106</u>
<i>Excess of Revenues Under Expenditures</i>	(787,231)	(868,041)	(845,577)	22,464
Other Financing Sources				
Transfers In	327,553	327,553	327,553	0
<i>Net Change in Fund Balance</i>	(459,678)	(540,488)	(518,024)	22,464
<i>Fund Balance Beginning of Year</i>	76,033	76,033	76,033	0
Prior Year Encumbrances Appropriated	464,455	464,455	464,455	0
<i>Fund Balance End of Year</i>	<u>\$80,810</u>	<u>\$0</u>	<u>\$22,464</u>	<u>\$22,464</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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$4,940,000	\$4,940,000	\$5,445,453	\$505,453
Interest	20,000	20,000	61,677	41,677
Fines and Forfeitures	90,000	90,000	170,924	80,924
Charges for Services	400,000	400,000	414,955	14,955
Other	62,000	62,000	44,487	(17,513)
<i>Total Revenues</i>	5,512,000	5,512,000	6,137,496	625,496
Expenditures				
Current:				
Public Works:				
Engineer - Administration:				
Personal Services	264,261	274,261	263,345	10,916
Materials and Supplies	8,000	4,000	2,037	1,963
Contractual Services	2,000	0	0	0
Capital Outlay	67,000	19,596	18,221	1,375
Total Engineer - Administration	341,261	297,857	283,603	14,254
Engineer - Roads:				
Personal Services	1,581,000	1,560,307	1,428,817	131,490
Materials and Supplies	1,517,545	1,392,545	1,287,982	104,563
Contractual Services	1,156,887	1,085,887	995,258	90,629
Capital Outlay	492,409	607,131	607,019	112
Other	6,000	6,000	4,886	1,114
Total Engineer - Roads	4,753,841	4,651,870	4,323,962	327,908
Engineer - Bridges:				
Personal Services	18,000	18,000	13,768	4,232
Materials and Supplies	306,499	491,403	436,045	55,358
Contractual Services	281,895	376,895	365,340	11,555
Capital Outlay	200,000	762,193	724,021	38,172
Total Engineer - Bridges	806,394	1,648,491	1,539,174	109,317
<i>Total Expenditures</i>	5,901,496	6,598,218	6,146,739	451,479
<i>Net Change in Fund Balance</i>	(389,496)	(1,086,218)	(9,243)	1,076,975
<i>Fund Balance Beginning of Year</i>	696,474	696,474	696,474	0
Prior Year Encumbrances Appropriated	389,744	389,744	389,744	0
<i>Fund Balance End of Year</i>	\$696,722	\$0	\$1,076,975	\$1,076,975

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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$1,154,000	\$1,139,023	\$1,092,252	(\$46,771)
Proceeds from OPWC Loans	0	0	55,235	55,235
Proceeds from OWDA Loans	0	0	34,320	34,320
Other	23,000	23,000	118,457	95,457
<i>Total Revenues</i>	<u>1,177,000</u>	<u>1,162,023</u>	<u>1,300,264</u>	<u>138,241</u>
Expenses				
Personal Services	526,203	526,203	491,890	34,313
Materials and Supplies	25,251	29,963	25,478	4,485
Contractual Services	501,362	737,851	659,451	78,400
Capital Outlay	40,600	34,888	74,908	(40,020)
Other	5,840	3,510	2,875	635
Debt Service:				
Principal	124,350	133,040	133,018	22
Interest and Fiscal Charges	40,650	65,390	65,372	18
<i>Total Expenses</i>	<u>1,264,256</u>	<u>1,530,845</u>	<u>1,452,992</u>	<u>77,853</u>
<i>Excess of Revenues Under Expenses</i>	(87,256)	(368,822)	(152,728)	216,094
Advances Out	0	0	(21,534)	(21,534)
Transfers Out	(5,000)	(4,915)	0	4,915
<i>Net Change in Fund Equity</i>	(92,256)	(373,737)	(174,262)	199,475
<i>Fund Equity Beginning of Year</i>	1,594,757	1,594,757	1,594,757	0
Prior Year Encumbrances Appropriated	46,053	46,053	46,053	0
<i>Fund Equity End of Year</i>	<u>\$1,548,554</u>	<u>\$1,267,073</u>	<u>\$1,466,548</u>	<u>\$199,475</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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$660,000	\$603,504	\$656,336	\$52,832
Intergovernmental	0	0	21,881	21,881
Proceeds of OPWC Loan	0	0	166,952	166,952
Other	15,000	15,000	8,145	(6,855)
<i>Total Revenues</i>	675,000	618,504	853,314	234,810
Expenses				
Personal Services	270,975	270,975	258,944	12,031
Materials and Supplies	69,509	137,104	132,805	4,299
Contractual Services	289,387	319,492	250,234	69,258
Capital Outlay	75,538	22,943	203,861	(180,918)
Other	2,597	4,279	4,253	26
Debt Service:				
Principal	71,907	73,407	73,390	17
Interest and Fiscal Charges	21,296	21,839	21,407	432
<i>Total Expenses</i>	801,209	850,039	944,894	(94,855)
<i>Excess of Revenues Under Expenses</i>	(126,209)	(231,535)	(91,580)	139,955
Advances Out	0	0	(15,381)	(15,381)
Transfers Out	(12,000)	(25,776)	0	25,776
<i>Net Change in Fund Equity</i>	(138,209)	(257,311)	(106,961)	150,350
<i>Fund Equity Beginning of Year</i>	1,291,583	1,291,583	1,291,583	0
Prior Year Encumbrances Appropriated	23,434	23,434	23,434	0
<i>Fund Equity End of Year</i>	\$1,176,808	\$1,057,706	\$1,208,056	\$150,350

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, 2006

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$1,684,200	\$1,646,900	\$1,552,607	(\$94,293)
Charges for Services	310,000	310,000	307,071	(2,929)
Other	20,000	20,000	36,098	16,098
<i>Total Revenues</i>	<u>2,014,200</u>	<u>1,976,900</u>	<u>1,895,776</u>	<u>(81,124)</u>
Expenditures				
Current:				
Human Services:				
Child Support Enforcement Agency:				
Personal Services	1,761,686	1,752,623	1,750,279	2,344
Materials and Supplies	47,236	54,153	53,240	913
Contractual Services	233,543	222,343	221,195	1,148
Capital Outlay	24,000	22,937	22,937	0
Other	0	2,429	2,429	0
<i>Total Expenditures</i>	<u>2,066,465</u>	<u>2,054,485</u>	<u>2,050,080</u>	<u>4,405</u>
<i>Excess of Revenues Under Expenditures</i>	(52,265)	(77,585)	(154,304)	(76,719)
Other Financing Sources				
Transfers In	0	0	89,000	89,000
<i>Net Change in Fund Balance</i>	(52,265)	(77,585)	(65,304)	12,281
<i>Fund Balance Beginning of Year</i>	23,797	23,797	23,797	0
Prior Year Encumbrances Appropriated	53,794	53,794	53,794	0
<i>Fund Balance End of Year</i>	<u><u>\$25,326</u></u>	<u><u>\$6</u></u>	<u><u>\$12,287</u></u>	<u><u>\$12,281</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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other	\$0	\$0	\$368	\$368
Expenditures				
Current:				
Public Safety:				
County 911:				
Personal Services	942,717	942,991	909,775	33,216
Materials and Supplies	4,769	12,019	8,865	3,154
Contractual Services	335,890	316,441	283,538	32,903
Capital Outlay	301,386	338,181	337,800	381
Other	62	547	545	2
<i>Total Expenditures</i>	<u>1,584,824</u>	<u>1,610,179</u>	<u>1,540,523</u>	<u>69,656</u>
<i>Excess of Revenues Under Expenditures</i>	(1,584,824)	(1,610,179)	(1,540,155)	70,024
Other Financing Sources				
Transfers In	<u>925,000</u>	<u>925,000</u>	<u>926,273</u>	<u>1,273</u>
<i>Net Change in Fund Balance</i>	(659,824)	(685,179)	(613,882)	71,297
<i>Fund Balance Beginning of Year</i>	3,477,208	3,477,208	3,477,208	0
Prior Year Encumbrances Appropriated	<u>467,457</u>	<u>467,457</u>	<u>467,457</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,284,841</u></u>	<u><u>\$3,259,486</u></u>	<u><u>\$3,330,783</u></u>	<u><u>\$71,297</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jail Operations Fund
For the Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$52,500	\$52,500	\$48,697	(\$3,803)
Other	4,500	4,500	10,385	5,885
<i>Total Revenues</i>	<u>57,000</u>	<u>57,000</u>	<u>59,082</u>	<u>2,082</u>
Expenditures				
Current:				
Public Safety:				
Jail Operations:				
Personal Services	2,179,205	2,162,705	2,144,119	18,586
Materials and Supplies	275,264	321,664	317,238	4,426
Contractual Services	355,216	342,326	309,776	32,550
Capital Outlay	29,850	33,240	32,549	691
Other	0	500	488	12
<i>Total Expenditures</i>	<u>2,839,535</u>	<u>2,860,435</u>	<u>2,804,170</u>	<u>56,265</u>
<i>Excess of Revenues Under Expenditures</i>	(2,782,535)	(2,803,435)	(2,745,088)	58,347
Other Financing Sources				
Transfers In	2,703,434	2,722,366	2,722,366	0
<i>Net Change in Fund Balance</i>	(79,101)	(81,069)	(22,722)	58,347
<i>Fund Balance Beginning of Year</i>	49,115	49,115	49,115	0
Prior Year Encumbrances Appropriated	30,101	30,101	30,101	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$115</u>	<u>(\$1,853)</u>	<u>\$56,494</u>	<u>\$58,347</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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Licenses and Permits	\$400	\$400	\$650	\$250
Fines and Forfeitures	100	100	0	(100)
Charges for Services	704,500	704,500	724,255	19,755
Other	2,000	2,000	949	(1,051)
<i>Total Revenues</i>	<u>707,000</u>	<u>707,000</u>	<u>725,854</u>	<u>18,854</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Real Estate Assessment:				
Personal Services	470,007	475,586	441,503	34,083
Materials and Supplies	25,414	25,414	19,974	5,440
Contractual Services	123,052	229,052	194,067	34,985
Capital Outlay	11,000	11,000	5,511	5,489
Other	250	250	0	250
<i>Total Expenditures</i>	<u>629,723</u>	<u>741,302</u>	<u>661,055</u>	<u>80,247</u>
<i>Net Change in Fund Balance</i>	77,277	(34,302)	64,799	99,101
<i>Fund Balance Beginning of Year</i>	1,237,367	1,237,367	1,237,367	0
Prior Year Encumbrances Appropriated	<u>32,773</u>	<u>32,773</u>	<u>32,773</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,347,417</u></u>	<u><u>\$1,235,838</u></u>	<u><u>\$1,334,939</u></u>	<u><u>\$99,101</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Certificate of Title Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$475,000	\$425,000	\$427,897	\$2,897
Other	0	0	117	117
<i>Total Revenues</i>	<u>475,000</u>	<u>425,000</u>	<u>428,014</u>	<u>3,014</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Certificate of Title:				
Personal Services	304,281	304,281	283,985	20,296
Materials and Supplies	15,373	15,373	9,963	5,410
Contractual Services	46,437	46,437	28,244	18,193
Capital Outlay	25,000	25,000	1,567	23,433
Other	1,500	1,500	1,033	467
<i>Total Expenditures</i>	<u>392,591</u>	<u>392,591</u>	<u>324,792</u>	<u>67,799</u>
<i>Excess of Revenues Over Expenditures</i>	82,409	32,409	103,222	70,813
Other Financing Uses				
Transfers Out	<u>(200,000)</u>	<u>(200,000)</u>	<u>(200,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(117,591)	(167,591)	(96,778)	70,813
<i>Fund Balance Beginning of Year</i>	499,198	499,198	499,198	0
Prior Year Encumbrances Appropriated	<u>23,320</u>	<u>23,320</u>	<u>23,320</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$404,927</u></u>	<u><u>\$354,927</u></u>	<u><u>\$425,740</u></u>	<u><u>\$70,813</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children's Services Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$1,400,000	\$2,144,094	\$2,241,039	\$96,945
Contributions and Donations	9,500	9,500	665	(8,835)
Other	513,301	163,636	167,923	4,287
<i>Total Revenues</i>	<u>1,922,801</u>	<u>2,317,230</u>	<u>2,409,627</u>	<u>92,397</u>
Expenditures				
Current:				
Human Services:				
Children's Services:				
Personal Services	1,028,365	1,035,894	1,035,799	95
Materials and Supplies	13,500	11,500	5,455	6,045
Contractual Services	3,577,067	4,143,647	4,052,998	90,649
Capital Outlay	600	0	0	0
Other	20,068	25,168	15,118	10,050
<i>Total Expenditures</i>	<u>4,639,600</u>	<u>5,216,209</u>	<u>5,109,370</u>	<u>106,839</u>
<i>Excess of Revenues Under Expenditures</i>	(2,716,799)	(2,898,979)	(2,699,743)	199,236
Other Financing Sources				
Transfers In	2,400,000	2,400,000	2,504,038	104,038
<i>Net Change in Fund Balance</i>	(316,799)	(498,979)	(195,705)	303,274
<i>Fund Balance Beginning of Year</i>	230,053	230,053	230,053	0
Prior Year Encumbrances Appropriated	316,799	316,799	316,799	0
<i>Fund Balance End of Year</i>	<u>\$230,053</u>	<u>\$47,873</u>	<u>\$351,147</u>	<u>\$303,274</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Home Fund
For the Year Ended December 31, 2006

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$350,000	\$329,225	\$304,240	(\$24,985)
Other	9,000	9,000	10,376	1,376
<i>Total Revenues</i>	<u>359,000</u>	<u>338,225</u>	<u>314,616</u>	<u>(23,609)</u>
Expenditures				
Current:				
Human Services:				
County Home:				
Personal Services	1,025,956	1,002,687	1,002,497	190
Materials and Supplies	117,722	122,222	111,735	10,487
Contractual Services	156,642	160,142	153,659	6,483
Capital Outlay	13,380	18,474	18,228	246
Other	12,343	11,743	4,991	6,752
<i>Total Expenditures</i>	<u>1,326,043</u>	<u>1,315,268</u>	<u>1,291,110</u>	<u>24,158</u>
<i>Excess of Revenues Under Expenditures</i>	(967,043)	(977,043)	(976,494)	549
Other Financing Sources				
Transfers In	856,090	856,090	856,090	0
<i>Net Change in Fund Balance</i>	(110,953)	(120,953)	(120,404)	549
<i>Fund Balance Beginning of Year</i>	87,840	87,840	87,840	0
Prior Year Encumbrances Appropriated	43,106	43,106	43,106	0
<i>Fund Balance End of Year</i>	<u><u>\$19,993</u></u>	<u><u>\$9,993</u></u>	<u><u>\$10,542</u></u>	<u><u>\$549</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Litter Control Fund
For the Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$473,060	\$404,786	\$393,516	(\$11,270)
Other	0	0	456	456
<i>Total Revenues</i>	<u>473,060</u>	<u>404,786</u>	<u>393,972</u>	<u>(10,814)</u>
Expenditures				
Current:				
Public Works:				
Litter Control:				
Personal Services	166,524	116,100	115,452	648
Materials and Supplies	59,395	59,495	37,709	21,786
Contractual Services	184,252	199,959	171,097	28,862
Capital Outlay	2,371	2,371	580	1,791
Other	129,440	129,440	129,440	0
<i>Total Expenditures</i>	<u>541,982</u>	<u>507,365</u>	<u>454,278</u>	<u>53,087</u>
<i>Excess of Revenues Under Expenditures</i>	(68,922)	(102,579)	(60,306)	42,273
Other Financing Sources				
Transfers In	0	0	10,814	10,814
<i>Net Change in Fund Balance</i>	(68,922)	(102,579)	(49,492)	53,087
<i>Fund Balance Beginning of Year</i>	50,135	50,135	50,135	0
Prior Year Encumbrances Appropriated	54,759	54,759	54,759	0
<i>Fund Balance End of Year</i>	<u><u>\$35,972</u></u>	<u><u>\$2,315</u></u>	<u><u>\$55,402</u></u>	<u><u>\$53,087</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, 2006

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Fines and Forfeitures	\$9,400	\$9,400	\$9,289	(\$111)
Charges for Services	166,100	166,100	157,929	(8,171)
Contributions and Donations	4,000	3,325	4,315	990
Other	0	7,000	12,151	5,151
<i>Total Revenues</i>	<u>179,500</u>	<u>185,825</u>	<u>183,684</u>	<u>(2,141)</u>
Expenditures				
Current:				
Health:				
Animal Control:				
Personal Services	127,019	136,819	133,453	3,366
Materials and Supplies	24,300	28,652	27,314	1,338
Contractual Services	20,537	24,570	21,869	2,701
Capital Outlay	20,500	16,438	16,438	0
Other	15,800	15,800	15,172	628
<i>Total Expenditures</i>	<u>208,156</u>	<u>222,279</u>	<u>214,246</u>	<u>8,033</u>
<i>Net Change in Fund Balance</i>	(28,656)	(36,454)	(30,562)	5,892
<i>Fund Balance Beginning of Year</i>	51,223	51,223	51,223	0
Prior Year Encumbrances Appropriated	<u>6,137</u>	<u>6,137</u>	<u>6,137</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$28,704</u></u>	<u><u>\$20,906</u></u>	<u><u>\$26,798</u></u>	<u><u>\$5,892</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Collection Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	<u>\$126,700</u>	<u>\$124,700</u>	<u>\$126,169</u>	<u>\$1,469</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Delinquent Real Estate - Treasurer:				
Personal Services	59,312	59,312	40,976	18,336
Materials and Supplies	1,800	3,032	2,307	725
Contractual Services	2,000	2,000	0	2,000
Capital Outlay	4,000	2,768	2,670	98
Other	<u>700</u>	<u>700</u>	<u>0</u>	<u>700</u>
Total Delinquent Real Estate - Treasurer	<u>67,812</u>	<u>67,812</u>	<u>45,953</u>	<u>21,859</u>
Delinquent Real Estate - Prosecutor:				
Personal Services	68,725	68,725	68,219	506
Capital Outlay	<u>0</u>	<u>4,500</u>	<u>4,500</u>	<u>0</u>
Total Delinquent Real Estate - Prosecutor	<u>68,725</u>	<u>73,225</u>	<u>72,719</u>	<u>506</u>
<i>Total Expenditures</i>	<u>136,537</u>	<u>141,037</u>	<u>118,672</u>	<u>22,365</u>
<i>Net Change in Fund Balance</i>	(9,837)	(16,337)	7,497	23,834
<i>Fund Balance Beginning of Year</i>	<u>263,766</u>	<u>263,766</u>	<u>263,766</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$253,929</u></u>	<u><u>\$247,429</u></u>	<u><u>\$271,263</u></u>	<u><u>\$23,834</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Aging Fund
For the Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property and Other Taxes	\$770,000	\$786,666	\$783,798	(\$2,868)
Intergovernmental	115,000	115,000	117,868	2,868
<i>Total Revenues</i>	885,000	901,666	901,666	0
Expenditures				
Current:				
Human Services:				
Senior Citizens Levy:				
Contractual Services	885,000	906,418	906,418	0
<i>Net Change in Fund Balance</i>	0	(4,752)	(4,752)	0
<i>Fund Balance Beginning of Year</i>	4,752	4,752	4,752	0
<i>Fund Balance End of Year</i>	\$4,752	\$0	\$0	\$0

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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Other	<u>\$343,176</u>	<u>\$342,901</u>	<u>\$20,937</u>	<u>(\$321,964)</u>
Expenditures				
Current:				
Economic Development:				
Growth:				
Contractual Services	0	200,000	200,000	0
Capital Outlay	5,000	230,000	225,000	5,000
Other	<u>446,128</u>	<u>456,128</u>	<u>10,000</u>	<u>446,128</u>
<i>Total Expenditures</i>	<u>451,128</u>	<u>886,128</u>	<u>435,000</u>	<u>451,128</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(107,952)</u>	<u>(543,227)</u>	<u>(414,063)</u>	<u>129,164</u>
Other Financing Uses				
Advance Out	(343,176)	(343,176)	0	343,176
Transfers Out	<u>0</u>	<u>0</u>	<u>(275)</u>	<u>(275)</u>
<i>Total Other Financing Uses</i>	<u>(343,176)</u>	<u>(343,176)</u>	<u>(275)</u>	<u>342,901</u>
<i>Net Change in Fund Balance</i>	(451,128)	(886,403)	(414,338)	472,065
<i>Fund Balance Beginning of Year</i>	1,680,546	1,680,546	1,680,546	0
Prior Year Encumbrances Appropriated	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,234,418</u></u>	<u><u>\$799,143</u></u>	<u><u>\$1,271,208</u></u>	<u><u>\$472,065</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, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
Current:				
Public Works:				
Revolving Loan:				
Contractual Services	0	7,600	0	7,600
Other	42,600	35,000	0	35,000
<i>Total Expenditures</i>	<u>42,600</u>	<u>42,600</u>	<u>0</u>	<u>42,600</u>
<i>Excess of Revenues Under Expenditures</i>	(42,600)	(42,600)	0	42,600
Other Financing Sources				
Transfers In	<u>1,100</u>	<u>1,100</u>	<u>1,772</u>	<u>672</u>
<i>Net Change in Fund Balance</i>	(41,500)	(41,500)	1,772	43,272
<i>Fund Balance Beginning of Year</i>	<u>43,118</u>	<u>43,118</u>	<u>43,118</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,618</u></u>	<u><u>\$1,618</u></u>	<u><u>\$44,890</u></u>	<u><u>\$43,272</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Fund
For the Year Ended December 31, 2006

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$857,000	\$753,803	\$753,803	\$0
Other	81,300	39,209	39,292	83
<i>Total Revenues</i>	<u>938,300</u>	<u>793,012</u>	<u>793,095</u>	<u>83</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Administration:				
Personal Services	3,000	500	0	500
Contractual Services	7,350	4,150	3,699	451
Other	5,000	0	0	0
Total General Government	15,350	4,650	3,699	951
Public Works:				
Community Development Program:				
Capital Outlay	590,808	514,008	507,437	6,571
Intergovernmental	401,291	350,491	349,035	1,456
<i>Total Expenditures</i>	<u>1,007,449</u>	<u>869,149</u>	<u>860,171</u>	<u>8,978</u>
<i>Excess of Revenues Under Expenditures</i>	(69,149)	(76,137)	(67,076)	9,061
Other Financing Uses				
Transfers Out	(5,000)	0	0	0
<i>Net Change in Fund Balance</i>	(74,149)	(76,137)	(67,076)	9,061
<i>Fund Balance (Deficit) Beginning of Year</i>	(264,407)	(264,407)	(264,407)	0
Prior Year Encumbrances Appropriated	341,149	341,149	341,149	0
<i>Fund Balance End of Year</i>	<u><u>\$2,593</u></u>	<u><u>\$605</u></u>	<u><u>\$9,666</u></u>	<u><u>\$9,061</u></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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$156,478	\$156,478	\$164,326	\$7,848
Other	0	0	104	104
<i>Total Revenues</i>	<u>156,478</u>	<u>156,478</u>	<u>164,430</u>	<u>7,952</u>
Expenditures				
Current:				
Public Works:				
Community Development:				
Personal Services	142,878	142,878	137,815	5,063
Materials and Supplies	3,686	3,686	3,430	256
Contractual Services	13,680	13,680	10,399	3,281
Capital Outlay	1,000	1,000	520	480
<i>Total Expenditures</i>	<u>161,244</u>	<u>161,244</u>	<u>152,164</u>	<u>9,080</u>
<i>Net Change in Fund Balance</i>	(4,766)	(4,766)	12,266	17,032
<i>Fund Balance Beginning of Year</i>	91,506	91,506	91,506	0
Prior Year Encumbrances Appropriated	5,108	5,108	5,108	0
<i>Fund Balance End of Year</i>	<u>\$91,848</u>	<u>\$91,848</u>	<u>\$108,880</u>	<u>\$17,032</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$3,500	\$3,500	\$3,500	\$0
Expenditures				
Current:				
Public Works:				
Enterprise Zone:				
Contractual Services	<u>5,930</u>	<u>5,930</u>	<u>4,943</u>	<u>987</u>
<i>Net Change in Fund Balance</i>	(2,430)	(2,430)	(1,443)	987
<i>Fund Balance Beginning of Year</i>	2,405	2,405	2,405	0
Prior Year Encumbrances Appropriated	<u>30</u>	<u>30</u>	<u>30</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5</u></u>	<u><u>\$5</u></u>	<u><u>\$992</u></u>	<u><u>\$987</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$50,427	\$51,427	\$51,744	\$317
Expenditures				
Current:				
Public Safety:				
Community Corrections:				
Personal Services	50,945	50,945	49,781	1,164
Materials and Supplies	0	1,000	979	21
<i>Total Expenditures</i>	<u>50,945</u>	<u>51,945</u>	<u>50,760</u>	<u>1,185</u>
<i>Net Change in Fund Balance</i>	(518)	(518)	984	1,502
<i>Fund Balance Beginning of Year</i>	<u>22,812</u>	<u>22,812</u>	<u>22,812</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$22,294</u></u>	<u><u>\$22,294</u></u>	<u><u>\$23,796</u></u>	<u><u>\$1,502</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Law Enforcement Fund
For the Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
Public Safety:				
Drug Law Enforcement:				
Personal Services	0	500	0	500
Materials and Supplies	250	50	0	50
Capital Outlay	2,500	2,200	2,172	28
<i>Total Expenditures</i>	2,750	2,750	2,172	578
<i>Net Change in Fund Balance</i>	(2,750)	(2,750)	(2,172)	578
<i>Fund Balance Beginning of Year</i>	2,791	2,791	2,791	0
<i>Fund Balance End of Year</i>	\$41	\$41	\$619	\$578

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, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	<u>\$151,285</u>	<u>\$151,285</u>	<u>\$151,284</u>	<u>(\$1)</u>
Expenditures				
Current:				
Public Safety:				
Felony Delinquent Care:				
Personal Services	154,627	156,627	138,524	18,103
Materials and Supplies	6,771	6,771	5,695	1,076
Contractual Services	69,431	69,731	42,749	26,982
Capital Outlay	<u>840</u>	<u>840</u>	<u>300</u>	<u>540</u>
<i>Total Expenditures</i>	<u>231,669</u>	<u>233,969</u>	<u>187,268</u>	<u>46,701</u>
<i>Net Change in Fund Balance</i>	(80,384)	(82,684)	(35,984)	46,700
<i>Fund Balance Beginning of Year</i>	104,928	104,928	104,928	0
Prior Year Encumbrances Appropriated	<u>17,949</u>	<u>17,949</u>	<u>17,949</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$42,493</u></u>	<u><u>\$40,193</u></u>	<u><u>\$86,893</u></u>	<u><u>\$46,700</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff Concealed Handgun License Fund
For the Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$3,475	\$3,475	\$8,268	\$4,793
Expenditures				
Current:				
Public Safety:				
Sheriff Concealed Handgun License:				
Materials and Supplies	100	550	400	150
Contractual Services	5,391	7,791	5,907	1,884
<i>Total Expenditures</i>	5,491	8,341	6,307	2,034
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,016)	(4,866)	1,961	6,827
Other Financing Uses				
Transfers Out	(8,200)	(8,200)	(8,200)	0
<i>Net Change in Fund Balance</i>	(10,216)	(13,066)	(6,239)	6,827
<i>Fund Balance Beginning of Year</i>	11,531	11,531	11,531	0
Prior Year Encumbrances Appropriated	2,016	2,016	2,016	0
<i>Fund Balance End of Year</i>	\$3,331	\$481	\$7,308	\$6,827

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Victim Witness Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$39,699	\$41,306	\$43,686	\$2,380
Expenditures				
Current:				
Public Safety:				
Victim Witness:				
Personal Services	42,807	42,807	42,579	228
Capital Outlay	0	300	300	0
<i>Total Expenditures</i>	<u>42,807</u>	<u>43,107</u>	<u>42,879</u>	<u>228</u>
<i>Net Change in Fund Balance</i>	(3,108)	(1,801)	807	2,608
<i>Fund Balance Beginning of Year</i>	<u>8,435</u>	<u>8,435</u>	<u>8,435</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,327</u></u>	<u><u>\$6,634</u></u>	<u><u>\$9,242</u></u>	<u><u>\$2,608</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jail Diversion Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	<u>\$61,980</u>	<u>\$61,980</u>	<u>\$62,364</u>	<u>\$384</u>
Expenditures				
Current:				
Public Safety:				
Jail Diversion:				
Personal Services	61,603	61,603	61,558	45
Materials and Supplies	<u>129</u>	<u>129</u>	<u>0</u>	<u>129</u>
<i>Total Expenditures</i>	<u>61,732</u>	<u>61,732</u>	<u>61,558</u>	<u>174</u>
<i>Net Change in Fund Balance</i>	248	248	806	558
<i>Fund Balance Beginning of Year</i>	<u>28,251</u>	<u>28,251</u>	<u>28,251</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$28,499</u></u>	<u><u>\$28,499</u></u>	<u><u>\$29,057</u></u>	<u><u>\$558</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Drivers Alcohol Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$3,300	\$3,300	\$4,155	\$855
Other	3,300	3,300	4,438	1,138
<i>Total Revenues</i>	6,600	6,600	8,593	1,993
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Indigent Drivers:				
Contractual Services	9,000	49,000	30,201	18,799
<i>Net Change in Fund Balance</i>	(2,400)	(42,400)	(21,608)	20,792
<i>Fund Balance Beginning of Year</i>	104,163	104,163	104,163	0
<i>Fund Balance End of Year</i>	<u>\$101,763</u>	<u>\$61,763</u>	<u>\$82,555</u>	<u>\$20,792</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Activities M. R. S. Fund
For the Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$50,000	\$50,000	\$54,062	\$4,062
Other	5,000	5,000	6,214	1,214
<i>Total Revenues</i>	<u>55,000</u>	<u>55,000</u>	<u>60,276</u>	<u>5,276</u>
Expenditures				
Current:				
Health:				
Special Activities M.R.S.:				
Contractual Services	78,000	88,501	88,300	201
Capital Outlay	12,000	6,000	5,925	75
Other	11,500	11,500	11,325	175
<i>Total Expenditures</i>	<u>101,500</u>	<u>106,001</u>	<u>105,550</u>	<u>451</u>
<i>Excess of Revenues Under Expenditures</i>	(46,500)	(51,001)	(45,274)	5,727
Other Financing Sources				
Transfers In	0	194	194	0
<i>Net Change in Fund Balance</i>	(46,500)	(50,807)	(45,080)	5,727
<i>Fund Balance Beginning of Year</i>	<u>103,357</u>	<u>103,357</u>	<u>103,357</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$56,857</u></u>	<u><u>\$52,550</u></u>	<u><u>\$58,277</u></u>	<u><u>\$5,727</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, 2006

	<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	\$15,500	\$16,129	\$16,130	\$1
Expenditures				
Current:				
General Government - Judicial:				
Legal Research:				
Contractual Services	8,000	49,037	49,037	0
Capital Outlay	5,500	22,128	6,276	15,852
<i>Total Expenditures</i>	<u>13,500</u>	<u>71,165</u>	<u>55,313</u>	<u>15,852</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	2,000	(55,036)	(39,183)	15,853
Other Financing Sources				
Advance In	<u>0</u>	<u>0</u>	<u>1,400</u>	<u>1,400</u>
<i>Net Change in Fund Balance</i>	2,000	(55,036)	(37,783)	17,253
<i>Fund Balance Beginning of Year</i>	<u>55,791</u>	<u>55,791</u>	<u>55,791</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$57,791</u></u>	<u><u>\$755</u></u>	<u><u>\$18,008</u></u>	<u><u>\$17,253</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	<u>\$13,000</u>	<u>\$13,000</u>	<u>\$18,129</u>	<u>\$5,129</u>
Expenditures				
Current:				
Human Services:				
Indigent Guardianship:				
Personal Services	3,847	3,847	1,693	2,154
Materials and Supplies	1,000	1,000	0	1,000
Contractual Services	14,475	18,475	16,666	1,809
Capital Outlay	<u>4,500</u>	<u>4,500</u>	<u>4,419</u>	<u>81</u>
<i>Total Expenditures</i>	<u>23,822</u>	<u>27,822</u>	<u>22,778</u>	<u>5,044</u>
<i>Net Change in Fund Balance</i>	(10,822)	(14,822)	(4,649)	10,173
<i>Fund Balance Beginning of Year</i>	25,219	25,219	25,219	0
Prior Year Encumbrances Appropriated	<u>3,047</u>	<u>3,047</u>	<u>3,047</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$17,444</u></u>	<u><u>\$13,444</u></u>	<u><u>\$23,617</u></u>	<u><u>\$10,173</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Recorder's Special Fund
For the Year Ended December 31, 2006

	<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	\$90,000	\$69,804	\$69,804	\$0
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Recorder:				
Contractual Services	105,162	130,652	113,990	16,662
Capital Outlay	3,000	3,000	1,357	1,643
<i>Total Expenditures</i>	<u>108,162</u>	<u>133,652</u>	<u>115,347</u>	<u>18,305</u>
<i>Net Change in Fund Balance</i>	(18,162)	(63,848)	(45,543)	18,305
<i>Fund Balance Beginning of Year</i>	70,549	70,549	70,549	0
Prior Year Encumbrances Appropriated	<u>15,162</u>	<u>15,162</u>	<u>15,162</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$67,549</u></u>	<u><u>\$21,863</u></u>	<u><u>\$40,168</u></u>	<u><u>\$18,305</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, 2006

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Fines and Forfeitures	\$2,250	\$1,025	\$864	(\$161)
Other	0	0	175	175
<i>Total Revenues</i>	2,250	1,025	1,039	14
Expenditures				
Current:				
Public Safety:				
Enforcement and Education:				
Materials and Supplies	1,250	250	0	250
Contractual Services	0	2,100	2,100	0
Capital Outlay	1,000	0	0	0
<i>Total Expenditures</i>	2,250	2,350	2,100	250
<i>Net Change in Fund Balance</i>	0	(1,325)	(1,061)	264
<i>Fund Balance Beginning of Year</i>	1,338	1,338	1,338	0
<i>Fund Balance End of Year</i>	\$1,338	\$13	\$277	\$264

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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$25,000	\$25,000	\$22,433	(\$2,567)
Expenditures				
Intergovernmental	25,000	25,000	22,433	2,567
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Southern District Probation Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$32,000	\$34,717	\$44,584	\$9,867
Expenditures				
Current:				
General Government - Judicial:				
Southern District Probation:				
Personal Services	25,133	31,198	30,425	773
Materials and Supplies	5,464	6,464	5,921	543
Contractual Services	11,353	10,753	8,788	1,965
Capital Outlay	4,800	4,400	2,432	1,968
Total Southern District Probation	46,750	52,815	47,566	5,249
Special Probation:				
Personal Services	143,309	156,156	155,119	1,037
Materials and Supplies	14,887	19,838	19,353	485
Contractual Services	7,235	15,572	13,621	1,951
Capital Outlay	1,900	2,900	2,876	24
Total Special Probation	167,331	194,466	190,969	3,497
<i>Total Expenditures</i>	214,081	247,281	238,535	8,746
<i>Excess of Revenues Under Expenditures</i>	(182,081)	(212,564)	(193,951)	18,613
Other Financing Sources				
Transfers In	150,609	171,045	171,045	0
<i>Net Change in Fund Balance</i>	(31,472)	(41,519)	(22,906)	18,613
<i>Fund Balance Beginning of Year</i>	43,789	43,789	43,789	0
Prior Year Encumbrances Appropriated	3,139	3,139	3,139	0
<i>Fund Balance End of Year</i>	<u>\$15,456</u>	<u>\$5,409</u>	<u>\$24,022</u>	<u>\$18,613</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, 2006

	<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	\$35,000	\$35,000	\$33,097	(\$1,903)
Expenditures				
Current:				
General Government - Judicial:				
Mediation:				
Personal Services	31,770	42,302	39,875	2,427
Capital Outlay	1,000	973	323	650
Other	1,754	1,754	0	1,754
<i>Total Expenditures</i>	<u>34,524</u>	<u>45,029</u>	<u>40,198</u>	<u>4,831</u>
<i>Net Change in Fund Balance</i>	476	(10,029)	(7,101)	2,928
<i>Fund Balance Beginning of Year</i>	<u>11,297</u>	<u>11,297</u>	<u>11,297</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$11,773</u>	<u>\$1,268</u>	<u>\$4,196</u>	<u>\$2,928</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, 2006

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Fines and Forfeitures	\$55,000	\$66,942	\$66,942	\$0
Charges for Services	2,000	2,558	2,709	151
<i>Total Revenues</i>	<u>57,000</u>	<u>69,500</u>	<u>69,651</u>	<u>151</u>
Expenditures				
Current:				
General Government - Judicial:				
County Court Special Projects:				
Personal Services	24,533	24,533	16,583	7,950
Materials and Supplies	5,191	2,993	2,545	448
Contractual Services	10,200	17,559	17,429	130
Capital Outlay	20,177	217	40	177
Other	10,232	134,459	25,515	108,944
<i>Total Expenditures</i>	<u>70,333</u>	<u>179,761</u>	<u>62,112</u>	<u>117,649</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(13,333)	(110,261)	7,539	117,800
Other Financing Uses				
Transfers Out	0	(5,000)	(5,000)	0
<i>Net Change in Fund Balance</i>	(13,333)	(115,261)	2,539	117,800
<i>Fund Balance Beginning of Year</i>	125,617	125,617	125,617	0
Prior Year Encumbrances Appropriated	800	800	800	0
<i>Fund Balance End of Year</i>	<u><u>\$113,084</u></u>	<u><u>\$11,156</u></u>	<u><u>\$128,956</u></u>	<u><u>\$117,800</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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$89,000	\$69,702	\$57,488	(\$12,214)
Expenditures				
Current:				
General Government -				
Judicial				
Juvenile Court:				
Capital Outlay	80,000	80,000	0	80,000
<i>Net Change in Fund Balance</i>	9,000	(10,298)	57,488	67,786
<i>Fund Balance Beginning of Year</i>	10,298	10,298	10,298	0
<i>Fund Balance End of Year</i>	<u>\$19,298</u>	<u>\$0</u>	<u>\$67,786</u>	<u>\$67,786</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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$26,000	\$22,626	\$22,626	\$0
Expenditures				
Current:				
General Government - Judicial:				
Common Pleas Special Projects:				
Capital Outlay	26,000	26,000	3,373	22,627
<i>Net Change in Fund Balance</i>	0	(3,374)	19,253	22,627
<i>Fund Balance Beginning of Year</i>	10,263	10,263	10,263	0
<i>Fund Balance End of Year</i>	\$10,263	\$6,889	\$29,516	\$22,627

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, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
General Government - Judicial:				
Juvenile Court:				
Capital Outlay	<u>1,633</u>	<u>1,633</u>	<u>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>	959	959	959	0
Prior Year Encumbrances Appropriated	<u>674</u>	<u>674</u>	<u>674</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$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, 2006

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
Public Safety:				
Department of Treasury Seizure of Monies:				
Capital Outlay	7,500	17,500	17,200	300
<i>Net Change in Fund Balance</i>	(7,500)	(17,500)	(17,200)	300
<i>Fund Balance Beginning of Year</i>	21,729	21,729	21,729	0
<i>Fund Balance End of Year</i>	\$14,229	\$4,229	\$4,529	\$300

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, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Help America Vote Act:				
Contractual Services	<u>10,000</u>	<u>20,112</u>	<u>20,112</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(10,000)	(20,112)	(20,112)	0
<i>Fund Balance Beginning of Year</i>	<u>20,112</u>	<u>20,112</u>	<u>20,112</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$10,112</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
Jury Administration Fund
For the Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Contributions and Donations	\$1,000	\$550	\$565	\$15
Expenditures				
Current:				
General Government - Judicial				
Jury Administration:				
Materials and Supplies	1,000	1,000	251	749
<i>Net Change in Fund Balance</i>	0	(450)	314	764
<i>Fund Balance Beginning of Year</i>	477	477	477	0
<i>Fund Balance End of Year</i>	\$477	\$27	\$791	\$764

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, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$419,550	\$419,550	\$423,335	\$3,785
Other	174,000	173,000	147,684	(25,316)
<i>Total Revenues</i>	<u>593,550</u>	<u>592,550</u>	<u>571,019</u>	<u>(21,531)</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Joint Public Defender Commission:				
Personal Services	527,842	522,751	522,700	51
Materials and Supplies	14,948	16,630	16,569	61
Contractual Services	47,120	48,501	48,321	180
Capital Outlay	3,084	12,599	12,599	0
Other	1,000	520	515	5
<i>Total Expenditures</i>	<u>593,994</u>	<u>601,001</u>	<u>600,704</u>	<u>297</u>
<i>Excess Revenues Under Expenditures</i>	(444)	(8,451)	(29,685)	(21,234)
Other Financing Sources				
Transfers In	0	9,247	9,247	0
<i>Net Change in Fund Balance</i>	(444)	796	(20,438)	(21,234)
<i>Fund Balance (Deficit) Beginning of Year</i>	(978)	(978)	(978)	0
Prior Year Encumbrances Appropriated	2,444	2,444	2,444	0
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$1,022</u></u>	<u><u>\$2,262</u></u>	<u><u>(\$18,972)</u></u>	<u><u>(\$21,234)</u></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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$0	\$0	\$24,784	\$24,784
Expenditures				
Debt Service:				
Principal Retirement	30,000	30,000	30,000	0
Interest and Fiscal Charges	46,016	46,016	46,016	0
<i>Total Expenditures</i>	<u>76,016</u>	<u>76,016</u>	<u>76,016</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(76,016)	(76,016)	(51,232)	24,784
Other Financing Sources				
Transfers In	76,016	76,016	76,016	0
<i>Net Change in Fund Balance</i>	0	0	24,784	24,784
<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>\$24,784</u></u>	<u><u>\$24,784</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay	<u>183,746</u>	<u>183,746</u>	<u>183,578</u>	<u>168</u>
<i>Net Change in Fund Balance</i>	(183,746)	(183,746)	(183,578)	168
<i>Fund Balance Beginning of Year</i>	245,475	245,475	245,475	0
Prior Year Encumbrances Appropriated	<u>183,746</u>	<u>183,746</u>	<u>183,746</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$245,475</u></u>	<u><u>\$245,475</u></u>	<u><u>\$245,643</u></u>	<u><u>\$168</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Permanent Improvement County Home Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$5,000	\$10,844	\$12,334	\$1,490
Expenditures				
Capital Outlay	<u>6,373</u>	<u>6,393</u>	<u>6,393</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(1,373)	4,451	5,941	1,490
<i>Fund Balance Beginning of Year</i>	62,766	62,766	62,766	0
Prior Year Encumbrances Appropriated	<u>6,373</u>	<u>6,373</u>	<u>6,373</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$67,766</u></u>	<u><u>\$73,590</u></u>	<u><u>\$75,080</u></u>	<u><u>\$1,490</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Permanent Improvement M. R. S. Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay	<u>355,510</u>	<u>550,510</u>	<u>481,292</u>	<u>69,218</u>
<i>Excess of Revenues Under Expenditures</i>	(355,510)	(550,510)	(481,292)	69,218
Other Financing Sources				
Transfers In	<u>325,500</u>	<u>3,000,000</u>	<u>3,000,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(30,010)	2,449,490	2,518,708	69,218
<i>Fund Balance Beginning of Year</i>	28,479	28,479	28,479	0
Prior Year Encumbrances Appropriated	<u>30,010</u>	<u>30,010</u>	<u>30,010</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$28,479</u></u>	<u><u>\$2,507,979</u></u>	<u><u>\$2,577,197</u></u>	<u><u>\$69,218</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$0	\$0	\$145,865	\$145,865
Expenditures				
Capital Outlay	4,640,037	4,901,077	4,881,174	19,903
<i>Excess of Revenues Under Expenditures</i>	<u>(4,640,037)</u>	<u>(4,901,077)</u>	<u>(4,735,309)</u>	<u>165,768</u>
Other Financing Sources (Uses)				
Advances In	0	0	36,915	36,915
Advances Out	0	(105,000)	(105,000)	0
Transfers In	272,628	272,628	271,654	(974)
Transfers Out	0	(46,008)	(46,008)	0
<i>Total Other Financing Sources (Uses)</i>	<u>272,628</u>	<u>121,620</u>	<u>157,561</u>	<u>35,941</u>
<i>Net Change in Fund Balance</i>	(4,367,409)	(4,779,457)	(4,577,748)	201,709
<i>Fund Balance Beginning of Year</i>	948,071	948,071	948,071	0
Prior Year Encumbrances Appropriated	4,489,037	4,489,037	4,489,037	0
<i>Fund Balance End of Year</i>	<u>\$1,069,699</u>	<u>\$657,651</u>	<u>\$859,360</u>	<u>\$201,709</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Southern Court Construction Fund
For the Year Ended December 31, 2006

	<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>1,164,095</u>	<u>1,164,095</u>	<u>1,159,572</u>	<u>4,523</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,164,095)</u>	<u>(1,164,095)</u>	<u>(1,159,572)</u>	<u>4,523</u>
Other Financing Sources				
Advances In	0	105,000	105,000	0
Transfers In	<u>876,653</u>	<u>1,059,095</u>	<u>46,008</u>	<u>(1,013,087)</u>
<i>Total Other Financing Sources</i>	<u>876,653</u>	<u>1,164,095</u>	<u>151,008</u>	<u>(1,013,087)</u>
<i>Net Change in Fund Balance</i>	(287,442)	0	(1,008,564)	(1,008,564)
<i>Fund Balance Beginning of Year</i>	<u>876,653</u>	<u>876,653</u>	<u>876,653</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$589,211</u></u>	<u><u>\$876,653</u></u>	<u><u>(\$131,911)</u></u>	<u><u>(\$1,008,564)</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Tech Park Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$324,410	\$225,000	\$225,000	\$0
Expenditures				
Capital Outlay	324,410	25,000	25,000	0
<i>Net Change in Fund Balance</i>	0	200,000	200,000	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$200,000</u>	<u>\$200,000</u>	<u>\$0</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Issue II Fund
For the Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$599,757	\$599,757	\$792,593	\$192,836
Expenditures				
Capital Outlay	599,757	599,757	792,593	(192,836)
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Hazardous Materials Equipment Fund
For the Year Ended December 31, 2006

	<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	\$10,000	\$10,000	\$10,000	\$0
Expenditures				
Capital Outlay	<u>16,362</u>	<u>16,362</u>	<u>7,300</u>	<u>9,062</u>
<i>Net Change in Fund Balance</i>	(6,362)	(6,362)	2,700	9,062
<i>Fund Balance Beginning of Year</i>	2,799	2,799	2,799	0
Prior Year Encumbrances Appropriated	<u>4,362</u>	<u>4,362</u>	<u>4,362</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$799</u></u>	<u><u>\$799</u></u>	<u><u>\$9,861</u></u>	<u><u>\$9,062</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, 2006

	<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	\$99,500	\$97,821	\$102,515	\$4,694
Expenditures				
Capital Outlay	<u>135,207</u>	<u>252,024</u>	<u>166,355</u>	<u>85,669</u>
<i>Net Change in Fund Balance</i>	(35,707)	(154,203)	(63,840)	90,363
<i>Fund Balance Beginning of Year</i>	214,903	214,903	214,903	0
Prior Year Encumbrances Appropriated	<u>23,207</u>	<u>23,207</u>	<u>23,207</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$202,403</u></u>	<u><u>\$83,907</u></u>	<u><u>\$174,270</u></u>	<u><u>\$90,363</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Canal Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$53,000	\$10,000	\$10,000	\$0
Contributions and Donations	<u>2,000</u>	<u>135</u>	<u>135</u>	<u>0</u>
<i>Total Revenues</i>	55,000	10,135	10,135	0
Expenditures				
Capital Outlay	<u>86,936</u>	<u>66,828</u>	<u>35,311</u>	<u>31,517</u>
<i>Net Change in Fund Balance</i>	(31,936)	(56,693)	(25,176)	31,517
<i>Fund Balance Beginning of Year</i>	48,477	48,477	48,477	0
Prior Year Encumbrances Appropriated	<u>31,936</u>	<u>31,936</u>	<u>31,936</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$48,477</u></u>	<u><u>\$23,720</u></u>	<u><u>\$55,237</u></u>	<u><u>\$31,517</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Rentals	\$5,500	\$5,500	\$9,211	\$3,711
Expenditures				
Capital Outlay	4,804	4,804	3,516	1,288
<i>Net Change in Fund Balance</i>	696	696	5,695	4,999
<i>Fund Balance Beginning of Year</i>	13,986	13,986	13,986	0
Prior Year Encumbrances Appropriated	804	804	804	0
<i>Fund Balance End of Year</i>	<u>\$15,486</u>	<u>\$15,486</u>	<u>\$20,485</u>	<u>\$4,999</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay	<u>10,000</u>	<u>20,000</u>	<u>20,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(10,000)	(20,000)	(20,000)	0
<i>Fund Balance Beginning of Year</i>	<u>87,543</u>	<u>87,543</u>	<u>87,543</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$77,543</u></u>	<u><u>\$67,543</u></u>	<u><u>\$67,543</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
Sheriff Computerization Fund
For the Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay	0	3,500	3,480	20
<i>Net Change in Fund Balance</i>	0	(3,500)	(3,480)	20
<i>Fund Balance Beginning of Year</i>	4,586	4,586	4,586	0
<i>Fund Balance End of Year</i>	\$4,586	\$1,086	\$1,106	\$20

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, 2006

	<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	\$5,155,000	\$5,155,000	\$5,179,813	\$24,813
Other	0	0	66,780	66,780
<i>Total Revenues</i>	<u>5,155,000</u>	<u>5,155,000</u>	<u>5,246,593</u>	<u>91,593</u>
Expenses				
Personal Services	52,510	52,510	32,415	20,095
Materials and Supplies	150	150	0	150
Contractual Services	572,988	572,988	572,988	0
Claims	4,559,352	5,019,352	5,002,771	16,581
<i>Total Expenses</i>	<u>5,185,000</u>	<u>5,645,000</u>	<u>5,608,174</u>	<u>36,826</u>
<i>Excess of Revenues Under Expenses</i>	(30,000)	(490,000)	(361,581)	128,419
Advances In	0	300,000	300,000	0
<i>Net Change in Fund Equity</i>	(30,000)	(190,000)	(61,581)	128,419
<i>Fund Equity Beginning of Year</i>	<u>415,508</u>	<u>415,508</u>	<u>415,508</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$385,508</u></u>	<u><u>\$225,508</u></u>	<u><u>\$353,927</u></u>	<u><u>\$128,419</u></u>

Statistical Section

Statistical Section

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

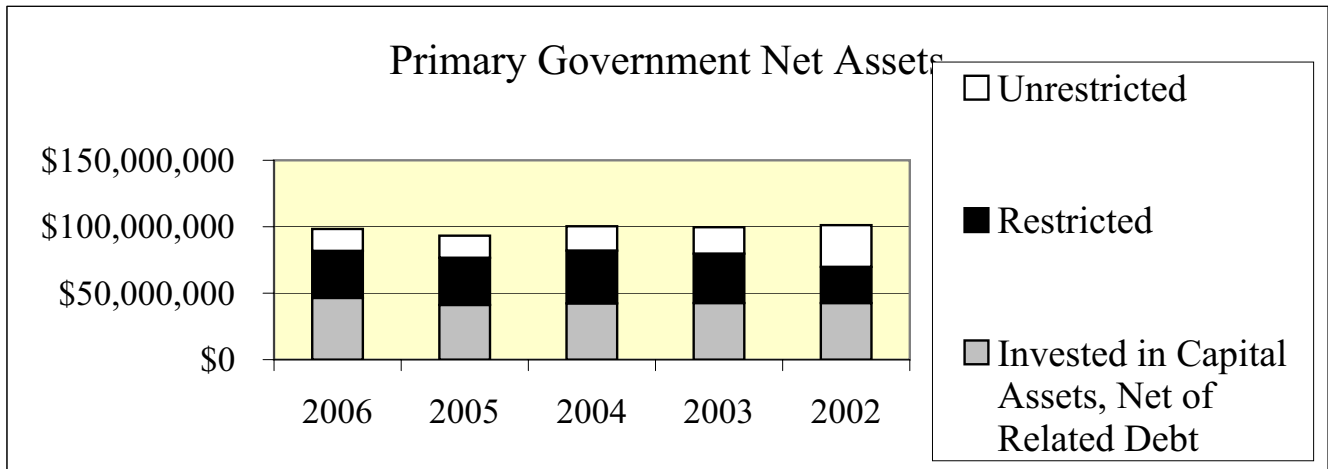
<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	S3-S11
Revenue Capacity These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue source, property 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.	S36-S41
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.	S42-S43
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.	S44-S55

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

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

	2006	2005	2004	2003	2002
Governmental Activities:					
Invested in Capital Assets, Net of Related Debt	\$33,604,921	\$27,865,630	\$28,679,529	\$29,257,632	\$29,028,751
Restricted for:					
Capital Projects	8,481,557	6,941,115	11,022,709	10,790,813	971,366
Debt Service	24,784	0	0	0	0
Other Purposes	26,797,462	28,541,227	28,646,377	26,297,456	26,124,048
Unrestricted	14,339,767	14,316,656	15,923,343	17,254,267	28,774,870
Total Governmental Activities Net Assets	83,248,491	77,664,628	84,271,958	83,600,168	84,899,035
Business-type Activities:					
Invested in Capital Assets, Net of Related Debt	12,839,599	13,188,633	13,612,345	13,337,852	13,558,045
Unrestricted	2,185,970	2,383,311	2,461,012	2,656,785	2,699,999
Total Business-type Activities Net Assets	15,025,569	15,571,944	16,073,357	15,994,637	16,258,044
Primary Government:					
Invested in Capital Assets, Net of Related Debt	46,444,520	41,054,263	42,291,874	42,595,484	42,586,796
Restricted	35,303,803	35,482,342	39,669,086	37,088,269	27,095,414
Unrestricted	16,525,737	16,699,967	18,384,355	19,911,052	31,474,869
Total Primary Government Net Assets	\$98,274,060	\$93,236,572	\$100,345,315	\$99,594,805	\$101,157,079



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

	2006	2005	2004	2003	2002
Expenses					
Governmental Activities:					
General Government:					
Legislative and Executive	\$8,366,047	\$7,652,381	\$6,583,677	\$6,588,204	\$6,639,887
Judicial	3,586,963	3,973,818	3,894,157	3,754,557	3,621,093
Public Safety	2,254,897	10,000,680	7,543,942	7,926,398	7,275,708
Public Works	7,432,184	8,146,786	7,099,813	6,740,743	7,573,815
Health	7,209,384	7,199,477	7,040,376	6,274,549	6,719,575
Human Services	19,072,385	17,959,071	15,874,934	16,878,484	14,943,366
Conservation and Recreation	498,085	655,266	611,468	127,694	186,159
Intergovernmental	2,250,226	2,335,524	991,406	1,093,361	1,416,722
Internal Service Fund - External Portion	1,431,812	1,335,552	1,300,728	1,254,224	1,093,193
Debt Service					
Interest and Fiscal Charges	48,860	7,070	11,099	14,461	11,451
<i>Total Governmental Activities Expenses</i>	<u>52,150,843</u>	<u>59,265,625</u>	<u>50,951,600</u>	<u>50,652,675</u>	<u>49,480,969</u>
Business-type Activities:					
Sewer	1,709,095	1,764,347	1,310,349	1,342,352	1,293,836
Water	719,922	801,135	728,558	770,257	625,938
<i>Total Business-type Activities Expenses</i>	<u>2,429,017</u>	<u>2,565,482</u>	<u>2,038,907</u>	<u>2,112,609</u>	<u>1,919,774</u>
<i>Total Primary Government Expenses</i>	<u>54,579,860</u>	<u>61,831,107</u>	<u>52,990,507</u>	<u>52,765,284</u>	<u>51,400,743</u>
Program Revenues					
Governmental Activities:					
Charges for Services					
General Government:					
Legislative and Executive	2,900,230	2,954,309	3,096,839	4,445,668	4,466,521
Judicial	1,101,699	857,731	862,667	912,857	860,748
Public Safety	490,797	438,959	247,561	178,253	155,175
Public Works	581,924	495,005	434,094	330,111	1,094,795
Health	188,805	176,037	157,530	141,748	143,752
Human Services	629,067	664,928	669,066	611,156	522,494
Conservation and Recreation	8,743	7,632	5,233	4,355	2,748
Intergovernmental	22,486	24,372	24,189	24,186	27,342
Internal Service Fund - External Portion	1,346,148	1,151,851	1,248,134	0	0
Operating Grants and Contributions					
General Government:					
Legislative and Executive	436,474	454,329	61,954	225,320	115,789
Judicial	133,875	160,942	226,553	290,342	204,860
Public Safety	446,000	349,247	306,040	291,600	310,215
Public Works	6,984,649	5,517,724	8,129,292	4,985,024	5,846,814
Health	2,711,479	2,368,942	1,952,649	2,671,215	2,639,180
Human Services	12,561,434	11,313,346	9,570,957	10,887,621	9,633,908
Intergovernmental	35,433	0	0	0	26,619
Capital Grants and Contributions					
Public Safety	10,000	0	11,001	82,922	31,976
Public Works	1,027,728	603,569	584,813	538,637	905,900
Health	0	0	0	111,475	119,475
Human Services	0	0	3,000	8,055	0
Conservation and Recreation	0	82,845	150,816	130,501	20,458
<i>Total Governmental Activities Program Revenues</i>	<u>\$31,616,971</u>	<u>\$27,621,768</u>	<u>\$27,742,388</u>	<u>\$26,871,046</u>	<u>\$27,128,769</u>

(continued)

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

	2006	2005	2004	2003	2002
Business-type Activities:					
Charges for Services					
Sewer	\$1,099,750	\$1,126,798	\$1,044,090	\$1,109,242	\$983,994
Water	669,509	614,791	639,597	650,850	622,709
Operating Grants and Contributions	21,881	304,205	340,804	0	0
Capital Grants and Contributions	0	0	0	0	19,115
<i>Total Business-type Activities Program Revenues</i>	<u>1,791,140</u>	<u>2,045,794</u>	<u>2,024,491</u>	<u>1,760,092</u>	<u>1,625,818</u>
Net (Expense)/Revenue					
Governmental Activities	(20,533,872)	(31,643,857)	(23,209,212)	(23,781,629)	(22,352,200)
Business-type Activities	<u>(637,877)</u>	<u>(519,688)</u>	<u>(14,416)</u>	<u>(352,517)</u>	<u>(293,956)</u>
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(21,171,749)</u>	<u>(32,163,545)</u>	<u>(23,223,628)</u>	<u>(24,134,146)</u>	<u>(22,646,156)</u>
General Revenues					
Governmental Activities					
Property Taxes Levied for:					
General Puposes	4,082,112	3,911,803	3,249,935	3,251,188	3,126,640
Special Revenue	6,221,346	6,260,984	6,122,048	6,100,437	5,843,859
Permissive Sales Tax Levied for:					
General Puposes	9,319,233	9,024,769	10,077,250	8,692,705	9,040,344
Intergovernmental	2,296,969	2,895,713	2,715,540	2,864,539	2,220,324
Interest	2,693,128	1,710,584	853,889	917,004	1,530,361
Other	<u>1,504,947</u>	<u>1,232,674</u>	<u>862,340</u>	<u>656,889</u>	<u>669,757</u>
<i>Total Governmental Activities</i>	<u>26,117,735</u>	<u>25,036,527</u>	<u>23,881,002</u>	<u>22,482,762</u>	<u>22,431,285</u>
Business-type Activities:					
Miscellaneous	<u>91,502</u>	<u>18,275</u>	<u>93,136</u>	<u>89,110</u>	<u>22,724</u>
<i>Total Primary Government</i>	<u>26,209,237</u>	<u>25,054,802</u>	<u>23,974,138</u>	<u>22,571,872</u>	<u>22,454,009</u>
Change in Net Assets					
Governmental Activities	5,583,863	(6,607,330)	671,790	(1,298,867)	79,085
Business-type Activities	<u>(546,375)</u>	<u>(501,413)</u>	<u>78,720</u>	<u>(263,407)</u>	<u>(271,232)</u>
<i>Total Primary Government Change in Net Assets</i>	<u>\$5,037,488</u>	<u>(\$7,108,743)</u>	<u>\$750,510</u>	<u>(\$1,562,274)</u>	<u>(\$192,147)</u>

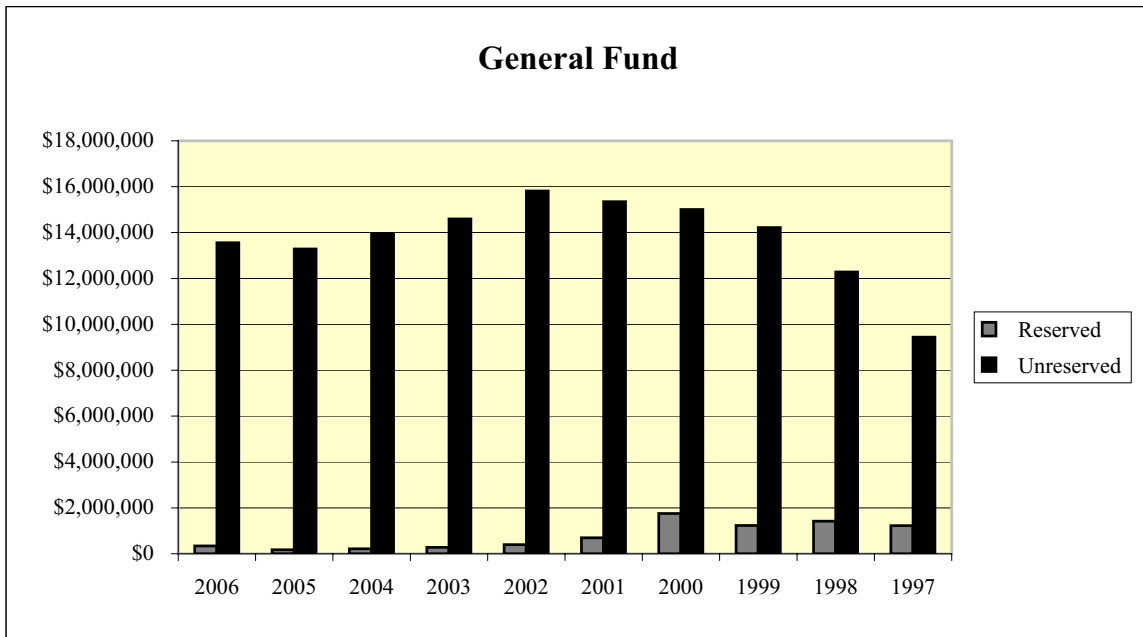
Tuscarawas County, Ohio
Program Revenues by Function/Program
Last Five Years
(accrual basis of accounting)

	2006	2005	2004	2003	2002
Function/Program					
Governmental Activities:					
General Government:					
Legislative and Executive	\$3,336,704	\$3,408,638	\$3,158,793	\$4,670,988	\$4,582,310
Judicial	1,235,574	1,018,673	1,089,220	1,203,199	1,065,608
Public Safety	946,797	788,206	564,602	552,775	497,366
Public Works	8,594,301	6,616,298	9,148,199	5,853,772	7,847,509
Health	2,900,284	2,544,979	2,110,179	2,924,438	2,902,407
Human Services	13,190,501	11,978,274	10,243,023	11,506,832	10,156,402
Conservation and Recreation	8,743	90,477	156,049	134,856	23,206
Intergovernmental	57,919	24,372	24,189	24,186	53,961
Internal Service Fund - External Portion	1,346,148	1,151,851	1,248,134	0	0
<i>Total Governmental Activities</i>	<u>31,616,971</u>	<u>27,621,768</u>	<u>27,742,388</u>	<u>26,871,046</u>	<u>27,128,769</u>
Business-type Activities:					
Sewer	1,099,750	1,431,003	1,384,894	1,109,242	1,003,109
Water	691,390	614,791	639,597	650,850	622,709
<i>Total Business-type Activities</i>	<u>1,791,140</u>	<u>2,045,794</u>	<u>2,024,491</u>	<u>1,760,092</u>	<u>1,625,818</u>
<i>Total</i>	<u><u>\$33,408,111</u></u>	<u><u>\$29,667,562</u></u>	<u><u>\$29,766,879</u></u>	<u><u>\$28,631,138</u></u>	<u><u>\$28,754,587</u></u>

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

	2006	2005	2004	2003
General Fund				
Reserved	\$344,374	\$176,829	\$215,414	\$277,831
Unreserved	13,558,438	13,282,597	13,928,215	14,594,151
Total	13,902,812	13,459,426	14,143,629	14,871,982
All Other Governmental Funds				
Reserved	6,444,810	\$8,207,909	12,563,929	6,864,258
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	20,649,873	\$22,248,374	20,305,345	20,126,685
Debt Service Funds	24,784	0	0	0
Capital Project Funds	4,184,368	2,678,962	1,859,718	7,019,178
Total All Other Governmental Funds	31,303,835	33,135,245	34,728,992	34,010,121
Total Governmental Funds	\$45,206,647	\$46,594,671	\$48,872,621	\$48,882,103



2002	2001	2000	1999	1998	1997
\$397,540	\$696,761	\$1,754,329	\$1,234,592	\$1,423,182	\$1,225,935
15,815,115	15,350,182	15,003,856	14,216,654	12,285,222	9,443,452
16,212,655	16,046,943	16,758,185	15,451,246	13,708,404	10,669,387
7,119,093	5,877,759	4,142,272	3,977,120	3,371,547	1,583,451
19,678,435	22,557,674	15,892,625	14,571,569	12,406,853	6,254,235
0	0	0	0	64,204	65,279
7,240,303	7,054,469	8,127,270	7,464,058	7,229,999	8,420,289
34,037,831	35,489,902	28,162,167	26,012,747	23,072,603	16,323,254
\$50,250,486	\$51,536,845	\$44,920,352	\$41,463,993	\$36,781,007	\$26,992,641

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

	2006	2005	2004	2003
Revenues				
Property and Other Taxes	\$10,101,392	\$10,136,930	\$9,536,239	\$9,322,046
Sales Taxes	9,291,205	9,130,299	9,173,333	8,664,790
Intergovernmental	26,184,238	25,477,142	22,892,488	23,124,231
Interest	2,693,128	1,710,584	853,889	917,004
Licenses and Permits	9,972	9,543	10,145	17,602
Fines and Forfeitures	516,794	370,629	363,504	409,360
Rentals	87,221	116,354	115,753	119,215
Charges for Services	5,309,764	5,122,447	5,007,777	4,857,464
Contributions and Donations	26,780	51,342	60,769	31,057
Other	1,439,481	1,232,674	832,918	656,705
<i>Total Revenues</i>	<u>55,659,975</u>	<u>53,357,944</u>	<u>48,846,815</u>	<u>48,119,474</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	6,202,468	5,905,079	5,935,538	5,828,419
Judicial	4,059,526	3,770,048	3,844,962	3,605,615
Public Safety	7,285,431	6,438,168	7,068,293	7,509,514
Public Works	7,139,061	7,532,715	6,702,027	6,372,235
Health	6,806,563	6,814,653	6,777,538	6,414,739
Human Services	18,901,793	17,530,954	15,837,979	16,625,171
Economic Development and Assitance	0	0	0	0
Intergovernmental	2,250,226	2,335,524	1,231,399	1,093,361
Conservation and Recreation	435,448	436,415	191,086	0
Capital Outlay	3,849,480	5,793,790	1,187,129	2,048,817
Debt Service:**				
Principal Retirement	81,573	71,478	69,247	74,563
Interest and Fiscal Charges	48,860	7,070	11,099	14,461
<i>Total Expenditures</i>	<u>57,060,429</u>	<u>56,635,894</u>	<u>48,856,297</u>	<u>49,586,895</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,400,454)</u>	<u>(3,277,950)</u>	<u>(9,482)</u>	<u>(1,467,421)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	0	0
Proceeds of OPWC Loan	0	0	0	0
Inception of Capital Lease	12,430	0	0	99,038
Bond Anticipation Note Issued	0	1,000,000	0	0
Transfers In	11,225,545	7,836,948	7,207,526	7,088,703
Transfers Out	<u>(11,225,545)</u>	<u>(7,836,948)</u>	<u>(7,207,526)</u>	<u>(7,088,703)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>12,430</u>	<u>1,000,000</u>	<u>0</u>	<u>99,038</u>
<i>Net Change in Fund Balance</i>	<u>(\$1,388,024)</u>	<u>(\$2,277,950)</u>	<u>(\$9,482)</u>	<u>(\$1,368,383)</u>
Debt Service as a Percentage of Noncapital Expenditures	0.27%	0.14%	0.16%	0.17%

Notes:

* Includes General, Special Revenue, Debt Service, and Capital Projects Funds.

** 2002 was the first year to show debt service broken out between principal retirement and interest and fiscal charges.

Prior year amounts include both in principal.

2002	2001	2000	1999	1998	1997
\$9,157,523	\$9,095,828	\$8,848,178	\$8,602,952	\$8,074,357	\$5,969,204
9,027,152	8,493,461	8,574,725	8,329,590	9,078,108	9,036,763
21,129,273	27,753,810	23,749,308	19,028,962	18,774,142	15,698,816
1,530,361	3,378,233	3,628,571	2,326,264	2,423,805	1,868,691
12,001	40,533	46,301	43,519	44,251	43,866
409,916	267,850	295,671	220,612	322,640	251,808
126,174	174,068	131,879	119,876	145,332	149,438
5,411,437	4,718,965	4,095,888	4,595,657	4,931,433	4,754,258
62,948	49,921	100,642	314,586	49,227	29,330
666,312	828,174	466,145	615,845	495,979	274,245
<u>47,533,097</u>	<u>54,800,843</u>	<u>49,937,308</u>	<u>44,197,863</u>	<u>44,339,274</u>	<u>38,076,419</u>
5,966,717	4,879,699	5,220,897	5,033,309	4,788,242	5,351,109
3,639,631	3,243,603	2,809,067	2,458,955	2,232,697	2,226,607
7,022,416	6,538,346	5,978,978	5,669,318	5,233,857	4,753,148
7,354,283	6,027,027	5,453,321	4,714,900	4,725,260	5,155,602
6,408,259	6,400,054	5,725,427	5,891,130	5,319,037	5,282,738
15,208,503	15,891,902	16,350,741	11,173,645	8,689,255	8,175,502
0	199,720	0	0	0	0
1,416,722	2,036,941	2,062,041	1,512,216	1,430,926	1,581,449
0	0	0	0	0	0
1,882,879	2,014,989	2,068,432	2,739,490	1,282,663	1,403,036
65,282	47,305	45,221	7,800	105,165	106,413
11,451	0	0	0	0	0
<u>48,976,143</u>	<u>47,279,586</u>	<u>45,714,125</u>	<u>39,200,763</u>	<u>33,807,102</u>	<u>34,035,604</u>
<u>(1,443,046)</u>	<u>7,521,257</u>	<u>4,223,183</u>	<u>4,997,100</u>	<u>10,532,172</u>	<u>4,040,815</u>
143,501	28,172	0	49,000	0	0
0	0	0	0	0	0
13,186	67,064	0	186,696	0	0
0	0	0	0	0	0
7,914,597	8,010,250	7,366,874	6,319,894	1,309,412	4,304,453
<u>(7,914,597)</u>	<u>(9,010,250)</u>	<u>(8,133,698)</u>	<u>(6,869,704)</u>	<u>(2,053,218)</u>	<u>(4,445,517)</u>
<u>156,687</u>	<u>(904,764)</u>	<u>(766,824)</u>	<u>(314,114)</u>	<u>(743,806)</u>	<u>(141,064)</u>
<u>(\$1,286,359)</u>	<u>\$6,616,493</u>	<u>\$3,456,359</u>	<u>\$4,682,986</u>	<u>\$9,788,366</u>	<u>\$3,899,751</u>
0.15%	0.10%	0.10%	0.02%	0.30%	0.30%

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

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/Agricultural	Commercial/Industrial/PU		Assessed Value	Estimated Actual Value
1997	\$623,780,340	\$186,433,270	\$2,314,896,029	\$99,708,230	\$113,304,807
1998	644,260,080	191,726,040	2,388,531,771	94,082,290	106,911,693
1999	817,958,480	240,582,050	3,024,401,514	97,700,580	111,023,386
2000	833,799,530	244,453,620	3,080,723,286	99,245,230	112,778,670
2001	847,914,860	248,719,370	3,133,240,657	95,434,850	108,448,693
2002	946,720,760	266,427,660	3,466,138,343	69,027,690	78,440,557
2003	961,671,770	271,670,380	3,523,834,714	70,163,550	79,731,307
2004	984,665,180	273,369,120	3,594,383,714	70,000,100	79,545,568
2005	1,106,947,440	288,998,600	3,988,417,257	71,154,330	80,857,193
2006	1,128,496,100	294,239,920	4,064,960,057	70,699,140	80,339,932

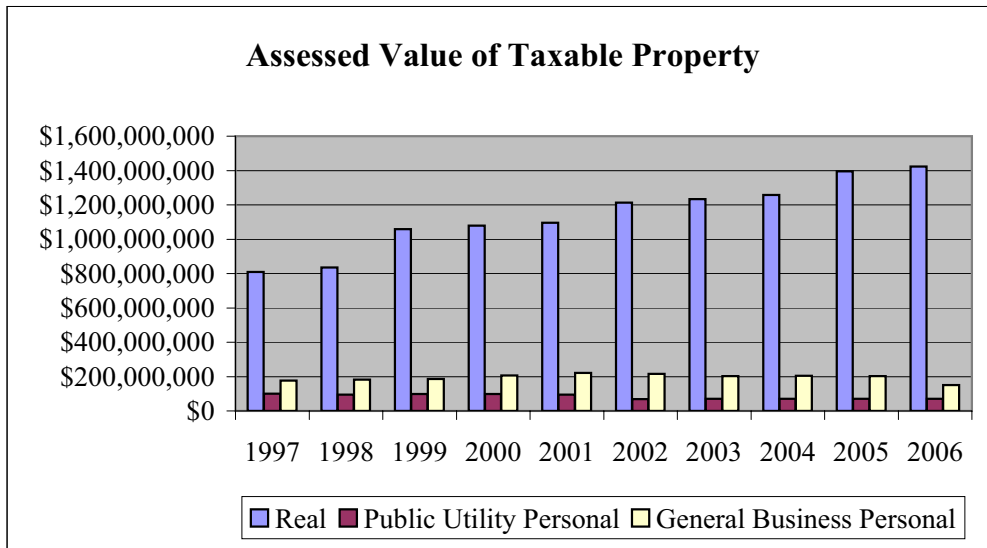
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property is assessed at 25 percent for machinery and equipment and 23 percent for inventories. The general business tangible personal property tax is being phased out beginning in 2006. The listing percentage is 18.75% for 2006, 12.5% for 2007, 6.25% for 2008 and zero for 2009.

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

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

Tangible Personal Property		Total			Weighted Average Tax Rate (per \$1,000 of assessed value)
General Business		Assessed Value	Estimated Actual Value	Ratio	
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$176,255,948	\$705,023,792	\$1,086,177,788	\$3,133,224,628	34.67 %	\$42.73705
182,369,271	729,477,084	1,112,437,681	3,224,920,548	34.50	42.60605
186,809,032	747,236,128	1,343,050,142	3,882,661,028	34.59	41.74785
207,210,778	828,843,112	1,384,709,158	4,022,345,068	34.43	41.96727
221,986,520	887,946,080	1,414,055,600	4,129,635,430	34.24	42.04109
216,689,625	866,758,500	1,498,865,735	4,411,337,400	33.98	41.23658
202,689,724	810,758,896	1,506,195,424	4,414,324,917	34.12	41.01741
204,896,470	819,585,880	1,532,930,870	4,493,515,162	34.11	40.96805
202,463,379	809,853,516	1,669,563,749	4,879,127,966	34.22	40.58416
149,847,953	799,189,083	1,643,283,113	4,944,489,072	33.23	39.89100



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

	1997	1998	1999	2000
Unvoted Millage				
Operating	\$ 2.200000	\$ 2.200000	\$ 2.200000	\$ 2.200000
Voted Millage - by levy				
1981 Mental Health and Retardation				
Residential/Agricultural Real	0.869518	0.869535	0.693313	0.695893
Commercial/Industrial and Public Utility Real	1.120250	1.122194	0.915452	0.922327
General Business and Public Utility Personal	1.300000	1.300000	1.300000	1.300000
1982 Mental Health				
Residential/Agricultural Real	0.334430	0.331127	0.266659	0.267651
Commercial/Industrial and Public Utility Real	0.430865	0.869535	0.352097	0.354741
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
1993 Mental Health and Retardation				
Residential/Agricultural Real	1.467394	1.467423	1.170032	1.174385
Commercial/Industrial and Public Utility Real	1.644595	1.647448	1.343940	1.354034
General Business and Public Utility Personal	1.700000	1.700000	1.700000	1.700000
1996 Senior Citizen				
Residential/Agricultural Real	0.499823	0.499832	0.398535	0.400018
Commercial/Industrial and Public Utility Real	0.500000	0.500000	0.407885	0.410948
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
1997 Mental Health and Retardation				
Residential/Agricultural Real	0.000000	1.900000	1.514940	1.520577
Commercial/Industrial and Public Utility Real	0.000000	1.900000	1.549963	1.561604
General Business and Public Utility Personal	0.000000	1.900000	1.900000	1.900000
Total voted millage by type of property				
Residential/Agricultural Real	3.171165	5.067917	4.043479	4.058524
Commercial/Industrial and Public Utility Real	3.695710	6.039177	4.569337	4.603654
General Business and Public Utility Personal	4.000000	5.900000	5.900000	5.900000
Total millage by type of property				
Residential/Agricultural Real	5.371165	7.267917	6.243479	6.258524
Commercial/Industrial and Public Utility Real	5.895710	8.239177	6.769337	6.803654
General Business and Public Utility Personal	6.200000	8.100000	8.100000	8.100000

2001	2002	2003	2004	2005	2006
\$ 2.200000	\$ 2.200000	\$ 2.200000	\$ 2.200000	\$ 2.200000	\$ 2.200000
0.696254	0.635364	0.636573	0.636992	0.579051	0.579632
0.923057	0.884260	0.892691	0.893035	0.859268	0.860871
1.300000	1.300000	1.300000	1.300000	1.300000	1.300000
0.267790	0.244371	0.244836	0.244997	0.222712	0.222935
0.355022	0.340100	0.343343	0.343475	0.330488	0.331104
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
1.174992	1.072235	1.074275	1.074983	0.977202	0.978183
1.355105	1.298148	1.310528	1.311033	1.261462	1.263815
1.700000	1.700000	1.700000	1.700000	1.700000	1.700000
0.400224	0.547527	0.548568	0.548929	0.498998	0.499499
0.411273	0.574780	0.580261	0.580485	0.558536	0.559578
0.500000	0.600000	0.600000	0.600000	0.600000	0.600000
1.521362	1.388314	1.390955	1.391869	1.265265	1.266534
1.562839	1.497150	1.511427	1.512008	1.454839	1.457552
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
4.060622	3.887811	3.895207	3.897770	3.543228	3.546783
4.607296	4.594438	4.638250	4.640036	4.464593	4.472920
5.900000	6.000000	6.000000	6.000000	6.000000	6.000000
6.260622	6.087811	6.095207	6.097770	5.743228	5.746783
6.807296	6.794438	6.838250	6.840036	6.664593	6.672920
8.100000	8.200000	8.200000	8.200000	8.200000	8.200000

(continued)

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

Overlapping Rates by Taxing District	1997	1998	1999	2000
In County School Districts:				
Claymont City School District				
Residential/Agricultural Real	\$28.901379	\$29.408349	\$27.500006	\$27.500006
Commercial/Industrial and Public Utility Real	29.101644	29.604268	27.500006	27.736104
General Business and Public Utility Personal	33.600000	34.100000	32.200000	32.200000
Dover City School District				
Residential/Agricultural Real	29.228614	29.212905	24.184058	24.271725
Commercial/Industrial and Public Utility Real	36.856156	30.852456	30.867937	30.867937
General Business and Public Utility Personal	46.570000	46.570000	45.670000	45.670000
Garaway Local School District				
Residential/Agricultural Real	26.537048	27.355921	22.847094	22.912309
Commercial/Industrial and Public Utility Real	33.596107	34.466754	26.527279	26.662272
General Business and Public Utility Personal	44.600000	45.600000	45.200000	45.200000
Indian Valley Local School District				
Residential/Agricultural Real	32.213191	31.814505	29.900011	29.986386
Commercial/Industrial and Public Utility Real	40.255968	39.927626	33.818807	34.761046
General Business and Public Utility Personal	45.200000	44.800000	42.900000	42.900000
Newcomerstown Exempted Village School District				
Residential/Agricultural Real	30.314099	29.683577	24.690453	28.434166
Commercial/Industrial and Public Utility Real	40.725127	39.860188	32.768414	36.601543
General Business and Public Utility Personal	45.600000	45.600000	45.200000	48.900000
New Philadelphia City School District				
Residential/Agricultural Real	27.521789	27.521249	23.441759	23.492118
Commercial/Industrial and Public Utility Real	31.849713	31.873936	27.037033	27.151620
General Business and Public Utility Personal	42.800000	42.800000	42.300000	42.300000
Strasburg-Franklin Local School District				
Residential/Agricultural Real	29.857451	29.884357	25.253289	25.292868
Commercial/Industrial and Public Utility Real	36.816649	36.825705	28.149980	28.153322
General Business and Public Utility Personal	50.800000	50.800000	50.800000	50.800000
Tuscarawas Valley Local School District				
Residential/Agricultural Real	29.930349	29.919318	34.286201	33.785668
Commercial/Industrial and Public Utility Real	30.378302	30.076168	34.449081	33.768103
General Business and Public Utility Personal	37.400000	37.400000	41.900000	40.200000
Out of County School Districts:				
Fairless Local School District				
Residential/Agricultural Real	33.800016	34.000014	32.000020	31.500018
Commercial/Industrial and Public Utility Real	33.800009	34.000011	32.000004	31.500008
General Business and Public Utility Personal	50.500000	50.700000	48.700000	48.200000

2001	2002	2003	2004	2005	2006
\$27.409395	\$27.101475	\$27.086793	\$27.101469	\$26.401353	\$26.177587
27.667531	27.441003	27.413287	27.351716	26.469196	26.234500
32.100000	31.850000	31.800000	31.800000	31.200000	30.950000
24.227828	22.818495	22.792112	29.502459	28.475802	27.891736
30.745022	29.229675	29.464946	36.152514	35.108679	34.548677
45.620000	45.520000	45.470000	52.170000	51.470000	50.870000
22.739471	22.544777	22.577294	22.499389	30.467099	29.963520
26.566206	26.457617	26.496099	26.322637	33.509566	32.885495
45.100000	45.000000	45.000000	44.950000	53.050000	52.500000
29.636297	29.350015	29.324996	29.177196	28.500012	32.266628
34.422813	34.185772	34.200066	34.270267	32.843049	36.593049
42.550000	42.350000	42.300000	42.150000	41.500000	45.250000
27.885681	26.488267	26.413421	25.677640	23.886998	31.486117
36.640242	36.356679	36.294063	35.842887	33.245397	40.873056
48.700000	48.300000	48.250000	48.100000	47.300000	54.900000
23.454705	22.144045	22.178578	22.188001	21.763002	21.921866
27.139058	25.507925	25.811164	25.812776	24.880014	25.049757
42.250000	42.150000	42.150000	42.150000	41.800000	41.950000
25.292081	23.163009	23.182790	23.180966	27.788687	27.397854
28.263541	28.267708	28.570531	28.603687	34.372395	34.031468
50.800000	50.800000	50.800000	50.800000	57.700000	57.300000
32.900012	32.200012	32.022200	31.650012	30.500012	30.467707
32.900012	32.200012	32.035702	31.661192	30.500012	30.611886
39.400000	38.700000	38.500000	38.150000	37.000000	36.950000
30.300013	30.700012	29.800014	30.100025	34.898444	33.695470
30.300021	31.179499	30.308284	30.671404	35.370439	34.376762
47.000000	47.400000	46.500000	46.800000	51.600000	50.400000

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

	1997	1998	1999	2000
Harrison Hills City School District				
Residential/Agricultural Real	\$26.080920	\$26.088327	\$25.943448	\$23.135598
Commercial/Industrial and Public Utility Real	28.389284	28.639378	28.635441	27.382258
General Business and Public Utility Personal	37.750000	37.750000	37.750000	37.750000
Ridgewood Local School District				
Residential/Agricultural Real	29.598153	25.866012	25.855508	28.660752
Commercial/Industrial and Public Utility Real	29.600154	23.568824	23.576799	26.500014
General Business and Public Utility Personal	40.600000	40.600000	40.600000	43.000000
Sandy Valley Local School District				
Residential/Agricultural Real	29.299487	29.871423	28.254711	27.840565
Commercial/Industrial and Public Utility Real	33.623707	32.271435	30.767687	30.339970
General Business and Public Utility Personal	46.300000	47.100000	45.600000	45.200000
Joint Vocational School Districts:				
Belmont Harrison Joint Vocational School District				
Residential/Agricultural Real	1.944155	1.943780	1.940338	1.939213
Commercial/Industrial and Public Utility Real	1.941948	1.941344	1.941560	1.941255
General Business and Public Utility Personal	1.950000	1.950000	1.950000	1.950000
Buckeye Joint Vocational School District				
Residential/Agricultural Real	2.394826	2.387658	2.000000	2.000000
Commercial/Industrial and Public Utility Real	2.700468	2.693586	2.277940	2.285802
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	2.000000	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
Stark County Area Joint Vocational School District				
Residential/Agricultural Real	3.500000	3.500000	3.300000	3.300000
Commercial/Industrial and Public Utility Real	3.500000	3.500000	3.300000	3.300000
General Business and Public Utility Personal	3.500000	3.500000	3.300000	3.300000
Cities:				
Dover City				
Residential/Agricultural Real	4.365635	4.364335	4.094396	4.096556
Commercial/Industrial and Public Utility Real	5.186521	5.193286	4.831439	4.832396
General Business and Public Utility Personal	6.600000	6.600000	6.600000	6.600000
New Philadelphia City				
Residential/Agricultural Real	8.016936	8.016816	7.449503	7.456605
Commercial/Industrial and Public Utility Real	8.776908	8.781483	8.078793	8.097384
General Business and Public Utility Personal	9.670000	9.670000	9.670000	9.670000

2001	2002	2003	2004	2005	2006
\$23.140362	\$23.170028	\$22.004996	\$21.999375	\$21.993375	\$21.694215
27.393116	27.405190	26.453550	26.378926	26.379508	24.942389
37.750000	37.750000	37.750000	37.750000	37.750000	37.750000
26.655802	26.613403	26.609510	24.925392	24.885752	24.899521
26.476733	26.476659	26.465506	23.784063	24.038958	24.220947
43.000000	43.000000	43.000000	43.000000	43.000000	43.000000
26.887968	26.835034	27.232229	26.926707	26.193199	31.790382
27.907076	27.808423	28.245058	27.588137	26.552188	35.505723
44.400000	44.400000	44.800000	44.600000	43.900000	49.500000
1.450000	1.450000	1.450000	1.450000	1.450000	1.450000
1.450000	1.450000	1.450000	1.450000	1.450000	1.450000
1.450000	1.450000	1.450000	1.450000	1.450000	1.450000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.285430	2.179226	2.194906	2.193251	2.112051	2.111967
2.800000	2.800000	2.800000	2.800000	2.800000	2.800000
2.000000	2.498802	2.490797	2.255702	2.253910	2.249842
2.000000	2.500000	2.498967	2.205217	2.251872	2.255945
2.000000	2.500000	2.500000	2.500000	2.500000	2.500000
3.200000	2.000000	2.000000	2.000000	2.000000	2.000000
3.200000	2.000000	2.000000	2.000000	2.000000	2.000000
3.200000	2.000000	2.000000	2.000000	2.000000	2.000000
4.096876	4.017032	4.018105	4.018324	3.957528	3.958273
4.825005	4.712620	4.738094	4.734606	4.711875	4.714975
6.600000	6.600000	6.600000	6.600000	6.600000	6.600000
6.458135	6.133850	7.139529	7.090955	6.950572	7.002017
7.103619	6.788605	7.839295	7.789575	7.751837	7.805395
8.670000	8.620000	9.620000	9.570000	9.620000	9.670000

(continued)

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

	1997	1998	1999	2000
Uhrichsville City				
Residential/Agricultural Real	\$6.302286	\$6.302507	\$5.505545	\$6.223382
Commercial/Industrial and Public Utility Real	7.367784	7.367784	6.743356	7.147709
General Business and Public Utility Personal	8.480000	8.480000	8.480000	8.480000
Villages:				
Baltic Corporation				
Residential/Agricultural Real	7.418878	7.418603	6.143112	6.147475
Commercial/Industrial and Public Utility Real	8.492793	8.492793	7.924784	7.924784
General Business and Public Utility Personal	9.900000	9.900000	9.900000	9.900000
Barnhill Corporation				
Residential/Agricultural Real	10.050755	13.338881	9.067668	9.179396
Commercial/Industrial and Public Utility Real	12.643177	14.630245	10.605154	10.605154
General Business and Public Utility Personal	15.400000	15.400000	15.400000	15.400000
Bolivar Corporation				
Residential/Agricultural Real	8.359813	10.121754	8.429528	8.446211
Commercial/Industrial and Public Utility Real	9.629143	10.359401	7.583287	7.553287
General Business and Public Utility Personal	10.900000	10.900000	10.900000	10.900000
Dennison Corporation				
Residential/Agricultural Real	5.280945	5.281247	4.479308	6.884476
Commercial/Industrial and Public Utility Real	4.845924	4.845924	4.544829	6.935220
General Business and Public Utility Personal	7.100000	7.100000	7.100000	9.500000
Gnadenhutten Corporation				
Residential/Agricultural Real	6.164770	6.165954	5.294302	5.303788
Commercial/Industrial and Public Utility Real	7.200000	7.200000	6.822865	7.200000
General Business and Public Utility Personal	7.200000	7.200000	7.200000	7.200000
Midvale Corporation				
Residential/Agricultural Real	1.400000	1.400000	1.400000	6.400000
Commercial/Industrial and Public Utility Real	1.400000	1.400000	1.400000	6.400000
General Business and Public Utility Personal	1.400000	1.400000	1.400000	6.400000
Mineral City Corporation				
Residential/Agricultural Real	7.433863	11.108710	9.595480	9.611310
Commercial/Industrial and Public Utility Real	9.200000	12.200000	11.168470	11.207410
General Business and Public Utility Personal	9.200000	12.200000	12.200000	12.200000
Newcomerstown Corporation				
Residential/Agricultural Real	4.255318	4.255916	3.799458	3.803536
Commercial/Industrial and Public Utility Real	4.478756	4.478756	4.053614	4.062646
General Business and Public Utility Personal	4.500000	4.500000	4.500000	4.500000

2001	2002	2003	2004	2005	2006
\$7.028077	\$8.190095	\$8.488513	\$9.848016	\$9.225304	\$7.429106
7.953869	9.085932	9.086520	10.380000	10.025622	8.135420
9.280000	9.280000	9.280000	10.380000	10.380000	8.380000
6.144632	5.853476	5.854124	5.854038	5.260113	5.259885
7.921434	7.768836	7.854091	7.854091	7.587268	7.587268
9.900000	9.900000	9.900000	9.900000	9.900000	9.900000
6.621458	9.950642	9.992392	9.992354	9.795253	9.791184
7.317599	12.317599	12.317599	12.317599	11.818649	11.818649
10.400000	15.400000	15.400000	15.400000	15.850000	15.850000
8.452769	5.988639	5.994762	5.995353	5.959490	7.637024
7.597069	5.619166	5.619166	5.619166	5.558139	7.253345
10.900000	7.900000	7.900000	7.900000	7.900000	8.900000
6.885720	6.613096	5.614295	6.618742	4.267919	4.269952
6.935220	6.947659	5.947659	6.853196	4.410971	4.410971
9.500000	9.500000	8.500000	9.500000	7.100000	7.100000
5.303953	4.954838	5.559479	5.559479	5.218941	5.219266
7.200000	7.200000	7.800000	7.800000	7.743020	7.743020
7.200000	7.200000	7.800000	7.800000	7.800000	7.800000
6.394535	5.372960	5.392485	5.402260	5.391125	5.397740
6.400000	6.400000	6.400000	6.400000	6.224435	6.224435
6.400000	6.400000	6.400000	6.400000	6.400000	6.400000
9.611131	8.787780	10.927740	10.927725	9.531590	9.541520
11.207410	11.207410	11.703705	11.703705	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	2.500000	2.500000	2.500000	2.500000	2.500000

(continued)

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

	1997	1998	1999	2000
Parral Corporation				
Residential/Agricultural Real	\$3.755150	\$3.755150	\$3.304705	\$3.304705
Commercial/Industrial and Public Utility Real	4.100000	4.100000	3.879520	3.879520
General Business and Public Utility Personal	4.100000	4.100000	4.100000	4.100000
Port Washington Corporation				
Residential/Agricultural Real	6.290869	6.290869	5.100906	5.107263
Commercial/Industrial and Public Utility Real	6.294627	6.294627	4.572404	4.575983
General Business and Public Utility Personal	6.300000	6.300000	6.300000	6.300000
Roswell Corporation				
Residential/Agricultural Real	7.089045	10.056751	8.096345	8.112627
Commercial/Industrial and Public Utility Real	8.900000	11.898939	9.084908	9.084908
General Business and Public Utility Personal	8.900000	11.900000	11.900000	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	4.513164	4.513164	4.069203	4.072600
Commercial/Industrial and Public Utility Real	4.938040	4.938040	4.213077	4.213441
General Business and Public Utility Personal	5.200000	5.200000	5.200000	5.200000
Sugar Creek Corporation				
Residential/Agricultural Real	4.009980	4.009393	3.655533	3.657919
Commercial/Industrial and Public Utility Real	4.755468	4.752663	3.995269	4.009564
General Business and Public Utility Personal	5.100000	5.100000	5.100000	5.100000
Tuscarawas Corporation				
Residential/Agricultural Real	10.046898	10.045531	5.974855	5.994745
Commercial/Industrial and Public Utility Real	10.360661	10.360661	5.416524	5.416523
General Business and Public Utility Personal	11.700000	11.700000	7.700000	7.700000
Zoar Corporation				
Residential/Agricultural Real	5.742207	5.742207	5.217160	5.268437
Commercial/Industrial and Public Utility Real	5.688456	5.688456	4.709369	4.709369
General Business and Public Utility Personal	7.500000	7.500000	7.500000	7.500000
Townships:				
Auburn Township				
Residential/Agricultural Real	5.900000	5.900000	5.380322	5.387888
Commercial/Industrial and Public Utility Real	5.830946	5.830946	5.141435	5.162870
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000

2001	2002	2003	2004	2005	2006
\$3.304705	\$3.200737	\$3.200737	\$3.205287	\$3.028075	\$3.028100
3.879520	3.879520	3.879520	3.879520	3.664810	3.664810
4.100000	4.100000	4.100000	4.100000	4.100000	4.100000
5.107263	4.761619	4.758225	4.757534	4.219650	4.223313
4.575983	4.575983	4.575983	4.575983	4.480060	4.480060
6.300000	6.300000	6.300000	6.300000	6.300000	6.300000
8.112627	7.297666	10.539315	10.539315	9.962588	9.962588
9.084908	9.084908	11.229740	11.229740	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
4.072600	3.939591	3.940240	3.940261	3.697121	3.697797
4.222736	4.222736	4.255590	4.259170	4.188856	4.192873
5.200000	5.200000	5.200000	5.200000	5.200000	5.200000
3.657384	4.926786	4.928608	4.931937	4.647047	4.648170
4.010255	5.511119	5.511165	5.511165	5.391390	5.391390
5.100000	6.600000	6.600000	6.600000	6.600000	6.600000
6.096331	5.775716	5.777165	5.777884	5.515464	6.566391
5.516523	5.516523	5.516523	6.179535	6.030545	6.777710
7.800000	7.800000	7.800000	7.800000	7.800000	7.700000
5.268437	2.648428	2.648428	4.500000	4.273765	4.295994
4.709369	2.551364	2.551364	4.500000	4.218802	4.280957
7.500000	4.500000	4.500000	4.500000	4.500000	4.500000
5.388692	5.071169	5.071886	5.076545	4.950818	5.454421
5.162870	5.162870	5.162870	5.162870	4.992398	5.492398
5.900000	5.900000	5.900000	5.900000	5.900000	6.400000

(continued)

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

	1997	1998	1999	2000
Bucks Township				
Residential/Agricultural Real	\$4.217318	\$4.218983	\$4.099965	\$4.100218
Commercial/Industrial and Public Utility Real	4.474227	4.474227	4.393490	4.500000
General Business and Public Utility Personal	4.500000	4.500000	4.500000	4.500000
Clay Township				
Residential/Agricultural Real	5.934131	5.917951	5.269833	5.280712
Commercial/Industrial and Public Utility Real	6.779316	6.779316	6.236828	6.417878
General Business and Public Utility Personal	7.050000	7.050000	7.050000	7.050000
Dover Township				
Residential/Agricultural Real	4.561516	4.561232	4.260714	4.277548
Commercial/Industrial and Public Utility Real	4.889476	4.889890	4.393122	4.395132
General Business and Public Utility Personal	4.900000	4.900000	4.900000	4.900000
Fairfield Township				
Residential/Agricultural Real	5.573676	5.576424	5.110990	5.118609
Commercial/Industrial and Public Utility Real	7.000419	7.000419	6.340697	6.396040
General Business and Public Utility Personal	7.400000	7.400000	7.400000	7.400000
Franklin Township				
Residential/Agricultural Real	3.892894	4.394907	3.417908	3.432868
Commercial/Industrial and Public Utility Real	4.045076	4.546453	3.392746	3.441588
General Business and Public Utility Personal	4.270000	4.770000	3.770000	3.970000
Goshen Township				
Residential/Agricultural Real	3.307112	3.307095	3.221542	3.223655
Commercial/Industrial and Public Utility Real	3.432285	3.432285	3.256105	3.262061
General Business and Public Utility Personal	3.800000	3.800000	3.800000	3.800000
Jefferson Township				
Residential/Agricultural Real	5.356309	5.356621	4.858234	4.864829
Commercial/Industrial and Public Utility Real	6.025138	6.025138	5.569347	5.574534
General Business and Public Utility Personal	6.300000	6.300000	6.300000	6.300000
Lawrence Township				
Residential/Agricultural Real	6.166299	7.164053	6.353318	6.381263
Commercial/Industrial and Public Utility Real	6.664802	7.664802	6.998446	7.005528
General Business and Public Utility Personal	7.300000	8.300000	8.300000	8.300000
Mill Township				
Residential/Agricultural Real	2.800000	4.545709	4.133062	4.147398
Commercial/Industrial and Public Utility Real	2.800000	4.550000	4.484625	4.476396
General Business and Public Utility Personal	2.800000	4.550000	4.550000	4.550000

2001	2002	2003	2004	2005	2006
\$4.290693	\$4.121776	\$4.130418	\$4.430670	\$4.265095	\$4.542948
4.500000	4.500000	4.500000	4.500000	4.457979	4.623737
4.500000	4.500000	4.500000	4.500000	4.500000	4.650000
5.280789	5.173618	5.176074	5.171677	4.908799	4.910858
6.417878	6.417878	6.417878	6.417878	6.261647	6.261647
7.050000	7.050000	7.050000	7.050000	7.050000	7.050000
4.279508	4.160194	4.163576	4.165582	4.054444	4.056184
4.398836	4.329758	4.334630	4.347090	4.307942	4.310094
4.900000	4.900000	4.900000	4.900000	4.900000	4.900000
5.121019	4.814443	4.823197	4.824974	4.641227	4.643707
6.405177	6.434465	6.434465	6.434465	6.184386	6.184386
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000
3.433090	3.328555	3.329210	3.329181	3.260902	3.261320
3.445383	3.446041	3.446041	3.446041	3.381929	3.385086
3.970000	3.970000	3.970000	3.970000	3.970000	3.970000
3.223761	3.595134	3.741466	3.741685	3.646375	3.646917
3.262373	3.682421	3.800000	3.800000	3.743316	3.743316
3.800000	3.800000	3.800000	3.800000	3.800000	3.800000
4.864829	4.687012	6.071960	6.072626	5.646556	5.647793
5.582125	5.582125	6.197446	6.197446	6.046413	6.034142
6.300000	6.300000	6.300000	6.300000	6.300000	6.300000
6.385318	4.953175	4.956801	4.960343	4.786040	4.788843
7.018128	5.651373	5.653431	5.661341	5.370673	5.413457
8.300000	6.300000	6.300000	6.300000	6.300000	6.300000
4.147130	4.034849	4.037269	4.038448	3.866597	3.868462
4.476396	4.476396	4.476396	4.476396	4.359827	4.362079
4.550000	4.550000	4.550000	4.550000	4.550000	4.550000

(continued)

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

	1997	1998	1999	2000
Oxford Township				
Residential/Agricultural Real	\$3.421140	\$3.421235	\$3.349198	\$3.349982
Commercial/Industrial and Public Utility Real	3.727150	3.727150	3.489685	3.489685
General Business and Public Utility Personal	3.950000	3.950000	3.950000	3.950000
Perry Township				
Residential/Agricultural Real	5.191595	5.197232	4.605477	4.613686
Commercial/Industrial and Public Utility Real	5.752892	5.752892	5.639528	5.639556
General Business and Public Utility Personal	5.800000	5.800000	5.800000	5.800000
Rush Township				
Residential/Agricultural Real	4.800000	4.800000	4.373996	4.377694
Commercial/Industrial and Public Utility Real	4.800000	4.800000	4.629928	4.629928
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000
Salem Township				
Residential/Agricultural Real	3.234613	3.235374	3.767853	3.774857
Commercial/Industrial and Public Utility Real	3.471731	3.500914	3.870947	3.873025
General Business and Public Utility Personal	3.600000	3.600000	4.000000	4.000000
Sandy Township				
Residential/Agricultural Real	6.160452	6.159846	5.479624	5.490036
Commercial/Industrial and Public Utility Real	6.140262	6.140262	6.070652	6.102244
General Business and Public Utility Personal	6.800000	6.800000	6.800000	6.800000
Sugar Creek Township				
Residential/Agricultural Real	5.372475	5.379652	4.716100	5.050525
Commercial/Industrial and Public Utility Real	5.709431	5.711610	4.735807	5.041113
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.700000
Union Township				
Residential/Agricultural Real	5.716018	5.427817	4.691326	4.707826
Commercial/Industrial and Public Utility Real	6.235372	5.626368	5.356680	5.356680
General Business and Public Utility Personal	6.800000	6.000000	6.000000	6.000000
Warren Township				
Residential/Agricultural Real	3.243344	2.800000	3.091160	3.092972
Commercial/Industrial and Public Utility Real	3.361076	2.800000	3.115942	3.129593
General Business and Public Utility Personal	3.400000	2.800000	3.200000	3.200000
Warwick Township				
Residential/Agricultural Real	4.359650	4.360876	4.021086	3.300000
Commercial/Industrial and Public Utility Real	4.800000	4.778296	4.422876	3.300000
General Business and Public Utility Personal	4.800000	4.800000	4.800000	3.300000

2001	2002	2003	2004	2005	2006
\$3.350011	\$3.348545	\$3.349599	\$3.349888	\$3.319370	\$3.319512
3.489685	3.489685	3.489685	3.489685	3.490914	3.491972
3.950000	3.950000	3.950000	3.950000	3.950000	3.950000
4.612574	4.499379	4.503926	4.504661	3.761901	3.764315
5.639556	5.639556	5.639560	5.639556	4.665022	4.665022
5.800000	5.800000	5.800000	5.800000	4.800000	4.800000
4.374988	4.604626	4.609312	4.612138	4.436888	4.439062
4.629928	4.699578	4.699558	4.699578	4.664862	4.664862
4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
3.634587	3.600056	3.600697	3.600716	3.495467	3.495764
3.698646	3.698646	3.698646	3.698646	3.662981	3.662981
3.800000	3.800000	3.800000	3.800000	3.800000	3.800000
5.490110	5.204936	5.209814	5.211298	5.025896	5.027204
6.105414	6.053422	6.067552	6.067552	5.919002	5.919002
6.800000	6.800000	6.800000	6.800000	6.800000	6.800000
5.700000	5.531571	5.533229	5.534682	5.279434	5.584280
5.697627	5.697627	5.698693	5.698693	5.345833	5.573512
5.700000	5.700000	5.700000	5.700000	5.700000	5.700000
4.708540	3.571842	3.161822	3.161837	3.404125	3.405207
5.361694	4.036658	3.309212	3.309212	3.461369	3.461369
6.000000	4.500000	3.500000	3.500000	3.500000	3.500000
3.092973	3.064815	3.065726	3.200000	3.152076	3.152611
3.129905	3.129905	3.130045	3.200000	3.169441	3.169441
3.200000	3.200000	3.200000	3.200000	3.200000	3.200000
3.800000	3.747285	3.747888	4.747919	5.508870	5.606224
3.800000	3.796707	3.796750	4.800000	5.652417	5.681934
3.800000	3.800000	3.800000	4.800000	5.800000	5.800000

(continued)

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

	1997	1998	1999	2000
Washington Township				
Residential/Agricultural Real	\$2.800000	\$2.800000	\$2.800000	\$2.800000
Commercial/Industrial and Public Utility Real	2.800000	2.800000	2.800000	2.800000
General Business and Public Utility Personal	2.800000	2.800000	2.800000	2.800000
Wayne Township				
Residential/Agricultural Real	8.362976	8.216685	6.813743	6.864240
Commercial/Industrial and Public Utility Real	9.274484	9.585517	7.671877	7.671876
General Business and Public Utility Personal	11.200000	10.800000	10.800000	10.800000
York Township				
Residential/Agricultural Real	5.899196	5.900000	5.237924	5.244677
Commercial/Industrial and Public Utility Real	5.900000	5.900000	5.380544	5.382446
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000
Other Units:				
General Health District				
Residential/Agricultural Real	0.859561	0.859590	0.678087	0.680803
Commercial/Industrial and Public Utility Real	0.983329	0.985405	0.796070	0.802879
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
Newcomerstown Public Library				
Residential/Agricultural Real	0.763672	0.764232	0.582072	0.583939
Commercial/Industrial and Public Utility Real	0.987860	0.987860	0.768320	0.772549
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
Tri-County Ambulance District				
Residential/Agricultural Real	1.249594	1.251090	0.961350	0.965180
Commercial/Industrial and Public Utility Real	1.480444	1.486004	1.174449	1.179568
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000
Tri-Division Ambulance District				
Residential/Agricultural Real	0.649342	0.558942	0.522558	0.515673
Commercial/Industrial and Public Utility Real	0.535524	0.479098	0.433722	0.428433
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000
Tuscarawas County Public Library				
Residential/Agricultural Real	0.299155	0.299215	0.300795	0.301613
Commercial/Industrial and Public Utility Real	0.351486	0.351892	0.342288	0.343409
General Business and Public Utility Personal	0.400000	0.400000	0.440000	0.440000
Lawrence Township Recreational District				
Residential/Agricultural Real	0.356501	0.356051	0.289082	0.291251
Commercial/Industrial and Public Utility Real	0.408427	0.408427	0.342669	0.343167
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000

2001	2002	2003	2004	2005	2006
\$2.800000	\$2.800000	\$2.800000	\$2.800000	\$2.800000	\$2.800000
2.800000	2.800000	2.800000	2.800000	2.800000	2.800000
2.800000	2.800000	2.800000	2.800000	2.800000	2.800000
6.869933	6.739779	6.757006	6.760079	6.307799	6.318083
7.671876	7.679417	7.679417	7.679417	6.545138	6.545138
10.800000	10.800000	10.800000	10.800000	10.800000	10.800000
5.244677	5.626346	5.635964	5.637266	5.382350	5.383523
5.382446	5.900000	5.900000	5.900000	5.481131	5.481131
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
0.681152	0.622914	0.624056	1.000000	0.905118	0.906107
0.803132	0.782938	0.788068	1.000000	0.956940	0.959057
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.584342	0.546775	0.547768	0.548188	0.481488	0.481684
0.781258	0.783662	0.783895	0.783895	0.727159	0.727974
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.965506	0.907418	0.908858	0.909335	0.794884	0.795812
1.190554	1.193536	1.193828	1.193828	1.117737	1.118811
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
0.446590	0.435628	0.434512	3.056889	3.006969	2.998023
0.374482	0.380346	0.381844	3.246342	3.205923	3.181384
1.500000	1.500000	1.500000	4.500000	4.500000	4.500000
0.301698	0.287068	0.287372	0.287483	0.303830	0.313971
0.343757	0.334932	0.336715	0.337067	0.358820	0.369211
0.440000	0.440000	0.440000	0.440000	0.470000	0.480000
0.291563	0.267222	0.267652	0.268022	0.248564	0.248961
0.344137	0.339474	0.339672	0.340434	0.309685	0.314186
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

	1997	1998	1999	2000
Gnadenhutten-Clay Union Cemetery				
Residential/Agricultural Real	\$0.422805	\$0.422085	\$0.331172	\$0.332351
Commercial/Industrial and Public Utility Real	0.500000	0.500000	0.452791	0.500000
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
Mineral-Sandy Joint Ambulance District				
Residential/Agricultural Real	1.917397	1.917747	1.577595	2.500000
Commercial/Industrial and Public Utility Real	2.491767	2.491767	2.249275	2.500000
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Delaware Valley Joint Fire District				
Residential/Agricultural Real	2.345805	2.349037	1.909585	1.920907
Commercial/Industrial and Public Utility Real	2.458897	2.500000	1.953282	1.956217
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Union Cemetery				
Residential/Agricultural Real	1.153746	1.153108	0.822676	0.817818
Commercial/Industrial and Public Utility Real	1.476389	1.476389	1.280635	1.301058
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

2001	2002	2003	2004	2005	2006
\$0.332366	\$0.303320	\$0.303760	\$0.303554	\$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	0.500000
2.500000	2.226870	2.236597	2.238277	1.956902	1.959330
2.500000	2.500000	2.500000	2.500000	2.393265	2.393265
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
1.922135	1.821252	1.821080	2.499930	2.157177	2.158515
1.956217	1.956217	1.956217	2.500000	2.414482	2.414482
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
0.818600	0.734680	0.736338	0.737059	0.654690	0.655683
1.303762	1.304689	1.306585	1.301443	1.223703	1.224945
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
1997	\$4,251,504	\$4,072,746	95.80%	\$119,041	\$4,191,787	98.60%
1998	5,426,133	5,338,443	98.38	199,995	5,538,438	102.07
1999	5,946,139	5,743,338	96.59	167,270	5,910,608	99.40
2000	6,071,455	5,854,258	96.42	169,844	6,024,102	99.22
2001	6,145,216	5,338,443	86.87	183,913	5,522,356	89.86
2002	6,255,831	6,020,337	96.24	192,971	6,213,308	99.32
2003	6,377,973	6,125,848	96.05	227,279	6,353,127	99.61
2004	6,502,891	6,253,779	96.17	238,756	6,492,535	99.84
2005	6,891,537	6,635,387	96.28	231,842	6,867,229	99.65
2006	7,143,727	6,967,998	97.54	238,843	7,206,841	100.88

Source: Office of the Auditor, Tuscarawas County, Ohio

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

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

Tuscarawas County, Ohio
Principal Real Property Taxpayers
1997 and 2006 (1)

Name of Taxpayer	2006	
	Assessed Value	Percent of Real Property Assessed Value
Glimcher Properties Limited Partnership	\$16,170,000	1.14 %
Muskingum Watershed Conservancy District	9,057,030	0.64
The Belden Brick Company	6,588,260	0.46
Wal-Mart Real Estate Business Trust	3,025,020	0.21
The Dutch Corporation	2,666,530	0.19
The Union Hospital Association	2,151,030	0.15
HK New Plan Exchange Property Owner	2,104,920	0.15
Lowe's Home Centers Incorporated	2,025,240	0.14
Octagon Associates Limited	1,927,610	0.14
Lauren Manufacturing Company	1,750,910	0.12
Totals	<u>\$47,466,550</u>	<u>3.34 %</u>
Total Real Assessed Valuation	<u>\$1,422,736,020</u>	

Name of Taxpayer	1997	
	Assessed Value	Percent of Real Property Assessed Value
Glimcher Properties Limited Partnership	\$11,271,160	1.39 %
The Belden Brick Company	4,455,850	0.55
Muskingum Watershed Conservancy District	4,253,160	0.53
New Plan Realty Trust	3,045,000	0.38
William J. Wade Owner Trustee and Val T. Orton Remainder Trustee	2,414,270	0.30
The Gradall Company	1,627,650	0.20
Lowe's Home Centers Incorporated	1,620,190	0.20
Wal-Mart Real Estate Business Trust	1,562,780	0.19
Snyder Laboratories Incorporated	1,476,310	0.18
Hershberger Family Limited Partnership	1,244,660	0.15
Totals	<u>\$32,971,030</u>	<u>4.07 %</u>
Total Real Assessed Valuation	<u>\$810,213,610</u>	

(1) The amounts presented represent the assessed values upon which 2006 and 1997 collections were based.

Source: Office of the Auditor, Tuscarawas County, Ohio

Tuscarawas County, Ohio
Principal Tangible Personal Property Taxpayers
2006 and 1997 (1)

Name of Taxpayer	2006	
	Assessed Value	Percent of Tangible Personal Property Assessed Value
Belden Brick Company	\$10,756,360	7.18 %
Dover Chemical Corporation	8,820,950	5.89
Greer Steel Company	5,833,410	3.89
Allied Machine & Engineering Company	5,433,570	3.63
International Paper Company	5,061,210	3.38
Commonwealth Aluminum Concast Incorporated	4,656,210	3.11
Commonwealth Aluminum Metals LLC	4,223,920	2.82
Snyder Laboratories Incorporated	3,498,310	2.33
The Gradall Company	2,347,250	1.56
Penn Ohio Coal Company	2,231,600	1.49
Total	<u>\$52,862,790</u>	<u>35.28 %</u>
Total Personal Property Assessed Valuation	<u>\$149,847,953</u>	

Name of Taxpayer	1997	
	Assessed Value	Percent of Tangible Personal Property Assessed Value
Barnet Aluminum Corporation	\$13,423,630	7.62 %
Belden Brick Company	6,627,450	3.76
The Gradall Company	7,787,160	4.42
Union Chemical	7,441,970	4.22
Dover Chemical Corporation	7,397,010	4.19
Total	<u>\$42,677,220</u>	<u>24.21 %</u>
Total Personal Property Assessed Valuation	<u>\$176,255,948</u>	

(1) The amounts presented represent the assessed values upon which 2006 and 1997 collections were based.

Source: Office of the Auditor, Tuscarawas County, Ohio

Tuscarawas County, Ohio
Principal Public Utilities Tangible Personal Property Taxpayers
2006 and 1997 (1)

Name of Taxpayer	2006	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$31,287,370	44.26 %
Dominion Transmission Incorporated	9,353,340	13.23
Verizon North Incorporated	6,866,560	9.71
East Ohio Gas Company	7,647,790	10.82
Tennessee Gas Pipeline Compnay	4,456,460	6.30
Total	\$59,611,520	84.32 %
Total Public Utilities Tangible Personal Property Assessed Valuation	\$70,699,140	

Name of Taxpayer	1997	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$29,848,370	29.94 %
East Ohio Gas Company	20,994,570	21.06
General Telephone Company	18,687,220	18.74
CNG Transmission Corporation	11,360,290	11.39
Total	\$80,890,450	81.13 %
Total Public Utilities Tangible Personal Property Assessed Valuation	\$99,708,230	

(1) The amounts presented represent the assessed values upon which 2006 and 1997 collections were based.

Source: Office of the Auditor, Tuscarawas County, Ohio

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

Year	Governmental Activities			Business-type Activities			
	General Obligation Bonds	Bond Anticipation Notes	Capital Leases	Revenue Bonds Payable	OPWC Loans Payable	OWDA Loans Payable	Capital Leases
1997	\$90,000	\$0	\$0	\$917,138	\$279,164	\$387,488	\$338,000
1998	0	0	0	0	515,360	1,649,143	334,000
1999	0	0	186,696	0	699,373	1,768,233	331,000
2000	0	0	154,840	0	700,608	1,695,948	327,000
2001	0	0	180,681	0	660,818	1,618,977	323,000
2002	0	0	184,910	0	770,313	1,538,163	318,000
2003	0	0	209,385	0	723,058	1,452,744	313,000
2004	0	0	140,138	0	675,803	1,368,189	308,000
2005	0	1,000,000	68,660	0	792,058	1,424,555	303,000
2006	0	970,000	29,517	0	953,121	1,319,591	297,000

Source: Tuscarawas County Auditor
* U.S. Department of Commerce - Bureau of Census

Total Debt	Percentage of Personal Income	Per Capita
\$2,011,790	1.12 %	\$22.47
2,498,503	1.31	27.71
2,985,302	1.52	32.99
2,878,396	1.41	31.61
2,783,476	1.35	30.51
2,811,386	1.33	30.70
2,698,187	1.24	29.43
2,492,130	1.11	27.10
3,588,273	1.54	39.09
3,569,229	1.53	38.89

Tuscarawas County, Ohio
Ratio of General Obligation Bonded Debt to Estimated
Actual Value and Bonded Debt Per Capita
1997

Year	Estimated Actual Value	Bonded Debt	Ratio of Bonded Debt to Estimated Actual Value	Bonded Debt per Capita
1997	\$3,133,224,628	\$90,000	0.0029%	\$1.01

Source: Office of the Auditor, Tuscarawas County, Ohio

Note: The County has not had any bonded debt since 1997.

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Tuscarawas County, Ohio

Legal Debt Margin

Last Ten Years

	2006	2005	2004	2003
Tax Valuation	\$1,643,283,113	\$1,669,563,749	\$1,532,930,870	\$1,506,195,424
Debt Limit (1)	39,582,078	40,239,094	36,823,272	36,154,886
Amount of Debt Applicable to Debt Limit Bond Anticipation Note	970,000	1,000,000	0	0
Legal Debt Margin	<u>\$38,612,078</u>	<u>\$39,239,094</u>	<u>\$36,823,272</u>	<u>\$36,154,886</u>
Legal Debt Margin as a Percentage of the Debt Limit	97.55%	97.51%	100.00%	100.00%
Unvoted Debt Limit (2)	\$16,432,831	\$16,695,637	\$15,329,309	\$15,061,954
Amount of Debt Subject to Limit	970,000	1,000,000	0	0
Unvoted Legal Debt Margin	<u>\$15,462,831</u>	<u>\$15,695,637</u>	<u>\$15,329,309</u>	<u>\$15,061,954</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	94.10%	94.01%	100.00%	100.00%

(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

2002	2001	2000	1999	1998	1997
\$1,498,865,735	\$1,414,055,600	\$1,384,709,158	\$1,343,050,142	\$1,112,437,681	\$1,086,177,788
35,971,643	33,851,390	33,117,729	32,076,254	26,310,942	25,654,445
0	0	0	0	0	0
<u>\$35,971,643</u>	<u>\$33,851,390</u>	<u>\$33,117,729</u>	<u>\$32,076,254</u>	<u>\$26,310,942</u>	<u>\$25,654,445</u>
100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
\$14,988,657	\$14,140,556	\$13,847,092	\$13,430,501	\$11,124,377	\$10,861,778
0	0	0	0	0	0
<u>\$14,988,657</u>	<u>\$14,140,556</u>	<u>\$13,847,092</u>	<u>\$13,430,501</u>	<u>\$11,124,377</u>	<u>\$10,861,778</u>
100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

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)
1997	89,534	\$1,801,137	\$20,117	5.20 %
1998	90,172	1,908,024	21,160	5.10
1999	90,501	1,965,559	21,719	5.20
2000	91,050	2,042,584	22,434	4.60
2001	91,234	2,066,656	22,652	4.70
2002	91,590	2,109,207	23,029	5.70
2003	91,673	2,176,436	23,741	6.00
2004	91,956	2,250,077	24,469	5.90
2005	91,791	2,337,116	25,461	5.90
2006	91,766	2,337,116	25,468	5.10

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

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

Employer	Nature of Business	2006			1997		
		Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Union Hospital	Health Care	960	1	2.10 %	600	2	1.41 %
Gradall	Construction Equipment	690	2	1.51	700	1	1.65
Belden Brick	Face and Acid Proof Brick	406	3	0.89	370	4	0.87
Smurfit Stone Container	Paper/Cardboard Products		4	0.00	320	7	0.75
Dover Chemical, Inc	Chemical Products	350	5	0.76			
Lauren Manufacturing	Gaskets, Dense Rubber, Etc.	300	6	0.66			
Greer Steel	Cold-rolled Strip Steel	250	7	0.55			
Marlite	Paneling/Doors/Restroom Partitions	250	8	0.55	300	8	0.71
Allied Machine	Spade and Flat Drills, Holders, Etc.	250	9	0.55	350	5	0.82
Copley Ohio Newspapers	Newspaper Publishing	245	10	0.53			
Epic Technical Group	Plastic Molders - Extruders				373	3	0.88
Zimmer Patient Care	Surgical Equipment				350	5	0.82
Barmet Aluminum Corporation	Aluminum Recycling Mill				250	9	0.59
Union Camp Corporation	Chemicals				250	10	0.59
Total		<u>3,701</u>		<u>8.10 %</u>	<u>3,863</u>		<u>9.09 %</u>
Total Employment within the County		<u>45,700</u>			<u>42,500</u>		

Sources: Tuscarawas County and the 2007 Ohio Industrial Directory, published by Harris Publishing Company

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

	1997	1998	1999	2000
General Government				
Legislative and Executive				
Commissioners	6.00	7.00	7.50	7.50
Auditor	20.00	20.00	18.00	18.00
Treasurer	8.00	6.25	6.75	6.50
Prosecuting Attorney	12.00	13.00	12.00	13.00
Board of Elections	8.00	8.00	8.00	11.00
Recorder	5.00	5.00	5.00	6.00
Buildings and Grounds	4.00	10.00	9.00	9.00
Data Processing	4.00	4.00	5.00	5.00
Certificate of Title Administration	8.00	5.00	9.00	12.00
Judicial				
Common Pleas Court	12.00	13.00	16.00	16.00
Probate Court	6.00	5.00	6.00	6.00
Juvenile Court	2.00	12.00	15.00	16.00
Municipal Court	5.00	5.00	5.00	5.00
County Court	11.00	11.00	12.00	12.00
Clerk of Courts	12.00	11.00	14.00	14.00
Law Library	1.00	1.00	1.00	1.00
Public Safety				
Sheriff	38.00	33.00	38.00	39.00
Jail Operations	45.00	44.00	43.00	49.00
Probation	4.00	4.00	4.00	4.00
911 Dispatch Center	17.00	21.00	18.00	16.00
Homeland Security and Emergency Management	2.00	3.00	3.00	3.00
Coroner	1.00	2.00	2.00	2.00
Public Works				
Engineer	37.00	38.00	35.00	37.00
Map Office	3.00	3.00	3.00	3.00
Sewer District	9.00	9.00	9.00	9.00
Water District	6.00	5.00	5.00	5.00
Health				
MRDD	130.00	138.00	134.00	136.00
Human Services				
Income Maintenance	44.00	43.00	44.00	48.00
Children's Services	34.00	35.00	32.00	36.00
Shared Employees	19.00	18.00	18.00	16.00
Veteran Services	4.00	4.00	4.00	4.00
Child Support Enforcement	37.00	41.00	38.25	53.00
County Home	26.00	26.00	20.50	25.00
Conservation and Recreation				
Parks	0.00	0.00	0.00	0.00
Community and Economic Development	2.00	3.00	3.00	3.00
Total	<u>582.00</u>	<u>606.25</u>	<u>603.00</u>	<u>646.00</u>

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

Sources: Departmental and County Auditor Payroll records

2001	2002	2003	2004	2005	2006
6.50	5.50	5.00	5.00	5.00	5.00
19.00	19.00	18.00	18.00	18.00	19.00
6.50	6.75	6.50	6.75	6.50	6.25
13.00	15.00	15.00	14.00	16.00	14.00
9.00	12.00	10.00	10.00	10.00	10.00
5.00	5.00	5.00	4.00	4.00	4.00
6.00	4.00	6.00	4.00	5.00	5.00
5.00	5.00	4.00	4.50	4.50	4.00
8.00	7.00	10.00	8.00	9.00	9.00
17.00	16.00	16.00	15.00	15.00	15.00
6.00	6.00	6.00	6.00	6.00	6.00
17.00	14.00	14.00	14.00	18.00	25.00
3.00	4.00	5.00	5.00	5.00	5.00
12.00	12.00	13.00	13.00	14.00	15.00
14.00	15.00	15.00	14.00	14.00	22.00
1.00	1.00	1.00	1.00	1.00	1.00
32.00	32.00	33.00	34.00	34.00	34.00
47.00	48.00	48.00	48.00	46.00	47.00
4.00	4.00	4.00	4.00	5.00	5.00
20.00	19.00	21.00	21.00	22.00	22.00
4.00	4.00	4.00	4.50	4.25	4.00
2.00	2.00	2.00	2.00	2.00	2.00
36.00	36.00	36.00	35.00	35.00	34.00
4.00	4.00	3.00	3.00	2.00	2.00
9.00	9.00	9.00	9.00	10.00	9.00
4.00	4.00	4.00	4.00	6.00	6.00
134.00	135.00	136.00	136.00	133.00	138.00
49.00	46.00	45.00	44.00	45.00	46.00
36.00	39.00	39.00	37.00	37.00	36.00
16.00	17.00	17.00	17.00	16.00	18.00
4.00	5.00	5.00	5.00	5.00	5.00
50.00	51.00	45.00	46.00	44.00	44.00
28.00	28.00	27.00	29.00	29.00	29.00
0.00	0.00	0.00	0.00	0.00	0.00
3.00	3.00	3.00	3.00	3.00	3.00
<u>630.00</u>	<u>633.25</u>	<u>630.50</u>	<u>623.75</u>	<u>629.25</u>	<u>649.25</u>

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

	1997	1998	1999	2000
General Government				
Legislative and Executive				
Commissioners				
Number of resolutions	1,555	1,202	1,144	1,129
Number of meetings	94	91	99	95
Auditor				
Number of non-exempt conveyances	2,207	2,206	2,222	2,136
Number of exempt conveyances	1,590	1,755	1,642	1,785
Number of real estate transfers	3,797	3,961	3,864	3,921
Number of personal property returns	N/A	N/A	N/A	N/A
Number of non-payroll checks issued	N/A	1,755	33,128	37,145
Number of payroll checks issued	N/A	18,993	19,390	18,678
Number of payroll direct deposits	N/A	0	0	1,377
Treasurer				
		1,755		
Number of parcels billed	58,217	58,340	58,565	59,005
Return on portfolio (cash basis)	\$1,857,027	\$2,289,633	\$2,599,302	\$3,304,279
Prosecuting Attorney				
Number of cases - criminal	253	297	263	317
Number of cases - civil stalking	N/A	N/A	N/A	2
Number of cases - domestic violence	16	23	33	74
Board of Elections				
Number of registered voters	53,401	56,323	55,071	57,546
Number of voters last general election	26,921	28,563	20,526	38,246
Percentage of register voters that voted	50.41%	50.71%	37.27%	66.46%
Recorder				
Number of deeds recorded	3,715	3,843	3,816	3,145
Number of mortgages recorded	6,065	7,682	6,594	5,722
Data Processing				
Number of users served	N/A	N/A	N/A	N/A
Risk Management				
Number of claims	N/A	N/A	25	61
Judicial				
Common Pleas Court- General Division				
Number of civil cases filed	616	523	546	695
Number of criminal cases filed	258	303	264	319
Number of D.R. filings including post-decree	616	622	564	607
Juvenile Court				
Number of Delinquencies filed	782	827	711	708
Number of Traffic Cases	903	963	894	905
Number of Neglect/Abuse Cases	43	31	52	38
Number of Unruly Cases	190	183	177	161
Number of Contributing Cases	32	43	36	30
Number of Parentage cases	346	275	194	200
Number of Tobacco cases	0	0	0	0

2001	2002	2003	2004	2005	2006
1,084	1,107	1,151	1,284	1,239	1,208
103	106	100	101	99	98
2,102	2,131	2,335	2,508	2,521	3,195
1,967	1,886	1,765	1,853	1,781	1,822
4,069	4,017	4,100	4,361	4,302	5,017
N/A	N/A	1,353	1,323	1,299	1,172
36,593	35,469	35,399	32,011	26,535	26,976
16,225	14,581	13,549	11,821	11,172	10,485
3,835	5,299	6,953	7,890	8,736	9,490
59,413	59,966	60,457	61,021	61,309	61,694
\$2,794,076	\$1,554,615	\$1,023,794	\$1,215,714	\$1,810,133	\$2,384,094
300	383	291	358	328	365
17	19	19	14	24	31
65	63	96	72	93	86
52,698	53,907	51,633	55,656	54,768	56,295
20,984	26,248	25,682	43,786	25,266	31,593
39.82%	48.69%	49.74%	78.63%	46.13%	56.12%
3,803	3,759	3,941	4,154	2,317	4,044
7,659	7,751	9,176	6,742	6,533	5,625
N/A	N/A	N/A	N/A	N/A	363
28	33	23	15	7	10
732	834	758	799	832	891
315	392	319	380	366	379
600	580	627	546	595	600
841	724	668	641	541	482
849	899	718	557	551	578
52	54	62	61	63	67
161	108	114	102	108	106
18	16	12	11	17	13
313	328	405	382	442	419
38	27	20	20	21	13

(continued)

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

	1997	1998	1999	2000
Probate Court				
Number of Estates filed	586	584	601	650
Number of Guardianships filed	31	39	35	50
Number of Civil cases filed	24	22	22	14
Number of Adoptions filed	34	48	46	52
Number of Minor Settlements filed	11	15	13	14
Number of Name Changes filed	21	12	25	14
Number of Marriage Licenses filed	721	766	709	690
Tuscarawas County Court				
Number of civil cases filed	542	622	464	489
Number of criminal cases filed	801	956	1,020	886
Number of traffic cases filed	2,953	3,731	3,499	3,396
Number of civil cases terminated	512	547	507	530
Number of criminal cases terminated	884	908	1,097	928
Number of traffic cases terminated	2,909	3,605	3,688	3,553
Clerk of Courts				
Number of civil cases filed	616	523	546	695
Number of criminal cases filed	258	303	264	319
Number of Court of Appeals cases filed	86	127	77	99
Number of Domestic cases filed	616	622	564	607
Number of MWCD Objections filed	1	1	1	1
Number of Motor Vehicle Titles Issued	N/A	N/A	N/A	30,101
Public Safety				
Sheriff				
Jail Operation				
Average daily jail census	N/A	N/A	N/A	N/A
Prisoners transported	N/A	N/A	N/A	N/A
Number of miles transporting prisoners	N/A	N/A	N/A	N/A
Average days served per prisoner	N/A	N/A	N/A	N/A
Average daily housing cost	N/A	N/A	N/A	N/A
Average cost per meal served	N/A	N/A	N/A	N/A
Enforcement				
Number of incidents reported	N/A	N/A	N/A	N/A
Number of calls reponded to	N/A	N/A	N/A	N/A
Number of papers served	N/A	N/A	N/A	N/A
Number of telephone calls	N/A	N/A	N/A	23,130
Court Security Hours	N/A	N/A	N/A	N/A
Number of sheriff's sales	N/A	N/A	N/A	N/A
Homeland Security & Emergency Management				
Number of Haz-Mat Responses	13	9	16	10
Public Works				
Engineer				
Miles of roads resurfaced	38.5	35.2	34.6	36.7
Number of bridges replaced/improved	13	9	10	11
Number of culverts built/replaced/improved	71	38	38	46

2001	2002	2003	2004	2005	2006
549	534	506	506	547	431
48	40	80	46	70	52
2	5	8	4	5	8
50	50	45	69	64	64
15	12	11	8	10	28
16	24	21	31	21	16
707	691	633	643	590	589
591	594	618	577	659	715
965	868	852	882	870	889
2,825	3,580	3,928	1,873	1,865	2,503
563	604	633	596	624	684
842	1,116	840	974	888	950
2,541	3,952	4,066	1,980	1,857	2,488
732	834	758	799	832	891
315	392	319	380	366	379
118	99	97	81	85	73
600	580	627	546	595	600
1	9	1	1	1	5,256
32,171	64,533	60,985	64,350	66,495	63,024
85	96	84	90	N/A	N/A
989	1,239	1,265	1,181	N/A	N/A
68,508	53,128	53,890	54,910	N/A	N/A
N/A	12	9	46	N/A	N/A
N/A	\$45	\$45	\$45	N/A	N/A
N/A	\$1.37	\$1.52	\$1.43	N/A	\$1.68
N/A	N/A	12,557	12,607	12,577	12,623
8,195	8,401	8,004	8,173	N/A	N/A
N/A	N/A	N/A	4,000	N/A	N/A
25,835	40,133	38,288	38,802	39,271	40,231
5,976	5,976	5,976	5,976	5,976	5,976
N/A	N/A	N/A	243	N/A	N/A
21	26	17	20	13	6
40.5	48.0	27.5	26.0	26.0	25.0
18	33	23	19	14	20
68	33	68	33	48	37

(continued)

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

	1997	1998	1999	2000
Sewer District				
Average daily sewage treated (in million gallons per day)	0.84	0.81	0.86	0.74
Number of tap-ins	33	28	19	111
Number of customers	3,347	3,375	3,394	3,505
Water District				
Average daily water treated (in million gallons per day)	0.54	0.56	0.56	0.53
Average daily water billed (in million gallons per day)	0.31	0.37	0.55	0.40
Number of tap-ins	34	83	12	72
Number of customers	2,109	2,192	2,204	2,296
Health				
MRDD				
Adult Program				
Days of Non-Vocational Attendance	32,982	33,869	33,931	32,283
Individuals Served (Non-Vocational)	179	226	227	220
Other Services (Adult Day, Home serv)	N/A	N/A	N/A	N/A
Children's Program				
Days of Attendance (0-2 Years)	943	984	816	1,000
Days of Attendance (3-5 Years)	2,349	2,113	2,638	2,610
Days of Attendance (6-21 Years)	4,048	5,033	4,340	4,024
Individuals Served (Children)	N/A	N/A	N/A	N/A
Transportation (One Way Trips)				
Childrens Programs	11,381	11,510	11,880	9,615
Adult Programs	59,893	61,238	58,602	60,348
Total Individuals served by the MRDD Board	N/A	N/A	N/A	N/A
Human Services				
Jobs and Family Services				
Average client count - food stamps	2,490	2,191	2,061	1,921
Average client count - day care	514	585	617	692
Average client count - utility assistance	N/A	N/A	118	578
Child Support Enforcement Agency				
Average number of active support orders	5,999	6,259	6,277	7,300
Percentage collected	N/A	73.00%	84.50%	N/A
Children's Services				
Average client count - foster care	52	63	71	79
Average client count - adoption	3	9	10	15
Veteran Services				
Number of clients served	13,130	13,204	9,714	9,025
Amount of benefits paid to county residents	\$104,058	\$117,574	\$118,853	\$118,453
Community and Economic Development				
Number of new enterprise zone agreements	5	4	9	5

Source: Tuscarawas County

2001	2002	2003	2004	2005	2006
0.73	0.72	0.70	0.84	1.09	0.94
50	17	18	17	15	34
3,555	3,572	3,590	3,607	3,622	3,656
0.51	0.57	0.57	0.53	0.52	0.53
0.51	0.49	0.42	0.36	0.41	0.42
33	49	5	4	14	8
2,309	2,358	2,363	2,367	2,381	2,389
32,650	33,700	34,091	35,217	34,425	33,930
205	206	201	198	207	194
N/A	89	103	125	112	137
1,066	7,920	4,860	7,740	10,498	13,720
2,941	2,160	2,160	2,700	2,534	3,458
4,312	4,680	4,140	4,680	5,430	5,642
N/A	190	179	199	216	213
10,287	10,729	9,457	8,961	10,154	11,236
60,975	60,394	61,900	61,892	61,293	60,643
N/A	485	483	522	535	544
1,978	2,143	2,459	2,860	3,013	3,020
831	752	734	661	594	616
1,873	883	1,076	984	1,088	1,242
6,979	7,127	7,322	7,398	7,477	7,695
73.91%	74.40%	73.91%	72.52%	72.38%	71.67%
59	70	77	82	133	145
10	19	9	20	16	37
12,062	13,053	13,627	14,248	12,929	17,391
\$146,009	\$216,266	\$202,687	\$213,515	\$246,985	\$331,472
2	0	6	8	3	2

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

	1997	1998	1999	2000
General Government				
Legislative and Executive				
Commissioners				
Administrative office space (square feet)	1,330	1,330	1,330	1,330
Auditor				
Administrative office space (square feet)	6,980	6,980	6,980	6,980
Number of vehicles	N/A	N/A	N/A	N/A
Treasurer				
Administrative office space (square feet)	1,333	1,333	1,333	1,333
Prosecuting Attorney				
Administrative office space (square feet)	3,650	3,650	3,650	3,650
Board of Elections				
Administrative office space (square feet)	32	N/A	5,210	2,021
Recorder				
Administrative office space (square feet)	2,420	2,420	2,420	2,420
Buildings and Grounds				
Administrative office space (square feet)				
Number of vehicles	N/A	N/A	N/A	N/A
Data Processing				
Administrative office space (square feet)	705	705	705	705
Judicial				
Common Pleas Court				
Number of court rooms	2	2	2	2
Probate Court				
Number of court rooms	1	1	1	1
Juvenile Court				
Number of court rooms	1	1	1	1
Number of vehicles	N/A	N/A	N/A	N/A
Municipal Court				
Number of court rooms	1	1	1	1
County Court				
Number of vehicles	N/A	N/A	N/A	N/A
Clerk of Courts				
Administrative office space (square feet)	2,906	2,906	2,906	2,906
Public Safety				
Sheriff				
Number of patrol vehicles	N/A	N/A	N/A	N/A
Probation				
Number of vehicles	N/A	N/A	N/A	N/A
Homeland Security & Emergency Management				
Number of emergency response vehicles	1	1	1	1

2001	2002	2003	2004	2005	2006
1,330	1,330	1,330	1,330	1,330	1,330
6,980	7,336	5,636	5,636	5,636	5,636
N/A	2	3	2	3	2
1,333	1,333	1,333	1,333	1,333	1,333
3,650	3,734	3,734	3,734	3,734	3,734
19,715	19,715	885	0	2,598	3,120
2,420	2,420	2,420	2,420	2,420	2,420
N/A	2	2	2	2	2
705	789	1,299	1,299	1,299	1,309
2	2	2	2	2	2
1	1	1	1	1	1
1	1	1	1	1	1
N/A	4	4	4	4	4
1	1	1	1	1	1
N/A	1	1	2	1	1
2,906	3,422	3,422	3,422	3,422	3,422
N/A	38	30	35	36	36
N/A	2	1	1	1	2
1	1	1	1	1	1

(continued)

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

	1997	1998	1999	2000
Public Works				
Engineer				
Centerline miles of roads	469	469	468	468
Number of bridges	265	265	265	265
Number of culverts	3,292	33	3,293	3,291
Number of traffic signs	2,586	2,614	2,616	2,623
Number of vehicles	51	52	52	52
Sewer District				
Number of treatment facilities	4	4	4	4
Number of pumping stations	18	18	18	18
Miles of sewer lines	71	71	71	71
Number of vehicles	N/A	N/A	N/A	N/A
Water District				
Number of treatment facilities	4	4	4	4
Miles of water lines	49	49	49	49
Number of vehicles	N/A	N/A	N/A	N/A
Human Services				
Jobs and Family Services				
Administrative office space (square feet)	10,686	10,686	10,686	10,686
Number of vehicles	2	2	2	2
Children Services				
Administrative office space (square feet)	11,123	11,123	11,123	11,123
Number of vehicles	0	0	4	7
Child Support Enforcement Agency				
Administrative office space (square feet)	1,500	1,500	1,500	1,500
Number of vehicles	2	2	2	2
Veteran Services				
Administrative office space (square feet)	1,066	1,066	1,066	1,066
Number of vehicles	1	1	1	1
County Home				
Number of vehicles	N/A	N/A	N/A	N/A

Source: Tuscarawas County

2001	2002	2003	2004	2005	2006
467	467	467	467	467	467
264	264	264	263	263	263
3,291	3,292	3,292	3,292	3,292	3,292
3,629	2,630	2,630	2,632	2,635	2,636
53	53	53	54	54	54
4	4	4	4	4	4
18	18	18	18	20	20
71	71	71	71	73	73
N/A	8	7	8	8	8
4	4	4	4	4	4
49	49	49	49	49	49
N/A	5	5	5	5	5
11,115	11,115	11,115	11,115	11,994	11,994
2	2	2	2	2	2
11,569	11,569	11,569	11,569	12,484	12,484
7	6	6	6	6	7
1,500	1,500	1,500	1,500	1,500	1,500
2	2	2	2	2	3
1,066	1,066	2,584	2,584	2,584	2,584
1	1	1	1	1	1
N/A	4	3	3	3	3

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Mary Taylor, CPA
Auditor of State

FINANCIAL CONDITION

TUSCARAWAS COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 12, 2007**