



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 the Tuscarawas County, Ohio, (the County) as of and for the year ended December 31, 2007, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 20, 2008, wherein we noted that the County restated their net assets at January 1, 2007 for infrastructure, revaluation of capital assets and capital asset errors. 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 opinion 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.

Tuscarawas County
Independent Accountants' Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by *Government Auditing Standards*

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also 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 internal control matters that we reported to the County's management in a separate letter dated June 20, 2008.

Compliance and Other Matters

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

We did note certain noncompliance or other matters that we reported to the County's management in a separate letter dated June 20, 2008.

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.



Mary Taylor, CPA
Auditor of State

June 20, 2008



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, 2007. 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 of its major federal programs for the year ended December 31, 2007.

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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

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

Federal Awards Receipts and Expenditures Schedule

We have also audited the financial statements of governmental activities, the business-type activities, each major fund and the aggregate discretely presented component unit and remaining fund information of Tuscarawas County, Ohio, as of and for the year ended December 31, 2007, and have issued our report thereon dated June 20, 2008, wherein we noted that that the County restated its net assets at January 1, 2007 for infrastructure, revaluation of capital assets and capital asset errors. Our report also indicated 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 20, 2008

TUSCARAWAS COUNTY

Federal Awards Receipts and Expenditures Schedule
For the Year Ended December 31, 2007

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Receipts	Expenditures
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
<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-07-072-1 B-F-05-072-1	\$132,150 90,842 0 83,800	\$139,849 94,282 644 85,477
Total Community Development Block Grants/States Program			306,792	320,252
HOME Investment Partnerships Program	14.239	B-C-04-072-2 B-C-06-072-2	41,687 97,909	52,013 118,197
Total - HOME Investment Partnerships Program			139,596	170,210
Comm. Dev. Block Grants/Brownfields Economic Development Initiative	14.246	B-04-SP-OH-0591	50,000	50,000
Total U.S. Department of Housing and Urban Development			496,388	540,462
<u>U.S. DEPARTMENT OF JUSTICE</u>				
<i>Passed through the Ohio Office of Criminal Justice Services:</i>				
Crime Victim Assistance	16.575	2007VAGENE428T 2006VAGENE428T 2007SAGENE428T 2006SAGENE428T	7,613 21,415 2,855 0	7,613 21,415 89 2,570
Total Crime Victim Assistance			31,883	31,687
Total U.S. Department of Justice			31,883	31,687
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
<i>Passed through the Ohio Department of Transportation:</i>				
Highway Planning and Construction	20.205	PID 81975 PID 82465 PID 75587 PID 75584	19,040 20,699 132,374 177,488	19,040 20,699 132,374 177,488
Total Highway Planning and Construction			349,601	349,601
Total U.S. Department of Transportation			349,601	349,601
<u>U.S. DEPARTMENT OF EDUCATION</u>				
<i>Passed through the Ohio Department of Education</i>				
Rehabilitation Services - Basic Support	84.126	N/A	9,698	9,698
<u>Special Education Cluster:</u>				
Special Education - Preschool Grants	84.173	071167-PGS1-2008 071167-PGS1-2007 071167-6BSF-2008 071167-6BSF-2007	1,452 13,008 3,424 30,787	10,763 2,384 28,124
Total Special Education - Preschool Grants			48,671	41,271
Total Special Education Cluster			48,671	41,271
Innovative Education Program Strategies	84.298	071167-C2S1-2008 071167-C2S1-2007	11 106	117
Total Innovative Education Program Strategies			117	117
Total U.S. Department of Education			58,486	51,086

TUSCARAWAS COUNTY

Federal Awards Receipts and Expenditures Schedule
For the Year Ended December 31, 2007

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Receipts	Expenditures
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	60,251	60,251
State Children's Health Insurance Program (SCHIP) - Title XXI	93.767	N/A	20	20
Medical Assistance Program - Title XIX	93.778	Waiver Admin	5,001	5,001
Targeted Case Management (TCM)		071167-TCM	335,704	335,704
Waiver Administration		071167 - DAY SER	<u>539,993</u>	<u>539,993</u>
Total Medical Assistance Program - Title XIX			<u>880,698</u>	<u>880,698</u>
Total U.S. Department of Health and Human Services			940,969	940,969
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Passed through the Ohio Department of Public Safety - Ohio Emergency Management Agency:</i>				
Emergency Management Performance Grants	97.042	2007-EM-F7-0024	35,545	35,545
Citizen Corps	97.053	2006-GC-T6-0051	4,500	4,500
State Homeland Security Program	97.073	2006-GE-T6-0051	<u>73,505</u>	<u>73,505</u>
Total U.S. Department of Homeland Security			<u>113,550</u>	<u>113,550</u>
Total			<u>\$ 1,990,877</u>	<u>\$ 2,027,355</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, 2007**

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, 2007, there were no outstanding revolving loans receivable.

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TUSCARAWAS COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2007

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 weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other significant deficiencies in internal control 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):	Highway Planning and Construction – CFDA #20.205 Medical Assistance Program – CFDA # 93.778
<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.

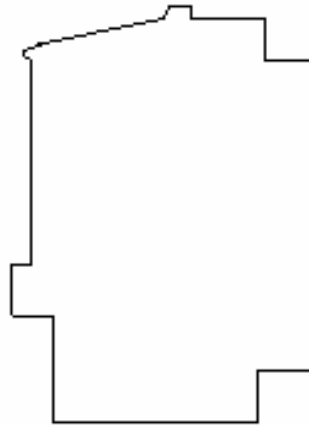
3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.

Tuscarawas County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2007



Matt Judy
Tuscarawas County Auditor

Prepared by the Tuscarawas County Auditor's Office

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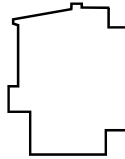
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Auditor's Office

Tuscarawas County

MATT JUDY, Auditor
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June 20, 2008

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 2007 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, 2007, 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 Accountants' 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 2007, the average price for a home in Tuscarawas County was \$98,463. The County includes 568 square miles and has a 2007 population of 91,398, of which 67,775 are age 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 \$76 million annually to the Tuscarawas County economy, making it one of the County's largest industries. Farms located in the County have annual average receipts of \$72,315. 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, 6th in the State for hay production and 4th in the State for milk production.

In 2007, voters in two School Districts approved emergency operating levies. In November, voters of the New Philadelphia City School District approved a levy which will generate \$3,000,000 annually; and in May, voters of the Strasburg-Franklin Local School District approved a levy which will generate \$600,000 annually.

Voters of the Dover City School District approved on March 4, 2008 an emergency operating levy which will generate \$2,790,000 annually.

Eagle Machinery and Supply, Incorporated, will expand their operation in the Sugarcreek area. The Company purchased 45.6 acres of land. Phase One, which will be completed in the first half of 2008, will add approximately 30,000 square feet and will provide corporate and engineering offices, a manufacturing building and expand their retail shipping and receiving space. A second phase is planned which will provide a facility for new product research and development.

Ground breaking and construction began for the Kimble Manufacturing Company. Once completed, the new 127,000 square foot building located on 50 acres will combine the Kimble Mixer Company and Kimble Classic Chassis in one building. The new facility will increase production capacity and product development. The cost for construction will be approximately \$10 million. One hundred new jobs will be created.

Construction is completed on a \$4.1 million water park in the City of Uhrichsville. The park opened in May of 2008. The new water park replaces the City's swimming pool. The park will be more than 18,000 square feet of space which will include a water playground with swings and sliding boards in the pool plus several amenities.

Twin City Hospital issued \$16,000,000 in revenue bonds through the Tuscarawas County Commissioners. Construction began in September on a new medical center that will include a new emergency room facility and new in-patient rooms on the second floor. The new facility will be 41,000 square feet.

Residential new construction totaled \$41,405,630 for 2007. The areas that accounted for most of the growth were the cities of Dover (\$5,178,890) and New Philadelphia (\$7,775,060), the Village of Strasburg (\$2,838,830), and the Townships of Dover (\$2,219,830), Mill (\$1,854,940), Lawrence (\$3,508,140), and Sugarcreek (\$2,728,430).

The Tuscarawas County Port Authority issued \$800,000 in industrial development revenue bonds and \$1,500,000 in loans to renovate space for Plymouth Foam, Incorporated. The renovation will add approximately 20,000 square feet to their existing location. They will increase their work force by five employees once the new construction is completed. They hope to eventually increase their work force from thirty to one hundred.

Sales of existing homes in 2007 were lower than 2006 due to the economic climate. The City of Dover had 238 property transfers with an average sale price of \$112,485, the City of New Philadelphia had 362 property transfers with an average sale price of \$133,732, and the Uhrichsville/Dennison area had 199 property transfers with an average sale price of \$48,223. The average sale price in the southern end of the County was \$68,073, and in the northern end of the County the average price was \$106,008.

LONG TERM FINANCIAL PLANNING

Tuscarawas County placed the permissive sales tax on the May, 2007 Primary Ballot for renewal for a ten year period commencing January 1, 2008. The renewal passed overwhelmingly, receiving over 70 percent of the vote. The prior sales tax was set to expire on December 31, 2007. The permissive sales tax receipts account for approximately 45 percent of the County's general fund revenues.

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

In 2007, a triennial update of property values was conducted by the County Auditor's Office. The Department of Taxation ordered the following increases: residential property 6 percent, agricultural property 8 percent, and commercial property 3 percent. The actual increases were residential 5.5 percent, agriculture 7 percent, and commercial 5 percent. The triennial update was conducted in-house by the Auditor's Office.

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, 2006. This was the twenty-first 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, 2006

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.



Charles S. Cox

President

Jeffrey R. Emery

Executive Director

Tuscarawas County, Ohio
Elected Officials
December 31, 2007

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

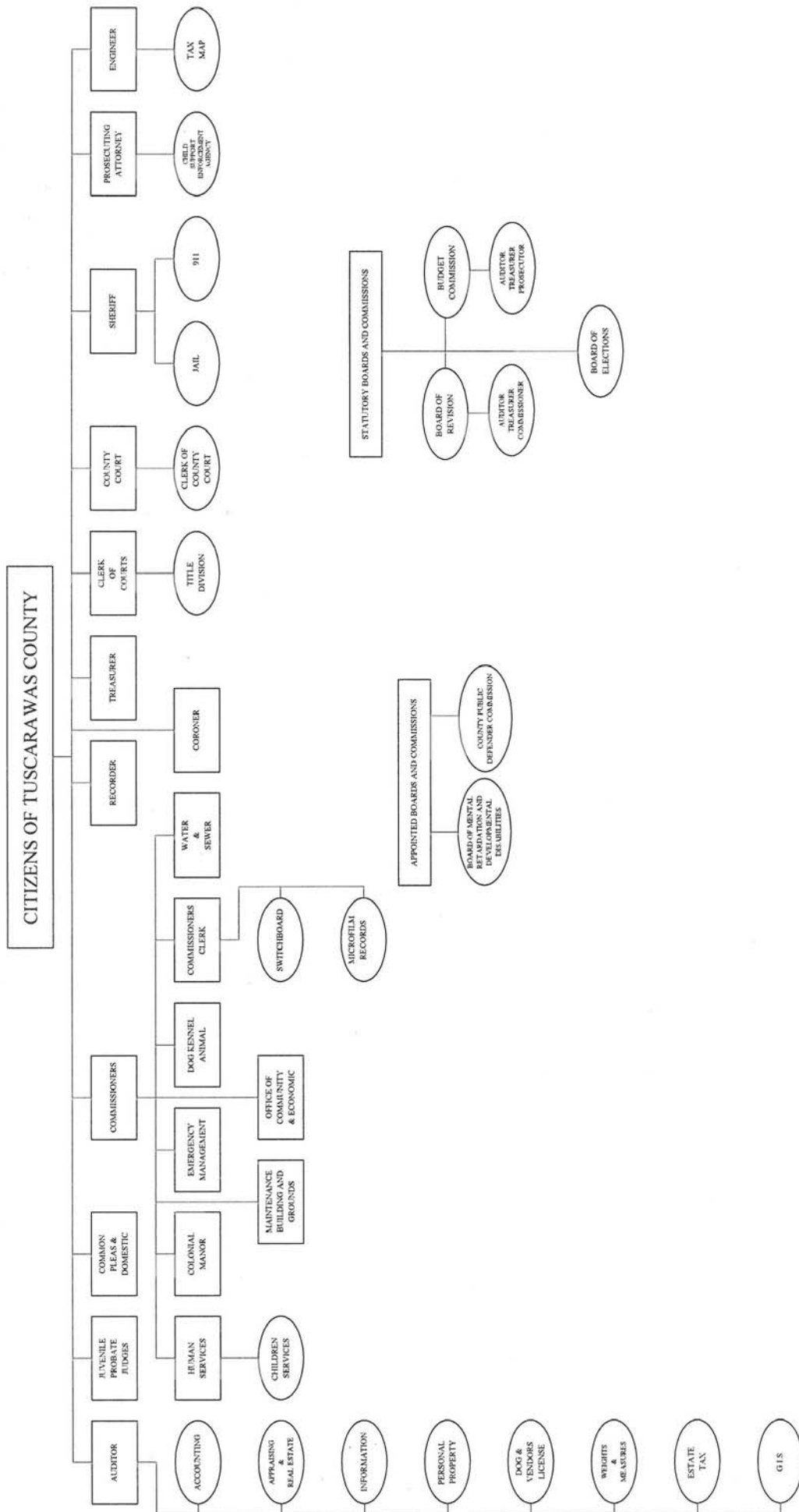
County Court – Southern District

Brad Hillyer

New Philadelphia Municipal Court

Mary Wade Space

TUSCARAWAS COUNTY GOVERNMENT



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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, 2007, 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 3 percent, 4 percent and 3 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 *Government Auditing Standards* issued by the Comptroller General of the United States'. 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 provides a reasonable basis for our opinions.

In our opinion based on our report and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Tuscarawas County, Ohio, as of December 31, 2007, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Mental Retardation Board, Public Assistance, and Motor Vehicle License and Gas Tax funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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

As described in Note 3 to the basic financial statements, the County restated January 1, 2007 net assets in the Sewer and Water funds as well as Governmental and Business-Type Activities due to reporting infrastructure capital assets acquired prior to 2001 and asset revaluation.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2008, 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, based on our audit, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



Mary Taylor, CPA
Auditor of State

June 20, 2008

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
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, 2007. 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 2007 are as follows:

The assets of the County exceeded its liabilities at December 31, 2007 by \$153,735,461 (net assets). Of this amount, \$17,217,820 is unrestricted and may be used to meet the County's ongoing obligations. Governmental activities' unrestricted net assets are \$15,277,925. The County's total net assets decreased by \$1,542,192, which represents a .99 percent decrease from 2006.

At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$46,102,201, an increase of \$895,554 from the prior year. Of this amount, \$41,993,112 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 \$13,516,261, which represents a 0.31 percent decrease from the prior year and represents 96.48 percent of total general fund expenditures for 2007.

Permissive sales tax revenue was \$9,491,461, an increase of \$172,228 from the prior year. This year was the final year of a ten year period for the permissive sales tax; however, in May of 2007, a renewal for another ten year period was put on the Primary Ballot and passed. The new ten year period will start January 1, 2008.

Overview of the Financial Statements

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

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

County-Wide Financial Statements

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

Statement of Net Assets and Statement of Activities

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

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

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

The change in net assets is important because it tells the reader whether, for the County as a whole, the financial position of the County has improved or diminished. However, in evaluating the overall position of the County, non-financial information such as changes in the County's tax base and the condition of the County's capital assets will also need to be evaluated.

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

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

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

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

Fund Financial Statements

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

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

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

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

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

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

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

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

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

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

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2007 compared to 2006:

	Governmental Activities		Business-Type Activities		Total	
	2007	2006 - Restated	2007	2006 - Restated	2007	2006 - Restated
Assets						
Current and Other Assets	\$64,466,881	\$64,255,585	\$2,096,007	\$3,191,886	\$66,562,888	\$67,447,471
Capital Assets, Net	84,744,418	87,182,223	20,066,574	19,835,120	104,810,992	107,017,343
<i>Total Assets</i>	<u>149,211,299</u>	<u>151,437,808</u>	<u>22,162,581</u>	<u>23,027,006</u>	<u>171,373,880</u>	<u>174,464,814</u>
Liabilities						
Current and Other Liabilities	12,023,102	12,980,549	96,323	157,170	12,119,425	13,137,719
Long-Term Liabilities:						
Due Within One Year	724,735	740,071	266,854	226,267	991,589	966,338
Due in More than One Year	1,948,559	1,890,912	2,578,846	3,192,192	4,527,405	5,083,104
<i>Total Liabilities</i>	<u>14,696,396</u>	<u>15,611,532</u>	<u>2,942,023</u>	<u>3,575,629</u>	<u>17,638,419</u>	<u>19,187,161</u>
Net Assets						
Invested in Capital Assets, Net of Related Debt	83,794,918	86,182,706	17,280,663	17,265,407	101,075,581	103,448,113
Restricted:						
Capital Projects	8,423,652	8,481,557	0	0	8,423,652	8,481,557
Debt Service	0	24,784	0	0	0	24,784
Mental Retardation Board	13,189,993	12,009,260	0	0	13,189,993	12,009,260
Road and Bridge Repair and Maintenance	3,859,683	4,578,729	0	0	3,859,683	4,578,729
County 911 Operations	3,329,065	3,273,357	0	0	3,329,065	3,273,357
Real Estate Assessment	1,494,575	1,354,632	0	0	1,494,575	1,354,632
Title Department Operations	391,437	456,551	0	0	391,437	456,551
Children Services	503,360	310,848	0	0	503,360	310,848
Economic Development and Growth	3,023,587	3,341,387	0	0	3,023,587	3,341,387
Other Purposes	1,226,708	1,472,698	0	0	1,226,708	1,472,698
Unrestricted	15,277,925	14,339,767	1,939,895	2,185,970	17,217,820	16,525,737
<i>Total Net Assets</i>	<u>\$134,514,903</u>	<u>\$135,826,276</u>	<u>\$19,220,558</u>	<u>\$19,451,377</u>	<u>\$153,735,461</u>	<u>\$155,277,653</u>

As noted earlier, the County's net assets, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by \$153,735,461 (\$134,514,903 in governmental activities and \$19,220,558 in business-type activities) as of December 31, 2007. By far, the largest portion of the County's net assets (65.75 percent) represents capital assets (e.g., land, construction in progress, buildings and improvements, machinery and equipment, vehicles, infrastructure, and sewer/water lines) less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets (11.20 percent) consists of unrestricted assets (\$17,217,820) which may be used to meet the County's ongoing obligations to citizens and creditors. The remaining balance (23.05 percent) represents resources that are subject to restrictions on how they can be used.

Total governmental net assets decreased \$1,311,373 from \$135,826,276 in 2006 to \$134,514,903 in 2007. This is primarily due to a decrease in capital assets.

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

Table 2 shows the changes in net assets for 2007 compared to 2006.

Table 2
Changes in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2007	2006 - Restated	2007	2006 - Restated	2007	2006 - Restated
Revenues						
Program Revenues:						
Charges for Services	\$7,498,394	\$7,269,899	\$1,820,790	\$1,769,259	\$9,319,184	\$9,039,158
Operating Grants and Contributions	24,187,877	23,309,344	179,154	21,881	24,367,031	23,331,225
Capital Grants	1,340,958	1,037,728	0	0	1,340,958	1,037,728
Total Program Revenues	33,027,229	31,616,971	1,999,944	1,791,140	35,027,173	33,408,111
General Revenues:						
Property Taxes	10,010,268	10,303,458	0	0	10,010,268	10,303,458
Sales Taxes	9,491,461	9,319,233	0	0	9,491,461	9,319,233
Intergovernmental	2,702,419	2,296,969	0	0	2,702,419	2,296,969
Interest	3,003,932	2,693,128	0	0	3,003,932	2,693,128
Other	1,270,814	1,504,947	1,585	91,502	1,272,399	1,596,449
Total General Revenues	26,478,894	26,117,735	1,585	91,502	26,480,479	26,209,237
Total Revenues	59,506,123	57,734,706	2,001,529	1,882,642	61,507,652	59,617,348
Program Expenses						
Governmental Activities:						
General Government:						
Legislative and Executive - Primary Government	6,872,159	8,366,047	0	0	6,872,159	8,366,047
Legislative and Executive - External Portion	1,493,238	1,431,812	0	0	1,493,238	1,431,812
Legislative and Executive - Intergovernmental	701,778	564,920	0	0	701,778	564,920
Judicial	4,135,804	3,586,963	0	0	4,135,804	3,586,963
Public Safety - Primary Government	7,167,785	2,254,897	0	0	7,167,785	2,254,897
Public Safety - Intergovernmental	1,741,028	1,320,264			1,741,028	1,320,264
Public Works - Primary Government	11,573,341	7,432,184	0	0	11,573,341	7,432,184
Public Works - Intergovernmental	0	350,562	0	0	0	350,562
Health - Primary Government	7,139,445	7,209,384	0	0	7,139,445	7,209,384
Health - Intergovernmental	64,970	14,480	0	0	64,970	14,480
Human Services	19,426,267	19,072,385	0	0	19,426,267	19,072,385
Conservation and Recreation	446,323	498,085	0	0	446,323	498,085
Debt Service:						
Interest and Fiscal Charges	55,358	48,860	0	0	55,358	48,860
Sewer	0	0	1,420,808	1,709,095	1,420,808	1,709,095
Water	0	0	811,540	719,922	811,540	719,922
Total Expenses	60,817,496	52,150,843	2,232,348	2,429,017	63,049,844	54,579,860
Increase (Decrease) in Net Assets	(1,311,373)	5,583,863	(230,819)	(546,375)	(1,542,192)	5,037,488
Net Assets Beginning of Year	135,826,276	130,242,413	19,451,377	19,997,752	155,277,653	150,240,165
Net Assets End of Year	\$134,514,903	\$135,826,276	\$19,220,558	\$19,451,377	\$153,735,461	\$155,277,653

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

Governmental Activities

Operating grants were the largest program revenue, accounting for \$24,187,877 or 40.65 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 \$7,498,394, or 12.60 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 3.14 percent increase from the prior year is primarily due to a change in statutory fees charged to subdivisions for real estate assessment services.

Property tax revenues account for \$10,010,268 of the \$59,506,123 total revenues for governmental activities, or 16.82 percent of total revenues.

The County's sales tax is a major revenue component amounting to \$9,491,461 or 15.95 percent of total revenues. The 1.85 percent increase from the prior year is due to increased sales activity in the County which resulted in increased sales tax revenues received by the County.

The human services program accounted for \$19,426,267 of the \$60,817,496 total expenses for governmental activities, or 31.94 percent of total expenses. The next largest program was public works – primary government, accounting for \$11,573,341, and representing 19.03 percent of total governmental expenses.

Human services, which includes the department of job and family services, the child support enforcement agency, children services, the county home, and senior citizen programs, has increased expenses from 2006 to 2007 of \$353,882. This increase is substantially due to increased services provided to senior citizens, which were made possible through the replacement of a .6 mill levy with a .7 mill levy.

General government – legislative and executive – primary government, which includes costs associated with the general administration of County government, has decreased expenses from 2006 to 2007 by \$1,493,888. This decrease is a result of a special election held for a congressional seat in 2006 and decreased funding of projects in 2007.

Public safety – primary government, which includes the operations of the Sheriff's Office and 911 system, has increased expenses from 2006 to 2007 by \$4,912,888. This increase is due to adjustments made in 2006, which reduced expenses. For 2007, no such adjustments were necessary and the expenses are back to a normal level.

Health – primary government, which includes dog and kennel and the mental retardation board, has decreased expenses from 2006 to 2007 by \$69,939, primarily due to decreased personal services costs.

Public works – primary government expenses, which used the motor vehicle and gas tax money, have increased from 2006 to 2007 by \$4,141,157 primarily due to depreciation on infrastructure. As 2007 represents the first year for the reporting of infrastructure, the depreciation expense is significantly greater than that of 2006.

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

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

Table 3
Governmental Activities

	Total Cost of Services 2007	Total Cost of Services 2006	Net Cost of Services 2007	Net Cost of Services 2006
Governmental Activities:				
General Government:				
Legislative and Executive - Primary Government	\$6,872,159	\$8,366,047	(\$4,091,305)	(\$5,029,343)
Legislative and Executive - External Portion	1,493,238	1,431,812	11,647	(85,664)
Legislative and Executive - Intergovernmental	701,778	564,920	(527,974)	(550,380)
Judicial	4,135,804	3,586,963	(3,034,788)	(2,351,389)
Public Safety - Primary Government	7,167,785	2,254,897	(5,908,786)	(1,308,100)
Public Safety - Intergovernmental	1,741,028	1,320,264	(1,309,840)	(1,286,281)
Public Works - Primary Government	11,573,341	7,432,184	(3,923,705)	1,162,117
Public Works - Intergovernmental	0	350,562	0	(341,539)
Health - Primary Government	7,139,445	7,209,384	(4,151,995)	(4,309,100)
Health - Intergovernmental	64,970	14,480	(48,879)	(14,107)
Human Services	19,426,267	19,072,385	(4,393,192)	(5,881,884)
Conservation and Recreation	446,323	498,085	(356,092)	(489,342)
Debt Service:				
Interest and Fiscal Charges	55,358	48,860	(55,358)	(48,860)
Total	<u>\$60,817,496</u>	<u>\$52,150,843</u>	<u>(\$27,790,267)</u>	<u>(\$20,533,872)</u>

Charges for services and grants of \$33,027,229 (54.31 percent of the total costs of services) are received and used to fund the expenses of the County. The remaining \$27,790,267 in expenses is funded by property taxes, sales taxes, and intergovernmental revenues. A material portion of legislative and executive – primary government (40.47 percent), health – primary government (41.84 percent), and human services expenses (77.39 percent) are funded by charges for services and operating grants.

Business-Type Activities

The net assets for business-type activities decreased by \$230,819 during 2007. Major revenue sources were charges for services of \$1,820,790.

Financial Analysis of County Funds

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

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

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

As of December 31, 2007, the County's governmental funds reported a combined ending fund balance of \$46,102,201, an increase of \$895,554 in comparison with the prior year. Approximately 90.96 percent of this total (\$41,993,112) 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 (\$1,566,963) or a variety of other restricted purposes (\$2,542,126).

The general fund is the primary operating fund of the County. At the end of 2007, unreserved fund balance was \$13,516,261 while total fund balance was \$13,894,307. 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 96.48 percent to total general fund expenditures, while total fund balance represents 99.17 percent of that same amount.

The fund balance of the County's general fund decreased by \$8,505 during 2007. A key factor in this was a decrease in fees resulting from the transfer of properties.

The mental retardation board fund had an unreserved fund balance of \$13,067,898 and total fund balance of \$13,220,997 at the end of 2007. The unreserved fund balance represents 197.39 percent of total fund expenditures, while total fund balance represents 199.70 percent of that same amount. The fund balance increased by \$1,216,549 during 2007. This increase is due primarily to decreased expenditures made for several of the mental retardation board projects in 2007.

The public assistance fund had an unreserved fund balance of \$67,472 and total fund balance of \$133,222 at the end of 2007. The unreserved balance represents .71 percent of total fund expenditures, while total fund balance represents 1.41 percent of that same amount. The fund balance increased by \$660,352 during 2007. This increase is due to increased funding from the State for additional services provided.

The motor vehicle license and gas tax fund had an unreserved fund balance of \$1,341,051 and total fund balance of \$1,693,153 at the end of 2007. The unreserved fund balance represents 20.16 percent of total fund expenditures, while total fund balance represents 25.45 percent of that same amount. The fund balance decreased by \$765,732 during 2007. This decrease is due to increased project activity during the year.

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

Unrestricted net assets of the Sewer District at December 31, 2007, were \$998,791, and for the Water District were \$947,058. Total net assets for enterprise funds decreased by \$231,701.

Budgetary Highlights

By State statute, the Board of County Commissioners adopts the annual operating budget for the County in January. For the General Fund, changes from the original to the final budget net change in fund balance was a decrease of \$805,277. The increase in expenditures over revenues is due to revenue decreases in recorder fees, court ordered payments, increased activities by the Board of Elections, and transfers made to various funds. Changes from the final budget net change in fund balance to the actual was an increase of \$821,518. This increase was caused by additional interest being received. Clerk of courts fees and permissive sales tax receipts also exceeded expectations.

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2007, was \$104,810,992 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, machinery and equipment, vehicles, infrastructure, and sewer/water lines.

Major capital asset events during 2007 included nine road construction projects and the start of construction of a wireless 911 system. Table 4 shows 2007 balances compared to 2006:

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

	Governmental Activities		Business-Type Activities		Total	
	2007	2006 - Restated	2007	2006 - Restated	2007	2006 - Restated
Land	\$1,229,378	\$1,299,698	\$232,894	\$232,894	\$1,462,272	\$1,532,592
Construction in Progress	66,744	0	1,200,743	542,303	1,267,487	542,303
Buildings and Improvements	21,032,818	21,234,308	4,054,590	4,182,577	25,087,408	25,416,885
Machinery and Equipment	2,843,887	2,543,667	619,594	551,436	3,463,481	3,095,103
Vehicles	1,502,292	1,525,398	90,831	140,054	1,593,123	1,665,452
Infrastructure	58,069,299	60,579,152	0	0	58,069,299	60,579,152
Sewer/Water Lines	0	0	13,867,922	14,185,856	13,867,922	14,185,856
Totals	<u>\$84,744,418</u>	<u>\$87,182,223</u>	<u>\$20,066,574</u>	<u>\$19,835,120</u>	<u>\$104,810,992</u>	<u>\$107,017,343</u>

See Note 10 for additional information on capital assets.

Long-Term Debt - At December 31, 2007, the County had outstanding debt in the form of OWDA and OPWC loans for business-type activities and a courthouse improvement bond anticipation note for governmental activities.

Table 5
Outstanding Debt at Year End

	Governmental Activities		Business-Type Activities	
	2007	2006	2007	2006
Courthouse Improvement Bond Anticipation Note	\$937,000	\$970,000	\$0	\$0
OPWC Loans Payable	0	0	1,291,405	953,121
OWDA Loans Payable	0	0	1,203,506	1,319,591
Totals	<u>\$937,000</u>	<u>\$970,000</u>	<u>\$2,494,911</u>	<u>\$2,272,712</u>

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

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

Economic Factors

Tourism in Tuscarawas County continues to contribute greatly to the local economy. The Convention and Visitors Bureau receives a portion of the bed tax and reinvests the funds to promote tourism in Tuscarawas County. In 2007, the Visitors Bureau collected \$331,008. According to Rovelstad and Longwoods International, visitors to Tuscarawas County spent \$263 million and were responsible for funding over 7,600 jobs, which is approximately 16 percent of the County's labor force.

The labor force for Tuscarawas County stood at 47,800 potential employees, with 45,500 employed and 2,300 unemployed. For December 2007, the Civilian Labor Force estimates the County's unemployment rate at 5.4 percent compared to the State's unemployment rate of 5.8 percent. The national average for the same period was 4.8 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 231 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.

Tuscarawas County, Ohio

Statement of Net Assets

December 31, 2007

	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	\$38,741,990	\$2,492,615	\$41,234,605	\$253,666	\$90,822
Cash and Cash Equivalents in Segregated Accounts	0	37,634	37,634	0	0
With Fiscal Agents	1,948,037	0	1,948,037	0	0
Deposits	0	0	0	0	10
Materials and Supplies Inventory	997,438	63,095	1,060,533	4,592	0
Accrued Interest Receivable	209,721	0	209,721	0	0
Accounts Receivable	49,206	283,830	333,036	152,290	171,597
Internal Balances	781,167	(781,167)	0	0	0
Intergovernmental Receivable	5,064,579	0	5,064,579	0	8,085
Prepaid Items	760,720	0	760,720	9,669	4,165
Sales Tax Receivable	2,461,298	0	2,461,298	0	0
Property Taxes Receivable	9,305,588	0	9,305,588	0	0
Loans Receivable	3,139,038	0	3,139,038	0	0
Loans Receivable from Component Unit	1,008,099	0	1,008,099	0	0
Deferred Charges	0	0	0	0	81,691
Nondepreciable Capital Assets	1,296,122	1,433,637	2,729,759	0	1,211,234
Depreciable Capital Assets, Net	83,448,296	18,632,937	102,081,233	446,090	8,928,421
<i>Total Assets</i>	<u>149,211,299</u>	<u>22,162,581</u>	<u>171,373,880</u>	<u>866,307</u>	<u>10,496,025</u>
Liabilities					
Accounts Payable	1,165,567	41,238	1,206,805	38,419	42,689
Accrued Wages	433,459	11,673	445,132	0	6,305
Contracts Payable	58,697	3,467	62,164	0	0
Intergovernmental Payable	1,178,852	39,945	1,218,797	0	20,796
Matured Compensated Absences Payable	11,968	0	11,968	0	0
Accrued Interest Payable	3,743	0	3,743	0	14,341
Claims Payable	507,553	0	507,553	0	0
Deferred Revenue	8,663,263	0	8,663,263	35,000	123,180
Other Accrued Liabilities	0	0	0	47,226	0
Long-Term Liabilities:					
Due Within One Year	724,735	266,854	991,589	19,850	262,896
Due In More Than One Year	1,948,559	2,578,846	4,527,405	137,011	6,896,756
<i>Total Liabilities</i>	<u>14,696,396</u>	<u>2,942,023</u>	<u>17,638,419</u>	<u>277,506</u>	<u>7,366,963</u>
Net Assets					
Invested in Capital Assets, Net of Related Debt	83,794,918	17,280,663	101,075,581	289,229	3,086,124
Restricted for:					
Capital Projects	8,423,652	0	8,423,652	0	0
Mental Retardation Board	13,189,993	0	13,189,993	0	0
Road and Bridge Repair and Maintenance	3,859,683	0	3,859,683	0	0
County 911 Operations	3,329,065	0	3,329,065	0	0
Real Estate Assessment	1,494,575	0	1,494,575	0	0
Title Department Operations	391,437	0	391,437	0	0
Children Services	503,360	0	503,360	0	0
Economic Development and Growth	3,023,587	0	3,023,587	0	0
Other Purposes	1,226,708	0	1,226,708	0	0
Unrestricted	15,277,925	1,939,895	17,217,820	299,572	42,938
<i>Total Net Assets</i>	<u>\$134,514,903</u>	<u>\$19,220,558</u>	<u>\$153,735,461</u>	<u>\$588,801</u>	<u>\$3,129,062</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Activities
For the Year Ended December 31, 2007

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General Government:				
Legislative and Executive - Primary Government	\$6,872,159	\$2,325,790	\$455,064	\$0
Legislative and Executive - External Portion	1,493,238	1,504,885	0	0
Legislative and Executive - Intergovernmental	701,778	100,229	73,575	0
Judicial	4,135,804	1,097,885	3,131	0
Public Safety - Primary Government	7,167,785	539,838	709,161	10,000
Public Safety - Intergovernmental	1,741,028	248,656	182,532	0
Public Works	11,573,341	571,509	5,747,169	1,330,958
Health - Primary Government	7,139,445	291,705	2,695,745	0
Health - Intergovernmental	64,970	9,279	6,812	0
Human Services	19,426,267	718,705	14,314,370	0
Conservation and Recreation	446,323	89,913	318	0
Interest and Fiscal Charges	55,358	0	0	0
<i>Total Governmental Activities</i>	<u>60,817,496</u>	<u>7,498,394</u>	<u>24,187,877</u>	<u>1,340,958</u>
Business-Type Activities				
Sewer District	1,420,808	1,161,117	0	0
Water District	811,540	659,673	179,154	0
<i>Total Business-Type Activities</i>	<u>2,232,348</u>	<u>1,820,790</u>	<u>179,154</u>	<u>0</u>
Total - Primary Government	<u>\$63,049,844</u>	<u>\$9,319,184</u>	<u>\$24,367,031</u>	<u>\$1,340,958</u>
Component Units				
Workshop	\$998,244	\$992,389	\$0	\$0
Port Authority	1,210,493	1,294,815	0	0
Totals - Component Units	<u>\$2,208,737</u>	<u>\$2,287,204</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
(\$4,091,305)	\$0	(\$4,091,305)	\$0	\$0
11,647	0	11,647	0	0
(527,974)		(527,974)	0	0
(3,034,788)	0	(3,034,788)	0	0
(5,908,786)	0	(5,908,786)	0	0
(1,309,840)	0	(1,309,840)	0	0
(3,923,705)	0	(3,923,705)	0	0
(4,151,995)	0	(4,151,995)	0	0
(48,879)	0	(48,879)	0	0
(4,393,192)	0	(4,393,192)	0	0
(356,092)	0	(356,092)	0	0
(55,358)	0	(55,358)	0	0
<u>(27,790,267)</u>	<u>0</u>	<u>(27,790,267)</u>	<u>0</u>	<u>0</u>
0	(259,691)	(259,691)	0	0
0	27,287	27,287	0	0
0	(232,404)	(232,404)	0	0
<u>(27,790,267)</u>	<u>(232,404)</u>	<u>(28,022,671)</u>	<u>0</u>	<u>0</u>
0	0	0	(5,855)	0
0	0	0	0	84,322
0	0	0	(5,855)	84,322
3,848,506	0	3,848,506	0	0
4,754,601	0	4,754,601	0	0
1,032,466	0	1,032,466	0	0
374,695	0	374,695	0	0
9,491,461	0	9,491,461	0	0
2,702,419	0	2,702,419	0	0
3,003,932	0	3,003,932	0	2,892
1,270,814	1,585	1,272,399	0	29,868
<u>26,478,894</u>	<u>1,585</u>	<u>26,480,479</u>	<u>0</u>	<u>32,760</u>
(1,311,373)	(230,819)	(1,542,192)	(5,855)	117,082
<u>135,826,276</u>	<u>19,451,377</u>	<u>155,277,653</u>	<u>594,656</u>	<u>3,011,980</u>
<u>\$134,514,903</u>	<u>\$19,220,558</u>	<u>\$153,735,461</u>	<u>\$588,801</u>	<u>\$3,129,062</u>

Tuscarawas County, Ohio

Balance Sheet

Governmental Funds

December 31, 2007

	General	Mental Retardation Board	Public Assistance	Motor Vehicle License and Gas Tax
Assets				
Equity in Pooled Cash and Cash Equivalents	\$12,348,151	\$11,193,486	\$757,137	\$877,601
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	0	0	0
Cash and Cash Equivalents				
With Fiscal Agents	0	1,948,037	0	0
Materials and Supplies Inventory	141,608	26,722	16,383	774,769
Accrued Interest Receivable	209,721	0	0	0
Accounts Receivable	15,577	0	0	3,156
Interfund Receivable	464,011	0	141,820	352
Intergovernmental Receivable	1,052,779	91,681	0	2,643,784
Prepaid Items	299,205	373,955	0	6,374
Sales Taxes Receivable	2,461,298	0	0	0
Property Taxes Receivable	3,865,709	4,130,993	0	0
Loans Receivable	0	0	0	0
Loans Receivable from Component Unit	69,978	0	0	0
<i>Total Assets</i>	<u>\$20,928,037</u>	<u>\$17,764,874</u>	<u>\$915,340</u>	<u>\$4,306,036</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$78,371	\$47,198	\$324,253	\$263,525
Accrued Wages	130,136	75,427	74,612	24,961
Contracts Payable	15,351	15,809	24,416	0
Intergovernmental Payable	304,807	226,649	325,972	60,459
Matured Compensated Absences Payable	4,869	3,758	0	0
Interfund Payable	190	0	32,865	0
Deferred Revenue	6,500,006	4,175,036	0	2,263,938
<i>Total Liabilities</i>	<u>7,033,730</u>	<u>4,543,877</u>	<u>782,118</u>	<u>2,612,883</u>
Fund Balances				
Reserved for Encumbrances	240,467	153,099	65,750	352,102
Reserved for Unclaimed Monies	69,685	0	0	0
Reserved for Loans Receivable	67,894	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	13,516,261	0	0	0
Special Revenue Funds	0	13,067,898	67,472	1,341,051
Capital Projects Funds	0	0	0	0
<i>Total Fund Balances</i>	<u>13,894,307</u>	<u>13,220,997</u>	<u>133,222</u>	<u>1,693,153</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$20,928,037</u>	<u>\$17,764,874</u>	<u>\$915,340</u>	<u>\$4,306,036</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, 2007*

Other Governmental Funds	Total Governmental Funds		
\$12,632,962	\$37,809,337	Total Governmental Funds Balances	\$46,102,201
428,129	428,129	<i>Amounts reported for governmental activities in the statement of net assets are different because</i>	
0	1,948,037	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	84,744,418
37,956	997,438	Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds:	
0	209,721	Property Taxes	611,590
30,473	49,206	Intergovernmental	4,292,244
1,194,623	1,800,806	Sales Taxes	1,738,099
1,275,435	5,063,679	Total	6,641,933
81,186	760,720	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
0	2,461,298	Bond Anticipation Notes	(937,000)
1,308,886	9,305,588	Capital Leases	(12,500)
3,139,038	3,139,038	Compensated Absences	(1,723,794)
938,121	1,008,099	Total	(2,673,294)
\$21,066,809	\$64,981,096	In the statement of activities interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(3,743)
\$452,220	\$1,165,567	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.	(302,566)
128,323	433,459	An internal balance is recorded in governmental activities to reflect underpayments to the internal service fund by the business-type activities.	5,954
3,121	58,697	<i>Net Assets of Governmental Activities</i>	\$134,514,903
260,528	1,178,415		
3,341	11,968		
692,538	725,593		
2,366,216	15,305,196		
3,906,287	18,878,895		
755,545	1,566,963		
0	69,685		
1,201,205	1,269,099		
775,213	775,213		
428,129	428,129		
0	13,516,261		
7,065,042	21,541,463		
6,935,388	6,935,388		
17,160,522	46,102,201		
\$21,066,809	\$64,981,096		

Tuscarawas County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2007

	General	Mental Retardation Board	Public Assistance	Motor Vehicle License and Gas Tax
Revenues				
Property Taxes	\$3,825,378	\$4,729,588	\$0	\$0
Sales Taxes	9,372,726	0	0	0
Intergovernmental	2,636,632	2,643,945	9,756,417	5,231,455
Interest	2,933,496	0	0	70,436
Licenses and Permits	7,642	0	0	0
Fines and Forfeitures	244,596	0	0	146,851
Rentals	79,939	0	0	0
Charges for Services	2,324,295	97,404	0	374,004
Contributions and Donations	10,049	0	0	0
Other	204,774	406,031	70,163	63,298
<i>Total Revenues</i>	<u>21,639,527</u>	<u>7,876,968</u>	<u>9,826,580</u>	<u>5,886,044</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	4,432,351	0	0	0
Judicial	3,837,760	0	0	0
Public Safety	2,578,031	0	0	0
Public Works	247,493	0	0	6,651,776
Health	157,665	6,617,527	0	0
Human Services	540,027	0	9,475,699	0
Conservation and Recreation	443,145	0	0	0
Intergovernmental	1,771,741	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	1,832	2,111	1,381	0
Interest and Fiscal Charges	51	781	7	0
<i>Total Expenditures</i>	<u>14,010,096</u>	<u>6,620,419</u>	<u>9,477,087</u>	<u>6,651,776</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>7,629,431</u>	<u>1,256,549</u>	<u>349,493</u>	<u>(765,732)</u>
Other Financing Sources (Uses)				
Transfers In	220,153	0	310,859	0
Transfers Out	(7,858,089)	(40,000)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(7,637,936)</u>	<u>(40,000)</u>	<u>310,859</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(8,505)	1,216,549	660,352	(765,732)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>13,902,812</u>	<u>12,004,448</u>	<u>(527,130)</u>	<u>2,458,885</u>
<i>Fund Balances End of Year</i>	<u>\$13,894,307</u>	<u>\$13,220,997</u>	<u>\$133,222</u>	<u>\$1,693,153</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, 2007*

Other Governmental Funds	Total Governmental Funds		
		Net Change in Fund Balances - Total Governmental Funds	\$895,554
		<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
\$1,428,103	\$9,983,069	Governmental funds report capital outlays as expenditures.	
0	9,372,726	However, in the statement of activities, the cost of those	
7,799,545	28,067,994	assets is allocated over their estimated useful lives as	
0	3,003,932	depreciation expense. This is the amount by which depreciation	
325	7,967	exceeded capital outlay in the current period.	
156,340	547,787	Capital Asset Additions	2,926,695
5,957	85,896	Current Year Depreciation	<u>(5,289,958)</u>
2,556,156	5,351,859		
66,146	76,195	Total	(2,363,263)
526,548	1,270,814		
<u>12,539,120</u>	<u>57,768,239</u>	Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.	(74,542)
		Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
1,948,346	6,380,697	Property Taxes	27,199
295,164	4,132,924	Grants	87,065
4,459,664	7,037,695	Sales Taxes	<u>118,735</u>
947,753	7,847,022		
303,763	7,078,955	Total	232,999
9,386,156	19,401,882	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.	(92,328)
0	443,145		
736,035	2,507,776	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.	50,017
1,940,957	1,940,957		
44,693	50,017	In the statement of activities, interest is accrued on outstanding debt, whereas in governmental funds, an interest expenditure is reported when due.	(3,743)
50,776	51,615		
<u>20,113,307</u>	<u>56,872,685</u>	The internal service funds used by management to charge the costs of insurance to individual funds are not reported in the entity-wide statement of activities. Governmental funds' expenditures and related internal service fund revenues are eliminated.	<u>43,933</u>
		<i>Change in Net Assets of Governmental Activities</i>	<u><u>(\$1,311,373)</u></u>
(7,574,187)	895,554		
7,771,745	8,302,757		
(404,668)	(8,302,757)		
<u>7,367,077</u>	<u>0</u>		
(207,110)	895,554		
<u>17,367,632</u>	<u>45,206,647</u>		
<u>\$17,160,522</u>	<u>\$46,102,201</u>		

Tuscarawas County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP) and Actual
General Fund
For the Year Ended December 31, 2007

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$3,978,200	\$3,978,200	\$3,825,378	(\$152,822)
Sales Taxes	9,325,000	9,325,000	9,412,370	87,370
Intergovernmental	2,621,139	2,621,139	2,644,342	23,203
Interest	2,400,000	2,400,000	2,660,919	260,919
Licenses and Permits	9,050	9,050	7,742	(1,308)
Fines and Forfeitures	198,000	198,000	213,894	15,894
Rentals	87,000	87,000	86,049	(951)
Charges for Services	2,322,745	2,413,647	2,366,176	(47,471)
Contributions and Donations	2,500	9,549	10,049	500
Other	323,650	323,650	200,167	(123,483)
<i>Total Revenues</i>	<u>21,267,284</u>	<u>21,365,235</u>	<u>21,427,086</u>	<u>61,851</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	4,594,354	4,826,707	4,699,730	126,977
Judicial	3,859,112	3,906,658	3,845,620	61,038
Public Safety	2,525,616	2,649,649	2,612,574	37,075
Public Works	276,078	269,858	253,211	16,647
Health	185,404	192,677	161,622	31,055
Human Services	702,426	751,709	669,825	81,884
Conservation and Recreation	443,079	443,219	443,219	0
Intergovernmental	1,559,618	1,953,813	1,771,741	182,072
<i>Total Expenditures</i>	<u>14,145,687</u>	<u>14,994,290</u>	<u>14,457,542</u>	<u>536,748</u>
<i>Excess of Revenues Over Expenditures</i>	<u>7,121,597</u>	<u>6,370,945</u>	<u>6,969,544</u>	<u>598,599</u>
Other Financing Sources (Uses)				
Advances In	0	0	1,400	1,400
Transfers In	13,220	13,220	220,153	206,933
Transfers Out	(7,818,050)	(7,872,675)	(7,858,089)	14,586
<i>Total Other Financing Sources (Uses)</i>	<u>(7,804,830)</u>	<u>(7,859,455)</u>	<u>(7,636,536)</u>	<u>222,919</u>
<i>Net Change in Fund Balance</i>	(683,233)	(1,488,510)	(666,992)	821,518
<i>Fund Balance Beginning of Year</i>	11,975,320	11,975,320	11,975,320	0
Prior Year Encumbrances Appropriated	267,988	267,988	267,988	0
<i>Fund Balance End of Year</i>	<u>\$11,560,075</u>	<u>\$10,754,798</u>	<u>\$11,576,316</u>	<u>\$821,518</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, 2007*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$4,800,000	\$4,800,000	\$4,729,588	(\$70,412)
Charges for Services	50,000	50,000	105,769	55,769
Intergovernmental	959,652	947,652	2,746,149	1,798,497
Other	1,338,000	1,338,000	412,567	(925,433)
<i>Total Revenues</i>	7,147,652	7,135,652	7,994,073	858,421
Expenditures				
Current:				
Health	8,138,482	8,138,482	7,070,204	1,068,278
<i>Excess of Revenues Over (Under) Expenditures</i>	(990,830)	(1,002,830)	923,869	1,926,699
Other Financing Uses				
Transfers Out	(40,000)	(40,000)	(40,000)	0
<i>Net Change in Fund Balance</i>	(1,030,830)	(1,042,830)	883,869	1,926,699
<i>Fund Balance Beginning of Year</i>	9,776,825	9,776,825	9,776,825	0
Prior Year Encumbrances Appropriated	234,549	234,549	234,549	0
<i>Fund Balance End of Year</i>	<u>\$8,980,544</u>	<u>\$8,968,544</u>	<u>\$10,895,243</u>	<u>\$1,926,699</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, 2007*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$9,221,695	\$9,221,695	\$9,756,417	\$534,722
Other	23,590	23,590	73,496	49,906
<i>Total Revenues</i>	9,245,285	9,245,285	9,829,913	584,628
Expenditures				
Current:				
Human Services	10,750,171	10,772,635	10,181,060	591,575
<i>Excess of Revenues Under Expenditures</i>	(1,504,886)	(1,527,350)	(351,147)	1,176,203
Other Financing Sources				
Transfers In	1,094,000	1,094,000	310,859	(783,141)
<i>Net Change in Fund Balance</i>	(410,886)	(433,350)	(40,288)	393,062
<i>Fund Balance Beginning of Year</i>	22,464	22,464	22,464	0
Prior Year Encumbrances Appropriated	410,886	410,886	410,886	0
<i>Fund Balance End of Year</i>	<u>\$22,464</u>	<u>\$0</u>	<u>\$393,062</u>	<u>\$393,062</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
*Statement of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP) and Actual
 Motor Vehicle License and Gas Tax Fund
 For the Year Ended December 31, 2007*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$5,140,000	\$5,140,000	\$5,227,490	\$87,490
Interest	50,000	50,000	71,997	21,997
Fines and Forfeitures	120,000	120,000	155,950	35,950
Charges for Services	420,000	420,000	374,004	(45,996)
Other	62,000	62,000	63,298	1,298
<i>Total Revenues</i>	5,792,000	5,792,000	5,892,739	100,739
Expenditures				
Current:				
Public Works	6,019,837	7,096,812	6,945,598	151,214
<i>Net Change in Fund Balance</i>	(227,837)	(1,304,812)	(1,052,859)	251,953
<i>Fund Balance Beginning of Year</i>	1,076,975	1,076,975	1,076,975	0
Prior Year Encumbrances Appropriated	227,837	227,837	227,837	0
<i>Fund Balance End of Year</i>	<u>\$1,076,975</u>	<u>\$0</u>	<u>\$251,953</u>	<u>\$251,953</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio

Statement of Fund Net Assets

Proprietary Funds

December 31, 2007

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer District	Water District	Total	Activities - Internal Service Fund
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,319,229	\$1,173,386	\$2,492,615	\$504,524
Cash and Cash Equivalents in Segregated Accounts	24,032	13,602	37,634	0
Accounts Receivable	181,254	102,576	283,830	0
Intergovernmental Receivable	0	0	0	900
Materials and Supplies Inventory	34,893	28,202	63,095	0
<i>Total Current Assets</i>	<u>1,559,408</u>	<u>1,317,766</u>	<u>2,877,174</u>	<u>505,424</u>
<i>Noncurrent Assets:</i>				
Capital Assets:				
Land and Construction in Progress	902,464	531,173	1,433,637	0
Depreciable Capital Assets, Net	12,464,225	6,168,712	18,632,937	0
<i>Total Noncurrent Assets</i>	<u>13,366,689</u>	<u>6,699,885</u>	<u>20,066,574</u>	<u>0</u>
<i>Total Assets</i>	<u>14,926,097</u>	<u>8,017,651</u>	<u>22,943,748</u>	<u>505,424</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	22,213	19,025	41,238	0
Accrued Wages	7,360	4,313	11,673	0
Contracts Payable	3,467	0	3,467	0
Intergovernmental Payable	28,911	11,034	39,945	437
Compensated Absences Payable	16,081	8,013	24,094	0
Interfund Payable	0	0	0	300,000
OPWC Loans Payable	39,089	48,034	87,123	0
OWDA Loans Payable	105,659	43,978	149,637	0
Capital Leases Payable	6,000	0	6,000	0
Claims Payable	0	0	0	507,553
<i>Total Current Liabilities</i>	<u>228,780</u>	<u>134,397</u>	<u>363,177</u>	<u>807,990</u>
<i>Long-Term Liabilities:</i>				
Compensated Absences Payable (net of current portion)	30,378	5,317	35,695	0
Interfund Payable	452,207	323,006	775,213	0
OPWC Loans Payable (net of current portion)	582,266	622,016	1,204,282	0
OWDA Loans Payable (net of current portion)	409,527	644,342	1,053,869	0
Capital Leases Payable (net of current portion)	285,000	0	285,000	0
<i>Total Long-Term Liabilities</i>	<u>1,759,378</u>	<u>1,594,681</u>	<u>3,354,059</u>	<u>0</u>
<i>Total Liabilities</i>	<u>1,988,158</u>	<u>1,729,078</u>	<u>3,717,236</u>	<u>807,990</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	11,939,148	5,341,515	17,280,663	0
Unrestricted (Deficit)	998,791	947,058	1,945,849	(302,566)
<i>Total Net Assets</i>	<u>\$12,937,939</u>	<u>\$6,288,573</u>	<u>19,226,512</u>	<u>(\$302,566)</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

(5,954)
\$19,220,558

Tuscarawas County, Ohio
*Statement of Revenues,
Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2007*

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer District	Water District	Total	
Operating Revenues				
Charges for Services	\$1,160,235	\$659,673	\$1,819,908	\$5,790,174
Other	1,345	240	1,585	0
<i>Total Operating Revenues</i>	<u>1,161,580</u>	<u>659,913</u>	<u>1,821,493</u>	<u>5,790,174</u>
Operating Expenses				
Personal Services	540,941	274,283	815,224	917,886
Materials and Supplies	24,154	87,777	111,931	19
Contractual Services	341,089	273,620	614,709	916
Claims	0	0	0	4,826,538
Other	47,952	7,428	55,380	0
Depreciation	406,806	148,369	555,175	0
<i>Total Operating Expenses</i>	<u>1,360,942</u>	<u>791,477</u>	<u>2,152,419</u>	<u>5,745,359</u>
<i>Operating Income (Loss)</i>	<u>(199,362)</u>	<u>(131,564)</u>	<u>(330,926)</u>	<u>44,815</u>
Non-Operating Revenue (Expense)				
Grants	0	179,154	179,154	0
Interest and Fiscal Charges	(59,866)	(20,063)	(79,929)	0
<i>Total Non-Operating Revenue (Expense)</i>	<u>(59,866)</u>	<u>159,091</u>	<u>99,225</u>	<u>0</u>
<i>Change in Net Assets</i>	<u>(259,228)</u>	<u>27,527</u>	<u>(231,701)</u>	<u>44,815</u>
<i>Net Assets (Deficit) Beginning of Year - Restated (See Note 3)</i>	<u>13,197,167</u>	<u>6,261,046</u>		<u>(347,381)</u>
<i>Net Assets (Deficit) End of Year</i>	<u>\$12,937,939</u>	<u>\$6,288,573</u>		<u>(\$302,566)</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.			882	
Change in net assets of business-type activities			<u>(\$230,819)</u>	

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2007

	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	\$1,168,750	\$671,153	\$1,839,903	\$0
Cash Received from Transactions With Other Funds	0	0	0	4,284,389
Cash Received from Transactions For Outside Organizations	0	0	0	1,504,885
Other Cash Receipts	1,345	240	1,585	0
Cash Payments to Employees for Services	(529,054)	(281,627)	(810,681)	(931,694)
Cash Payments for Goods and Services	(400,004)	(360,881)	(760,885)	(155)
Cash Payments for Claims	0	0	0	(4,707,799)
Other Cash Payments	(47,952)	(7,428)	(55,380)	0
<i>Net Cash Provided by Operating Activities</i>	<u>193,085</u>	<u>21,457</u>	<u>214,542</u>	<u>149,626</u>
Cash Flows from Noncapital Financing Activities				
Grants	0	179,154	179,154	0
Interfund Loans	(21,534)	(15,381)	(36,915)	0
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	<u>(21,534)</u>	<u>163,773</u>	<u>142,239</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities				
Purchase of Capital Assets	(361,006)	(425,624)	(786,630)	0
Proceeds from OWDA	26,676	0	26,676	0
Proceeds from OPWC	157,029	245,643	402,672	0
Principal Payments - OWDA Loans	(100,196)	(42,565)	(142,761)	0
Principal Payments - OPWC Loans	(30,458)	(33,930)	(64,388)	0
Principal Payments - Capital Lease	(6,000)	0	(6,000)	0
Interest Payments - OWDA Loans	(41,438)	(20,063)	(61,501)	0
Interest Payments - Capital Leases	(18,428)	0	(18,428)	0
<i>Net Cash Used in Capital and Related Financing Activities</i>	<u>(373,821)</u>	<u>(276,539)</u>	<u>(650,360)</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>(202,270)</u>	<u>(91,309)</u>	<u>(293,579)</u>	<u>149,626</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>1,545,531</u>	<u>1,278,297</u>	<u>2,823,828</u>	<u>354,898</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$1,343,261</u></u>	<u><u>\$1,186,988</u></u>	<u><u>\$2,530,249</u></u>	<u><u>\$504,524</u></u>

(continued)

Tuscarawas County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2007

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer District	Water District	Total	
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities				
Operating Income (Loss)	(\$199,362)	(\$131,564)	(\$330,926)	\$44,815
Adjustments:				
Depreciation	406,806	148,369	555,175	0
(Increase) Decrease in Assets:				
Accounts Receivable/Due from Primary Government	8,515	11,480	19,995	0
Intergovernmental Receivable	0	0	0	(900)
Due from Other Funds	0	0	0	780
Materials and Supplies Inventory	4,410	3,565	7,975	0
Increase (Decrease) in Liabilities:				
Accounts Payable	(55,020)	14,615	(40,405)	(13,657)
Contracts Payable	3,293	0	3,293	0
Accrued Wages	1,087	1,218	2,305	0
Compensated Absences Payable	1,968	932	2,900	0
Intergovernmental Payable	21,388	(27,158)	(5,770)	(151)
Claims Payable	0	0	0	118,739
<i>Net Cash Provided by Operating Activities</i>	<u>\$193,085</u>	<u>\$21,457</u>	<u>\$214,542</u>	<u>\$149,626</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2007

	Private Purpose Trust	
	James Hindman Trust	Agency
Assets		
Equity in Pooled Cash and Cash Equivalents	\$14,283	\$9,601,406
Cash and Cash Equivalents in Segregated Accounts	0	878,207
Property Taxes Receivable	0	77,284,961
<i>Total Assets</i>	14,283	\$87,764,574
Liabilities		
Intergovernmental Payable	0	\$80,974,430
Undistributed Monies	0	6,790,144
<i>Total Liabilities</i>	0	\$87,764,574
Net Assets		
Held in Trust for Meeting the Extra Needs of Children in Foster Care	\$14,283	

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, 2007

	<u>James Hindman Trust</u>
Additions	
Interest	\$1,195
Deductions	
Materials and Supplies	<u>1,302</u>
<i>Change in Net Assets</i>	(107)
<i>Net Assets Beginning of Year</i>	<u>14,390</u>
<i>Net Assets End of Year</i>	<u><u>\$14,283</u></u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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, 2007

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

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

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

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

Tuscarawas County Port Authority (TCPA) The Tuscarawas County Port Authority is a legally separate entity, statutorily created under Section 4582.02 of the Ohio Revised Code, served by a five-member board of directors appointed by the Board of County Commissioners. The TCPA's sole authorized purpose is to be involved in activities that enhance, foster, aid, provide, or promote transportation, economic development, housing, recreation, education, governmental operations, culture, or research within the County. The TCPA is now encouraging industrial development. The TCPA's Board members are appointed by the Tuscarawas County Board of Commissioners. The TCPA is also economically dependent of the County for financial support and is therefore presented as a component unit of the County. Financial statements can be obtained from Harry A. Eadon Jr., Executive Director, Tuscarawas County Port Authority, 1112 Fourth Street NW, New Philadelphia, OH 44663.

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

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

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

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

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

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

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

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

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Note 2 -- Summary of Significant Accounting Policies

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

A. Basis of Presentation

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

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

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

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

B. Fund Accounting

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

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

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

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

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

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

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

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

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

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

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

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

Tuscarawas County, Ohio
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Fiduciary Funds Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's fiduciary funds are a private purpose trust fund and agency funds. The County's private purpose trust fund is established to account for monies held in trust for meeting the extra needs of children in foster care. The County's agency funds are primarily established to account for the collection of various taxes, receipts and fees distributed to the State and other local governments, and to account for funds of the County's District Board of Health, Soil and Water District, and the County Regional Planning Commission.

C. Measurement Focus

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

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

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

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

D. Basis of Accounting

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

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

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Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurred. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 7). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

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

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

Property taxes for which there is an enforceable legal claim as of December 31, 2007, but which were levied to finance year 2008 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 2007, investments were limited to Repurchase Agreements, Federal National Mortgage Association Securities, Federal Home Loan Bank Securities, and STAROhio.

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

STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2007.

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 2007 amounted to \$2,933,496, which includes \$1,950,873 assigned from other County funds.

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

F. Inventory

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

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2007, 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:

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

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

I. Interfund Balances

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

J. Compensated Absences

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

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

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

K. Accrued Liabilities and Long-term Obligations

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

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

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L. Fund Balance Reserves

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

M. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The government-wide statement of net assets reports \$35,442,060 of restricted net assets, of which \$428,129 is restricted by enabling legislation. Net assets restricted for other purposes includes funds for providing public assistance to general relief recipients and to pay for their providers of medical assistance, tax collections used to enforce the payment of delinquent taxes, revenue derived from the sale of dog licenses, a County-wide litter control and recycling program, and various law enforcement operations.

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

N. Operating Revenues and Expenses

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

O. Internal Activity

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

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

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P. Extraordinary and Special Items

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

Q. Estimates

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

R. Budgetary Data

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

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

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

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

A. Change in Accounting Principles

For 2007, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 45, "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions", GASB Statement No. 48, "Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues", and GASB Statement No. 50, "Pension Disclosures".

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GASB Statement No. 45 improves the relevance and usefulness of financial reporting by requiring systematic, accrual-basis measurement and recognition of OPEB costs over a period that approximates employees' years of service and providing information about actuarial accrued liabilities associated with OPEB and whether and to what extent progress is being made in funding the plan. The implementation of this statement did not result in any change to the County's financial statements. An OPEB liability at transition was determined in accordance with this Statement for the OPERS post-employment healthcare plan in the amount of \$72,300, which is the same as the previously reported liability.

GASB Statement No. 48 addresses how to account for the exchange of an interest in expected cash flows from collecting specific receivables or specific future revenues for immediate cash payments. The statement established criteria used to determine whether the transaction should be recorded as revenue or as a liability (a sale or a collateralized borrowing). The implementation of this statement did not result in any change to the financial statements.

GASB Statement No. 50 requires employers contributing to defined benefit pension plans to include the legal or contractual maximum contribution rates in the notes to the financial statements. The implementation of this statement did not result in any change to the financial statements.

B. Restatement of Prior Year Net Assets

In 2007, the County revaluated all capital assets. This revaluation corrected previously reported errors. In addition to the revaluation, the County recorded the value of its infrastructure acquired prior to 2001. Infrastructure recorded for governmental activities included primarily roads and bridges. The restatement for both governmental and business-type activities changed ending net assets at December 31, 2006. The sewer fund net assets increased by \$2,652,756, from \$10,544,411 to \$13,197,167, and the water fund net assets increased by \$1,773,052, from \$4,487,994 to \$6,261,046. The following table illustrates the effects on net assets:

	Governmental Activities	Business-Type Activities
Net Assets at December 31, 2006	\$83,248,491	\$15,025,569
Adjustment for Capital Assets	52,577,785	4,425,808
Restated Net Assets at December 31, 2006	\$135,826,276	\$19,451,377

Note 4 – Accountability and Compliance

A. Accountability

Fund Balances at December 31, 2007, included the following individual fund deficits:

Special Revenue Fund

Nonmajor Fund:

Jail Operations \$111,199

Capital Projects Fund

Nonmajor Fund:

Southern Court Construction 185,000

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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.

At December 31, 2007, the internal service fund had deficit net assets in the amount of \$302,566. Management is currently analyzing the operations of this fund to determine appropriate action to alleviate the deficit.

B. Compliance

The following accounts had expenditures/expenses plus encumbrances in excess of appropriations contrary to Section 5705.41 (B), 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 Funds			
Issue II			
Capital Outlay	\$677,728	\$968,650	(\$290,922)
Capital Projects			
Transfers Out	0	54,646	(54,646)
Southern Court Construction			
Transfers Out	18,320	24,009	(5,689)
Enterprise Funds			
Sewer			
Interest and Fiscal Charges	0	59,866	(59,866)
Water			
Contractual Services	762,937	825,080	(62,143)
Interest and Fiscal Charges	0	20,063	(20,063)

Note 5 -- Budgetary Basis of Accounting

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

The major differences between the budget basis and the GAAP basis are that:

1. Revenues and other sources are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures and other uses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Outstanding year end encumbrances are treated as expenditures (budget) rather than as a reservation of fund balance (GAAP).

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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).

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	(\$8,505)	\$1,216,549	\$660,352	(\$765,732)
Revenue Accruals	15,572	116,795	3,333	3,890
Unreported Cash	71,591	310	0	2,805
Beginning Fair Value Adjustment for Investments	(85,774)	0	0	0
Ending Fair Value Adjustment for Investments	(213,830)	0	0	0
Advances In	1,400	0	0	0
Expenditure Accruals	(130,875)	(187,881)	(378,877)	310,230
Encumbrances	(316,571)	(261,904)	(325,096)	(604,052)
Budget Basis	(\$666,992)	\$883,869	(\$40,288)	(\$1,052,859)

Note 6 – Deposits and Investments

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

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

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

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above;
4. Bonds and other obligations of the State of Ohio or Ohio local governments;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations;
7. The State Treasurer's investment pool (STAR Ohio);
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 \$195,783 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 \$34,460,222 and the bank balance was \$31,910,268. Of the bank balance \$1,003,164 was covered by Federal depository insurance and \$30,907,104 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department and all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

Investments

As of December 31, 2007, the County had the following investments:

Investment Type	Fair Value	Investment Maturities (in Years)		
		Less than 1	1-2	2-3
Repurchase Agreements:				
Federal Home Loan Mortgage Corporation Securities	\$1,231,277	\$1,231,277	\$0	\$0
Federal National Mortgage Association Securities	7,626,177	6,132,782	1,493,395	0
Federal Home Loan Bank Securities	8,796,992	4,071,165	3,727,233	998,594
STAROhio	1,599,504	1,599,504	0	0
Total Investments	<u>\$19,253,950</u>	<u>\$13,034,728</u>	<u>\$5,220,628</u>	<u>\$998,594</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.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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, 2007:

Investment Issuer	Percentage of Investments
Repurchase Agreements:	
Federal Home Loan Mortgage Corporation Securities	6.39 %
Federal National Mortgage Association Securities	39.61
Federal Home Loan Bank Securities	45.69
STAROhio	8.31
Total	100.00 %

Note 7 – Property Taxes

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Property tax revenue received during 2007 for real and public utility property taxes represents collections of 2006 taxes. Property tax payments received during 2007 for tangible personal property (other than public utility property) are for 2007 taxes.

2007 real property taxes are levied after October 1, 2007, on the assessed value as of January 1, 2007, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2007 real property taxes are collected in and intended to finance 2008.

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

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2007 public utility property taxes which became a lien December 31, 2006, are levied after October 1, 2007, and are collected in 2008 with real property taxes.

2007 tangible personal property taxes are levied after October 1, 2006, on the value as of December 31, 2006. Collections are made in 2007. Tangible personal property assessments are being phased out – the assessment percentage for all property, including inventory for 2007, is 12.5 percent. This will be reduced to 6.25 percent for 2008, and zero for 2009. Payments by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable by September 20.

The full tax rate for all County operations for the year ended December 31, 2007, was \$8.30 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2007 property tax receipts were based are as follows:

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

	Assessed Value
Real Estate	\$1,447,875,450
Public Utility Property	70,521,320
Tangible Personal	107,531,873
Total Property Taxes	\$1,625,928,643

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, 2007 and for which there is an enforceable legal claim. In the general fund, the mental retardation board fund, the aging fund and the community mental health fund, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2007 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable is deferred.

Note 8 -- Receivables

Receivables at December 31, 2007, consisted of taxes, accrued interest, accounts (billings for user charged services, including unbilled utility services, and rental payments), loans and intergovernmental receivables arising from grants, entitlements and shared revenues. All receivables, except property taxes and loans, are expected to be received within one year. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

A summary of the principal items of intergovernmental receivables follows:

Governmental Activities	
Local Government and Local Government Revenue Assistance	\$1,023,287
Motor Vehicle Distribution	1,442,532
Gasoline and Excise Taxes	1,201,252
Community Economic Development Subsidies	877,488
Community Corrections Subsidies	62,157
Child Support Enforcement Agency Grant and Subsidies	103,874
Mental Retardation Grant and Subsidies	44,043
Miscellaneous Law Enforcement Grants and Subsidies	32,527
Other Community Improvement Grants and Subsidies	96,278
Reimbursements	143,505
Miscellaneous	37,636
Total	\$5,064,579

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

The monies loaned to the Tuscarawas County Agricultural Society for the purchase of a parking lot (\$315,250), \$291,000 of which is due within more than one year; the monies loaned to the Newcomerstown Community Improvement Corporation (\$2,748,788), all of which is due within one year, plus additional monies loaned to the CIC in 2007 (\$75,000), all of which is due within one year; and the monies loaned to the TCPA (\$1,008,099), \$978,099 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.

Note 9 -- Permissive Sales and Use Tax

In 1985, the County Commissioners by resolution imposed a one percent tax on all retail sales made in the County. The tax collection began March 1, 1988 and ran through December 31, 2000. In February 1997, the County Commissioners adopted a resolution imposing this tax through December 31, 2007; 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 Office of Budget and Management then has five days in which to draw a warrant payable to the County.

A receivable is recognized at year-end for amounts that will be received from sales which occurred during 2007. 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.

This year was the final year of a ten year period for the permissive sales tax; however, in May of 2007, a renewal for another ten year period was put on the Primary Ballot and passed. The new ten year period will start January 1, 2008.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

Note 10 -- Capital Assets

Capital asset activity for governmental activities for the year ended December 31, 2007, was as follows:

	Adjusted Balance 12/31/2006	Additions	Deletions	Balance 12/31/2007
Governmental Activities:				
Capital Assets, not being depreciated:				
Land	\$1,299,698	\$0	(\$70,320)	\$1,229,378
Construction in Progress	0	66,744	0	66,744
Total Capital Assets, not being depreciated:	<u>1,299,698</u>	<u>66,744</u>	<u>(70,320)</u>	<u>1,296,122</u>
Capital Assets, being depreciated:				
Building and Improvements	32,206,289	421,753	(5,975)	32,622,067
Machinery and Equipment	4,270,501	641,518	0	4,912,019
Vehicles	4,435,066	382,962	(43,961)	4,774,067
Infrastructure	96,955,666	1,413,718	(15,616)	98,353,768
Total Capital Assets, being depreciated	<u>137,867,522</u>	<u>2,859,951</u>	<u>(65,552)</u>	<u>140,661,921</u>
Less Accumulated Depreciation:				
Building and Improvements	(10,971,981)	(619,021)	1,753	(11,589,249)
Machinery and Equipment	(1,726,834)	(341,298)	0	(2,068,132)
Vehicles	(2,909,668)	(406,068)	43,961	(3,271,775)
Infrastructure	(36,376,514)	(3,923,571)	15,616	(40,284,469)
Total Accumulated Depreciation	<u>(51,984,997)</u>	<u>(5,289,958) *</u>	<u>61,330</u>	<u>(57,213,625)</u>
Total Capital Assets being depreciated, Net	<u>85,882,525</u>	<u>(2,430,007)</u>	<u>(4,222)</u>	<u>83,448,296</u>
Governmental Activities Capital Assets, Net	<u>\$87,182,223</u>	<u>(\$2,363,263)</u>	<u>(\$74,542)</u>	<u>\$84,744,418</u>

*Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
Legislative and Executive	\$438,255
Judicial	80,346
Public Safety	355,403
Public Works	4,168,637
Health	165,944
Human Services	78,195
Conservation and Recreation	3,178
Total Governmental Activities Depreciation Expense	<u>\$5,289,958</u>

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

Capital asset activity for business-type activities for the year ended December 31, 2007, was as follows:

	Adjusted Balance 12/31/2006	Additions	Deletions	Balance 12/31/2007
Business-Type Activities:				
Capital Assets, not being depreciated:				
Land	\$232,894	\$0	\$0	\$232,894
Construction in Progress	542,303	658,440	0	1,200,743
Total Capital Assets, not being depreciated	775,197	658,440	0	1,433,637
Capital Assets, being depreciated:				
Buildings	6,390,614	0	0	6,390,614
Machinery and Equipment	1,404,295	128,190	0	1,532,485
Vehicles	536,888	0	0	536,888
Sewer/Water Lines	20,665,728	0	0	20,665,728
Total Capital Assets, being depreciated	28,997,525	128,190	0	29,125,715
Less Accumulated Depreciation				
Buildings	(2,208,037)	(127,987)	0	(2,336,024)
Machinery and Equipment	(852,859)	(60,032)	0	(912,891)
Vehicles	(396,834)	(49,223)	0	(446,057)
Sewer/Water Lines	(6,479,872)	(317,934)	0	(6,797,806)
Total Accumulated Depreciation	(9,937,602)	(555,176)	0	(10,492,778)
Total Capital Assets being depreciated, Net	19,059,923	(426,986)	0	18,632,937
Business-Type Activities Capital Assets, Net	\$19,835,120	\$231,454	\$0	\$20,066,574

Note 11 -- Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2006, the County joined Public Entity Risk Consortium (PERC), a joint self-insurance pool for Ohio public entities. The County obtains coverage through PERC for all County real and personal property, commercial general liability including law enforcement liability, public official's liability and automobile insurance. Arthur J. Gallagher & Company is the administrator. PERC and its excess insurance carriers cover up to \$250,000,000 per occurrence for real and personal property; \$6,000,000 per occurrence for General Liability, Law Enforcement Liability, Automobile Liability and Public Official's Liability all of which are subject to a \$50,000 self-insured retention by the County except Automobile Liability and Automobile Physical Damage, which are at \$10,000 and \$5,000, respectively. Fleet insurance is also through PERC, which has a \$2,000,000 limit. Coverage is with Underwriter's at Lloyd's of London.

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

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

Tuscarawas County, Ohio
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For the Year Ended December 31, 2007

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

The County has elected to provide employees' major medical, vision and hospitalization through a self-insured program. The predominant participant is the County. The County maintains a self-insurance internal service fund to account for and finance its uninsured risks of loss in this program. This plan provides a major medical plan with a \$200 to \$300 single and \$400 to \$600 family deductible. A third party administrator, AultCare, located in Canton, Ohio, reviewed all claims which were then paid by the County. The County purchases stop-loss coverage of \$100,000 per employee per year and an aggregate annual limit of \$1,000,000. The County pays coverage into the self-insurance internal service fund for County employees, of \$865 family, \$350 individual per employee per month. Premiums are paid by the fund that pays the salary for the employee and are based on historic cost information. Depending on level of coverage selected, employees on the family plan are required to contribute between \$5.00 and \$54.30 per month towards their healthcare insurance, and employees on the single plan are required to contribute between \$2.50 and \$16.70 per month toward their healthcare insurance. The County also pays a \$4.31 monthly premium per employee for death benefit. However, in 2005, since their balance was adequately funded, the County Commissioners suspended the monthly premiums for death benefit being paid by the County. The suspension will continue until the Commissioner's reinstate the premium.

The claims liability of \$507,553, reported in the fund at December 31, 2007, was estimated by the third party administrator and is based on the requirements of GASB Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. The portion of claims expense that is associated with the County's agency funds is presented as an external portion expense on the statement of activities. Financial information relating to the fund's claims liability in 2006 and 2007 includes:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
2006	\$500,056	\$4,890,729	\$5,001,971	\$388,814
2007	388,814	4,826,538	4,707,799	507,553

Note 12 - Defined Benefit Pension Plans

A. Ohio Public Employees Retirement System

Plan Description – The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member directed plan. While members in the State and local divisions may participate in all three plans, law enforcement (generally sheriffs, deputy sheriffs and township police) and public safety divisions exist only within the traditional pension plan.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
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OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report 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.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2007, members in state and local classifications contributed 9.5 percent of covered payroll, public safety members contributed 9.75 percent, and law enforcement members contributed 10.1 percent.

The County's contribution rate for 2007 was 13.85 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.17 percent of covered payroll. For the period January 1 through June 30, a portion of the County's contribution equal to 5 percent of covered payroll was allocated to fund the post-employment health care plan; for the period July 1 through December 31, 2007 this amount was increased to 6 percent. Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate for the County of 14 percent, except for public safety and law enforcement, where the maximum employer contribution rate is 18.1 percent.

The County's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2007, 2006, and 2005 were \$1,842,178, \$1,889,283, and \$1,862,417, respectively; 91 percent has been contributed for 2007 and 100 percent for 2006 and 2005. Contributions to the member-directed plan for 2007 were \$39,384 made by the County and \$27,015 made by the plan members.

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

Plan Description – Certified teachers, employed by the school for Mental Retardation and Developmental Disabilities, participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple-employer public employee retirement system administered by the State Teachers Retirement Board. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand alone financial report that may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771, by calling (614) 227-4090, or by visiting the STRS Ohio Web site at www.strsoh.org.

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan, and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service or an allowance based on member contributions and earned interest matched by STRS Ohio funds, times an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan. Benefits are established by Chapter 3307 of the Ohio Revised Code.

Tuscarawas County, Ohio
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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.

Funding Policy – For the fiscal year ended June 30, 2007, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For fiscal year 2006, the portion used to fund pension obligations was also 13 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the DB Plan for the years ended December 31, 2007, 2006, and 2005 were \$53,435, \$52,706, and \$59,420, respectively; 96 percent has been contributed for year 2007 and 100 percent for years 2006 and 2005. No contributions were made to the DC and Combined Plans in 2007.

Note 13 -- Postemployment Benefits

A. Ohio Public Employees Retirement System

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

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

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

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

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2007, local government employers contributed 13.85 percent of covered payroll (17.17 percent for public safety and law enforcement). Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding post-employment health care benefits. The

Tuscarawas County, Ohio
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For the Year Ended December 31, 2007

amount of the employer contributions which was allocated to fund post-employment health care was 5.00 percent of covered payroll from January 1 through June 30, 2007, and 6.00 percent from July 1 to December 31, 2007.

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

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2007, 2006, and 2005 were \$1,374,424, \$903,751, and \$763,638, respectively; 91 percent has been contributed for 2007 and 100 percent for 2006 and 2005.

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

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

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

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

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

Funding Policy – Under Ohio law, funding for post-employment health care may be deducted from employer contributions. Of the 14 percent employer contribution rate, 1 percent of covered payroll was allocated to post-employment health care for the years ended June 30, 2007, 2006 and 2005. The 14 percent contribution is the maximum rate allowed under Ohio law.

All benefit recipients pay a portion of the health care cost in the form of a monthly premium. The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2007, 2006, and 2005 were \$4,110, \$4,054, and \$4,571, respectively; 96 percent has been contributed for 2007 and 100 percent for 2006.

Note 14 -- Compensated Absences

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County. Vacation time may not exceed one year's accrual without

Tuscarawas County, Ohio
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For the Year Ended December 31, 2007

approval of management. No vacation time shall be carried over for more than three years. Accumulated, unused sick leave is paid at varying rates depending on length of service to employees who retire.

Note 15 -- Capital Leases

During 2001, the Job and Family Services Division of the County entered into a capital lease for Verizon phone equipment and a Xerox copier, which were completely repaid at the end of 2007. Also, in 2001, the Sheriff's Department entered into a capital lease for Verizon phone equipment. This lease is still ongoing. During 2002, the County entered into a capital lease for a Minolta copier, which has been completely repaid at the end of 2007. During 2006, the County entered into a capital lease with Allied Capital for a copier machine, which is still ongoing. 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	(369,237)	(106,500)
Total	\$103,027	\$248,500

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

	Governmental Activities	Business-Type Activities
2008	\$8,038	\$24,055
2009	2,892	24,683
2010	2,892	24,248
2011	0	23,813
2012	0	25,378
2013-2017	0	124,087
2018-2022	0	123,407
2023-2027	0	122,649
2028-2029	0	49,220
Total Minimum Lease Payment	13,822	541,540
Less: Amount Representing Interest	(1,322)	(250,540)
Present Value of Minimum Lease Payments	\$12,500	\$291,000

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

Note 16 -- 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	2028
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 2007 Project	0.00%	115,462	2027
Water 2006 Power Generator Phase II	0.00%	36,435	2027
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%	223,860	2010
Sewer 1989 Various Projects	7.89%	910,694	2014
Water 1998 Mineral City	2.00%	894,485	2023
Water 1989 Various Projects	7.89%	181,167	2014

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

	Balance 12/31/06	Increase	Decrease	Balance 12/31/07	Amounts Due In One Year
<i>Governmental Activities:</i>					
Courthouse Improvement					
Bond Anticipation Note	\$970,000	\$0	(\$33,000)	\$937,000	\$35,000
Capital Leases:					
Verizon: Sheriff	16,766	0	(11,693)	5,073	5,068
Allied Capital: MRDD	9,538	0	(2,111)	7,427	2,284
Allied Capital: Commissioner	1,832	0	(1,832)	0	0
Verizon: Job and Family Services	1,381	0	(1,381)	0	0
Total Capital Leases	29,517	0	(17,017)	12,500	7,352
Compensated Absences	1,631,466	782,382	(690,054)	1,723,794	682,383
<i>Total Governmental Activities</i>	<u>\$2,630,983</u>	<u>\$782,382</u>	<u>(\$740,071)</u>	<u>\$2,673,294</u>	<u>\$724,735</u>

(continued)

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

	Balance 12/31/06	Increase	Decrease	Balance 12/31/07	Amounts Due In One Year
<i>Business-Type Activities</i>					
OPWC Loans Payable:					
Sewer Midvale Barnhill	\$8,000	\$157,029	\$0	\$165,029	\$8,633
Sewer Mineral City Broadway Street	149,263	0	(7,856)	141,407	7,856
Sewer Sandyville Pump Station	50,875	0	(2,750)	48,125	2,750
Sewer Sandyville	119,429	0	(7,465)	111,964	7,464
Sewer Wilkshire	167,217	0	(12,387)	154,830	12,386
Water Project	0	115,462	0	115,462	5,773
Water Power Generator Phase II	36,435	130,181	0	166,616	8,331
Water Power Generator Phase I	127,254	0	(6,526)	120,728	6,526
Water Sandy Township Waterline	114,988	0	(9,199)	105,789	9,199
Water Schumacher Hollow	49,583	0	(4,508)	45,075	4,507
Water Sandyville	67,977	0	(6,797)	61,180	6,798
Water Wainwright	62,100	0	(6,900)	55,200	6,900
Total OPWC Loans Payable	953,121	402,672	(64,388)	1,291,405	87,123
OWDA Loans Payable:					
Sewer Mineral City Design	124,022	26,676	(52,347)	98,351	54,035
Sewer Various Projects	464,684	0	(47,849)	416,835	51,624
Water Mineral City	638,444	0	(33,047)	605,397	33,708
Water Various Projects	92,441	0	(9,518)	82,923	10,270
Total OWDA Loans Payable	1,319,591	26,676	(142,761)	1,203,506	149,637
Capital Leases Payable	297,000	0	(6,000)	291,000	6,000
Compensated Absences	56,889	23,170	(20,270)	59,789	24,094
Total Business-Type Activities	\$2,626,601	\$452,518	(\$233,419)	\$2,845,700	\$266,854

The OPWC loans, the OWDA loans and the capital lease reported in the business-type activities will be paid from charges for services revenue in the enterprise funds. The loans are not general obligations and are not backed by the full faith and credit of the County. The capital leases reported in governmental activities will be paid from the general fund and the mental retardation 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 are made out of the bond retirement fund and began in 2006 and continues until maturity in 2025.

The County has pledged future revenues, net of operating expenses, to repay OPWC and OWDA loans in the Tuscarawas County sewer fund. The debt is payable solely from net revenues and are payable through 2027. Annual principal and interest payments on the debt issues are expected to require 83 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$1,273,464. Principal and interest paid for the current year and total net revenues were \$172,092 and \$207,444, respectively.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

The County has pledged future revenues, net of operating expenses, to repay OPWC and OWDA loans in the Tuscarawas County water fund. The debt is payable solely from net revenues and are payable through 2027. Annual principal and interest payments on the bonds are expected to require less than 100 percent of net revenues in future years; however, in 2007, principal and interest payments on the bonds exceeded net revenues. The total principal and interest remaining to be paid on the debt is \$1,489,477. Principal and interest paid for the current year and total net revenues were \$96,558 and \$16,805, respectively.

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>
2008	\$149,637	\$54,624	\$87,123	\$35,000	\$44,912
2009	145,475	47,323	87,124	36,000	43,236
2010	107,116	40,025	87,123	38,000	41,511
2011	113,501	33,638	87,123	40,000	39,691
2012	120,350	26,790	87,123	41,000	37,775
2013-2017	331,123	49,945	415,020	237,000	157,453
2018-2022	213,833	15,247	281,436	297,000	95,137
2023-2027	22,471	438	159,333	213,000	20,783
Totals	<u>\$1,203,506</u>	<u>\$268,030</u>	<u>\$1,291,405</u>	<u>\$937,000</u>	<u>\$480,498</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 \$38,211,216 at December 31, 2007.

Conduit Debt The County has served as the issuer of \$27,345,000 in hospital revenue bonds for Union Hospital. The proceeds were used to acquire, construct, improve, and equip hospital facilities. The hospital facilities are leased and subsequently sold to the hospital. The lease payments are made to the trustee, The Huntington Trust Company, in an amount equal to the debt principal and interest payments. The trustee then makes the principal and interest payments on the bonds. The hospital revenue bonds do not constitute a general obligation, debt or bonded indebtedness of the County. Neither is the full faith and credit or taxing power of the County pledged to make repayment. As of December 31, 2007, \$22,410,000 was still outstanding. The outstanding amount is comprised of \$16,800,000 from a 2001 issue and \$5,610,000 from a 1993 issue.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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

The County has served as the issuer of two industrial development bonds for Primary Packaging Inc. in the amount of \$5,095,000. The proceeds were used to acquire, construct, improve and equip facilities. Payments are made by the companies to the trustee in an amount equal to the debt principal and interest payments. The trustee is J. P. Morgan Trust Company, NA for Primary Packaging Inc. The trustee then makes the principal and interest payments on the bonds. The bonds do not constitute a general obligation, debt or bonded indebtedness of the County. Neither is the full faith and credit or taxing power of the County pledged to make repayment. The principal outstanding at December 31, 2007, was \$670,000. The outstanding amount is comprised fully from the 1995 issue.

In 2005, the County entered into a guarantee agreement with JP Morgan Chase Bank on behalf of the Tuscarawas County Port Authority in their pursuit of securing a \$4,200,000 loan for the purpose of promoting the creation and preservation of jobs and employment opportunities within the County. The County agreed to guarantee a portion of the Tuscarawas County Port Authority's obligation to repay the loan in an amount not to exceed \$2,100,000. The County had a reserve of \$428,129 for the guarantee at year end.

Note 17 – Internal Activity

A. Interfund Balances

Interfund balances for the year ended December 31, 2007, consisted of the following:

Interfund Payable	Interfund Receivable				Total
	General Fund	Public Assistance Fund	Motor Vehicle License and Gas Tax Fund	Nonmajor Funds	
Governmental Funds:					
General Fund	\$0	\$0	\$190	\$0	\$190
Public Assistance Fund	32,865	0	0	0	32,865
Nonmajor Funds	131,146	141,820	162	419,410	692,538
Business-Type Funds:					
Sewer Fund	0	0	0	452,207	452,207
Water Fund	0	0	0	323,006	323,006
Self Insurance	300,000	0	0	0	300,000
Total	\$464,011	\$141,820	\$352	\$1,194,623	\$1,800,806

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

Interfund balances at December 31, 2007, 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 \$775,213 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 motor vehicle license and gas tax fund \$190 for a gasoline reimbursement. \$32,865 is owed by the public assistance fund to the general fund for rent and utilities. The children services fund owes the public assistance fund \$141,820 for a social service reconciliation. The community economic development grant fund owes the general fund \$30,000 for a cash advance. The child support enforcement agency fund also owes the general fund \$40,081 for IV-D contract reimbursements. The real estate assessment fund, public defender fund, southern district probation fund, and community economic development fund owe the general fund \$597, \$247, \$103, \$118, respectively for reimbursement for computer supplies. The real estate assessment fund also owes the motor vehicle license and gas tax fund \$162 for gasoline reimbursements. The jail operations fund owes the general fund \$60,000 for a temporary cash advance made to assist with cash flow difficulties. The self insurance fund owes the general fund \$300,000 for a cash advance. The southern court construction fund owes the capital projects trust fund \$185,000 for a southern court construction advance. The tech park fund owes the growth fund \$234,410 for a construction advance.

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2007, consisted of the following:

Transfer to	Transfer From			Total
	General Fund	Mental Retardation Fund	Nonmajor Funds	
General Fund	\$0	\$0	\$220,153	\$220,153
Public Assistance Fund	310,859	0	0	310,859
Nonmajor Funds	7,547,230	40,000	184,515	7,771,745
Total	\$7,858,089	\$40,000	\$404,668	\$8,302,757

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 general fund transferred \$310,859 to the public assistance fund to be used for a mandated share of funding. The county court special projects fund transferred \$90,000 to the southern court construction fund to provide partial funding for a new courthouse.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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, 2007, the County had contractual commitments outstanding for the following projects:

Funds/Projects	Contract Amount Outstanding
General Fund	
Computer and Technology	\$23,442
Building and Equipment Maintenance and Repairs	34,067
Office and Transportation Contracts	32,093
Health Services	10,637
Utilities and Staffing	1,836
Special Revenue Funds:	
Mental Retardation Board	
Building and Equipment Maintenance and Repairs	32,452
Health and Legal Services, Transportation, and Utilities	159,704
Public Assistance	
Program Services and Equipment Maintenance	9,069
Motor Vehicle License and Gas Tax	
Consulting, Testing, and Designing	16,843
Utilities and Equipment Repair	139,890
CSEA	
Utilities and Title IV-D Contracts	29,131
County 911	
Utilities and Equipment Repair	3,685
Building and Equipment Maintenance and Repairs	3,242
Jail Operations	
Building and Equipment Maintenance and Repairs	4,740
Real Estate Assessment	
Consulting and Maintenance	16,940
Certificate of Title	
Computer and Technology Contracts	12,331
Children's Services	
Foster Care Services	22,023
County Home	
Equipment Repairs and Utilities	12,555
Dog and Kennel	
Medical Care	850
Utilities and Building and Equipment Repairs	678
Community Economic Development	
Building and Equipment Maintenance and Repairs	3,825

(continued)

Tuscarawas County, Ohio
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For the Year Ended December 31, 2007

Funds/Projects	Contract Amount Outstanding
Special Revenue Funds (continued):	
Enterprise Zone	
Computer Services	\$30
Felony Delinquent Care	
Utilities and Vehicle Maintenance	667
Indigent Drivers Alcohol	
Equipment Rental and Monitoring	2,463
Indigent Guardianship	
Investigation and Guardianship	187
Recorder's Special	
Computer and Technology Contracts	19,040
Southern District Probation	
Utilities and Equipment Maintenance and Repairs	2,644
County Court Special Projects	
Building Repairs and Utilities	650
Joint Public Defender	
Utilities and Rent	4,653
Capital Projects Funds:	
Permanent Improvement - County Home	
Building Repairs	24,327
Permanent Improvement - MRS	
Building and Equipment Maintenance and Repairs	4,803
Capital Projects Trust	
Building and Equipment Maintenance and Repairs	6,584
Tech Park	
Engineering and Consulting	16,600
Hazardous Material Equipment	
Vehicle Repairs	700
Court Computerization	
Computer Contracts and Utilities	9,790
Canal	
Maintenance and Construction	3,280
Norma Johnson Nature Preserve	
Utilities	448

Note 20 -- Joint Ventures

A. Tuscarawas County Regional Planning Commission

The County participates in the Tuscarawas County Regional Planning Commission which is a statutorily created political subdivision of the State. The Commission is jointly governed among Tuscarawas County, and certain municipalities and townships. Of the 59 members of the Commission board of trustees, the County appoints 10. Each member's control over the operation of the Commission is limited to its representation on the board. The Commission has the purpose and duty to make studies, maps, plans, recommendations and reports concerning the physical, environmental, social, economical and governmental characteristics, functions and services, and other aspects of the region or the County, respectively. Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity interest in the Commission. The Commission is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2007, the County contributed \$60,000 which represents 64 percent of total contributions. Complete financial statements can be obtained from the Regional Planning Commission, Tuscarawas County, Ohio.

Tuscarawas County, Ohio
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For the Year Ended December 31, 2007

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 2007, 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 2007, the County contributed \$20,500, which represents 66 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 2007, the District's revenues were received from haulers; no monies were contributed by the County.

C. Multi-County Juvenile Attention Center (Center)

The Center is jointly operated by Tuscarawas, Carroll, Wayne, Holmes, Stark and Columbiana Counties for the purpose of providing training, treatment and rehabilitation of delinquent, dependent, abused or neglected children. The operation of the Center is controlled by a joint board of commissioners whose membership consists of the three commissioners from each participating county. The Board exercises total control over the operation of the Center including budgeting, appropriating, contracting and designating management. Budgets are adopted by the governing board of commissioners. Each County's degree of control is limited to its representation on the Board. In 2007, the County contributed \$932,065 which represents 9.24 percent of total contributions.

Tuscarawas County, Ohio
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For the Year Ended December 31, 2007

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 Gnadenhutzen. It is controlled by 25 trustees consisting of the three County Commissioners, the mayor of each participating city and fifteen self-elected trustees. The Board exercises total control over the operations of the Corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. In 2007, the County contributed \$125,000.

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 2007, 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 2007.

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 2007.

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

Tuscarawas County, Ohio
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For the Year Ended December 31, 2007

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 2007, OMEGA received \$8,398 from Tuscarawas County for an annual fee. OMEGA has no outstanding debt. Information can be obtained from 326 Highland Avenue, PO Box 130, Cambridge, Ohio 43725.

I. Mid-Eastern Ohio Regional Council (MEORC)

MEORC is a jointly governed organization among fourteen counties in Ohio. MEORC provides services to the mentally retarded and developmentally disabled residents in the participating counties. MEORC is governed by a Council made up of the superintendents of each county's Board of Mental Retardation and Developmental Disabilities. Revenues are generated by fees and State grants. The Council does not have any outstanding debt. The County did not make any contributions to this organization in 2007. However, the County reports cash with fiscal agent in the amount of \$1,948,037 for monies held by the organization. Information can be obtained from 11700 Upper Gilchrist Road, Mount Vernon, Ohio 43050.

Note 22 -- Related Organizations

A. Tuscarawas County University Branch District

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

B. Tuscarawas County Public Library

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

Note 23 -- Shared Risk Pool

Public Entity Risk Consortium (PERC) The County participates in PERC, a shared risk pool which is restricted to mid-size public entities including pools. PERC was formed as an Ohio not-for profit corporation as authorized by Ohio Revised Code Section 2744.081 and operates a property, crime, and liability insurance program. PERC members include Tuscarawas County, Wayne County, the City of Lorain and the member participants of four pools: the Buckeye Ohio Risk Management Association, Inc. (BORMA); the Midwest Pool Risk Management Agency, Inc. (MPRMA); the Ohio Housing Authority Property and Casualty, Inc. (OHAPCI); and the State Housing Authority Risk Pool Association, Inc. (SHARP). Each member appoints one person to the Board of Trustees. The Board of Directors consists of five trustees as determined by the Board of Trustee vote. The Board of Directors governs and 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).

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Any member may withdraw from PERC at the end of the PERC fiscal year upon providing at least three months prior notice. The withdrawing member agrees any distribution of surplus PERC funds allocable to the withdrawing member are forfeited by the withdrawing member and shall be distributed to the then remaining members in proportion to their interest in the surplus funds or other equitable manner as determined by the Board of Directors. In 2007, the County made payments in the amount of \$298,544 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 2007, 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 \$232,137 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 \$1,564,098.

The County has outstanding loans with the Tuscarawas County Port Authority, a discretely presented component unit of the County, in the amount of \$1,008,099 at December 31, 2007 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.

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

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

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

Accounts Receivable The organization uses the allowance method of accounting for doubtful accounts. All accounts were considered to be fully collectible at December 31, 2007. Therefore, no allowance for doubtful accounts has been recorded in these financial statements.

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

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

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

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

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

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

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

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

B. Donated Services

The wages of certain staff personnel working at the organization are paid by the Tuscarawas County Board of Mental Retardation and Developmental Disabilities. The total wages of \$232,137 are reflected in the organization's financial statements as revenue and an administrative expense.

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

C. Compensated Absences

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

D. Deposits with Off Balance Sheet Risk

As of December 31, 2007, the Workshop had a bank balance of \$253,666. Of this bank balance, \$253,376 was covered by federal depository insurance and \$290 was uncollateralized.

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Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

E. Capital Assets

Capital Asset activity for the fiscal year ended December 31, 2007 was as followed:

	Balance 1/1/2007	Additions	Deletions	Balance 12/31/2007
Capital Assets, being depreciated				
Buildings and Improvements	\$628,416	\$110,784	(\$87,922)	\$651,278
Vehicles	174,453	0	(53,271)	121,182
Equipment	305,280	0	(96,061)	209,219
Total Capital Assets being depreciated	<u>1,108,149</u>	<u>110,784</u>	<u>(237,254)</u>	<u>981,679</u>
Less Accumulated Depreciation				
Buildings and Improvements	(241,564)	(22,545)	38,678	(225,431)
Vehicles	(158,082)	(6,105)	53,271	(110,916)
Equipment	(289,616)	(6,140)	96,514	(199,242)
Total Accumulated Depreciation	<u>(689,262)</u>	<u>(34,790)</u>	<u>188,463</u>	<u>(535,589)</u>
Capital Assets, Net	<u>\$418,887</u>	<u>\$75,994</u>	<u>(\$48,791)</u>	<u>\$446,090</u>

F. Notes Payable

A summary of the note transactions for the year ended December 31, 2007, follows:

	Outstanding 1/1/2007	Additions	Reductions	Outstanding 12/31/2007
Tuscarawas County Board of Mental Retardation	\$66,393	\$0	(\$16,638)	\$49,755
Huntington Bank - 6.5-8.25%	78,076	45,056	(16,026)	107,106
Total	<u>\$144,469</u>	<u>\$45,056</u>	<u>(\$32,664)</u>	<u>\$156,861</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, 2007, are as follows:

	Workshop
2008	\$19,850
2009	13,976
2010	13,428
2011	12,913
2012	13,431
Thereafter	<u>83,263</u>
	<u>\$156,861</u>

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

G. Accounting and Financial Reporting of Proprietary Activities

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

H. Residential Housing Fund

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

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

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

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

During 2002, the organization acquired a new property subsidized with grant money from the state totaling \$57,308 received through the Tuscarawas County Board of Mental Retardation and Developmental Disabilities. Per the agreement, the County will forgive 1/15th 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, 2007, the organization had accounts receivable from related party component units of \$9,850. The organization had no accounts payable to related party component units for the year ended December 31, 2007.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

K. Deferred Revenue

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

Note 26 – Tuscarawas County Port Authority (TCPA)

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

A. Significant Accounting Policies

Reporting Entity The Tuscarawas County Port Authority, Tuscarawas County, is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio pursuant to the authority of section 4582.02 of the Ohio Revised Code. The Port Authority was created December 31, 2000. The Port Authority is governed by a five-member Board of Directors. Members of the Board are appointed by the Tuscarawas County Commissioners. The purpose of the Port Authority is to be involved in activities that enhance, foster, aid, provide, or promote transportation, economic development, housing, recreation, education, governmental operations, culture, or research within Tuscarawas County.

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

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the Port Authority consists of its general operating fund.

Component units are legally separate organizations for which the Port Authority is financially accountable. The Port Authority is financially accountable for an organization if the Port Authority appoints a voting majority of the organization's governing board and (1) the Port Authority is able to significantly influence the programs or services performed or provided by the organizations; (2) the Port Authority is legally entitled to or can otherwise access the organization's resources; (3) the Port Authority is legally obligated or has otherwise assumed the responsibility to finance the deficits, or provide financial

Tuscarawas County, Ohio
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For the Year Ended December 31, 2007

support to the organization; or (4) the Port Authority is obligated for the debt of the organization. Component units also include organizations that are fiscally dependent on the Port Authority in that the Port Authority approves the budget, the issuance of debt or the levying of taxes.

Discretely Presented Component Unit The component unit column in the entity-wide financial statements do not reflect the financial data of the Port Authority's component unit, Business Park Incubator.

Business Park Incubator The Business Park Incubator, Inc. (the "Business Park") is a legally separate entity and was incorporated as a not-for-profit under the laws of the State of Ohio on August 7, 2003. Operations of the Business Park commenced March 1, 2005. The Business Park was organized for the purpose to develop and promote a business incubator in order to aid development of scalable, light manufacturing, assembly, service, or other businesses within Tuscarawas County and the surrounding areas and communities. The Business Park's board members are appointed by the TCPA's board of directors. Since the Business Park imposes a financial burden on the TCPA, the Business Park is reflected as a component unit of the Port Authority. Financial statements can be obtained from Andy Chapman, Treasurer, Business Park Incubator, 315 East Broadway, Dover, Ohio 44622.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Net Assets Net assets represent the difference between assets and liabilities. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the TCPA or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The TCPA applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available. The TCPA did not have any restricted net assets for 2007.

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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

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

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

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

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

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above, provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio;

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5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
6. The State Treasurer's investment pool (STAR Ohio);
7. Certain bankers acceptances and commercial paper notes for a period not to exceed on hundred and eighty days from the purchase date in any amount not to exceed twenty-five percent of the interim monies available for investment at any one time; and
8. Under limited circumstances, corporate debt interests noted in either of the two highest rating classifications by at least two nationally recognized rating agencies.

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

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

According to State law, uninsured public depositories must give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in lieu of amounts insured by FDIC, or may pledge a pool of government securities valued at least 105 percent of the total valued of public monies on deposit at the institution. Repurchase agreements must be secured by the specific government securities up on which the repurchase agreements are based. These securities must be obligations of or guaranteed by the United States and mature or be redeemable within 5 years of the date of the related repurchase agreement. State law does not require security for public deposits and investments to be maintained in the Port Authority's name. During 2007, the Port Authority and public depositories complied with the provision of these statutes.

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

At year end the carrying amount of the TCPA's deposits were \$90,822, which includes petty cash in the amount of \$254. The bank balance was \$92,464, 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.

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C. Capital Assets

Capital Asset activity for the fiscal year ended December 31, 2007 was as followed:

	Balance 1/1/2007	Additions	Deletions	Balance 12/31/2007
Capital Assets, not being depreciated				
Land	\$1,197,880	\$0	\$0	\$1,197,880
Construction in Progress	126,866	2,303,112	(2,416,624)	13,354
Total Capital Assets not being depreciated	<u>1,324,746</u>	<u>2,303,112</u>	<u>(2,416,624)</u>	<u>1,211,234</u>
Capital Assets, being depreciated				
Buildings and Improvements	7,010,212	2,416,624	0	9,426,836
Vehicles	47,638	0	0	47,638
Office Equipment	11,645	12,058	0	23,703
Total Capital Assets being depreciated	<u>7,069,495</u>	<u>2,428,682</u>	<u>0</u>	<u>9,498,177</u>
Less Accumulated Depreciation				
Buildings and Improvements	(329,931)	(210,731)	0	(540,662)
Vehicles	(13,171)	(3,050)	0	(16,221)
Office Equipment	(3,345)	(9,528)	0	(12,873)
Total Accumulated Depreciation	<u>(346,447)</u>	<u>(223,309)</u>	<u>0</u>	<u>(569,756)</u>
Total Capital Assets being depreciated, net	<u>6,723,048</u>	<u>2,205,373</u>	<u>0</u>	<u>8,928,421</u>
Capital Assets, Net	<u><u>\$8,047,794</u></u>	<u><u>\$4,508,485</u></u>	<u><u>(\$2,416,624)</u></u>	<u><u>\$10,139,655</u></u>

D. Defined Benefit Pension Plans

Pension Benefit Obligation OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report which may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-6705.

Plan members are required to contribute 9.5 percent of their annual covered salary to fund pension obligations. The TCPA is required to contribute 13.85 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, 2007, 2006, and 2005 were \$42,841, \$36,080, and \$27,737, respectively. The full amount has been contributed for 2006 and 2005. 92.5 percent has been contributed for 2007.

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 2007 was 13.85 percent of covered

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payroll; 6.00 percent was the portion that was used to fund health care. The TCPA's required contributions to OPERS for the years ended December 31, 2007, 2006, and 2005 were \$15,466, \$11,851, and \$8,188, respectively.

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, 2006, 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 4.00 percent annually after eight 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 374,979. 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, 2006, (the latest information available) were \$12 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$30.7 billion and \$18.7 billion, respectively.

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

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 1/1/2007	Increase	Decrease	Balance 12/31/2007
Short Term Notes:				
J.P. Morgan Chase - April 2006	\$30,000	\$82,429	(\$88,000)	\$24,429

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In April 2006, 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. As of December 31, 2007, \$24,429 was outstanding.

In February 2007, the TCPA took out a loan with National City Bank for \$1,500,000. The proceeds were used for the renovation of the South Gateway Park Building. All of the note proceeds have been spent as of December 31, 2007.

G. Long-Term Note Payable

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

	Balance 1/1/2007	Increase	Decrease	Balance 12/31/2007	Amounts Due In One Year
Long-Term Obligations:					
Tuscarawas County	\$1,038,099	\$0	(\$30,000)	\$1,008,099	\$30,000
J.P. Morgan Chase	3,981,392	0	(148,705)	3,832,687	171,007
National City Bank	0	1,500,000	0	1,500,000	0
Industrial Development Revenue Bonds	0	800,000	(5,563)	794,437	37,460
Total Long-Term Obligations	\$5,019,491	\$2,300,000	(\$184,268)	\$7,135,223	\$238,467

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.

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

The TCPA has pledged future revenues, net of operating expenses, to repay the Industrial Development Revenue Bonds. The debt is payable solely from net revenues and are payable through 2022. Annual principal and interest payments on the debt issue are expected to require 23 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$1,191,311. Principal and interest paid for the current year and total net revenues were \$11,500 and \$382,704, respectively.

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The annual requirements to retire debt are as follows:

Year	Principal	Interest	Total
2008	\$238,467	\$290,349	\$528,816
2009	249,245	272,878	522,123
2010	263,509	258,614	522,123
2011	278,703	243,421	522,124
2012	294,778	227,346	522,124
2013-2017	1,756,445	854,170	2,610,615
2018-2022	1,995,977	266,269	2,262,246
2023-2027	150,000	0	150,000
2028-2032	150,000	0	150,000
2033-2037	150,000	0	150,000
2038-2041	108,099	0	108,099
Totals	<u>\$5,635,223</u>	<u>\$2,413,047</u>	<u>\$8,048,270</u>

H. Operating Leases

The Port Authority leases building space under leases that are considered non-cancelable by either party. A summary of the cost and carrying value of each asset and the amount of lease payments that came due during the period (including outstanding amounts) is summarized below. As of December 31, 2007, the Port Authority had no outstanding lease payments; therefore, no accounts receivable are reported within the basic financial statements.

Leased Asset	Asset Cost	Accumulated Depreciation	Carrying Value
Midvale Building	\$264,941	\$26,607	\$238,334
TCPA Business Park	4,603,331	345,509	4,257,822
South Gateway Park	1,078,433	34,926	1,043,507
Total	<u>\$5,946,705</u>	<u>\$407,042</u>	<u>\$5,539,663</u>

The following is a schedule of future long-term lease payments required under the operating leases as of December 31, 2007:

Year Ending December 31,	Activities Operating Lease
2008	\$510,380
2009	400,308
2010	344,725
2011	347,892
2012	347,892
2013-2017	1,739,460
2018-2022	1,051,847
Total Lease Payments	<u>\$4,742,504</u>

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

I. Economic Risk

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

J. Business Park Incubator – Component Unit

Description of Business Park Incubator The Business Park Incubator, Inc. (the “Business Park”) was incorporated as a not-for-profit under the laws of the State of Ohio on August 7, 2004. Operations of the Business Park commenced March 1, 2005. The Business Park was organized for the purpose to develop and promote a business incubator in order to aid development of scalable, light manufacturing, assembly, service, or other businesses within Tuscarawas County and the surrounding areas and communities. On March 22, 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 a component unit of the TCPA. The Business Park has a December 31 year end.

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

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

Cash To improve cash management, cash received by the Business Park is pooled into a central bank account. The Business Park has no investments. Investment procedures are restricted by the provisions of the Ohio Revised Code.

Capital Assets Capital assets of the Business Park are capitalized. All capital assets are capitalized at cost (or estimated historical cost) and updated for the cost of additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date donated. The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line basis. Improvements, other than buildings, are depreciated at 10 years, and office equipment is depreciated at 5 to 10 years.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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

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

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

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

Capital Assets A summary of the Business Park's capital assets at December 31, 2007 follows:

	Balance 1/1/2007	Additions	Deletions	Balance 12/31/2007
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	(7,965)	(2,878)	0	(10,843)
Furniture and equipment	(3,008)	(1,677)	0	(4,685)
Total Accumulated Depreciation	(10,973)	(4,555)	0	(15,528)
Total Capital Assets being depreciated, net	28,051	(4,555)	0	23,496
Capital Assets, Net	\$28,051	(\$4,555)	\$0	\$23,496

Net Assets Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provisions, enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

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

Subsequent Events In January 2008, the TCPA refinanced the National City Bank notes in the amount of \$1,500,000 with 166 Direct Loan. The 166 Direct Loan is at a three percent interest and interest only for the first 12 months of the 15-year loan amortization period.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

Also, the purchase agreement with Plymouth Foam for the sales of the SGBP Manufacturing Building was signed on April 2, 2008. Briefly, the agreement is for the sale of 15 acres of land, 280,000 square feet of the manufacturing building at the Southern Gateway Business Park in Gnadenhutzen to Plymouth Foam, Inc. of Wisconsin. The sales price is \$850,000 in cash (less the base rent payments made by Plymouth Foam pursuant to the existing lease agreement). Plymouth Foam is the first tenant of the partially renovated building.

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 2007, 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
Drug Task Force
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
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

Combining Statements
And
Individual Fund Schedules

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2007

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$8,091,868	\$4,541,094	\$12,632,962
Restricted Assets:			
Equity in Pooled Cash and Cash Equivalents	428,129	0	428,129
Materials and Supplies Inventory	37,956	0	37,956
Accounts Receivable	27,881	2,592	30,473
Interfund Receivable	234,410	960,213	1,194,623
Intergovernmental Receivable	1,179,157	96,278	1,275,435
Prepaid Items	81,186	0	81,186
Property Taxes Receivable	1,308,886	0	1,308,886
Loans Receivable	75,000	3,064,038	3,139,038
Loans Receivable from Component Unit	938,121	0	938,121
<i>Total Assets</i>	<u>\$12,402,594</u>	<u>\$8,664,215</u>	<u>\$21,066,809</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$448,937	\$3,283	\$452,220
Accrued Wages	127,998	325	128,323
Contracts Payable	1,171	1,950	3,121
Intergovernmental Payable	259,933	595	260,528
Matured Compensated Absences Payable	3,341	0	3,341
Interfund Payable	273,128	419,410	692,538
Deferred Revenue	2,269,938	96,278	2,366,216
<i>Total Liabilities</i>	<u>3,384,446</u>	<u>521,841</u>	<u>3,906,287</u>
Fund Balances			
Reserved for Encumbrances	614,772	140,773	755,545
Reserved for Loans Receivable	910,205	291,000	1,201,205
Reserved for Interfund Receivable	0	775,213	775,213
Reserved for Port Authority Guaranty	428,129	0	428,129
Unreserved, Undesignated Reported in:			
Special Revenue Funds	7,065,042	0	7,065,042
Capital Projects Funds	0	6,935,388	6,935,388
<i>Total Fund Balances</i>	<u>9,018,148</u>	<u>8,142,374</u>	<u>17,160,522</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$12,402,594</u>	<u>\$8,664,215</u>	<u>\$21,066,809</u>

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2007

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$1,428,103	\$0	\$0	\$1,428,103
Intergovernmental	6,565,550	0	1,233,995	7,799,545
Licenses and Permits	325	0	0	325
Fines and Forfeitures	156,340	0	0	156,340
Rentals	0	0	5,957	5,957
Charges for Services	2,450,604	0	105,552	2,556,156
Contributions and Donations	55,461	0	10,685	66,146
Other	468,040	0	58,508	526,548
<i>Total Revenues</i>	<u>11,124,423</u>	<u>0</u>	<u>1,414,697</u>	<u>12,539,120</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	1,948,346	0	0	1,948,346
Judicial	295,164	0	0	295,164
Public Safety	4,459,664	0	0	4,459,664
Public Works	947,753	0	0	947,753
Health	303,763	0	0	303,763
Human Services	9,386,156	0	0	9,386,156
Intergovernmental	736,035	0	0	736,035
Capital Outlay	0	0	1,940,957	1,940,957
Debt Service:				
Principal Retirement	11,693	33,000	0	44,693
Interest and Fiscal Charges	657	50,119	0	50,776
<i>Total Expenditures</i>	<u>18,089,231</u>	<u>83,119</u>	<u>1,940,957</u>	<u>20,113,307</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(6,964,808)</u>	<u>(83,119)</u>	<u>(526,260)</u>	<u>(7,574,187)</u>
Other Financing Sources (Uses)				
Transfers In	7,232,053	58,335	481,357	7,771,745
Transfers Out	(310,153)	0	(94,515)	(404,668)
<i>Total Other Financing Sources (Uses)</i>	<u>6,921,900</u>	<u>58,335</u>	<u>386,842</u>	<u>7,367,077</u>
<i>Net Change in Fund Balance</i>	(42,908)	(24,784)	(139,418)	(207,110)
<i>Fund Balance Beginning of Year</i>	<u>9,061,056</u>	<u>24,784</u>	<u>8,281,792</u>	<u>17,367,632</u>
<i>Fund Balances End of Year</i>	<u>\$9,018,148</u>	<u>\$0</u>	<u>\$8,142,374</u>	<u>\$17,160,522</u>

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2007

	Child Support Enforcement Agency	County 911	Jail Operations
Assets			
Equity in Pooled Cash and Cash Equivalents	\$60,194	\$3,345,733	\$70,081
Restricted Assets:			
Equity in Pooled Cash and Cash Equivalents	0	0	0
Materials and Supplies Inventory	3,128	0	15,370
Accounts Receivable	0	18,556	821
Interfund Receivable	0	0	0
Intergovernmental Receivable	103,874	0	0
Prepaid Items	2,756	69,161	3,658
Property Taxes Receivable	0	0	0
Loans Receivable	0	0	0
Loans Receivable from Component Unit	0	0	0
<i>Total Assets</i>	<u>\$169,952</u>	<u>\$3,433,450</u>	<u>\$89,930</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$4,611	\$5,567	\$36,811
Accrued Wages	25,056	16,925	36,603
Contracts Payable	0	345	392
Intergovernmental Payable	50,943	31,035	67,323
Matured Compensated Absences Payable	3,341	0	0
Interfund Payable	40,081	0	60,000
Deferred Revenue	0	0	0
<i>Total Liabilities</i>	<u>124,032</u>	<u>53,872</u>	<u>201,129</u>
Fund Balances			
Reserved for Encumbrances	6,769	36,819	4,075
Reserved for Loans Receivable	0	0	0
Reserved for Port Authority Guaranty	0	0	0
Unreserved, Undesignated (Deficit)	39,151	3,342,759	(115,274)
<i>Total Fund Balances (Deficit)</i>	<u>45,920</u>	<u>3,379,578</u>	<u>(111,199)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$169,952</u>	<u>\$3,433,450</u>	<u>\$89,930</u>

Real Estate Assessment	Certificate Of Title	Children's Services	County Home	Litter Control	Dog and Kennel
\$1,558,865	\$411,763	\$846,816	\$111,445	\$115,018	\$54,331
0	0	0	0	0	0
0	7,249	0	9,505	0	618
0	0	0	0	0	120
0	0	0	0	0	0
0	0	111,467	0	0	0
703	0	0	1,190	0	481
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$1,559,568</u>	<u>\$419,012</u>	<u>\$958,283</u>	<u>\$122,140</u>	<u>\$115,018</u>	<u>\$55,550</u>
\$8,986	\$2,417	\$310,772	\$21,769	\$0	\$3,085
9,882	4,872	0	14,338	0	1,880
158	0	127	0	0	0
17,173	8,948	2,204	38,496	46	4,416
0	0	0	0	0	0
759	0	141,820	0	0	0
0	0	0	0	0	0
<u>36,958</u>	<u>16,237</u>	<u>454,923</u>	<u>74,603</u>	<u>46</u>	<u>9,381</u>
11,461	14,753	18,655	8,772	0	357
0	0	0	0	0	0
0	0	0	0	0	0
1,511,149	388,022	484,705	38,765	114,972	45,812
<u>1,522,610</u>	<u>402,775</u>	<u>503,360</u>	<u>47,537</u>	<u>114,972</u>	<u>46,169</u>
<u>\$1,559,568</u>	<u>\$419,012</u>	<u>\$958,283</u>	<u>\$122,140</u>	<u>\$115,018</u>	<u>\$55,550</u>

(continued)

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2007

	Delinquent Real Estate Collection	Community Mental Health	Aging
Assets			
Equity in Pooled Cash and Cash Equivalents	\$267,320	\$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	2,764
Prepaid Items	0	0	0
Property Taxes Receivable	0	430,450	878,436
Loans Receivable	0	0	0
Loans Receivable from Component Unit	0	0	0
<i>Total Assets</i>	<u>\$267,320</u>	<u>\$430,450</u>	<u>\$881,200</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$400	\$0	\$0
Accrued Wages	1,065	0	0
Contracts Payable	0	0	0
Intergovernmental Payable	4,437	0	0
Matured Compensated Absences Payable	0	0	0
Interfund Payable	0	0	0
Deferred Revenue	0	430,450	878,436
<i>Total Liabilities</i>	<u>5,902</u>	<u>430,450</u>	<u>878,436</u>
Fund Balances			
Reserved for Encumbrances	1,087	0	0
Reserved for Loans Receivable	0	0	0
Reserved for Port Authority Guaranty	0	0	0
Unreserved, Undesignated (Deficit)	260,331	0	2,764
<i>Total Fund Balances (Deficit)</i>	<u>261,418</u>	<u>0</u>	<u>2,764</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$267,320</u>	<u>\$430,450</u>	<u>\$881,200</u>

Growth	Other Community Improvement	Other Law Enforcement	Other	Total Nonmajor Special Revenue Funds
\$292,073	\$309,896	\$113,008	\$535,325	\$8,091,868
428,129	0	0	0	428,129
0	125	488	1,473	37,956
0	0	0	8,384	27,881
234,410	0	0	0	234,410
0	877,488	83,564	0	1,179,157
0	0	0	3,237	81,186
0	0	0	0	1,308,886
0	75,000	0	0	75,000
938,121	0	0	0	938,121
<u>\$1,892,733</u>	<u>\$1,262,509</u>	<u>\$197,060</u>	<u>\$548,419</u>	<u>\$12,402,594</u>
\$0	\$38,554	\$1,755	\$14,210	\$448,937
0	2,141	4,209	11,027	127,998
0	0	0	149	1,171
0	4,251	8,627	22,034	259,933
0	0	0	0	3,341
0	30,118	0	350	273,128
0	877,488	83,564	0	2,269,938
0	952,552	98,155	47,770	3,384,446
0	437,364	11,228	63,432	614,772
910,205	0	0	0	910,205
428,129	0	0	0	428,129
554,399	(127,407)	87,677	437,217	7,065,042
<u>1,892,733</u>	<u>309,957</u>	<u>98,905</u>	<u>500,649</u>	<u>9,018,148</u>
<u>\$1,892,733</u>	<u>\$1,262,509</u>	<u>\$197,060</u>	<u>\$548,419</u>	<u>\$12,402,594</u>

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2007

	Child Support Enforcement Agency	County 911	Jail Operations
Revenues			
Property Taxes	\$0	\$0	\$0
Intergovernmental	1,817,815	373,501	0
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Charges for Services	313,118	0	44,887
Contributions and Donations	0	0	0
Other	57,764	0	6,706
<i>Total Revenues</i>	<u>2,188,697</u>	<u>373,501</u>	<u>51,593</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	1,248,415	2,819,212
Public Works	0	0	0
Health	0	0	0
Human Services	2,122,233	0	0
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	0	0	11,693
Interest and Fiscal Charges	0	0	657
<i>Total Expenditures</i>	<u>2,122,233</u>	<u>1,248,415</u>	<u>2,831,562</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>66,464</u>	<u>(874,914)</u>	<u>(2,779,969)</u>
Other Financing Sources (Uses)			
Transfers In	0	941,237	2,739,031
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>941,237</u>	<u>2,739,031</u>
<i>Net Change in Fund Balance</i>	66,464	66,323	(40,938)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>(20,544)</u>	<u>3,313,255</u>	<u>(70,261)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$45,920</u>	<u>\$3,379,578</u>	<u>(\$111,199)</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	2,556,322	0	53,031	0
325	0	0	0	0	0
0	0	0	0	0	10,046
821,852	474,798	0	286,125	0	154,385
0	0	2,053	0	0	6,328
38,225	0	103,217	13,740	0	41,374
860,402	474,798	2,661,592	299,865	53,031	212,133
715,820	340,248	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	7,098	0
0	0	0	0	0	203,698
0	0	4,833,516	1,215,854	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
715,820	340,248	4,833,516	1,215,854	7,098	203,698
144,582	134,550	(2,171,924)	(915,989)	45,933	8,435
0	0	2,364,436	970,591	0	0
0	(200,000)	0	0	(5,034)	0
0	(200,000)	2,364,436	970,591	(5,034)	0
144,582	(65,450)	192,512	54,602	40,899	8,435
1,378,028	468,225	310,848	(7,065)	74,073	37,734
\$1,522,610	\$402,775	\$503,360	\$47,537	\$114,972	\$46,169

(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, 2007

	Delinquent Real Estate Collection	Community Mental Health	Aging
Revenues			
Property Taxes	\$0	\$403,216	\$1,024,887
Intergovernmental	0	35,493	181,374
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Charges for Services	120,010	0	0
Contributions and Donations	0	0	0
Other	0	0	0
<i>Total Revenues</i>	<u>120,010</u>	<u>438,709</u>	<u>1,206,261</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	126,771	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	1,203,315
Intergovernmental	0	438,709	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>126,771</u>	<u>438,709</u>	<u>1,203,315</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(6,761)</u>	<u>0</u>	<u>2,946</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>	(6,761)	0	2,946
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>268,179</u>	<u>0</u>	<u>(182)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$261,418</u>	<u>\$0</u>	<u>\$2,764</u>

Growth	Other Community Improvement	Other Law Enforcement	Other	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$1,428,103
12,987	758,956	294,883	481,188	6,565,550
0	0	0	0	325
0	0	0	146,294	156,340
0	3,500	6,978	224,951	2,450,604
0	0	2,683	44,397	55,461
1	3,191	79	203,743	468,040
12,988	765,647	304,623	1,100,573	11,124,423
0	1,873	0	763,634	1,948,346
0	0	0	295,164	295,164
0	0	391,837	200	4,459,664
357,500	583,155	0	0	947,753
0	0	0	100,065	303,763
0	0	0	11,238	9,386,156
0	274,892	0	22,434	736,035
0	0	0	0	11,693
0	0	0	0	657
357,500	859,920	391,837	1,192,735	18,089,231
(344,512)	(94,273)	(87,214)	(92,162)	(6,964,808)
0	3,636	0	213,122	7,232,053
0	0	(619)	(104,500)	(310,153)
0	3,636	(619)	108,622	6,921,900
(344,512)	(90,637)	(87,833)	16,460	(42,908)
2,237,245	400,594	186,738	484,189	9,061,056
\$1,892,733	\$309,957	\$98,905	\$500,649	\$9,018,148

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2007

	Permanent Improvement	Permanent Improvement County Home	Permanent Improvement M.R.S.	Capital Projects
Assets				
Equity in Pooled Cash and Cash Equivalents	\$235,243	\$30,282	\$2,461,490	\$1,067,653
Accounts Receivable	0	0	0	0
Interfund Receivable	0	0	0	960,213
Intergovernmental Receivable	0	0	0	0
Loans Receivable	0	0	0	3,064,038
<i>Total Assets</i>	<u>\$235,243</u>	<u>\$30,282</u>	<u>\$2,461,490</u>	<u>\$5,091,904</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$0	\$0	\$826	\$0
Accrued Wages	0	0	0	0
Contracts Payable	0	0	0	0
Intergovernmental Payable	0	0	0	0
Interfund Payable	0	0	0	0
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>826</u>	<u>0</u>
Fund Balances				
Reserved for Encumbrances	0	24,326	3,977	8,284
Reserved for Loans Receivable	0	0	0	291,000
Reserved for Interfund Receivable	0	0	0	775,213
Unreserved, Undesignated (Deficit)	235,243	5,956	2,456,687	4,017,407
<i>Total Fund Balances (Deficit)</i>	<u>235,243</u>	<u>30,282</u>	<u>2,460,664</u>	<u>5,091,904</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$235,243</u>	<u>\$30,282</u>	<u>\$2,461,490</u>	<u>\$5,091,904</u>

Southern Court Construction	Tech Park	Other	Total Nonmajor Capital Projects Funds
\$0	\$414,010	\$332,416	\$4,541,094
0	0	2,592	2,592
0	0	0	960,213
0	86,410	9,868	96,278
0	0	0	3,064,038
<u>\$0</u>	<u>\$500,420</u>	<u>\$344,876</u>	<u>\$8,664,215</u>
\$0	\$0	\$2,457	\$3,283
0	0	325	325
0	0	1,950	1,950
0	0	595	595
185,000	234,410	0	419,410
0	86,410	9,868	96,278
<u>185,000</u>	<u>320,820</u>	<u>15,195</u>	<u>521,841</u>
0	66,010	38,176	140,773
0	0	0	291,000
0	0	0	775,213
(185,000)	113,590	291,505	6,935,388
<u>(185,000)</u>	<u>179,600</u>	<u>329,681</u>	<u>8,142,374</u>
<u>\$0</u>	<u>\$500,420</u>	<u>\$344,876</u>	<u>\$8,664,215</u>

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2007

	Permanent Improvement	Permanent Improvement County Home	Permanent Improvement M.R.S.	Capital Projects
Revenues				
Intergovernmental	\$0	\$0	\$0	\$194,519
Rentals	0	0	0	0
Charges for Services	0	0	0	0
Contributions and Donations	0	0	0	0
Other	0	6,507	0	19,300
<i>Total Revenues</i>	0	6,507	0	213,819
Expenditures				
Capital Outlay	10,400	52,264	257,951	308,653
<i>Excess of Revenues Under Expenditures</i>	(10,400)	(45,757)	(257,951)	(94,834)
Other Financing Sources (Uses)				
Transfers In	0	0	0	373,497
Transfers Out	0	0	0	(54,646)
<i>Total Other Financing Sources (Uses)</i>	0	0	0	318,851
<i>Net Change in Fund Balance</i>	(10,400)	(45,757)	(257,951)	224,017
<i>Fund Balance (Deficit) Beginning of Year</i>	245,643	76,039	2,718,615	4,867,887
<i>Fund Balances (Deficit) End of Year</i>	<u>\$235,243</u>	<u>\$30,282</u>	<u>\$2,460,664</u>	<u>\$5,091,904</u>

Southern Court Construction	Tech Park	Issue II	Other	Total Nonmajor Capital Projects Funds
\$0	\$50,000	\$968,650	\$20,826	\$1,233,995
0	0	0	5,957	5,957
0	0	0	105,552	105,552
0	0	0	10,685	10,685
20,000	0	0	12,701	58,508
20,000	50,000	968,650	155,721	1,414,697
73,226	95,400	968,650	174,413	1,940,957
(53,226)	(45,400)	0	(18,692)	(526,260)
92,000	0	0	15,860	481,357
(24,009)	0	0	(15,860)	(94,515)
67,991	0	0	0	386,842
14,765	(45,400)	0	(18,692)	(139,418)
(199,765)	225,000	0	348,373	8,281,792
(\$185,000)	\$179,600	\$0	\$329,681	\$8,142,374

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
Auction Clearing Fund
MRDD Employee Flexible Spending Fund

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2007

	Balance 12/31/2006	Additions	Deductions	Balance 12/31/2007
REAL ESTATE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,651,186	\$60,907,157	\$60,774,401	\$1,783,942
Property Taxes Receivable	64,549,268	68,721,190	64,549,268	68,721,190
<i>Total Assets</i>	<u>\$66,200,454</u>	<u>\$129,628,347</u>	<u>\$125,323,669</u>	<u>\$70,505,132</u>
Liabilities				
Intergovernmental Payable	<u>\$66,200,454</u>	<u>\$129,628,347</u>	<u>\$125,323,669</u>	<u>\$70,505,132</u>
TANGIBLE PERSONAL PROPERTY TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$331,104	\$7,580,319	\$7,642,043	\$269,380
Property Taxes Receivable	11,316,254	8,563,771	11,316,254	8,563,771
<i>Total Assets</i>	<u>\$11,647,358</u>	<u>\$16,144,090</u>	<u>\$18,958,297</u>	<u>\$8,833,151</u>
Liabilities				
Intergovernmental Payable	<u>\$11,647,358</u>	<u>\$16,144,090</u>	<u>\$18,958,297</u>	<u>\$8,833,151</u>
SCHOOL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$47,523,041	\$47,523,041	\$0
Liabilities				
Intergovernmental Payable	<u>\$0</u>	<u>\$47,523,041</u>	<u>\$47,523,041</u>	<u>\$0</u>
MUNICIPAL CORPORATION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$8,799,373	\$8,799,373	\$0
Liabilities				
Intergovernmental Payable	<u>\$0</u>	<u>\$8,799,373</u>	<u>\$8,799,373</u>	<u>\$0</u>
TOWNSHIP				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$7,782,782	\$7,782,782	\$0
Liabilities				
Intergovernmental Payable	<u>\$0</u>	<u>\$7,782,782</u>	<u>\$7,782,782</u>	<u>\$0</u>
ESTATE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$616,936	\$1,477,090	\$1,127,279	\$966,747
Liabilities				
Intergovernmental Payable	<u>\$616,936</u>	<u>\$1,477,090</u>	<u>\$1,127,279</u>	<u>\$966,747</u>
MANUFACTURED HOME TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$72,228	\$741,731	\$723,773	\$90,186
Liabilities				
Intergovernmental Payable	<u>\$72,228</u>	<u>\$741,731</u>	<u>\$723,773</u>	<u>\$90,186</u>

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2007

	Balance 12/31/2006	Additions	Deductions	Balance 12/31/2007
HOTEL LODGING TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$371,490	\$371,490	\$0
Intergovernmental Receivable	18,632	0	18,632	0
<i>Total Assets</i>	<u>\$18,632</u>	<u>\$371,490</u>	<u>\$390,122</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payable	<u>\$18,632</u>	<u>\$371,490</u>	<u>\$390,122</u>	<u>\$0</u>
CIGARETTE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$15	\$3,609	\$3,610	\$14
Liabilities				
Intergovernmental Payable	<u>\$15</u>	<u>\$3,609</u>	<u>\$3,610</u>	<u>\$14</u>
UNDIVIDED INCOME TAX - REAL PROPERTY				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$9,329	\$9,329	\$0
Liabilities				
Intergovernmental Payable	<u>\$0</u>	<u>\$9,329</u>	<u>\$9,329</u>	<u>\$0</u>
STATE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$71	\$326,948	\$246,140	\$80,879
Liabilities				
Intergovernmental Payable	<u>\$71</u>	<u>\$326,948</u>	<u>\$246,140</u>	<u>\$80,879</u>
COURT AGENCY				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$335,890	\$495,436	\$335,890	\$495,436
Liabilities				
Intergovernmental Payable	<u>\$335,890</u>	<u>\$495,436</u>	<u>\$335,890</u>	<u>\$495,436</u>
SHERIFF				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$46,082	\$382,771	\$46,082	\$382,771
Liabilities				
Undistributed Monies	<u>\$46,082</u>	<u>\$382,771</u>	<u>\$46,082</u>	<u>\$382,771</u>
COMMUNITY MENTAL HEALTH				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,785,675	\$8,424,757	\$8,128,126	\$2,082,306
Liabilities				
Undistributed Monies	<u>\$1,785,675</u>	<u>\$8,424,757</u>	<u>\$8,128,126</u>	<u>\$2,082,306</u>

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2007

	Balance 12/31/2006	Additions	Deductions	Balance 12/31/2007
LAW ENFORCEMENT TRUST				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$97,958	\$4,197	\$40,316	\$61,839
Liabilities				
Undistributed Monies	\$97,958	\$4,197	\$40,316	\$61,839
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	\$16,854	\$348,054	\$325,521	\$39,387
Liabilities				
Undistributed Monies	\$16,854	\$348,054	\$325,521	\$39,387
LAW LIBRARY				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$126,448	\$126,082	\$366
Intergovernmental Receivable	10,154	0	10,154	0
<i>Total Assets</i>	<u>\$10,154</u>	<u>\$126,448</u>	<u>\$136,236</u>	<u>\$366</u>
Liabilities				
Intergovernmental Payable	\$10,154	\$126,448	\$136,236	\$366
LIBRARY				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$426,642	\$426,642	\$0
Liabilities				
Intergovernmental Payable	\$0	\$426,642	\$426,642	\$0
DISTRICT BOARD OF HEALTH				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,279,161	\$4,676,259	\$4,385,924	\$2,569,496
Liabilities				
Undistributed Monies	\$2,279,161	\$4,676,259	\$4,385,924	\$2,569,496
REGIONAL PLANNING				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$15,772	\$91,755	\$99,827	\$7,700
Liabilities				
Undistributed Monies	\$15,772	\$91,755	\$99,827	\$7,700

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2007

	Balance 12/31/2006	Additions	Deductions	Balance 12/31/2007
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	\$162,994	\$60,227	\$81,385	\$141,836
Liabilities				
Undistributed Monies	\$162,994	\$60,227	\$81,385	\$141,836
OHIO ELECTIONS COMMISSION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$315	\$4,850	\$4,820	\$345
Liabilities				
Undistributed Monies	\$315	\$4,850	\$4,820	\$345
PAYROLL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,390,967	\$13,566,618	\$13,598,105	\$1,359,480
Liabilities				
Undistributed Monies	\$1,390,967	\$13,566,618	\$13,598,105	\$1,359,480
DRESS DOWN				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$936	\$6,341	\$6,249	\$1,028
Liabilities				
Undistributed Monies	\$936	\$6,341	\$6,249	\$1,028
LOCAL EMERGENCY PLANNING COMMISSION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$44,409	\$28,175	\$24,560	\$48,024
Liabilities				
Undistributed Monies	\$44,409	\$28,175	\$24,560	\$48,024
EMERGENCY MANAGEMENT				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$31,394	\$78,308	\$91,578	\$18,124
Intergovernmental Receivable	5,473	0	5,473	0
<i>Total Assets</i>	<u>\$36,867</u>	<u>\$78,308</u>	<u>\$97,051</u>	<u>\$18,124</u>
Liabilities				
Undistributed Monies	\$36,867	\$78,308	\$97,051	\$18,124

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2007

	Balance 12/31/2006	Additions	Deductions	Balance 12/31/2007
TRANSPORTATION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$225	\$0	\$225	\$0
Liabilities				
Undistributed Monies	\$225	\$0	\$225	\$0
OHIO HOUSING TRUST				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$75,613	\$444,133	\$449,909	\$69,837
Intergovernmental Receivable	39,054	0	39,054	0
<i>Total Assets</i>	<u>\$114,667</u>	<u>\$444,133</u>	<u>\$488,963</u>	<u>\$69,837</u>
Liabilities				
Intergovernmental Payable	\$39,054	\$0	\$39,054	\$0
Undistributed Monies	75,613	444,133	449,909	69,837
<i>Total Liabilities</i>	<u>\$114,667</u>	<u>\$444,133</u>	<u>\$488,963</u>	<u>\$69,837</u>
TAX SALE				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,000	\$2,500	\$2,000	\$2,500
Liabilities				
Intergovernmental Payable	\$2,000	\$2,500	\$2,000	\$2,500
AUCTION CLEARING				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$77,902	\$75,209	\$2,693
Liabilities				
Undistributed Monies	\$0	\$77,902	\$75,209	\$2,693
MRDD EMPLOYEE FLEXIBLE SPENDING				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$6,020	\$10,608	\$11,350	\$5,278
Liabilities				
Undistributed Monies	\$6,020	\$10,608	\$11,350	\$5,278
TOTAL - ALL AGENCY FUNDS				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$8,581,852	\$167,159,195	\$166,139,641	\$9,601,406
Cash and Cash Equivalents in Segregated Accounts	381,972	878,207	381,972	878,207
Property Taxes Receivable	75,865,522	77,284,961	75,865,522	77,284,961
Intergovernmental Receivable	73,313	0	73,313	0
<i>Total Assets</i>	<u>\$84,902,659</u>	<u>\$245,322,363</u>	<u>\$242,460,448</u>	<u>\$87,764,574</u>
Liabilities				
Intergovernmental Payable	\$78,942,811	\$217,117,408	\$215,085,789	\$80,974,430
Undistributed Monies	5,959,848	28,204,955	27,374,659	6,790,144
<i>Total Liabilities</i>	<u>\$84,902,659</u>	<u>\$245,322,363</u>	<u>\$242,460,448</u>	<u>\$87,764,574</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, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$3,978,200	\$3,978,200	\$3,825,378	(\$152,822)
Sales Taxes	9,325,000	9,325,000	9,412,370	87,370
Intergovernmental	2,621,139	2,621,139	2,644,342	23,203
Interest	2,400,000	2,400,000	2,660,919	260,919
Licenses and Permits	9,050	9,050	7,742	(1,308)
Fines and Forfeitures	198,000	198,000	213,894	15,894
Rentals	87,000	87,000	86,049	(951)
Charges for Services	2,322,745	2,413,647	2,366,176	(47,471)
Contributions and Donations	2,500	9,549	10,049	500
Other	323,650	323,650	200,167	(123,483)
<i>Total Revenues</i>	21,267,284	21,365,235	21,427,086	61,851
Expenditures				
Current:				
General Government				
Legislative and Executive:				
Commissioners:				
Personal Services	364,958	365,758	364,606	1,152
Materials and Supplies	3,133	2,738	2,568	170
Contractual Services	24,493	30,578	27,505	3,073
Capital Outlay	0	2,000	0	2,000
Other	22,500	24,899	24,701	198
Total Commissioners	415,084	425,973	419,380	6,593
Microfilming Services:				
Materials and Supplies	300	141	0	141
Contractual Services	9,285	10,409	10,404	5
Total Microfilming Services	9,585	10,550	10,404	146
Auditor - General:				
Personal Services	331,729	330,404	330,404	0
Materials and Supplies	11,137	12,837	12,564	273
Contractual Services	73,050	73,375	65,444	7,931
Other	1,450	750	406	344
Total Auditor - General	\$417,366	\$417,366	\$408,818	\$8,548

(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, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Treasurer:				
Personal Services	\$255,502	\$252,744	\$250,641	\$2,103
Materials and Supplies	6,256	4,456	4,089	367
Contractual Services	36,250	38,142	37,692	450
Capital Outlay	700	4,672	4,619	53
Other	2,200	2,071	2,071	0
Total Treasurer	300,908	302,085	299,112	2,973
Prosecuting Attorney:				
Personal Services	819,763	820,373	811,651	8,722
Materials and Supplies	3,132	3,132	3,125	7
Contractual Services	15,113	14,503	14,503	0
Capital Outlay	1,400	1,400	1,260	140
Total Prosecuting Attorney	839,408	839,408	830,539	8,869
Bureau of Inspection:				
Contractual Services	73,000	73,000	71,937	1,063
Data Processing Board:				
Personal Services	185,299	187,731	185,716	2,015
Materials and Supplies	2,919	2,919	1,668	1,251
Contractual Services	92,608	89,876	89,590	286
Capital Outlay	4,000	4,300	4,252	48
Total Data Processing Board	284,826	284,826	281,226	3,600
Board of Elections:				
Personal Services	623,282	669,962	665,648	4,314
Materials and Supplies	31,158	37,672	36,525	1,147
Contractual Services	120,535	141,263	140,934	329
Capital Outlay	0	11,526	11,192	334
Other	500	3,254	3,254	0
Total Board of Elections	775,475	863,677	857,553	6,124
Maintenance:				
Personal Services	165,194	163,194	155,620	7,574
Materials and Supplies	215,804	212,616	208,309	4,307
Contractual Services	335,538	365,388	357,903	7,485
Other	0	188	188	0
Capital Outlay	20,000	15,000	438	14,562
Total Maintenance	\$736,536	\$756,386	\$722,458	\$33,928

(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, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Recorder:				
Personal Services	\$236,930	\$236,930	\$221,440	\$15,490
Materials and Supplies	3,500	3,500	3,378	122
Other	1,953	1,953	1,953	0
Total Recorder	242,383	242,383	226,771	15,612
IT Internal Service:				
Materials and Supplies	22,103	27,103	27,100	3
Other:				
Contractual Services	472,680	570,450	543,284	27,166
Other	5,000	13,500	1,148	12,352
Total Other	477,680	583,950	544,432	39,518
Total General Government - Legislative and Executive	4,594,354	4,826,707	4,699,730	126,977
General Government - Judicial				
Court of Appeals:				
Other	14,000	14,000	13,022	978
Common Pleas Court:				
Personal Services	835,152	830,713	818,192	12,521
Materials and Supplies	20,826	22,801	21,833	968
Contractual Services	114,083	111,449	102,881	8,568
Capital Outlay	0	1,200	600	600
Other	2,500	5,300	3,040	2,260
Total Common Pleas Court	972,561	971,463	946,546	24,917
Jury Commission:				
Personal Services	50	60	58	2
Contractual Services	2,700	3,790	2,778	1,012
Total Jury Commission	\$2,750	\$3,850	\$2,836	\$1,014

(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, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Juvenile Court:				
Personal Services	\$919,090	\$915,652	\$914,174	\$1,478
Materials and Supplies	12,989	15,664	14,943	721
Contractual Services	165,044	156,842	155,542	1,300
Capital Outlay	3,792	3,792	3,792	0
Other	1,000	1,959	1,675	284
Total Juvenile Court	1,101,915	1,093,909	1,090,126	3,783
Probate Court:				
Personal Services	235,634	243,740	242,263	1,477
Materials and Supplies	7,554	6,154	4,804	1,350
Contractual Services	3,947	4,947	4,128	819
Capital Outlay	3,087	3,087	3,019	68
Other	533	833	637	196
Total Probate Court	250,755	258,761	254,851	3,910
Clerk of Courts:				
Personal Services	546,985	540,070	535,891	4,179
Materials and Supplies	16,496	22,911	22,329	582
Contractual Services	17,200	17,200	16,976	224
Capital Outlay	1,000	1,500	1,223	277
Other	1,646	1,646	1,646	0
Total Clerk of Courts	583,327	583,327	578,065	5,262
County Court:				
Personal Services	695,417	716,501	716,501	0
Materials and Supplies	6,844	10,745	9,449	1,296
Contractual Services	22,531	35,883	31,784	4,099
Capital Outlay	0	1,000	725	275
Other	8,000	11,000	11,000	0
Total County Court	732,792	775,129	769,459	5,670
Other:				
Personal Services	158,759	168,453	158,946	9,507
Contractual Services	39,053	32,053	26,056	5,997
Other	3,200	5,713	5,713	0
Total Other	201,012	206,219	190,715	15,504
Total General Government - Judicial	\$3,859,112	\$3,906,658	\$3,845,620	\$61,038 (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, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Public Safety:				
Coroner:				
Personal Services	\$111,580	\$110,810	\$108,988	\$1,822
Materials and Supplies	524	1,024	765	259
Contractual Services	65,860	88,755	88,424	331
Capital Outlay	3,500	3,898	3,898	0
Other	2,000	1,977	1,977	0
Total Coroner	183,464	206,464	204,052	2,412
Sheriff:				
Personal Services	1,964,517	1,988,243	1,978,210	10,033
Materials and Supplies	116,287	159,997	158,499	1,498
Contractual Services	71,567	75,914	74,557	1,357
Capital Outlay	16,001	45,251	43,067	2,184
Total Sheriff	2,168,372	2,269,405	2,254,333	15,072
Emergency Management Agency:				
Personal Service	161,782	160,790	142,822	17,968
Contractual Services	7,670	9,362	8,754	608
Materials and Supplies	3,828	3,128	2,343	785
Other	500	500	270	230
Total Emergency Management Agency	173,780	173,780	154,189	19,591
Total Public Safety	2,525,616	2,649,649	2,612,574	37,075
Public Works:				
Engineer - Tax Map:				
Personal Services	122,697	123,700	123,630	70
Materials and Supplies	13,346	10,443	10,362	81
Contractual Services	10,127	6,127	2,874	3,253
Capital Outlay	1,941	7,841	7,539	302
Total Engineer - Tax Map	148,111	148,111	144,405	3,706
Litter Grant:				
Personal Services	94,159	93,619	93,388	231
Materials and Supplies	7,524	4,104	2,647	1,457
Contractual Services	26,284	23,524	12,338	11,186
Capital Outlay	0	500	433	67
Total Litter Grant	127,967	121,747	108,806	12,941
Total Public Works	\$276,078	\$269,858	\$253,211	\$16,647 (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, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Health:				
Vital Statistics:				
Contractual Services	\$1,400	\$1,400	\$1,314	\$86
Other Health:				
Materials and Supplies	1,083	1,083	0	1,083
Contractual Services	173,214	173,214	144,352	28,862
Other	0	7,049	7,049	0
Total Other Health	174,297	181,346	151,401	29,945
Humane Society:				
Personal Services	9,707	9,242	8,218	1,024
Contractual Services	0	466	466	0
Other	0	223	223	0
Total Humane Society	9,707	9,931	8,907	1,024
Total Health	185,404	192,677	161,622	31,055
Human Services:				
Soldiers Relief:				
Personal Services	44,147	44,147	43,905	242
Materials and Supplies	305	305	250	55
Contractual Services	300	1,300	809	491
Capital Outlay	17,239	15,739	5,586	10,153
Other	170,300	191,300	163,186	28,114
Total Soldiers Relief	232,291	252,791	213,736	39,055
Veteran Services:				
Personal Services	226,715	238,567	236,948	1,619
Materials and Supplies	18,511	18,478	8,258	10,220
Contractual Services	224,684	241,648	210,703	30,945
Other	225	225	180	45
Total Veteran Services	470,135	498,918	456,089	42,829
Total Human Services	702,426	751,709	669,825	81,884
Conservation and Recreation:				
Agriculture Society:				
Other	443,079	443,145	443,145	0
Contractual Services	0	74	74	0
Total Conservation and Recreation	443,079	443,219	443,219	0
Intergovernmental	1,559,618	1,953,813	1,771,741	182,072
Total Expenditures	14,145,687	14,994,290	14,457,542	536,748
Excess of Revenues Over Expenditures	\$7,121,597	\$6,370,945	\$6,969,544	\$598,599

(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, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Other Financing Sources (Uses)				
Advances In	\$0	\$0	\$1,400	\$1,400
Transfers In	13,220	13,220	220,153	206,933
Transfers Out	(7,818,050)	(7,872,675)	(7,858,089)	14,586
<i>Total Other Financing Sources (Uses)</i>	<u>(7,804,830)</u>	<u>(7,859,455)</u>	<u>(7,636,536)</u>	<u>222,919</u>
<i>Net Change in Fund Balance</i>	(683,233)	(1,488,510)	(666,992)	821,518
<i>Fund Balance Beginning of Year</i>	11,975,320	11,975,320	11,975,320	0
Prior Year Encumbrances Appropriated	<u>267,988</u>	<u>267,988</u>	<u>267,988</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$11,560,075</u></u>	<u><u>\$10,754,798</u></u>	<u><u>\$11,576,316</u></u>	<u><u>\$821,518</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, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$4,800,000	\$4,800,000	\$4,729,588	(\$70,412)
Charges for Services	50,000	50,000	105,769	55,769
Intergovernmental	959,652	947,652	2,746,149	1,798,497
Other	1,338,000	1,338,000	412,567	(925,433)
<i>Total Revenues</i>	<u>7,147,652</u>	<u>7,135,652</u>	<u>7,994,073</u>	<u>858,421</u>
Expenditures				
Current:				
Health:				
Mental Retardation Board:				
Personal Services	6,028,995	5,858,994	5,384,692	474,302
Materials and Supplies	245,385	248,698	193,001	55,697
Contractual Services	1,306,978	1,462,926	1,294,278	168,648
Capital Outlay	326,630	337,370	119,404	217,966
Other	230,494	230,494	78,829	151,665
<i>Total Expenditures</i>	<u>8,138,482</u>	<u>8,138,482</u>	<u>7,070,204</u>	<u>1,068,278</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(990,830)	(1,002,830)	923,869	1,926,699
Other Financing Uses				
Transfers Out	(40,000)	(40,000)	(40,000)	0
<i>Net Change in Fund Balance</i>	(1,030,830)	(1,042,830)	883,869	1,926,699
<i>Fund Balance Beginning of Year</i>	9,776,825	9,776,825	9,776,825	0
Prior Year Encumbrances Appropriated	234,549	234,549	234,549	0
<i>Fund Balance End of Year</i>	<u>\$8,980,544</u>	<u>\$8,968,544</u>	<u>\$10,895,243</u>	<u>\$1,926,699</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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$9,221,695	\$9,221,695	\$9,756,417	\$534,722
Other	23,590	23,590	73,496	49,906
<i>Total Revenues</i>	<u>9,245,285</u>	<u>9,245,285</u>	<u>9,829,913</u>	<u>584,628</u>
Expenditures				
Current:				
Human Services:				
Public Assistance:				
Personal Services	3,696,748	3,771,924	3,682,009	89,915
Materials and Supplies	102,940	202,940	128,353	74,587
Contractual Services	517,621	602,621	586,480	16,141
Capital Outlay	186,839	201,839	169,077	32,762
Other	1,791,220	1,613,684	1,557,030	56,654
Total Public Assistance	<u>6,295,368</u>	<u>6,393,008</u>	<u>6,122,949</u>	<u>270,059</u>
Social Services:				
Personal Services	1,946,292	1,816,116	1,497,788	318,328
Materials and Supplies	500	500	0	500
Contractual Services	2,495,511	2,548,011	2,545,856	2,155
Capital Outlay	500	500	0	500
Other	12,000	14,500	14,467	33
Total Social Services	<u>4,454,803</u>	<u>4,379,627</u>	<u>4,058,111</u>	<u>321,516</u>
<i>Total Expenditures</i>	<u>10,750,171</u>	<u>10,772,635</u>	<u>10,181,060</u>	<u>591,575</u>
<i>Excess of Revenues Under Expenditures</i>	(1,504,886)	(1,527,350)	(351,147)	1,176,203
Other Financing Sources				
Transfers In	1,094,000	1,094,000	310,859	(783,141)
<i>Net Change in Fund Balance</i>	(410,886)	(433,350)	(40,288)	393,062
<i>Fund Balance Beginning of Year</i>	22,464	22,464	22,464	0
Prior Year Encumbrances Appropriated	410,886	410,886	410,886	0
<i>Fund Balance End of Year</i>	<u>\$22,464</u>	<u>\$0</u>	<u>\$393,062</u>	<u>\$393,062</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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$5,140,000	\$5,140,000	\$5,227,490	\$87,490
Interest	50,000	50,000	71,997	21,997
Fines and Forfeitures	120,000	120,000	155,950	35,950
Charges for Services	420,000	420,000	374,004	(45,996)
Other	62,000	62,000	63,298	1,298
<i>Total Revenues</i>	<u>5,792,000</u>	<u>5,792,000</u>	<u>5,892,739</u>	<u>100,739</u>
Expenditures				
Current:				
Public Works:				
Engineer - Administration:				
Personal Services	275,745	271,079	270,435	644
Materials and Supplies	6,000	1,500	1,406	94
Contractual Services	2,000	0	0	0
Capital Outlay	27,000	76,491	74,042	2,449
Total Engineer - Administration	<u>310,745</u>	<u>349,070</u>	<u>345,883</u>	<u>3,187</u>
Engineer - Roads:				
Personal Services	1,620,000	1,592,654	1,512,647	80,007
Materials and Supplies	1,431,683	1,566,824	1,550,571	16,253
Contractual Services	1,069,370	1,590,169	1,558,847	31,322
Capital Outlay	366,374	395,652	395,036	616
Other	9,386	10,460	10,460	0
Total Engineer - Roads	<u>4,496,813</u>	<u>5,155,759</u>	<u>5,027,561</u>	<u>128,198</u>
Engineer - Bridges:				
Personal Services	16,000	16,000	14,319	1,681
Materials and Supplies	356,658	366,158	362,302	3,856
Contractual Services	337,121	503,296	489,004	14,292
Capital Outlay	502,500	706,529	706,529	0
Total Engineer - Bridges	<u>1,212,279</u>	<u>1,591,983</u>	<u>1,572,154</u>	<u>19,829</u>
<i>Total Expenditures</i>	<u>6,019,837</u>	<u>7,096,812</u>	<u>6,945,598</u>	<u>151,214</u>
<i>Net Change in Fund Balance</i>	(227,837)	(1,304,812)	(1,052,859)	251,953
<i>Fund Balance Beginning of Year</i>	1,076,975	1,076,975	1,076,975	0
Prior Year Encumbrances Appropriated	<u>227,837</u>	<u>227,837</u>	<u>227,837</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,076,975</u>	<u>\$0</u>	<u>\$251,953</u>	<u>\$251,953</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Sewer District Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Charges for Services	\$1,194,150	\$1,194,150	\$1,149,673	(\$44,477)
Proceeds from OPWC Loans	0	0	157,029	157,029
Proceeds from OWDA Loans	0	0	26,676	26,676
Other	162,200	1,790,491	1,345	(1,789,146)
<i>Total Revenues</i>	<u>1,356,350</u>	<u>2,984,641</u>	<u>1,334,723</u>	<u>(1,649,918)</u>
Expenses				
Personal Services	537,200	540,721	529,484	11,237
Materials and Supplies	21,419	21,419	19,744	1,675
Contractual Services	629,251	2,635,325	2,173,686	461,639
Capital Outlay	17,850	367,242	366,406	836
Other	5,000	75,700	53,327	22,373
Debt Service:				
Principal	167,600	206,422	145,476	60,946
Interest and Fiscal Charges	0	0	59,866	(59,866)
<i>Total Expenses</i>	<u>1,378,320</u>	<u>3,846,829</u>	<u>3,347,989</u>	<u>498,840</u>
<i>Excess of Revenues Under Expenses</i>	(21,970)	(862,188)	(2,013,266)	(1,151,078)
Advances Out	0	(574,236)	(21,534)	552,702
Transfers Out	(48,000)	(88,579)	0	88,579
<i>Net Change in Fund Equity</i>	(69,970)	(1,525,003)	(2,034,800)	(509,797)
<i>Fund Equity Beginning of Year</i>	1,466,548	1,466,548	1,466,548	0
Prior Year Encumbrances Appropriated	69,970	69,970	69,970	0
<i>Fund Equity (Deficit) End of Year</i>	<u>\$1,466,548</u>	<u>\$11,515</u>	<u>(\$498,282)</u>	<u>(\$509,797)</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, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$669,000	\$669,000	\$665,798	(\$3,202)
Intergovernmental	0	0	179,154	179,154
Proceeds of OPWC Loan	0	0	245,643	245,643
Other	28,000	21,000	240	(20,760)
<i>Total Revenues</i>	697,000	690,000	1,090,835	400,835
Expenses				
Personal Services	285,345	288,614	281,784	6,830
Materials and Supplies	80,980	92,980	89,927	3,053
Contractual Services	220,725	762,937	825,080	(62,143)
Capital Outlay	45,736	429,642	425,642	4,000
Other	7,100	9,100	7,428	1,672
Debt Service:				
Principal	96,000	96,381	76,495	19,886
Interest and Fiscal Charges	0	0	20,063	(20,063)
<i>Total Expenses</i>	735,886	1,679,654	1,726,419	(46,765)
<i>Excess of Revenues Under Expenses</i>	(38,886)	(989,654)	(635,584)	354,070
Advances Out	0	(15,381)	(15,381)	0
Transfers Out	(20,000)	(15,886)	0	15,886
<i>Net Change in Fund Equity</i>	(58,886)	(1,020,921)	(650,965)	369,956
<i>Fund Equity Beginning of Year</i>	1,208,056	1,208,056	1,208,056	0
Prior Year Encumbrances Appropriated	59,886	59,886	59,886	0
<i>Fund Equity End of Year</i>	\$1,209,056	\$247,021	\$616,977	\$369,956

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, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$1,763,610	\$1,763,610	\$1,731,476	(\$32,134)
Charges for Services	310,000	310,000	313,118	3,118
Other	34,000	34,000	57,764	23,764
<i>Total Revenues</i>	<u>2,107,610</u>	<u>2,107,610</u>	<u>2,102,358</u>	<u>(5,252)</u>
Expenditures				
Current:				
Human Services:				
Child Support Enforcement Agency:				
Personal Services	1,836,198	1,837,142	1,831,953	5,189
Materials and Supplies	52,314	51,113	45,949	5,164
Contractual Services	221,874	232,928	231,105	1,823
Capital Outlay	35,000	29,203	29,203	0
<i>Total Expenditures</i>	<u>2,145,386</u>	<u>2,150,386</u>	<u>2,138,210</u>	<u>12,176</u>
<i>Net Change in Fund Balance</i>	(37,776)	(42,776)	(35,852)	6,924
<i>Fund Balance Beginning of Year</i>	12,287	12,287	12,287	0
Prior Year Encumbrances Appropriated	<u>37,776</u>	<u>37,776</u>	<u>37,776</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$12,287</u></u>	<u><u>\$7,287</u></u>	<u><u>\$14,211</u></u>	<u><u>\$6,924</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, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	<u>\$930,000</u>	<u>\$930,000</u>	<u>\$354,945</u>	<u>(\$575,055)</u>
Expenditures				
Current:				
Public Safety:				
County 911:				
Personal Services	1,079,518	1,077,868	1,033,196	44,672
Materials and Supplies	9,247	8,382	7,488	894
Contractual Services	124,804	199,273	190,348	8,925
Capital Outlay	18,934	127,924	124,342	3,582
Other	<u>0</u>	<u>1,056</u>	<u>1,051</u>	<u>5</u>
<i>Total Expenditures</i>	<u>1,232,503</u>	<u>1,414,503</u>	<u>1,356,425</u>	<u>58,078</u>
<i>Excess of Revenues Under Expenditures</i>	(302,503)	(484,503)	(1,001,480)	(516,977)
Other Financing Sources				
Transfers In	<u>0</u>	<u>0</u>	<u>941,237</u>	<u>941,237</u>
<i>Net Change in Fund Balance</i>	(302,503)	(484,503)	(60,243)	424,260
<i>Fund Balance Beginning of Year</i>	3,330,783	3,330,783	3,330,783	0
Prior Year Encumbrances Appropriated	<u>23,485</u>	<u>23,485</u>	<u>23,485</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,051,765</u></u>	<u><u>\$2,869,765</u></u>	<u><u>\$3,294,025</u></u>	<u><u>\$424,260</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, 2007

	<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	\$50,500	\$50,500	\$46,881	(\$3,619)
Other	7,600	7,600	6,706	(894)
<i>Total Revenues</i>	<u>58,100</u>	<u>58,100</u>	<u>53,587</u>	<u>(4,513)</u>
Expenditures				
Current:				
Public Safety:				
Jail Operations:				
Personal Services	2,241,687	2,229,987	2,207,652	22,335
Materials and Supplies	310,304	329,504	318,877	10,627
Contractual Services	329,401	319,651	304,097	15,554
Capital Outlay	13,750	16,000	15,730	270
<i>Total Expenditures</i>	<u>2,895,142</u>	<u>2,895,142</u>	<u>2,846,356</u>	<u>48,786</u>
<i>Excess of Revenues Under Expenditures</i>	(2,837,042)	(2,837,042)	(2,792,769)	44,273
Other Financing Sources				
Transfers In	2,750,031	2,750,031	2,739,031	(11,000)
<i>Net Change in Fund Balance</i>	(87,011)	(87,011)	(53,738)	33,273
<i>Fund Balance Beginning of Year</i>	56,494	56,494	56,494	0
Prior Year Encumbrances Appropriated	30,517	30,517	30,517	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$33,273</u>	<u>\$33,273</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, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Licenses and Permits	\$500	\$500	\$325	(\$175)
Charges for Services	729,500	729,500	821,852	92,352
Other	1,000	1,000	38,225	37,225
<i>Total Revenues</i>	<u>731,000</u>	<u>731,000</u>	<u>860,402</u>	<u>129,402</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Real Estate Assessment:				
Personal Services	479,471	538,477	528,949	9,528
Materials and Supplies	20,462	29,462	26,791	2,671
Contractual Services	192,479	190,616	145,770	44,846
Capital Outlay	24,000	27,000	22,600	4,400
Other	500	500	0	500
<i>Total Expenditures</i>	<u>716,912</u>	<u>786,055</u>	<u>724,110</u>	<u>61,945</u>
<i>Net Change in Fund Balance</i>	14,088	(55,055)	136,292	191,347
<i>Fund Balance Beginning of Year</i>	1,334,939	1,334,939	1,334,939	0
Prior Year Encumbrances Appropriated	<u>61,067</u>	<u>61,067</u>	<u>61,067</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,410,094</u></u>	<u><u>\$1,340,951</u></u>	<u><u>\$1,532,298</u></u>	<u><u>\$191,347</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, 2007

	<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	\$410,000	\$410,000	\$475,888	\$65,888
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Certificate of Title:				
Personal Services	316,443	316,443	302,025	14,418
Materials and Supplies	13,193	13,193	12,822	371
Contractual Services	25,057	38,167	35,777	2,390
Capital Outlay	16,000	15,890	3,733	12,157
Other	2,148	2,148	1,554	594
<i>Total Expenditures</i>	<u>372,841</u>	<u>385,841</u>	<u>355,911</u>	<u>29,930</u>
<i>Excess of Revenues Over Expenditures</i>	37,159	24,159	119,977	95,818
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>	(162,841)	(175,841)	(80,023)	95,818
<i>Fund Balance Beginning of Year</i>	425,740	425,740	425,740	0
Prior Year Encumbrances Appropriated	<u>17,168</u>	<u>17,168</u>	<u>17,168</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$280,067</u></u>	<u><u>\$267,067</u></u>	<u><u>\$362,885</u></u>	<u><u>\$95,818</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, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$2,050,600	\$2,049,600	\$2,601,494	\$551,894
Contributions and Donations	3,500	3,500	2,053	(1,447)
Other	0	0	103,217	103,217
<i>Total Revenues</i>	<u>2,054,100</u>	<u>2,053,100</u>	<u>2,706,764</u>	<u>653,664</u>
Expenditures				
Current:				
Human Services:				
Children's Services:				
Personal Services	757,528	636,543	616,277	20,266
Materials and Supplies	10,744	7,800	3,793	4,007
Contractual Services	3,692,861	4,167,432	4,165,367	2,065
Capital Outlay	600	0	0	0
Other	13,145	13,234	12,909	325
<i>Total Expenditures</i>	<u>4,474,878</u>	<u>4,825,009</u>	<u>4,798,346</u>	<u>26,663</u>
<i>Excess of Revenues Under Expenditures</i>	(2,420,778)	(2,771,909)	(2,091,582)	680,327
Other Financing Sources				
Transfers In	<u>2,380,000</u>	<u>2,380,000</u>	<u>2,364,436</u>	<u>(15,564)</u>
<i>Net Change in Fund Balance</i>	(40,778)	(391,909)	272,854	664,763
<i>Fund Balance Beginning of Year</i>	351,147	351,147	351,147	0
Prior Year Encumbrances Appropriated	<u>40,778</u>	<u>40,778</u>	<u>40,778</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$351,147</u></u>	<u><u>\$16</u></u>	<u><u>\$664,779</u></u>	<u><u>\$664,763</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Home Fund
For the Year Ended December 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$305,000	\$305,000	\$286,125	(\$18,875)
Other	9,000	9,000	13,740	4,740
<i>Total Revenues</i>	<u>314,000</u>	<u>314,000</u>	<u>299,865</u>	<u>(14,135)</u>
Expenditures				
Current:				
Human Services:				
County Home:				
Personal Services	1,053,591	1,031,490	978,425	53,065
Materials and Supplies	106,183	111,023	105,313	5,710
Contractual Services	133,807	147,269	126,937	20,332
Capital Outlay	0	2,726	2,630	96
Other	11,208	14,781	9,110	5,671
<i>Total Expenditures</i>	<u>1,304,789</u>	<u>1,307,289</u>	<u>1,222,415</u>	<u>84,874</u>
<i>Excess of Revenues Under Expenditures</i>	(990,789)	(993,289)	(922,550)	70,739
Other Financing Sources				
Transfers In	970,591	970,591	970,591	0
<i>Net Change in Fund Balance</i>	(20,198)	(22,698)	48,041	70,739
<i>Fund Balance Beginning of Year</i>	10,542	10,542	10,542	0
Prior Year Encumbrances Appropriated	20,717	20,717	20,717	0
<i>Fund Balance End of Year</i>	<u><u>\$11,061</u></u>	<u><u>\$8,561</u></u>	<u><u>\$79,300</u></u>	<u><u>\$70,739</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, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$0	\$56,104	\$56,104	\$0
Expenditures				
Current:				
Public Works:				
Litter Control:				
Personal Services	2,060	2,903	2,903	0
Materials and Supplies	3,556	435	435	0
Contractual Services	25,210	18,943	18,943	0
<i>Total Expenditures</i>	<u>30,826</u>	<u>22,281</u>	<u>22,281</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(30,826)	33,823	33,823	0
Other Financing Uses				
Transfers Out	0	(120,051)	(5,034)	115,017
<i>Net Change in Fund Balance</i>	(30,826)	(86,228)	28,789	115,017
<i>Fund Balance Beginning of Year</i>	55,402	55,402	55,402	0
Prior Year Encumbrances Appropriated	<u>30,826</u>	<u>30,826</u>	<u>30,826</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$55,402</u></u>	<u><u>\$0</u></u>	<u><u>\$115,017</u></u>	<u><u>\$115,017</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, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$9,600	\$9,600	\$10,085	\$485
Charges for Services	171,100	171,100	167,373	(3,727)
Contributions and Donations	4,000	4,000	6,328	2,328
Other	0	18,282	41,374	23,092
<i>Total Revenues</i>	<u>184,700</u>	<u>202,982</u>	<u>225,160</u>	<u>22,178</u>
Expenditures				
Current:				
Health:				
Animal Control:				
Personal Services	127,302	138,112	138,087	25
Materials and Supplies	27,462	30,123	26,371	3,752
Contractual Services	19,418	24,543	20,906	3,637
Capital Outlay	1,000	267	267	0
Other	15,800	23,031	21,911	1,120
<i>Total Expenditures</i>	<u>190,982</u>	<u>216,076</u>	<u>207,542</u>	<u>8,534</u>
<i>Net Change in Fund Balance</i>	(6,282)	(13,094)	17,618	30,712
<i>Fund Balance Beginning of Year</i>	26,798	26,798	26,798	0
Prior Year Encumbrances Appropriated	<u>5,380</u>	<u>5,380</u>	<u>5,380</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$25,896</u></u>	<u><u>\$19,084</u></u>	<u><u>\$49,796</u></u>	<u><u>\$30,712</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, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$128,800	\$128,800	\$120,010	(\$8,790)
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Delinquent Real Estate - Treasurer:				
Personal Services	55,614	57,344	47,072	10,272
Materials and Supplies	1,800	1,800	0	1,800
Contractual Services	2,000	10,800	4,980	5,820
Capital Outlay	6,670	6,670	3,010	3,660
Other	700	4,261	3,561	700
Total Delinquent Real Estate - Treasurer	66,784	80,875	58,623	22,252
Delinquent Real Estate - Prosecutor:				
Personal Services	71,449	71,525	71,483	42
<i>Total Expenditures</i>	<u>138,233</u>	<u>152,400</u>	<u>130,106</u>	<u>22,294</u>
<i>Net Change in Fund Balance</i>	(9,433)	(23,600)	(10,096)	13,504
<i>Fund Balance Beginning of Year</i>	271,263	271,263	271,263	0
Prior Year Encumbrances Appropriated	<u>2,670</u>	<u>2,670</u>	<u>2,670</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$264,500</u></u>	<u><u>\$250,333</u></u>	<u><u>\$263,837</u></u>	<u><u>\$13,504</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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property and Other Taxes	\$1,000,000	\$1,024,887	\$1,024,887	\$0
Intergovernmental	135,000	178,610	178,610	0
<i>Total Revenues</i>	1,135,000	1,203,497	1,203,497	0
Expenditures				
Current:				
Human Services:				
Senior Citizens Levy:				
Contractual Services	1,135,000	1,203,497	1,203,497	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Growth Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$18,000	\$18,000	\$12,987	(\$5,013)
Other	27,917	27,917	27,917	0
<i>Total Revenues</i>	<u>45,917</u>	<u>45,917</u>	<u>40,904</u>	<u>(5,013)</u>
Expenditures				
Current:				
Economic Development:				
Growth:				
Contractual Services	0	157,500	157,500	0
Capital Outlay	134,410	234,410	0	234,410
Other	200,000	200,000	200,000	0
<i>Total Expenditures</i>	<u>334,410</u>	<u>591,910</u>	<u>357,500</u>	<u>234,410</u>
<i>Excess of Revenues Under Expenditures</i>	(288,493)	(545,993)	(316,596)	229,397
Other Financing Uses				
Advance Out	(18,000)	(18,000)	(234,410)	(216,410)
<i>Net Change in Fund Balance</i>	(306,493)	(563,993)	(551,006)	12,987
<i>Fund Balance Beginning of Year</i>	<u>1,271,208</u>	<u>1,271,208</u>	<u>1,271,208</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$964,715</u>	<u>\$707,215</u>	<u>\$720,202</u>	<u>\$12,987</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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$1,800	\$1,800	\$0	(\$1,800)
Expenditures				
Current:				
Public Works:				
Revolving Loan:				
Contractual Services	11,500	11,500	0	11,500
Other	34,300	34,300	0	34,300
<i>Total Expenditures</i>	<u>45,800</u>	<u>45,800</u>	<u>0</u>	<u>45,800</u>
<i>Excess of Revenues Under Expenditures</i>	(44,000)	(44,000)	0	44,000
Other Financing Sources				
Transfers In	0	0	2,351	2,351
<i>Net Change in Fund Balance</i>	(44,000)	(44,000)	2,351	46,351
<i>Fund Balance Beginning of Year</i>	<u>44,890</u>	<u>44,890</u>	<u>44,890</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$890</u></u>	<u><u>\$890</u></u>	<u><u>\$47,241</u></u>	<u><u>\$46,351</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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$961,000	\$961,000	\$469,388	(\$491,612)
Other	22,600	22,600	2,205	(20,395)
<i>Total Revenues</i>	<u>983,600</u>	<u>983,600</u>	<u>471,593</u>	<u>(512,007)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Administration:				
Personal Services	3,000	3,000	0	3,000
Materials and Supplies	46,600	46,600	36,861	9,739
Contractual Services	7,500	7,500	2,982	4,518
Other	3,000	3,000	0	3,000
Total General Government	<u>60,100</u>	<u>60,100</u>	<u>39,843</u>	<u>20,257</u>
Public Works:				
Community Development Program:				
Capital Outlay	416,342	416,342	336,349	79,993
Other	612,505	612,505	527,776	84,729
Total Public Works	<u>1,028,847</u>	<u>1,028,847</u>	<u>864,125</u>	<u>164,722</u>
<i>Total Expenditures</i>	<u>1,088,947</u>	<u>1,088,947</u>	<u>903,968</u>	<u>184,979</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(105,347)</u>	<u>(105,347)</u>	<u>(432,375)</u>	<u>(327,028)</u>
Other Financing Sources (Uses)				
Transfers In	0	0	1,285	1,285
Transfers Out	(5,000)	(5,000)	0	5,000
<i>Total Other Financing Sources (Uses)</i>	<u>(5,000)</u>	<u>(5,000)</u>	<u>1,285</u>	<u>6,285</u>
<i>Net Change in Fund Balance</i>	<u>(110,347)</u>	<u>(110,347)</u>	<u>(431,090)</u>	<u>(320,743)</u>
<i>Fund Balance Beginning of Year</i>	9,666	9,666	9,666	0
Prior Year Encumbrances Appropriated	<u>110,347</u>	<u>110,347</u>	<u>110,347</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$9,666</u>	<u>\$9,666</u>	<u>(\$311,077)</u>	<u>(\$320,743)</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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$140,992	\$290,992	\$289,568	(\$1,424)
Other	4,500	4,500	986	(3,514)
<i>Total Revenues</i>	<u>145,492</u>	<u>295,492</u>	<u>290,554</u>	<u>(4,938)</u>
Expenditures				
Current:				
Public Works:				
Community Development:				
Personal Services	145,990	149,348	147,551	1,797
Materials and Supplies	3,725	3,725	3,670	55
Contractual Services	9,417	9,417	6,808	2,609
Capital Outlay	660	150,660	150,358	302
<i>Total Expenditures</i>	<u>159,792</u>	<u>313,150</u>	<u>308,387</u>	<u>4,763</u>
<i>Net Change in Fund Balance</i>	(14,300)	(17,658)	(17,833)	(175)
<i>Fund Balance Beginning of Year</i>	108,880	108,880	108,880	0
Prior Year Encumbrances Appropriated	<u>5,420</u>	<u>5,420</u>	<u>5,420</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$100,000</u>	<u>\$96,642</u>	<u>\$96,467</u>	<u>(\$175)</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, 2007

	<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	\$3,400	\$3,500	\$3,500	\$0
Expenditures				
Current:				
Public Works:				
Enterprise Zone:				
Contractual Services	<u>4,647</u>	<u>4,747</u>	<u>4,747</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(1,247)	(1,247)	(1,247)	0
<i>Fund Balance Beginning of Year</i>	992	992	992	0
Prior Year Encumbrances Appropriated	<u>255</u>	<u>255</u>	<u>255</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Corrections Grant Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$50,744	\$61,747	\$61,747	\$0
Expenditures				
Current:				
Public Safety:				
Community Corrections:				
Personal Services	50,744	58,142	57,445	697
Materials and Supplies	0	3,250	3,234	16
Other	0	23,363	23,363	0
<i>Total Expenditures</i>	<u>50,744</u>	<u>84,755</u>	<u>84,042</u>	<u>713</u>
<i>Net Change in Fund Balance</i>	0	(23,008)	(22,295)	713
<i>Fund Balance Beginning of Year</i>	<u>23,796</u>	<u>23,796</u>	<u>23,796</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$23,796</u></u>	<u><u>\$788</u></u>	<u><u>\$1,501</u></u>	<u><u>\$713</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, 2007

	<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:				
Public Safety:				
Drug Law Enforcement:				
Materials and Supplies	<u>100</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(100)	0	0	0
Other Financing Uses				
Transfers Out	<u>0</u>	<u>(619)</u>	<u>(619)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(100)	(619)	(619)	0
<i>Fund Balance Beginning of Year</i>	<u>619</u>	<u>619</u>	<u>619</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$519</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
Drug Task Force
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Contributions and Donations	\$0	\$0	\$2,683	\$2,683
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	2,683	2,683
<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>\$0</u>	<u>\$0</u>	<u>\$2,683</u>	<u>\$2,683</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Felony Delinquent Care Fund
For the Year Ended December 31, 2007

	<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>\$151,285</u>	<u>\$0</u>
Expenditures				
Current:				
Public Safety:				
Felony Delinquent Care:				
Personal Services	120,240	124,255	122,019	2,236
Materials and Supplies	7,628	7,628	6,134	1,494
Contractual Services	54,838	58,338	43,258	15,080
Capital Outlay	<u>830</u>	<u>1,083</u>	<u>833</u>	<u>250</u>
<i>Total Expenditures</i>	<u>183,536</u>	<u>191,304</u>	<u>172,244</u>	<u>19,060</u>
<i>Net Change in Fund Balance</i>	(32,251)	(40,019)	(20,959)	19,060
<i>Fund Balance Beginning of Year</i>	86,893	86,893	86,893	0
Prior Year Encumbrances Appropriated	<u>9,917</u>	<u>9,917</u>	<u>9,917</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$64,559</u></u>	<u><u>\$56,791</u></u>	<u><u>\$75,851</u></u>	<u><u>\$19,060</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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	<u>\$6,550</u>	<u>\$6,550</u>	<u>\$6,978</u>	<u>\$428</u>
Expenditures				
Current:				
Public Safety:				
Sheriff Concealed Handgun License:				
Materials and Supplies	500	500	244	256
Contractual Services	7,146	7,121	5,063	2,058
Capital Outlay	<u>0</u>	<u>525</u>	<u>517</u>	<u>8</u>
<i>Total Expenditures</i>	<u>7,646</u>	<u>8,146</u>	<u>5,824</u>	<u>2,322</u>
<i>Net Change in Fund Balance</i>	(1,096)	(1,596)	1,154	2,750
<i>Fund Balance Beginning of Year</i>	7,308	7,308	7,308	0
Prior Year Encumbrances Appropriated	<u>1,096</u>	<u>1,096</u>	<u>1,096</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,308</u></u>	<u><u>\$6,808</u></u>	<u><u>\$9,558</u></u>	<u><u>\$2,750</u></u>

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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$46,394	\$46,394	\$46,393	(\$1)
Other	0	0	79	79
<i>Total Revenues</i>	<u>46,394</u>	<u>46,394</u>	<u>46,472</u>	<u>78</u>
Expenditures				
Current:				
Public Safety:				
Victim Witness:				
Personal Services	46,394	45,997	45,036	961
Materials and Supplies	0	2,855	89	2,766
Contractual Services	150	90	90	0
Capital Outlay	1,900	2,690	2,585	105
<i>Total Expenditures</i>	<u>48,444</u>	<u>51,632</u>	<u>47,800</u>	<u>3,832</u>
<i>Net Change in Fund Balance</i>	(2,050)	(5,238)	(1,328)	3,910
<i>Fund Balance Beginning of Year</i>	9,242	9,242	9,242	0
Prior Year Encumbrances Appropriated	<u>300</u>	<u>300</u>	<u>300</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,492</u></u>	<u><u>\$4,304</u></u>	<u><u>\$8,214</u></u>	<u><u>\$3,910</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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$62,364	\$66,114	\$66,114	\$0
Expenditures				
Current:				
Public Safety:				
Jail Diversion:				
Personal Services	62,265	63,855	63,368	487
Materials and Supplies	99	2,599	2,500	99
Contractual Services	0	28,716	28,716	0
<i>Total Expenditures</i>	<u>62,364</u>	<u>95,170</u>	<u>94,584</u>	<u>586</u>
<i>Net Change in Fund Balance</i>	0	(29,056)	(28,470)	586
<i>Fund Balance Beginning of Year</i>	<u>29,057</u>	<u>29,057</u>	<u>29,057</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$29,057</u></u>	<u><u>\$1</u></u>	<u><u>\$587</u></u>	<u><u>\$586</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, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$8,300	\$8,300	\$5,331	(\$2,969)
Intergovernmental	0	0	3,998	3,998
Other	250	250	113	(137)
	<u>8,550</u>	<u>8,550</u>	<u>9,442</u>	<u>892</u>
<i>Total Revenues</i>	8,550	8,550	9,442	892
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Indigent Drivers:				
Contractual Services	51,588	86,588	54,082	32,506
	<u>51,588</u>	<u>86,588</u>	<u>54,082</u>	<u>32,506</u>
<i>Net Change in Fund Balance</i>	(43,038)	(78,038)	(44,640)	33,398
<i>Fund Balance Beginning of Year</i>	82,555	82,555	82,555	0
Prior Year Encumbrances Appropriated	8,314	8,314	8,314	0
	<u>8,314</u>	<u>8,314</u>	<u>8,314</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$47,831</u>	<u>\$12,831</u>	<u>\$46,229</u>	<u>\$33,398</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, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$5,000	\$5,000	\$30,931	\$25,931
Contributions and Donations	44,030	44,030	44,030	0
Other	8,970	8,970	27,688	18,718
<i>Total Revenues</i>	<u>58,000</u>	<u>58,000</u>	<u>102,649</u>	<u>44,649</u>
Expenditures				
Current:				
Health:				
Special Activities M.R.S.:				
Contractual Services	103,338	103,338	93,477	9,861
Capital Outlay	1,537	1,537	176	1,361
Other	13,993	33,493	32,869	624
<i>Total Expenditures</i>	<u>118,868</u>	<u>138,368</u>	<u>126,522</u>	<u>11,846</u>
<i>Excess of Revenues Under Expenditures</i>	(60,868)	(80,368)	(23,873)	56,495
Other Financing Sources				
Transfers In	40,000	40,000	40,000	0
<i>Net Change in Fund Balance</i>	(20,868)	(40,368)	16,127	56,495
<i>Fund Balance Beginning of Year</i>	58,277	58,277	58,277	0
Prior Year Encumbrances Appropriated	10,868	10,868	10,868	0
<i>Fund Balance End of Year</i>	<u><u>\$48,277</u></u>	<u><u>\$28,777</u></u>	<u><u>\$85,272</u></u>	<u><u>\$56,495</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, 2007

	<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	\$14,000	\$14,000	\$17,375	\$3,375
Expenditures				
Current:				
General Government - Judicial:				
Legal Research:				
Contractual Services	9,934	7,134	6,475	659
Capital Outlay	8,603	11,803	9,530	2,273
Other	15,260	14,860	14,527	333
<i>Total Expenditures</i>	<u>33,797</u>	<u>33,797</u>	<u>30,532</u>	<u>3,265</u>
<i>Excess of Revenues Under Expenditures</i>	(19,797)	(19,797)	(13,157)	6,640
Other Financing Uses				
Advance Out	<u>0</u>	<u>0</u>	<u>(1,400)</u>	<u>(1,400)</u>
<i>Net Change in Fund Balance</i>	(19,797)	(19,797)	(14,557)	5,240
<i>Fund Balance Beginning of Year</i>	18,008	18,008	18,008	0
Prior Year Encumbrances Appropriated	<u>2,934</u>	<u>2,934</u>	<u>2,934</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,145</u></u>	<u><u>\$1,145</u></u>	<u><u>\$6,385</u></u>	<u><u>\$5,240</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, 2007

	<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	\$13,000	\$13,000	\$16,365	\$3,365
Expenditures				
Current:				
Human Services:				
Indigent Guardianship:				
Personal Services	1,800	2,150	1,235	915
Materials and Supplies	0	300	263	37
Contractual Services	13,330	13,330	7,776	5,554
Capital Outlay	369	4,049	2,980	1,069
Other	0	500	0	500
<i>Total Expenditures</i>	<u>15,499</u>	<u>20,329</u>	<u>12,254</u>	<u>8,075</u>
<i>Net Change in Fund Balance</i>	(2,499)	(7,329)	4,111	11,440
<i>Fund Balance Beginning of Year</i>	23,617	23,617	23,617	0
Prior Year Encumbrances Appropriated	<u>2,499</u>	<u>2,499</u>	<u>2,499</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$23,617</u></u>	<u><u>\$18,787</u></u>	<u><u>\$30,227</u></u>	<u><u>\$11,440</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, 2007

	<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	\$66,000	\$65,912	(\$88)
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Recorder:				
Contractual Services	128,231	128,231	108,350	19,881
Capital Outlay	3,000	3,000	0	3,000
<i>Total Expenditures</i>	<u>131,231</u>	<u>131,231</u>	<u>108,350</u>	<u>22,881</u>
<i>Net Change in Fund Balance</i>	(41,231)	(65,231)	(42,438)	22,793
<i>Fund Balance Beginning of Year</i>	40,168	40,168	40,168	0
Prior Year Encumbrances Appropriated	<u>38,231</u>	<u>38,231</u>	<u>38,231</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$37,168</u></u>	<u><u>\$13,168</u></u>	<u><u>\$35,961</u></u>	<u><u>\$22,793</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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$750	\$750	\$869	\$119
Other	0	0	606	606
<i>Total Revenues</i>	<u>750</u>	<u>750</u>	<u>1,475</u>	<u>725</u>
Expenditures				
Current:				
Public Safety:				
Enforcement and Education:				
Contractual Services	750	550	0	550
Capital Outlay	0	200	200	0
<i>Total Expenditures</i>	<u>750</u>	<u>750</u>	<u>200</u>	<u>550</u>
<i>Net Change in Fund Balance</i>	0	0	1,275	1,275
<i>Fund Balance Beginning of Year</i>	<u>277</u>	<u>277</u>	<u>277</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$277</u></u>	<u><u>\$277</u></u>	<u><u>\$1,552</u></u>	<u><u>\$1,275</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Marriage License Special Fund
For the Year Ended December 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$23,000	\$23,000	\$22,434	(\$566)
Expenditures				
Current:				
Human Services:				
Public Assistance:				
Other	23,000	23,000	22,434	566
<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, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$41,000	\$40,216	\$40,176	(\$40)
Other	0	0	79	79
<i>Total Revenues</i>	<u>41,000</u>	<u>40,216</u>	<u>40,255</u>	<u>39</u>
Expenditures				
Current:				
General Government - Judicial:				
Southern District Probation:				
Personal Services	2,727	3,319	2,580	739
Materials and Supplies	6,888	7,388	6,473	915
Contractual Services	12,494	11,994	10,561	1,433
Capital Outlay	9,432	9,432	7,908	1,524
Total Southern District Probation	<u>31,541</u>	<u>32,133</u>	<u>27,522</u>	<u>4,611</u>
Special Probation:				
Personal Services	162,480	166,879	162,202	4,677
Materials and Supplies	17,888	17,738	14,005	3,733
Contractual Services	14,030	12,931	11,951	980
Capital Outlay	800	7,489	6,826	663
Total Special Probation	<u>195,198</u>	<u>205,037</u>	<u>194,984</u>	<u>10,053</u>
<i>Total Expenditures</i>	<u>226,739</u>	<u>237,170</u>	<u>222,506</u>	<u>14,664</u>
<i>Excess of Revenues Under Expenditures</i>	(185,739)	(196,954)	(182,251)	14,703
Other Financing Sources				
Transfers In	173,122	173,122	173,122	0
<i>Net Change in Fund Balance</i>	(12,617)	(23,832)	(9,129)	14,703
<i>Fund Balance Beginning of Year</i>	24,022	24,022	24,022	0
Prior Year Encumbrances Appropriated	8,766	8,766	8,766	0
<i>Fund Balance End of Year</i>	<u>\$20,171</u>	<u>\$8,956</u>	<u>\$23,659</u>	<u>\$14,703</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, 2007

	<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	\$32,000	\$32,000	\$36,344	\$4,344
Expenditures				
Current:				
General Government - Judicial:				
Mediation:				
Personal Services	29,742	30,387	30,384	3
Capital Outlay	500	4,255	3,140	1,115
<i>Total Expenditures</i>	<u>30,242</u>	<u>34,642</u>	<u>33,524</u>	<u>1,118</u>
<i>Net Change in Fund Balance</i>	1,758	(2,642)	2,820	5,462
<i>Fund Balance Beginning of Year</i>	<u>4,196</u>	<u>4,196</u>	<u>4,196</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,954</u></u>	<u><u>\$1,554</u></u>	<u><u>\$7,016</u></u>	<u><u>\$5,462</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Court Special Projects Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$60,000	\$60,000	\$73,331	\$13,331
Charges for Services	2,000	2,000	2,068	68
Other	0	0	4,347	4,347
<i>Total Revenues</i>	<u>62,000</u>	<u>62,000</u>	<u>79,746</u>	<u>17,746</u>
Expenditures				
Current:				
General Government - Judicial:				
County Court Special Projects:				
Personal Services	0	10,935	10,932	3
Materials and Supplies	1,595	7,095	5,844	1,251
Contractual Services	10,200	12,200	10,683	1,517
Capital Outlay	2,000	2,600	1,615	985
Other	133,121	49,021	40,397	8,624
<i>Total Expenditures</i>	<u>146,916</u>	<u>81,851</u>	<u>69,471</u>	<u>12,380</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(84,916)	(19,851)	10,275	30,126
Other Financing Uses				
Transfers Out	0	(100,000)	(100,000)	0
<i>Net Change in Fund Balance</i>	(84,916)	(119,851)	(89,725)	30,126
<i>Fund Balance Beginning of Year</i>	128,956	128,956	128,956	0
Prior Year Encumbrances Appropriated	1,961	1,961	1,961	0
<i>Fund Balance End of Year</i>	<u><u>\$46,001</u></u>	<u><u>\$11,066</u></u>	<u><u>\$41,192</u></u>	<u><u>\$30,126</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, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	<u>\$57,000</u>	<u>\$57,000</u>	<u>\$69,776</u>	<u>\$12,776</u>
Expenditures				
Current:				
General Government -				
Judicial				
Juvenile Court:				
Personal Services	0	44,000	0	44,000
Fringe Benefits	0	8,036	0	8,036
Contractual Services	0	10,000	2,925	7,075
Capital Outlay	<u>60,000</u>	<u>60,000</u>	<u>0</u>	<u>60,000</u>
<i>Total Expenditures</i>	<u>60,000</u>	<u>122,036</u>	<u>2,925</u>	<u>119,111</u>
<i>Net Change in Fund Balance</i>	(3,000)	(65,036)	66,851	131,887
<i>Fund Balance Beginning of Year</i>	<u>67,786</u>	<u>67,786</u>	<u>67,786</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$64,786</u></u>	<u><u>\$2,750</u></u>	<u><u>\$134,637</u></u>	<u><u>\$131,887</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Common Pleas Special Projects Fund
For the Year Ended December 31, 2007

	<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	\$22,000	\$22,000	\$26,027	\$4,027
Expenditures				
Current:				
General Government - Judicial:				
Common Pleas Special Projects:				
Capital Outlay	<u>47,701</u>	<u>47,701</u>	<u>20,357</u>	<u>27,344</u>
<i>Net Change in Fund Balance</i>	(25,701)	(25,701)	5,670	31,371
<i>Fund Balance Beginning of Year</i>	29,516	29,516	29,516	0
Prior Year Encumbrances Appropriated	<u>1,701</u>	<u>1,701</u>	<u>1,701</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,516</u></u>	<u><u>\$5,516</u></u>	<u><u>\$36,887</u></u>	<u><u>\$31,371</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Court Title IV-E Fund
For the Year Ended December 31, 2007

	<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>	<u>1,633</u>	<u>1,633</u>	<u>1,633</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$1,633</u></u>	<u><u>\$1,633</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Department of Treasury Seizure of Monies Fund
For the Year Ended December 31, 2007

	<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:				
Public Safety:				
Department of Treasury Seizure of Monies:				
Capital Outlay	<u>4,500</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess Revenues Under Expenditures</i>	(4,500)	0	0	0
Other Financing Uses				
Transfers Out	<u>0</u>	<u>(4,500)</u>	<u>(4,500)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(4,500)	(4,500)	(4,500)	0
<i>Fund Balance Beginning of Year</i>	<u>4,529</u>	<u>4,529</u>	<u>4,529</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$29</u></u>	<u><u>\$29</u></u>	<u><u>\$29</u></u>	<u><u>\$0</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jury Administration Fund
For the Year Ended December 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Contributions and Donations	\$700	\$400	\$367	(\$33)
Other	0	0	12	12
<i>Total Revenues</i>	700	400	379	(21)
Expenditures				
Current:				
General Government - Judicial				
Jury Administration:				
Materials and Supplies	900	900	325	575
<i>Net Change in Fund Balance</i>	(200)	(500)	54	554
<i>Fund Balance Beginning of Year</i>	791	791	791	0
Prior Year Encumbrances Appropriated	100	100	100	0
<i>Fund Balance End of Year</i>	\$691	\$391	\$945	\$554

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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$475,005	\$468,856	\$460,953	(\$7,903)
Other	173,000	173,000	170,898	(2,102)
<i>Total Revenues</i>	<u>648,005</u>	<u>641,856</u>	<u>631,851</u>	<u>(10,005)</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Joint Public Defender Commission:				
Personal Services	548,978	548,728	546,794	1,934
Materials and Supplies	20,585	20,585	18,856	1,729
Contractual Services	66,875	61,476	60,457	1,019
Capital Outlay	10,247	9,747	9,659	88
Other	1,380	1,380	1,323	57
<i>Total Expenditures</i>	<u>648,065</u>	<u>641,916</u>	<u>637,089</u>	<u>4,827</u>
<i>Net Change in Fund Balance</i>	(60)	(60)	(5,238)	(5,178)
<i>Fund Balance (Deficit) Beginning of Year</i>	(18,972)	(18,972)	(18,972)	0
Prior Year Encumbrances Appropriated	<u>19,032</u>	<u>19,032</u>	<u>19,032</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>(\$5,178)</u>	<u>(\$5,178)</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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
Debt Service:				
Principal Retirement	33,000	33,000	33,000	0
Interest and Fiscal Charges	<u>46,493</u>	<u>46,493</u>	<u>50,119</u>	<u>(3,626)</u>
<i>Total Expenditures</i>	<u>79,493</u>	<u>79,493</u>	<u>83,119</u>	<u>(3,626)</u>
<i>Excess of Revenues Under Expenditures</i>	(79,493)	(79,493)	(83,119)	(3,626)
Other Financing Sources				
Transfers In	<u>54,709</u>	<u>54,709</u>	<u>58,335</u>	<u>3,626</u>
<i>Net Change in Fund Balance</i>	(24,784)	(24,784)	(24,784)	0
<i>Fund Balance Beginning of Year</i>	<u>24,784</u>	<u>24,784</u>	<u>24,784</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Permanent Improvement Fund
For the Year Ended December 31, 2007

	<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>50,000</u>	<u>50,000</u>	<u>10,400</u>	<u>39,600</u>
<i>Net Change in Fund Balance</i>	(50,000)	(50,000)	(10,400)	39,600
<i>Fund Balance Beginning of Year</i>	<u>245,643</u>	<u>245,643</u>	<u>245,643</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$195,643</u></u>	<u><u>\$195,643</u></u>	<u><u>\$235,243</u></u>	<u><u>\$39,600</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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$10,000	\$10,000	\$7,466	(\$2,534)
Expenditures				
Capital Outlay	<u>20,000</u>	<u>84,926</u>	<u>76,590</u>	<u>8,336</u>
<i>Net Change in Fund Balance</i>	(10,000)	(74,926)	(69,124)	5,802
<i>Fund Balance Beginning of Year</i>	<u>75,080</u>	<u>75,080</u>	<u>75,080</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$65,080</u></u>	<u><u>\$154</u></u>	<u><u>\$5,956</u></u>	<u><u>\$5,802</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, 2007

	<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>468,918</u>	<u>468,918</u>	<u>261,928</u>	<u>206,990</u>
<i>Net Change in Fund Balance</i>	(468,918)	(468,918)	(261,928)	206,990
<i>Fund Balance Beginning of Year</i>	2,577,197	2,577,197	2,577,197	0
Prior Year Encumbrances Appropriated	<u>141,418</u>	<u>141,418</u>	<u>141,418</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,249,697</u></u>	<u><u>\$2,249,697</u></u>	<u><u>\$2,456,687</u></u>	<u><u>\$206,990</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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$616,342	\$616,342	\$274,984	(\$341,358)
Expenditures				
Capital Outlay	449,060	599,996	395,887	204,109
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>167,282</u>	<u>16,346</u>	<u>(120,903)</u>	<u>(137,249)</u>
Other Financing Sources (Uses)				
Advances Out	0	0	(80,000)	(80,000)
Transfers In	0	0	373,497	373,497
Transfers Out	<u>0</u>	<u>0</u>	<u>(54,646)</u>	<u>(54,646)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>238,851</u>	<u>238,851</u>
<i>Net Change in Fund Balance</i>	167,282	16,346	117,948	101,602
<i>Fund Balance Beginning of Year</i>	859,360	859,360	859,360	0
Prior Year Encumbrances Appropriated	<u>82,061</u>	<u>82,061</u>	<u>82,061</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,108,703</u></u>	<u><u>\$957,767</u></u>	<u><u>\$1,059,369</u></u>	<u><u>\$101,602</u></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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	13,000	22,289	20,000	(2,289)
Expenditures				
Capital Outlay	<u>235,835</u>	<u>238,123</u>	<u>237,552</u>	<u>571</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(222,835)</u>	<u>(215,834)</u>	<u>(217,552)</u>	<u>(1,718)</u>
Other Financing Sources (Uses)				
Advances In	29,000	89,000	80,000	(9,000)
Transfers In	133,000	92,000	92,000	0
Transfers Out	<u>0</u>	<u>(18,320)</u>	<u>(24,009)</u>	<u>(5,689)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>162,000</u>	<u>162,680</u>	<u>147,991</u>	<u>(14,689)</u>
<i>Net Change in Fund Balance</i>	(60,835)	(53,154)	(69,561)	(16,407)
<i>Fund Balance (Deficit) Beginning of Year</i>	(131,911)	(131,911)	(131,911)	0
Prior Year Encumbrances Appropriated	<u>201,472</u>	<u>201,472</u>	<u>201,472</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$8,726</u></u>	<u><u>\$16,407</u></u>	<u><u>\$0</u></u>	<u><u>(\$16,407)</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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$334,192	\$334,192	\$50,000	(\$284,192)
Expenditures				
Capital Outlay	359,192	359,192	161,410	197,782
<i>Excess of Revenues Under Expenditures</i>	<u>(25,000)</u>	<u>(25,000)</u>	<u>(111,410)</u>	<u>(86,410)</u>
Other Financing Sources (Uses)				
Advances In	99,410	349,410	234,410	(115,000)
Advances Out	<u>(299,410)</u>	<u>(299,410)</u>	<u>0</u>	<u>299,410</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(200,000)</u>	<u>50,000</u>	<u>234,410</u>	<u>184,410</u>
<i>Net Change in Fund Balance</i>	(225,000)	25,000	123,000	98,000
<i>Fund Balance Beginning of Year</i>	200,000	200,000	200,000	0
Prior Year Encumbrances Appropriated	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$250,000</u></u>	<u><u>\$348,000</u></u>	<u><u>\$98,000</u></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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$677,728	\$677,728	\$968,650	\$290,922
Expenditures				
Capital Outlay	<u>677,728</u>	<u>677,728</u>	<u>968,650</u>	<u>(290,922)</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Hazardous Materials Equipment Fund
For the Year Ended December 31, 2007

	<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>12,000</u>	<u>19,861</u>	<u>12,928</u>	<u>6,933</u>
<i>Net Change in Fund Balance</i>	(2,000)	(9,861)	(2,928)	6,933
<i>Fund Balance Beginning of Year</i>	<u>9,861</u>	<u>9,861</u>	<u>9,861</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,861</u></u>	<u><u>\$0</u></u>	<u><u>\$6,933</u></u>	<u><u>\$6,933</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, 2007

	<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	\$90,500	\$90,500	\$107,123	\$16,623
Other	<u>0</u>	<u>0</u>	<u>1,745</u>	<u>1,745</u>
<i>Total Revenues</i>	90,500	90,500	108,868	18,368
Expenditures				
Capital Outlay	<u>176,463</u>	<u>199,163</u>	<u>147,373</u>	<u>51,790</u>
<i>Net Change in Fund Balance</i>	(85,963)	(108,663)	(38,505)	70,158
<i>Fund Balance Beginning of Year</i>	174,270	174,270	174,270	0
Prior Year Encumbrances Appropriated	<u>28,297</u>	<u>28,297</u>	<u>28,297</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$116,604</u></u>	<u><u>\$93,904</u></u>	<u><u>\$164,062</u></u>	<u><u>\$70,158</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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$10,000	\$10,000	\$10,000	\$0
Contributions and Donations	1,000	1,000	685	(315)
Other	0	0	10,956	10,956
<i>Total Revenues</i>	11,000	11,000	21,641	10,641
Expenditures				
Capital Outlay	34,000	34,913	29,858	5,055
<i>Excess of Revenues Under Expenditures</i>	(23,000)	(23,913)	(8,217)	15,696
Other Financing Uses				
Transfers Out	0	(15,860)	(15,860)	0
<i>Net Change in Fund Balance</i>	(23,000)	(39,773)	(24,077)	15,696
<i>Fund Balance Beginning of Year</i>	55,237	55,237	55,237	0
Prior Year Encumbrances Appropriated	3,000	3,000	3,000	0
<i>Fund Balance End of Year</i>	<u>\$35,237</u>	<u>\$18,464</u>	<u>\$34,160</u>	<u>\$15,696</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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Rentals	\$7,000	\$6,500	\$6,414	(\$86)
Expenditures				
Capital Outlay	<u>4,257</u>	<u>4,257</u>	<u>1,116</u>	<u>3,141</u>
<i>Net Change in Fund Balance</i>	2,743	2,243	5,298	3,055
<i>Fund Balance Beginning of Year</i>	20,485	20,485	20,485	0
Prior Year Encumbrances Appropriated	<u>757</u>	<u>757</u>	<u>757</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$23,985</u></u>	<u><u>\$23,485</u></u>	<u><u>\$26,540</u></u>	<u><u>\$3,055</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Commissioners Parks and Recreation Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	0	6,686	10,826	4,140
Expenditures				
Capital Outlay	<u>70,900</u>	<u>97,900</u>	<u>49,486</u>	<u>48,414</u>
<i>Excess Revenue Under Expenditures</i>	(70,900)	(91,214)	(38,660)	52,554
Other Financing Sources				
Transfers In	<u>0</u>	<u>20,000</u>	<u>15,860</u>	<u>(4,140)</u>
<i>Net Change in Fund Balance</i>	(70,900)	(71,214)	(22,800)	48,414
<i>Fund Balance Beginning of Year</i>	67,543	67,543	67,543	0
Prior Year Encumbrances Appropriated	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,643</u></u>	<u><u>\$6,329</u></u>	<u><u>\$54,743</u></u>	<u><u>\$48,414</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, 2007

	<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>1,000</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>
<i>Net Change in Fund Balance</i>	(1,000)	(1,000)	0	1,000
<i>Fund Balance Beginning of Year</i>	<u>1,106</u>	<u>1,106</u>	<u>1,106</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$106</u></u>	<u><u>\$106</u></u>	<u><u>\$1,106</u></u>	<u><u>\$1,000</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Self Insurance Fund
For the Year Ended December 31, 2007

	<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	\$5,839,904	\$5,759,904	\$5,789,274	\$29,370
Expenses				
Personal Services	937,185	947,185	931,694	15,491
Materials and Supplies	0	100	19	81
Claims	4,913,519	4,915,320	4,707,879	207,441
<i>Total Expenses</i>	<u>5,850,704</u>	<u>5,862,605</u>	<u>5,639,592</u>	<u>223,013</u>
<i>Net Change in Fund Equity</i>	(10,800)	(102,701)	149,682	252,383
<i>Fund Equity Beginning of Year</i>	353,927	353,927	353,927	0
Prior Year Encumbrances Appropriated	<u>800</u>	<u>800</u>	<u>800</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$343,927</u></u>	<u><u>\$252,026</u></u>	<u><u>\$504,409</u></u>	<u><u>\$252,383</u></u>

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.

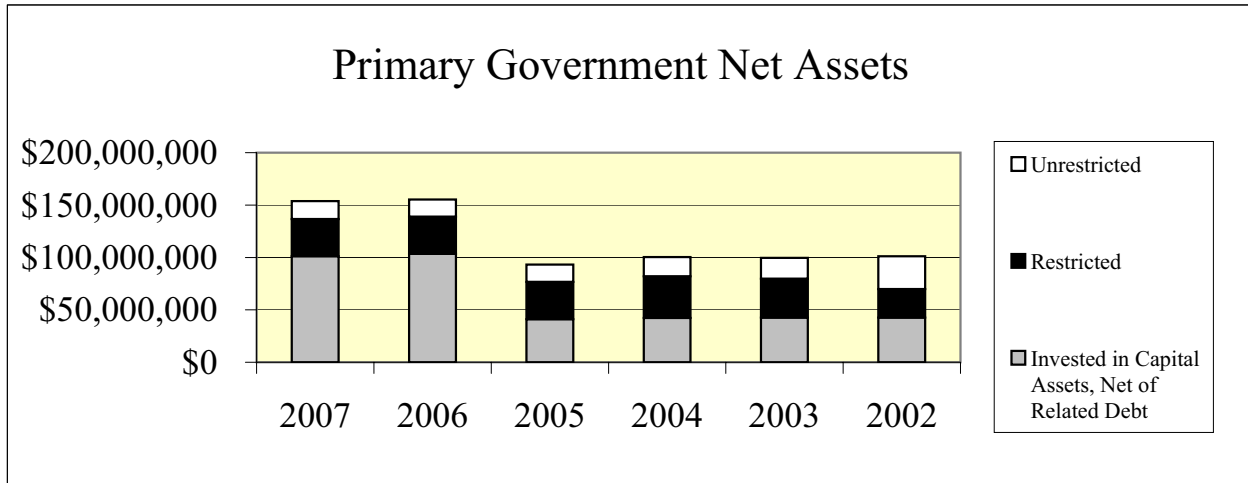
<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	S3-S11
Revenue Capacity These schedules contain information to help the reader understand and assess the factors affecting 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 Six Years
(accrual basis of accounting)

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



Notes:

* The County first began reporting on a full accrual basis in 2002.

Source: Tuscarawas County Auditor

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

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

(continued)

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

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

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

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

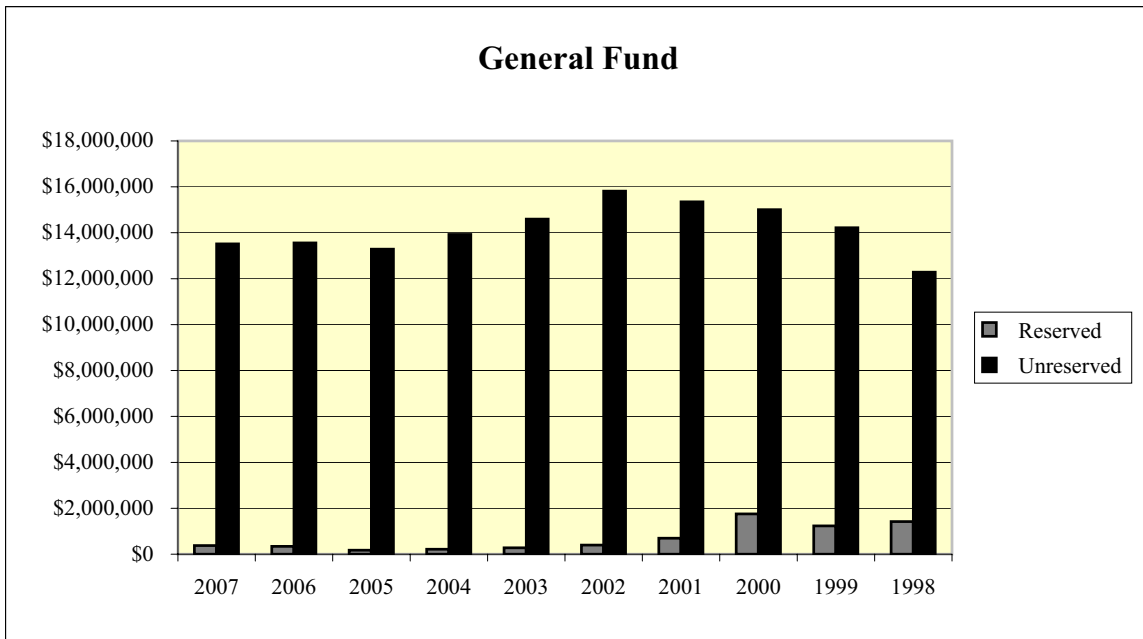
	2007	2006	2005
Function/Program			
Governmental Activities:			
General Government:			
Legislative and Executive - Primary Government	\$2,780,854	\$3,336,704	\$3,408,638
Legislative and Executive - External Portion	1,504,885	1,346,148	1,151,851
Legislative and Executive - Intergovernmental	173,804	14,540	6,119
Judicial	1,101,016	1,235,574	1,018,673
Public Safety - Primary Government	1,258,999	946,797	788,206
Public Safety - Intergovernmental	431,188	33,983	14,299
Public Works - Primary Government	7,649,636	8,594,301	6,616,298
Public Works - Intergovernmental	0	9,023	3,797
Health - Primary Government	2,987,450	2,900,284	2,544,979
Health - Intergovernmental	16,091	373	157
Human Services	15,033,075	13,190,501	11,978,274
Conservation and Recreation	90,231	8,743	90,477
Intergovernmental	0	0	0
<i>Total Governmental Activities</i>	<i>33,027,229</i>	<i>31,616,971</i>	<i>27,621,768</i>
Business-type Activities:			
Sewer	1,161,117	1,099,750	1,431,003
Water	838,827	691,390	614,791
<i>Total Business-type Activities</i>	<i>1,999,944</i>	<i>1,791,140</i>	<i>2,045,794</i>
<i>Total</i>	<i>\$35,027,173</i>	<i>\$33,408,111</i>	<i>\$29,667,562</i>

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

2004	2003	2002
\$3,158,793	\$4,670,988	\$4,582,310
1,248,134	0	0
6,073	0	0
1,089,220	1,203,199	1,065,608
564,602	552,775	497,366
14,192	0	0
9,148,199	5,853,772	7,847,509
3,768	0	0
2,110,179	2,924,438	2,902,407
156	0	0
10,243,023	11,506,832	10,156,402
156,049	134,856	23,206
0	24,186	53,961
<u>27,742,388</u>	<u>26,871,046</u>	<u>27,128,769</u>
1,384,894	1,109,242	1,003,109
639,597	650,850	622,709
<u>2,024,491</u>	<u>1,760,092</u>	<u>1,625,818</u>
<u>\$29,766,879</u>	<u>\$28,631,138</u>	<u>\$28,754,587</u>

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

	2007	2006	2005	2004
General Fund				
Reserved	\$378,046	\$344,374	\$176,829	\$215,414
Unreserved	13,516,261	13,558,438	13,282,597	13,928,215
Total	13,894,307	13,902,812	13,459,426	14,143,629
All Other Governmental Funds				
Reserved	3,791,412	6,444,810	8,207,909	12,563,929
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	21,481,094	20,649,873	\$22,248,374	20,305,345
Debt Service Funds	0	24,784	0	0
Capital Project Funds	6,935,388	4,184,368	2,678,962	1,859,718
Total All Other Governmental Funds	32,207,894	31,303,835	33,135,245	34,728,992
Total Governmental Funds	\$46,102,201	\$45,206,647	\$46,594,671	\$48,872,621



Source: Tuscarawas County Auditor

2003	2002	2001	2000	1999	1998
\$277,831	\$397,540	\$696,761	\$1,754,329	\$1,234,592	\$1,423,182
14,594,151	15,815,115	15,350,182	15,003,856	14,216,654	12,285,222
14,871,982	16,212,655	16,046,943	16,758,185	15,451,246	13,708,404
6,864,258	7,119,093	5,877,759	4,142,272	3,977,120	3,371,547
20,126,685	19,678,435	22,557,674	15,892,625	14,571,569	12,406,853
0	0	0	0	0	64,204
7,019,178	7,240,303	7,054,469	8,127,270	7,464,058	7,229,999
34,010,121	34,037,831	35,489,902	28,162,167	26,012,747	23,072,603
\$48,882,103	\$50,250,486	\$51,536,845	\$44,920,352	\$41,463,993	\$36,781,007

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

	2007	2006	2005	2004
Revenues				
Property Taxes	\$9,983,069	\$10,101,392	\$10,136,930	\$9,536,239
Sales Taxes	9,372,726	9,291,205	9,130,299	9,173,333
Intergovernmental	28,067,994	26,184,238	25,477,142	22,892,488
Interest	3,003,932	2,693,128	1,710,584	853,889
Licenses and Permits	7,967	9,972	9,543	10,145
Fines and Forfeitures	547,787	516,794	370,629	363,504
Rentals	85,896	87,221	116,354	115,753
Charges for Services	5,351,859	5,309,764	5,122,447	5,007,777
Contributions and Donations	76,195	26,780	51,342	60,769
Other	1,270,814	1,439,481	1,232,674	832,918
<i>Total Revenues</i>	<u>57,768,239</u>	<u>55,659,975</u>	<u>53,357,944</u>	<u>48,846,815</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	6,380,697	6,202,468	5,905,079	5,935,538
Judicial	4,132,924	4,059,526	3,770,048	3,844,962
Public Safety	7,037,695	7,285,431	6,438,168	7,068,293
Public Works	7,847,022	7,139,061	7,532,715	6,702,027
Health	7,078,955	6,806,563	6,814,653	6,777,538
Human Services	19,401,882	18,901,793	17,530,954	15,837,979
Economic Development and Assistance	0	0	0	0
Intergovernmental	2,507,776	2,250,226	2,335,524	1,231,399
Conservation and Recreation	443,145	435,448	436,415	191,086
Capital Outlay	1,940,957	3,849,480	5,793,790	1,187,129
Debt Service:**				
Principal Retirement	50,017	81,573	71,478	69,247
Interest and Fiscal Charges	51,615	48,860	7,070	11,099
<i>Total Expenditures</i>	<u>56,872,685</u>	<u>57,060,429</u>	<u>56,635,894</u>	<u>48,856,297</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>895,554</u>	<u>(1,400,454)</u>	<u>(3,277,950)</u>	<u>(9,482)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	0	0
Inception of Capital Lease	0	12,430	0	0
Bond Anticipation Note Issued	0	0	1,000,000	0
Transfers In	8,302,757	11,225,545	7,836,948	7,207,526
Transfers Out	(8,302,757)	(11,225,545)	(7,836,948)	(7,207,526)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>12,430</u>	<u>1,000,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>\$895,554</u>	<u>(\$1,388,024)</u>	<u>(\$2,277,950)</u>	<u>(\$9,482)</u>
Debt Service as a Percentage of Noncapital Expenditures	0.19%	0.27%	0.14%	0.16%

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.

2003	2002	2001	2000	1999	1998
\$9,322,046	\$9,157,523	\$9,095,828	\$8,848,178	\$8,602,952	\$8,074,357
8,664,790	9,027,152	8,493,461	8,574,725	8,329,590	9,078,108
23,124,231	21,129,273	27,753,810	23,749,308	19,028,962	18,774,142
917,004	1,530,361	3,378,233	3,628,571	2,326,264	2,423,805
17,602	12,001	40,533	46,301	43,519	44,251
409,360	409,916	267,850	295,671	220,612	322,640
119,215	126,174	174,068	131,879	119,876	145,332
4,857,464	5,411,437	4,718,965	4,095,888	4,595,657	4,931,433
31,057	62,948	49,921	100,642	314,586	49,227
656,705	666,312	828,174	466,145	615,845	495,979
48,119,474	47,533,097	54,800,843	49,937,308	44,197,863	44,339,274
5,828,419	5,966,717	4,879,699	5,220,897	5,033,309	4,788,242
3,605,615	3,639,631	3,243,603	2,809,067	2,458,955	2,232,697
7,509,514	7,022,416	6,538,346	5,978,978	5,669,318	5,233,857
6,372,235	7,354,283	6,027,027	5,453,321	4,714,900	4,725,260
6,414,739	6,408,259	6,400,054	5,725,427	5,891,130	5,319,037
16,625,171	15,208,503	15,891,902	16,350,741	11,173,645	8,689,255
0	0	199,720	0	0	0
1,093,361	1,416,722	2,036,941	2,062,041	1,512,216	1,430,926
0	0	0	0	0	0
2,048,817	1,882,879	2,014,989	2,068,432	2,739,490	1,282,663
74,563	65,282	47,305	45,221	7,800	105,165
14,461	11,451	0	0	0	0
49,586,895	48,976,143	47,279,586	45,714,125	39,200,763	33,807,102
(1,467,421)	(1,443,046)	7,521,257	4,223,183	4,997,100	10,532,172
0	143,501	28,172	0	49,000	0
99,038	13,186	67,064	0	186,696	0
0	0	0	0	0	0
7,088,703	7,914,597	8,010,250	7,366,874	6,319,894	1,309,412
(7,088,703)	(7,914,597)	(9,010,250)	(8,133,698)	(6,869,704)	(2,053,218)
99,038	156,687	(904,764)	(766,824)	(314,114)	(743,806)
(\$1,368,383)	(\$1,286,359)	\$6,616,493	\$3,456,359	\$4,682,986	\$9,788,366
0.17%	0.15%	0.10%	0.10%	0.02%	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
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
2007	1,155,312,960	292,562,490	4,136,787,000	70,521,320	80,137,864

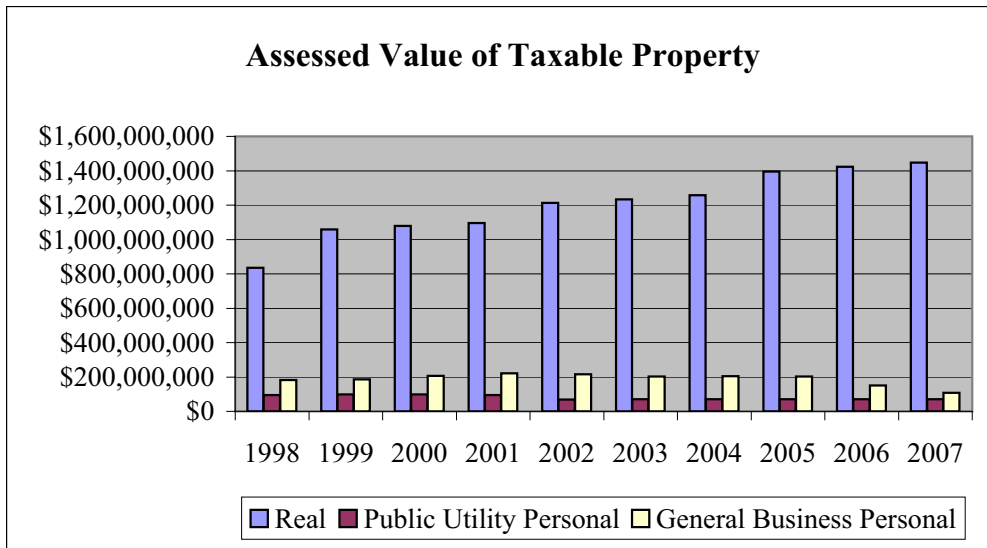
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

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. The listing percentage is 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 was eliminated.

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

Tangible Personal Property					Weighted Average Tax Rate (per \$1,000 of assessed value)
General Business		Total			
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$182,328,361	\$729,313,444	\$1,112,396,771	\$3,224,756,908	34.50	\$7.64209
186,809,032	747,236,128	1,343,050,142	3,882,661,028	34.59	6.73096
207,210,778	828,843,112	1,384,709,158	4,022,345,068	34.43	6.76231
221,986,520	887,946,080	1,414,055,600	4,129,635,430	34.24	6.76967
216,689,625	866,758,500	1,498,865,735	4,411,337,400	33.98	6.61605
202,689,724	810,758,896	1,506,195,424	4,414,324,917	34.12	6.61052
204,896,470	819,585,880	1,532,930,870	4,493,515,162	34.11	6.60713
202,463,379	809,853,516	1,669,563,749	4,879,127,966	34.22	6.30534
149,847,953	799,189,083	1,643,283,113	4,944,489,072	33.23	6.24186
107,531,873	860,254,984	1,625,928,643	5,077,179,848	32.02	6.36337



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

	1998	1999	2000	2001
Unvoted Millage				
Operating	\$ 2.200000	\$ 2.200000	\$ 2.200000	\$ 2.200000
Voted Millage - by levy				
1981 Mental Health and Retardation				
Residential/Agricultural Real	0.869535	0.693313	0.695893	0.696254
Commercial/Industrial and Public Utility Real	1.122194	0.915452	0.922327	0.923057
General Business and Public Utility Personal	1.300000	1.300000	1.300000	1.300000
1982 Mental Health				
Residential/Agricultural Real	0.331127	0.266659	0.267651	0.267790
Commercial/Industrial and Public Utility Real	0.869535	0.352097	0.354741	0.355022
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
1993 Mental Health and Retardation				
Residential/Agricultural Real	1.467423	1.170032	1.174385	1.174992
Commercial/Industrial and Public Utility Real	1.647448	1.343940	1.354034	1.355105
General Business and Public Utility Personal	1.700000	1.700000	1.700000	1.700000
1996 Senior Citizen				
Residential/Agricultural Real	0.499832	0.398535	0.400018	0.400224
Commercial/Industrial and Public Utility Real	0.500000	0.407885	0.410948	0.411273
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
1997 Mental Health and Retardation				
Residential/Agricultural Real	1.900000	1.514940	1.520577	1.521362
Commercial/Industrial and Public Utility Real	1.900000	1.549963	1.561604	1.562839
General Business and Public Utility Personal	1.900000	1.900000	1.900000	1.900000
Total voted millage by type of property				
Residential/Agricultural Real	5.067917	4.043479	4.058524	4.060622
Commercial/Industrial and Public Utility Real	6.039177	4.569337	4.603654	4.607296
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000
Total millage by type of property				
Residential/Agricultural Real	7.267917	6.243479	6.258524	6.260622
Commercial/Industrial and Public Utility Real	8.239177	6.769337	6.803654	6.807296
General Business and Public Utility Personal	8.100000	8.100000	8.100000	8.100000

2002	2003	2004	2005	2006	2007
\$ 2.200000	\$ 2.200000	\$ 2.200000	\$ 2.200000	\$ 2.200000	\$ 2.200000
0.635364	0.636573	0.636992	0.579051	0.579632	0.579782
0.884260	0.892691	0.893035	0.859268	0.860871	0.863379
1.300000	1.300000	1.300000	1.300000	1.300000	1.300000
0.244371	0.244836	0.244997	0.222712	0.222935	0.222993
0.340100	0.343343	0.343475	0.330488	0.331104	0.332069
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
1.072235	1.074275	1.074983	0.977202	0.978183	0.978435
1.298148	1.310528	1.311033	1.261462	1.263815	1.267496
1.700000	1.700000	1.700000	1.700000	1.700000	1.700000
0.547527	0.548568	0.548929	0.498998	0.499499	0.700000
0.574780	0.580261	0.580485	0.558536	0.559578	0.700000
0.600000	0.600000	0.600000	0.600000	0.600000	0.700000
1.388314	1.390955	1.391869	1.265265	1.266534	1.266861
1.497150	1.511427	1.512008	1.454839	1.457552	1.461797
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
3.887811	3.895207	3.897770	3.543228	3.546783	3.748071
4.594438	4.638250	4.640036	4.464593	4.472920	4.624741
6.000000	6.000000	6.000000	6.000000	6.000000	6.100000
6.087811	6.095207	6.097770	5.743228	5.746783	5.948071
6.794438	6.838250	6.840036	6.664593	6.672920	6.824741
8.200000	8.200000	8.200000	8.200000	8.200000	8.300000

(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	1998	1999	2000	2001
In County School Districts:				
Claymont City School District				
Residential/Agricultural Real	\$29.408349	\$27.500006	\$27.500006	\$27.409395
Commercial/Industrial and Public Utility Real	29.604268	27.500006	27.736104	27.667531
General Business and Public Utility Personal	34.100000	32.200000	32.200000	32.100000
Dover City School District				
Residential/Agricultural Real	29.212905	24.184058	24.271725	24.227828
Commercial/Industrial and Public Utility Real		30.852456	30.867937	30.745022
General Business and Public Utility Personal	46.570000	45.670000	45.670000	45.620000
Garaway Local School District				
Residential/Agricultural Real	27.355921	22.847094	22.912309	22.739471
Commercial/Industrial and Public Utility Real	34.466754	26.527279	26.662272	26.566206
General Business and Public Utility Personal	45.600000	45.200000	45.200000	45.100000
Indian Valley Local School District				
Residential/Agricultural Real	31.814505	29.900011	29.986386	29.636297
Commercial/Industrial and Public Utility Real	39.927626	33.818807	34.761046	34.422813
General Business and Public Utility Personal	44.800000	42.900000	42.900000	42.550000
Newcomerstown Exempted Village School District				
Residential/Agricultural Real	29.683577	24.690453	28.434166	27.885681
Commercial/Industrial and Public Utility Real	39.860188	32.768414	36.601543	36.640242
General Business and Public Utility Personal	45.600000	45.200000	48.900000	48.700000
New Philadelphia City School District				
Residential/Agricultural Real	27.521249	23.441759	23.492118	23.454705
Commercial/Industrial and Public Utility Real	31.873936	27.037033	27.151620	27.139058
General Business and Public Utility Personal	42.800000	42.300000	42.300000	42.250000
Strasburg-Franklin Local School District				
Residential/Agricultural Real	29.884357	25.253289	25.292868	25.292081
Commercial/Industrial and Public Utility Real	36.825705	28.149980	28.153322	28.263541
General Business and Public Utility Personal	50.800000	50.800000	50.800000	50.800000
Tuscarawas Valley Local School District				
Residential/Agricultural Real	29.919318	34.286201	33.785668	32.900012
Commercial/Industrial and Public Utility Real	30.076168	34.449081	33.768103	32.900012
General Business and Public Utility Personal	37.400000	41.900000	40.200000	39.400000
Out of County School Districts:				
Fairless Local School District				
Residential/Agricultural Real	34.000014	32.000020	31.500018	30.300013
Commercial/Industrial and Public Utility Real	34.000011	32.000004	31.500008	30.300021
General Business and Public Utility Personal	50.700000	48.700000	48.200000	47.000000

2002	2003	2004	2005	2006	2007
\$27.101475	\$27.086793	\$27.101469	\$26.401353	\$26.177587	\$26.295538
27.441003	27.413287	27.351716	26.469196	26.234500	26.487918
31.850000	31.800000	31.800000	31.200000	30.950000	31.050000
22.818495	22.792112	29.502459	28.475802	27.891736	28.140386
29.229675	29.464946	36.152514	35.108679	34.548677	34.814864
45.520000	45.470000	52.170000	51.470000	50.870000	51.120000
22.544777	22.577294	22.499389	30.467099	29.963520	30.059017
26.457617	26.496099	26.322637	33.509566	32.885495	33.032352
45.000000	45.000000	44.950000	53.050000	52.500000	52.650000
29.350015	29.324996	29.177196	28.500012	32.266628	32.139263
34.185772	34.200066	34.270267	32.843049	36.593049	36.460797
42.350000	42.300000	42.150000	41.500000	45.250000	45.110000
26.488267	26.413421	25.677640	23.886998	31.486117	31.570260
36.356679	36.294063	35.842887	33.245397	40.873056	40.877712
48.300000	48.250000	48.100000	47.300000	54.900000	55.000000
22.144045	22.178578	22.188001	21.763002	21.921866	21.917607
25.507925	25.811164	25.812776	24.880014	25.049757	25.161619
42.150000	42.150000	42.150000	41.800000	41.950000	41.950000
23.163009	23.182790	23.180966	27.788687	27.397854	27.305950
28.267708	28.570531	28.603687	34.372395	34.031468	33.971657
50.800000	50.800000	50.800000	57.700000	57.300000	57.200000
32.200012	32.022200	31.650012	30.500012	30.467707	30.300012
32.200012	32.035702	31.661192	30.500012	30.611886	31.100006
38.700000	38.500000	38.150000	37.000000	36.950000	36.800000
30.700012	29.800014	30.100025	34.898444	33.695470	32.348049
31.179499	30.308284	30.671404	35.370439	34.376762	32.273916
47.400000	46.500000	46.800000	51.600000	50.400000	49.100000

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

	1998	1999	2000	2001
Harrison Hills City School District				
Residential/Agricultural Real	\$26.088327	\$25.943448	\$23.135598	\$23.140362
Commercial/Industrial and Public Utility Real	28.639378	28.635441	27.382258	27.393116
General Business and Public Utility Personal	37.750000	37.750000	37.750000	37.750000
Ridgewood Local School District				
Residential/Agricultural Real	25.866012	25.855508	28.660752	26.655802
Commercial/Industrial and Public Utility Real	23.568824	23.576799	26.500014	26.476733
General Business and Public Utility Personal	40.600000	40.600000	43.000000	43.000000
Sandy Valley Local School District				
Residential/Agricultural Real	29.871423	28.254711	27.840565	26.887968
Commercial/Industrial and Public Utility Real	32.271435	30.767687	30.339970	27.907076
General Business and Public Utility Personal	47.100000	45.600000	45.200000	44.400000
Joint Vocational School Districts:				
Belmont Harrison Joint Vocational School District				
Residential/Agricultural Real	1.943780	1.940338	1.939213	1.450000
Commercial/Industrial and Public Utility Real	1.941344	1.941560	1.941255	1.450000
General Business and Public Utility Personal	1.950000	1.950000	1.950000	1.450000
Buckeye Joint Vocational School District				
Residential/Agricultural Real	2.387658	2.000000	2.000000	2.000000
Commercial/Industrial and Public Utility Real	2.693586	2.277940	2.285802	2.285430
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	3.300000	3.300000	3.200000
Commercial/Industrial and Public Utility Real	3.500000	3.300000	3.300000	3.200000
General Business and Public Utility Personal	3.500000	3.300000	3.300000	3.200000
Cities:				
Dover City				
Residential/Agricultural Real	4.364335	4.094396	4.096556	4.096876
Commercial/Industrial and Public Utility Real	5.193286	4.831439	4.832396	4.825005
General Business and Public Utility Personal	6.600000	6.600000	6.600000	6.600000
New Philadelphia City				
Residential/Agricultural Real	8.016816	7.449503	7.456605	6.458135
Commercial/Industrial and Public Utility Real	8.781483	8.078793	8.097384	7.103619
General Business and Public Utility Personal	9.670000	9.670000	9.670000	8.670000

2002	2003	2004	2005	2006	2007
\$23.170028	\$22.004996	\$21.999375	\$21.993375	\$21.694215	\$21.692655
27.405190	26.453550	26.378926	26.379508	24.942389	24.955002
37.750000	37.750000	37.750000	37.750000	37.750000	37.750000
26.613403	26.609510	24.925392	24.885752	24.899521	23.808180
26.476659	26.465506	23.784063	24.038958	24.220947	23.822305
43.000000	43.000000	43.000000	43.000000	43.000000	43.000000
26.835034	27.232229	26.926707	26.193199	31.790382	33.065173
27.808423	28.245058	27.588137	26.552188	35.505723	39.578810
44.400000	44.800000	44.600000	43.900000	49.500000	50.900000
1.450000	1.450000	1.450000	1.450000	1.450000	1.450000
1.450000	1.450000	1.450000	1.450000	1.450000	1.450000
1.450000	1.450000	1.450000	1.450000	1.450000	1.450000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.179226	2.194906	2.193251	2.112051	2.111967	2.123494
2.800000	2.800000	2.800000	2.800000	2.800000	2.800000
2.498802	2.490797	2.255702	2.253910	2.249842	2.033165
2.500000	2.498967	2.205217	2.251872	2.255945	2.186272
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
4.017032	4.018105	4.018324	3.957528	3.958273	3.958190
4.712620	4.738094	4.734606	4.711875	4.714975	4.714989
6.600000	6.600000	6.600000	6.600000	6.600000	6.600000
6.133850	7.139529	7.090955	6.950572	7.002017	5.793861
6.788605	7.839295	7.789575	7.751837	7.805395	6.127939
8.620000	9.620000	9.570000	9.620000	9.670000	6.850000

(continued)

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

	1998	1999	2000	2001
Uhrichsville City				
Residential/Agricultural Real	\$6.302507	\$5.505545	\$6.223382	\$7.028077
Commercial/Industrial and Public Utility Real	7.367784	6.743356	7.147709	7.953869
General Business and Public Utility Personal	8.480000	8.480000	8.480000	9.280000
Villages:				
Baltic Corporation				
Residential/Agricultural Real	7.418603	6.143112	6.147475	6.144632
Commercial/Industrial and Public Utility Real	8.492793	7.924784	7.924784	7.921434
General Business and Public Utility Personal	9.900000	9.900000	9.900000	9.900000
Barnhill Corporation				
Residential/Agricultural Real	13.338881	9.067668	9.179396	6.621458
Commercial/Industrial and Public Utility Real	14.630245	10.605154	10.605154	7.317599
General Business and Public Utility Personal	15.400000	15.400000	15.400000	10.400000
Bolivar Corporation				
Residential/Agricultural Real	10.121754	8.429528	8.446211	8.452769
Commercial/Industrial and Public Utility Real	10.359401	7.583287	7.553287	7.597069
General Business and Public Utility Personal	10.900000	10.900000	10.900000	10.900000
Dennison Corporation				
Residential/Agricultural Real	5.281247	4.479308	6.884476	6.885720
Commercial/Industrial and Public Utility Real	4.845924	4.544829	6.935220	6.935220
General Business and Public Utility Personal	7.100000	7.100000	9.500000	9.500000
Gnadenhutten Corporation				
Residential/Agricultural Real	6.165954	5.294302	5.303788	5.303953
Commercial/Industrial and Public Utility Real	7.200000	6.822865	7.200000	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	6.400000	6.394535
Commercial/Industrial and Public Utility Real	1.400000	1.400000	6.400000	6.400000
General Business and Public Utility Personal	1.400000	1.400000	6.400000	6.400000
Mineral City Corporation				
Residential/Agricultural Real	11.108710	9.595480	9.611310	9.611131
Commercial/Industrial and Public Utility Real	12.200000	11.168470	11.207410	11.207410
General Business and Public Utility Personal	12.200000	12.200000	12.200000	12.200000
Newcomerstown Corporation				
Residential/Agricultural Real	4.255916	3.799458	3.803536	2.500000
Commercial/Industrial and Public Utility Real	4.478756	4.053614	4.062646	2.500000
General Business and Public Utility Personal	4.500000	4.500000	4.500000	2.500000

2002	2003	2004	2005	2006	2007
\$8.190095	\$8.488513	\$9.848016	\$9.225304	\$7.429106	\$9.432809
9.085932	9.086520	10.380000	10.025622	8.135420	10.206145
9.280000	9.280000	10.380000	10.380000	8.380000	10.380000
5.853476	5.854124	5.854038	5.260113	5.259885	5.259885
7.768836	7.854091	7.854091	7.587268	7.587268	7.587268
9.900000	9.900000	9.900000	9.900000	9.900000	9.900000
9.950642	9.992392	9.992354	9.795253	9.791184	9.791870
12.317599	12.317599	12.317599	11.818649	11.818649	11.818649
15.400000	15.400000	15.400000	15.850000	15.850000	15.850000
5.988639	5.994762	5.995353	5.959490	7.637024	7.638426
5.619166	5.619166	5.619166	5.558139	7.253345	7.280360
7.900000	7.900000	7.900000	7.900000	8.900000	8.900000
6.613096	5.614295	6.618742	4.267919	4.269952	6.270852
6.947659	5.947659	6.853196	4.410971	4.410971	6.410971
9.500000	8.500000	9.500000	7.100000	7.100000	9.100000
4.954838	5.559479	5.559479	5.218941	5.219266	5.219741
7.200000	7.800000	7.800000	7.743020	7.743020	7.743020
7.200000	7.800000	7.800000	7.800000	7.800000	7.800000
5.372960	5.392485	5.402260	5.391125	5.397740	5.397740
6.400000	6.400000	6.400000	6.224435	6.224435	6.224435
6.400000	6.400000	6.400000	6.400000	6.400000	6.400000
8.787780	10.927740	10.927725	9.531590	9.541520	9.541200
11.207410	11.703705	11.703705	11.367810	11.367810	11.367810
12.200000	12.200000	12.200000	12.200000	12.200000	12.200000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
2.500000	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

	1998	1999	2000	2001
Parral Corporation				
Residential/Agricultural Real	\$3.755150	\$3.304705	\$3.304705	\$3.304705
Commercial/Industrial and Public Utility Real	4.100000	3.879520	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	5.100906	5.107263	5.107263
Commercial/Industrial and Public Utility Real	6.294627	4.572404	4.575983	4.575983
General Business and Public Utility Personal	6.300000	6.300000	6.300000	6.300000
Roswell Corporation				
Residential/Agricultural Real	10.056751	8.096345	8.112627	8.112627
Commercial/Industrial and Public Utility Real	11.898939	9.084908	9.084908	9.084908
General Business and Public Utility Personal	11.900000	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	4.069203	4.072600	4.072600
Commercial/Industrial and Public Utility Real	4.938040	4.213077	4.213441	4.222736
General Business and Public Utility Personal	5.200000	5.200000	5.200000	5.200000
Sugar Creek Corporation				
Residential/Agricultural Real	4.009393	3.655533	3.657919	3.657384
Commercial/Industrial and Public Utility Real	4.752663	3.995269	4.009564	4.010255
General Business and Public Utility Personal	5.100000	5.100000	5.100000	5.100000
Tuscarawas Corporation				
Residential/Agricultural Real	10.045531	5.974855	5.994745	6.096331
Commercial/Industrial and Public Utility Real	10.360661	5.416524	5.416523	5.516523
General Business and Public Utility Personal	11.700000	7.700000	7.700000	7.800000
Zoar Corporation				
Residential/Agricultural Real	5.742207	5.217160	5.268437	5.268437
Commercial/Industrial and Public Utility Real	5.688456	4.709369	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	5.380322	5.387888	5.388692
Commercial/Industrial and Public Utility Real	5.830946	5.141435	5.162870	5.162870
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000

2002	2003	2004	2005	2006	2007
\$3.200737	\$3.200737	\$3.205287	\$3.028075	\$3.028100	\$3.028100
3.879520	3.879520	3.879520	3.664810	3.664810	3.664810
4.100000	4.100000	4.100000	4.100000	4.100000	4.100000
4.761619	4.758225	4.757534	4.219650	4.223313	4.218325
4.575983	4.575983	4.575983	4.480060	4.480060	4.458732
6.300000	6.300000	6.300000	6.300000	6.300000	6.300000
7.297666	10.539315	10.539315	9.962588	9.962588	9.962588
9.084908	11.229740	11.229740	10.737262	10.737262	10.737262
11.900000	11.900000	11.900000	11.900000	11.900000	11.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
3.939591	3.940240	3.940261	3.697121	3.697797	3.698706
4.222736	4.255590	4.259170	4.188856	4.192873	4.194071
5.200000	5.200000	5.200000	5.200000	5.200000	5.200000
4.926786	4.928608	4.931937	4.647047	4.648170	4.648535
5.511119	5.511165	5.511165	5.391390	5.391390	5.392057
6.600000	6.600000	6.600000	6.600000	6.600000	6.600000
5.775716	5.777165	5.777884	5.515464	6.566391	6.944836
5.516523	5.516523	6.179535	6.030545	6.777710	7.085140
7.800000	7.800000	7.800000	7.800000	7.700000	7.700000
2.648428	2.648428	4.500000	4.273765	4.295994	4.291049
2.551364	2.551364	4.500000	4.218802	4.280957	4.218804
4.500000	4.500000	4.500000	4.500000	4.500000	4.500000
5.071169	5.071886	5.076545	4.950818	5.454421	6.070571
5.162870	5.162870	5.162870	4.992398	5.492398	6.098188
5.900000	5.900000	5.900000	5.900000	6.400000	6.400000

(continued)

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

	1998	1999	2000	2001
Bucks Township				
Residential/Agricultural Real	\$4.218983	\$4.099965	\$4.100218	\$4.290693
Commercial/Industrial and Public Utility Real	4.474227	4.393490	4.500000	4.500000
General Business and Public Utility Personal	4.500000	4.500000	4.500000	4.500000
Clay Township				
Residential/Agricultural Real	5.917951	5.269833	5.280712	5.280789
Commercial/Industrial and Public Utility Real	6.779316	6.236828	6.417878	6.417878
General Business and Public Utility Personal	7.050000	7.050000	7.050000	7.050000
Dover Township				
Residential/Agricultural Real	4.561232	4.260714	4.277548	4.279508
Commercial/Industrial and Public Utility Real	4.889890	4.393122	4.395132	4.398836
General Business and Public Utility Personal	4.900000	4.900000	4.900000	4.900000
Fairfield Township				
Residential/Agricultural Real	5.576424	5.110990	5.118609	5.121019
Commercial/Industrial and Public Utility Real	7.000419	6.340697	6.396040	6.405177
General Business and Public Utility Personal	7.400000	7.400000	7.400000	7.400000
Franklin Township				
Residential/Agricultural Real	4.394907	3.417908	3.432868	3.433090
Commercial/Industrial and Public Utility Real	4.546453	3.392746	3.441588	3.445383
General Business and Public Utility Personal	4.770000	3.770000	3.970000	3.970000
Goshen Township				
Residential/Agricultural Real	3.307095	3.221542	3.223655	3.223761
Commercial/Industrial and Public Utility Real	3.432285	3.256105	3.262061	3.262373
General Business and Public Utility Personal	3.800000	3.800000	3.800000	3.800000
Jefferson Township				
Residential/Agricultural Real	5.356621	4.858234	4.864829	4.864829
Commercial/Industrial and Public Utility Real	6.025138	5.569347	5.574534	5.582125
General Business and Public Utility Personal	6.300000	6.300000	6.300000	6.300000
Lawrence Township				
Residential/Agricultural Real	7.164053	6.353318	6.381263	6.385318
Commercial/Industrial and Public Utility Real	7.664802	6.998446	7.005528	7.018128
General Business and Public Utility Personal	8.300000	8.300000	8.300000	8.300000
Mill Township				
Residential/Agricultural Real	4.545709	4.133062	4.147398	4.647130
Commercial/Industrial and Public Utility Real	4.550000	4.484625	4.476396	4.976396
General Business and Public Utility Personal	4.550000	4.550000	4.550000	5.050000

2002	2003	2004	2005	2006	2007
\$4.121776	\$4.130418	\$4.430670	\$4.265095	\$4.542948	\$4.543843
4.500000	4.500000	4.500000	4.457979	4.623737	4.623737
4.500000	4.500000	4.500000	4.500000	4.650000	4.650000
5.173618	5.176074	5.171677	4.908799	4.910858	4.906867
6.417878	6.417878	6.417878	6.261647	6.261647	6.266547
7.050000	7.050000	7.050000	7.050000	7.050000	7.050000
4.160194	4.163576	4.165582	4.054444	4.056184	4.056096
4.329758	4.334630	4.347090	4.307942	4.310094	4.316422
4.900000	4.900000	4.900000	4.900000	4.900000	4.900000
4.814443	4.823197	4.824974	4.641227	4.643707	4.644683
6.434465	6.434465	6.434465	6.184386	6.184386	6.184386
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000
3.328555	3.329210	3.329181	3.260902	3.261320	3.886007
3.446041	3.446041	3.446041	3.381929	3.385086	4.044895
3.970000	3.970000	3.970000	3.970000	3.970000	4.770000
3.595134	3.741466	3.741685	3.646375	3.646917	3.770050
3.682421	3.800000	3.800000	3.743316	3.743316	3.783150
3.800000	3.800000	3.800000	3.800000	3.800000	3.800000
4.687012	6.071960	6.072626	5.646556	5.647793	6.646895
5.582125	6.197446	6.197446	6.046413	6.034142	7.034142
6.300000	6.300000	6.300000	6.300000	6.300000	7.300000
8.619231	8.628753	8.637363	8.196120	8.204367	8.790439
9.597177	9.601535	9.618301	8.970229	9.065329	9.413170
10.300000	10.300000	10.300000	10.300000	10.300000	10.300000
4.483039	4.486503	4.488204	4.261035	4.263644	4.266575
4.976396	4.976396	4.970111	4.815875	4.818485	4.818560
5.050000	5.050000	5.050000	5.050000	5.050000	5.050000

(continued)

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

	1998	1999	2000	2001
Oxford Township				
Residential/Agricultural Real	\$3.421235	\$3.349198	\$3.349982	\$3.350011
Commercial/Industrial and Public Utility Real	3.727150	3.489685	3.489685	3.489685
General Business and Public Utility Personal	3.950000	3.950000	3.950000	3.950000
Perry Township				
Residential/Agricultural Real	5.197232	4.605477	4.613686	4.612574
Commercial/Industrial and Public Utility Real	5.752892	5.639528	5.639556	5.639556
General Business and Public Utility Personal	5.800000	5.800000	5.800000	5.800000
Rush Township				
Residential/Agricultural Real	4.800000	4.373996	4.377694	4.374988
Commercial/Industrial and Public Utility Real	4.800000	4.629928	4.629928	4.629928
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000
Salem Township				
Residential/Agricultural Real	3.235374	3.767853	3.774857	3.634587
Commercial/Industrial and Public Utility Real	3.500914	3.870947	3.873025	3.698646
General Business and Public Utility Personal	3.600000	4.000000	4.000000	3.800000
Sandy Township				
Residential/Agricultural Real	6.159846	5.479624	5.490036	5.490110
Commercial/Industrial and Public Utility Real	6.140262	6.070652	6.102244	6.105414
General Business and Public Utility Personal	6.800000	6.800000	6.800000	6.800000
Sugar Creek Township				
Residential/Agricultural Real	5.379652	4.716100	5.250525	5.900000
Commercial/Industrial and Public Utility Real	5.711610	4.735807	5.241113	5.897627
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000
Union Township				
Residential/Agricultural Real	5.427817	4.691326	4.707826	5.708540
Commercial/Industrial and Public Utility Real	5.626368	5.356680	5.356680	6.361694
General Business and Public Utility Personal	6.000000	6.000000	6.000000	7.000000
Warren Township				
Residential/Agricultural Real	2.800000	3.091160	3.092972	3.092973
Commercial/Industrial and Public Utility Real	2.800000	3.115942	3.129593	3.129905
General Business and Public Utility Personal	2.800000	3.200000	3.200000	3.200000
Warwick Township				
Residential/Agricultural Real	4.360876	4.021086	4.033688	4.533688
Commercial/Industrial and Public Utility Real	4.778296	4.422876	4.441620	4.941620
General Business and Public Utility Personal	4.800000	4.800000	4.800000	5.300000

2002	2003	2004	2005	2006	2007
\$3.348545	\$3.349599	\$3.349888	\$3.319370	\$3.319512	\$3.319892
3.489685	3.489685	3.489685	3.490914	3.491972	3.491972
3.950000	3.950000	3.950000	3.950000	3.950000	3.950000
4.499379	4.503926	4.504661	3.761901	3.764315	3.767726
5.639556	5.639560	5.639556	4.665022	4.665022	4.665002
5.800000	5.800000	5.800000	4.800000	4.800000	4.800000
4.604626	4.609312	4.612138	4.436888	4.439062	4.440382
4.699578	4.699558	4.699578	4.664862	4.664862	4.664862
4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
3.600056	3.600697	3.600716	3.495467	3.495764	3.497392
3.698646	3.698646	3.698646	3.662981	3.662981	3.662981
3.800000	3.800000	3.800000	3.800000	3.800000	3.800000
5.204936	5.209814	5.211298	5.025896	5.027204	5.030932
6.053422	6.067552	6.067552	5.919002	5.919002	5.919002
6.800000	6.800000	6.800000	6.800000	6.800000	6.800000
5.717843	5.719620	5.721239	5.457832	5.762810	5.763048
5.897627	5.898693	5.898693	5.536094	5.763773	5.763806
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
4.516145	4.661822	4.661837	3.836894	3.838684	3.839030
5.036658	4.809212	4.809212	3.938602	3.938602	3.942516
5.500000	5.000000	5.000000	4.000000	4.000000	4.000000
3.064815	3.065726	3.200000	3.152076	3.152611	3.153046
3.129905	3.130045	3.200000	3.169441	3.169441	3.169441
3.200000	3.200000	3.200000	3.200000	3.200000	3.200000
4.338115	4.340696	4.794323	5.008870	5.106224	5.106804
4.921607	4.921886	5.109421	5.152417	5.181934	5.190322
5.300000	5.300000	5.300000	5.300000	5.300000	5.300000

(continued)

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

	1998	1999	2000	2001
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	8.216685	6.813743	6.864240	6.869933
Commercial/Industrial and Public Utility Real	9.585517	7.671877	7.671876	7.671876
General Business and Public Utility Personal	10.800000	10.800000	10.800000	10.800000
York Township				
Residential/Agricultural Real	5.900000	5.237924	5.244677	5.244677
Commercial/Industrial and Public Utility Real	5.900000	5.380544	5.382446	5.382446
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000
Other Units:				
General Health District				
Residential/Agricultural Real	0.859590	0.678087	0.680803	0.681152
Commercial/Industrial and Public Utility Real	0.985405	0.796070	0.802879	0.803132
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
Newcomerstown Public Library				
Residential/Agricultural Real	0.764232	0.582072	0.583939	0.584342
Commercial/Industrial and Public Utility Real	0.987860	0.768320	0.772549	0.781258
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
Tri-County Ambulance District				
Residential/Agricultural Real	1.251090	0.961350	0.965180	0.965506
Commercial/Industrial and Public Utility Real	1.486004	1.174449	1.179568	1.190554
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000
Tri-Division Ambulance District				
Residential/Agricultural Real	0.558942	0.522558	0.515673	0.446590
Commercial/Industrial and Public Utility Real	0.479098	0.433722	0.428433	0.374482
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000
Tuscarawas County Public Library				
Residential/Agricultural Real	0.299215	0.300795	0.301613	0.301698
Commercial/Industrial and Public Utility Real	0.351892	0.342288	0.343409	0.343757
General Business and Public Utility Personal	0.400000	0.440000	0.440000	0.440000
Lawrence Township Recreational District				
Residential/Agricultural Real	0.356051	0.289082	0.291251	0.291563
Commercial/Industrial and Public Utility Real	0.408427	0.342669	0.343167	0.344137
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000

2002	2003	2004	2005	2006	2007
\$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
6.739779	6.757006	6.760079	6.307799	6.318083	6.318780
7.679417	7.679417	7.679417	6.545138	6.545138	6.545138
10.800000	10.800000	10.800000	10.800000	10.800000	10.800000
5.626346	5.635964	5.637266	5.382350	5.383523	5.900000
5.900000	5.900000	5.900000	5.481131	5.481131	5.900000
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
0.622914	0.624056	1.000000	0.905118	0.906107	0.906499
0.782938	0.788068	1.000000	0.956940	0.959057	0.960514
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.546775	0.547768	0.548188	0.481488	0.481684	0.482109
0.783662	0.783895	0.783895	0.727159	0.727974	0.727974
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.907418	0.908858	0.909335	0.794884	0.795812	0.796851
1.193536	1.193828	1.193828	1.117737	1.118811	1.118398
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
0.435628	0.434512	3.056889	3.006969	2.998023	2.822550
0.380346	0.381844	3.246342	3.205923	3.181384	3.401704
1.500000	1.500000	4.500000	4.500000	4.500000	4.500000
0.287068	0.287372	0.287483	0.303830	0.313971	0.313999
0.334932	0.336715	0.337067	0.358820	0.369211	0.369859
0.440000	0.440000	0.440000	0.470000	0.480000	0.480000
0.267222	0.267652	0.268022	0.248564	0.248961	0.249118
0.339474	0.339672	0.340434	0.309685	0.314186	0.314347
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000

(continued)

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

	1998	1999	2000	2001
Gnadenhutten-Clay Union Cemetery				
Residential/Agricultural Real	\$0.422085	\$0.331172	\$0.332351	\$0.332366
Commercial/Industrial and Public Utility Real	0.500000	0.452791	0.500000	0.500000
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
Mineral-Sandy Joint Ambulance District				
Residential/Agricultural Real	1.917747	1.577595	2.500000	2.500000
Commercial/Industrial and Public Utility Real	2.491767	2.249275	2.500000	2.500000
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Delaware Valley Joint Fire District				
Residential/Agricultural Real	2.349037	1.909585	1.920907	1.922135
Commercial/Industrial and Public Utility Real	2.500000	1.953282	1.956217	1.956217
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Union Cemetery				
Residential/Agricultural Real	1.153108	0.822676	0.817818	0.818600
Commercial/Industrial and Public Utility Real	1.476389	1.280635	1.301058	1.303762
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

2002	2003	2004	2005	2006	2007
\$0.303320	\$0.303760	\$0.303554	\$0.000000	\$0.500000	\$0.499696
0.500000	0.500000	0.500000	0.000000	0.500000	0.500000
0.500000	0.500000	0.500000	0.000000	0.500000	0.500000
2.226870	2.236597	2.238277	1.956902	1.959330	1.960665
2.500000	2.500000	2.500000	2.393265	2.393265	2.393265
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
1.821252	1.821080	2.499930	2.157177	2.158515	2.161560
1.956217	1.956217	2.500000	2.414482	2.414482	2.405960
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
0.734680	0.736338	0.737059	0.654690	0.655683	0.656526
1.304689	1.306585	1.301443	1.223703	1.224945	1.237258
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
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
2007	7,278,557	7,005,738	96.25	214,804	7,220,542	99.20

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
2007 and 1998 (1)

Name of Taxpayer	2007	
	Assessed Value	Percent of Real Property Assessed Value
Glimcher Properties Limited Partnership	\$16,182,140	1.12 %
Muskingum Watershed Conservancy District	9,496,420	0.66
The Belden Brick Company	6,588,260	0.45
Newpointe Community Church	5,071,630	0.35
Wal-Mart Real Estate Business Trust	2,267,650	0.16
The Dutch Corporation	2,779,160	0.19
The Union Hospital Association	2,366,200	0.16
Heritage Station, Incorporated	2,199,640	0.15
Lowe's Home Centers, Incorporated	2,116,370	0.15
Artex Oil Company	1,918,690	0.13
Totals	<u>\$50,986,160</u>	<u>3.52 %</u>
Total Real Property Assessed Valuation	<u>\$1,447,875,450</u>	

Name of Taxpayer	1998	
	Assessed Value	Percent of Real Property Assessed Value
Glimcher Properties Limited Partnership	\$15,127,310	1.81 %
Muskingum Watershed Conservancy District	6,815,270	0.82
The Belden Brick Company	5,264,810	0.63
New Plan Realty Trust	2,933,070	0.35
Wade, William J. and Orton, Val T. Trustees	2,520,960	0.30
Wal-Mart Real Estate Business Trust	1,963,120	0.24
IMCO Recycling of Ohio, Incorporated	1,814,960	0.22
Lowe's Home Centers, Incorporated	1,783,010	0.21
The Gradall Company	1,692,270	0.20
Snyder Laboratories, Incorporated	1,682,520	0.20
Totals	<u>\$41,597,300</u>	<u>4.98 %</u>
Total Real Property Assessed Valuation	<u>\$835,986,120</u>	

(1) The amounts presented represent the assessed values upon which 2007 and 1998 collections were based.

Source: Office of the Auditor, Tuscarawas County, Ohio

Tuscarawas County, Ohio
Principal Tangible Personal Property Taxpayers
2007 and 1998 (1)

Name of Taxpayer	2007	
	Assessed Value	Percent of Tangible Personal Property Assessed Value
Belden Brick Company	\$7,171,460	6.67 %
Dover Chemical Corporation	5,506,080	5.12
Arizona Chemical Company	3,973,750	3.70
Verizon North, Incorporated	4,297,550	4.00
Greer Steel Company	3,458,140	3.22
Allied Machine and Engineering	3,392,470	3.15
Gradall Industries, Incorporated	3,709,510	3.45
Commonwealth Aluminum Concast, Incorporated	3,456,450	3.21
Snyder Laboratories, Incorporated	2,424,240	2.25
Commonwealth Aluminum Metals, LLC	2,575,240	2.39
Total	\$39,964,890	37.16 %
Total Personal Property Assessed Valuation	\$107,531,873	

Name of Taxpayer	1998	
	Assessed Value	Percent of Tangible Personal Property Assessed Value
Commonwealth Aluminum Concast, Incorporated	\$14,575,220	7.99 %
Gradall Industries, Incorporated	9,256,350	5.08
Dover Chemical Corporation	7,290,710	4.00
Union Camp Corporation	6,903,720	3.79
Armco, Incorporated	5,951,110	3.26
The Belden Brick Company	5,799,370	3.18
Greer Steel Company	6,088,140	3.34
Allied Machine and Engineering	4,660,220	2.56
Snyder Laboratories, Incorporated	3,686,030	2.02
Timken Company	2,749,760	1.51
Total	\$66,960,630	36.73 %
Total Personal Property Assessed Valuation	\$182,328,361	

(1) The amounts presented represent the assessed values upon which 2007 and 1998 collections were based.

Source: Office of the Auditor, Tuscarawas County, Ohio

Tuscarawas County, Ohio
Principal Public Utilities Tangible Personal Property Taxpayers
2007 and 1998 (1)

Name of Taxpayer	2007	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$33,063,840	46.89 %
Dominion Transmission, Incorporated	8,985,940	12.74
East Ohio Gas Company	8,028,400	11.39
Tennessee Gas Pipeline Company	4,691,710	6.65
Frontier Power Company	1,187,560	1.68
Guernsey-Muskingum Electric Company	1,101,670	1.56
Total	<u>\$57,059,120</u>	<u>80.91 %</u>
Total Public Utilities Tangible Personal Property Assessed Valuation	<u>\$70,521,320</u>	

Name of Taxpayer	1998	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$31,428,350	33.41 %
East Ohio Gas Company	21,860,100	23.23
GTE North, Incorporated	17,285,750	18.37
CNG Transmission Corporation	12,002,890	12.76
Ohio Bell Telephone Company	5,349,380	5.69
Columbia Gas of Ohio, Incorporated	1,734,530	1.84
Tennessee Gas Pipeline Company	1,696,360	1.80
Ohio Edison Company	1,002,360	1.07
Frontier Power Company	774,720	0.82
Piedmont Gas Company	622,740	0.66
Total	<u>\$93,757,180</u>	<u>99.65 %</u>
Total Public Utilities Tangible Personal Property Assessed Valuation	<u>\$94,082,290</u>	

(1) The amounts presented represent the assessed values upon which 2007 and 1998 collections were based.

Source: Office of the Auditor, Tuscarawas County, Ohio

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

Year	Governmental Activities		Business-type Activities		
	Bond Anticipation Notes	Capital Leases	OPWC Loans Payable	OWDA Loans Payable	Capital Leases
1998	\$0	\$0	\$515,360	\$1,649,143	\$334,000
1999	0	186,696	699,373	1,768,233	331,000
2000	0	154,840	700,608	1,695,948	327,000
2001	0	180,681	660,818	1,618,977	323,000
2002	0	184,910	770,313	1,538,163	318,000
2003	0	209,385	723,058	1,452,744	313,000
2004	0	140,138	675,803	1,368,189	308,000
2005	1,000,000	68,660	792,058	1,424,555	303,000
2006	970,000	29,517	953,121	1,319,591	297,000
2007	937,000	12,500	1,291,405	1,203,506	291,000

Source: Tuscarawas County Auditor

* U.S. Department of Commerce - Bureau of Census

Total Debt	Percentage of Personal Income	Per Capita
\$2,498,503	0.0013 %	\$27.71
2,985,302	0.0015	32.99
2,878,396	0.0014	31.62
2,783,476	0.0013	30.54
2,811,386	0.0013	30.76
2,698,187	0.0012	29.50
2,492,130	0.0011	27.20
3,588,273	0.0015	39.27
3,569,229	0.0015	39.13
3,735,411	0.0015	40.87

Tuscarawas County, Ohio

Legal Debt Margin

Last Ten Years

	2007	2006	2005	2004
Tax Valuation	\$1,625,928,643	\$1,643,283,113	\$1,669,563,749	\$1,532,930,870
Debt Limit (1)	39,148,216	39,582,078	40,239,094	36,823,272
Amount of Debt Applicable to Debt Limit Bond Anticipation Note	937,000	970,000	1,000,000	0
Legal Debt Margin	<u>\$38,211,216</u>	<u>\$38,612,078</u>	<u>\$39,239,094</u>	<u>\$36,823,272</u>
Legal Debt Margin as a Percentage of the Debt Limit	97.61%	97.55%	97.51%	100.00%
Unvoted Debt Limit (2)	\$16,259,286	\$16,432,831	\$16,695,637	\$15,329,309
Amount of Debt Subject to Limit	937,000	970,000	1,000,000	0
Unvoted Legal Debt Margin	<u>\$15,322,286</u>	<u>\$15,462,831</u>	<u>\$15,695,637</u>	<u>\$15,329,309</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	94.24%	94.10%	94.01%	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

2003	2002	2001	2000	1999	1998
\$1,506,195,424	\$1,498,865,735	\$1,414,055,600	\$1,384,709,158	\$1,343,050,142	\$1,112,437,681
36,154,886	35,971,643	33,851,390	33,117,729	32,076,254	26,310,942
0	0	0	0	0	0
<u>\$36,154,886</u>	<u>\$35,971,643</u>	<u>\$33,851,390</u>	<u>\$33,117,729</u>	<u>\$32,076,254</u>	<u>\$26,310,942</u>
100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
\$15,061,954	\$14,988,657	\$14,140,556	\$13,847,092	\$13,430,501	\$11,124,377
0	0	0	0	0	0
<u>\$15,061,954</u>	<u>\$14,988,657</u>	<u>\$14,140,556</u>	<u>\$13,847,092</u>	<u>\$13,430,501</u>	<u>\$11,124,377</u>
100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Tuscarawas County, Ohio

Pledged Revenue Coverage

Sewer

Last Six Years

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

(1) Includes other non-operating revenues.

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

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

Source: Tuscarawas County Auditor

Note: Information prior to 2002 is not available.

Tuscarawas County, Ohio

Pledged Revenue Coverage

Water

Last Six Years

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

(1) Includes other non-operating revenues.

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

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

Source: Tuscarawas County Auditor

Note: Information prior to 2002 is not available.

Tuscarawas County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Personal Income (2) (in thousands)	Per Capita Personal Income	Unemployment Rate (3)
1998	90,172	\$1,908,024	\$21,160	5.10 %
1999	90,501	1,965,559	21,719	5.20
2000	91,030	2,042,584	22,439	4.60
2001	91,150	2,066,656	22,673	4.70
2002	91,405	2,109,207	23,075	5.70
2003	91,459	2,176,436	23,797	6.00
2004	91,637	2,238,551	24,428	5.90
2005	91,383	2,324,602	25,438	5.90
2006	91,209	2,420,665	26,540	5.10
2007	91,398	2,420,665	26,485	5.40

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	2007			1998		
		Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Union Hospital	Health Care	960	1	2.11 %	600	2	1.42 %
Gradall Company	Construction Equipment	690	2	1.51	700	1	1.65
Altivity Packaging, LLC	Paper/Cardboard Products	368	3	0.81	300	7	0.71
The Belden Brick Company	Face and Acid Proof Brick	323	4	0.71	389	3	0.92
Lauren International, Incorporated	Gaskets, Dense Rubber, Etc.	300	5	0.66	325	5	0.77
Greer Steel	Cold-rolled Strip Steel	250	6	0.55			
Marlite	Paneling/Doors/Restroom Partitions	250	7	0.55	300	7	0.71
Allied Machine and Engineering	Spade and Flat Drills, Holders, Etc.	250	8	0.55	350	4	0.83
Copley Ohio Newspapers	Newspaper Publishing	245	9	0.54	250	9	0.59
GMI Holdings, Incorporated	Garage Door Openers	201	10	0.44			
Epic Technical Group	Plastic Molders - Extruders				373	3	0.88
Zimmer Patient Care	Surgical Equipment				315	6	0.75
Union Camp Corporation	Chemicals				250	9	0.59
Total		<u>3,837</u>		<u>8.43 %</u>	<u>4,152</u>		<u>9.82 %</u>
Total Employment within the County		<u>45,500</u>			<u>42,300</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

	1998	1999	2000	2001
General Government				
Legislative and Executive				
Commissioners	7.00	7.50	7.50	6.50
Auditor	20.00	18.00	18.00	19.00
Treasurer	6.25	6.75	6.50	6.50
Prosecuting Attorney	13.00	12.00	13.00	13.00
Board of Elections	8.00	8.00	11.00	9.00
Recorder	5.00	5.00	6.00	5.00
Buildings and Grounds	10.00	9.00	9.00	6.00
Data Processing	4.00	5.00	5.00	5.00
Certificate of Title Administration	8.00	9.00	12.00	8.00
Judicial				
Common Pleas Court	13.00	16.00	16.00	17.00
Probate Court	6.00	6.00	6.00	6.00
Juvenile Court	12.00	15.00	16.00	17.00
Municipal Court	5.00	5.00	5.00	3.00
County Court	11.00	12.00	12.00	12.00
Clerk of Courts	11.00	14.00	14.00	14.00
Law Library	1.00	1.00	1.00	1.00
Public Safety				
Sheriff	33.00	38.00	39.00	32.00
Jail Operations	44.00	43.00	49.00	47.00
Probation	4.00	4.00	4.00	4.00
911 Dispatch Center	21.00	18.00	16.00	20.00
Homeland Security and Emergency Management	3.00	3.00	3.00	4.00
Coroner	2.00	2.00	2.00	2.00
Public Works				
Engineer	38.00	35.00	37.00	36.00
Map Office	3.00	3.00	3.00	4.00
Sewer District	9.00	9.00	9.00	9.00
Water District	5.00	5.00	5.00	4.00
Solid Waste Grant	4.50	5.00	5.00	5.00
Health				
MRDD	138.00	134.00	136.00	134.00
Dog and Kennel	3.00	3.00	3.00	3.00
Human Services				
Income Maintenance	43.00	44.00	48.00	49.00
Children's Services	35.00	32.00	36.00	36.00
Shared Employees	18.00	18.00	16.00	16.00
Veteran Services	4.00	4.00	4.00	4.00
Child Support Enforcement	41.00	38.25	53.00	50.00
County Home	26.00	20.50	25.00	28.00
Community and Economic Development	3.00	3.00	3.00	3.00
Total	<u>617.75</u>	<u>611.00</u>	<u>654.00</u>	<u>638.00</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

2002	2003	2004	2005	2006	2007
5.50	5.00	5.00	5.00	5.00	6.00
19.00	18.00	18.00	18.00	19.00	22.00
6.75	6.50	6.75	6.50	6.25	6.50
15.00	15.00	14.00	16.00	14.00	15.00
12.00	10.00	10.00	10.00	10.00	14.00
5.00	5.00	4.00	4.00	4.00	4.00
4.00	6.00	4.00	5.00	5.00	7.00
5.00	4.00	4.50	4.50	4.00	4.00
7.00	10.00	8.00	9.00	9.00	10.00
16.00	16.00	15.00	15.00	15.00	17.00
6.00	6.00	6.00	6.00	6.00	6.00
14.00	14.00	14.00	18.00	25.00	22.00
4.00	5.00	5.00	5.00	5.00	6.00
12.00	13.00	13.00	14.00	15.00	15.00
15.00	15.00	14.00	14.00	14.00	15.00
1.00	1.00	1.00	1.00	1.00	1.00
32.00	33.00	34.00	34.00	34.00	35.00
48.00	48.00	48.00	46.00	47.00	46.00
4.00	4.00	4.00	5.00	5.00	5.00
19.00	21.00	21.00	22.00	22.00	21.00
4.00	4.00	4.50	4.25	4.00	4.00
2.00	2.00	2.00	2.00	2.00	2.00
36.00	36.00	35.00	35.00	34.00	29.00
4.00	3.00	3.00	2.00	2.00	2.00
9.00	9.00	9.00	10.00	9.00	9.00
4.00	4.00	4.00	6.00	6.00	6.00
5.00	5.00	4.50	4.00	5.00	2.00
135.00	136.00	136.00	133.00	138.00	142.00
3.00	3.00	3.00	4.00	4.00	4.00
46.00	45.00	44.00	45.00	46.00	50.00
39.00	39.00	37.00	37.00	36.00	35.00
17.00	17.00	17.00	16.00	18.00	19.00
5.00	5.00	5.00	5.00	5.00	9.00
51.00	45.00	46.00	44.00	44.00	44.00
28.00	27.00	29.00	29.00	29.00	32.00
3.00	3.00	3.00	3.00	3.00	3.00
<u>641.25</u>	<u>638.50</u>	<u>631.25</u>	<u>637.25</u>	<u>650.25</u>	<u>669.50</u>

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

	1998	1999	2000	2001
General Government				
Legislative and Executive				
Commissioners				
Number of resolutions	1,202	1,144	1,129	1,084
Number of meetings	91	99	95	103
Auditor				
Number of non-exempt conveyances	2,206	2,222	2,136	2,102
Number of exempt conveyances	1,755	1,642	1,785	1,967
Number of real estate transfers	3,961	3,864	3,921	4,069
Number of personal property returns	N/A	N/A	N/A	N/A
Number of non-payroll checks issued	1,755	33,128	37,145	36,593
Number of payroll checks issued	18,993	19,390	18,678	16,225
Number of payroll direct deposits	0	0	1,377	3,835
Treasurer				
Number of parcels billed	58,340	58,565	59,005	59,413
Return on portfolio (cash basis)	\$2,289,633	\$2,599,302	\$3,304,279	\$2,794,076
Prosecuting Attorney				
Number of cases - criminal	297	263	317	300
Number of cases - civil stalking	N/A	N/A	2	17
Number of cases - domestic violence	23	33	74	65
Board of Elections				
Number of registered voters	56,323	55,071	57,546	52,698
Number of voters last general election	28,563	20,526	38,246	20,984
Percentage of register voters that voted	50.71%	37.27%	66.46%	39.82%
Recorder				
Number of deeds recorded	3,843	3,816	3,145	3,803
Number of mortgages recorded	7,682	6,594	5,722	7,659
Data Processing				
Number of users served	N/A	N/A	N/A	N/A
Risk Management				
Number of claims	N/A	25	61	28
Judicial				
Common Pleas Court- General Division				
Number of civil cases filed	523	546	695	732
Number of criminal cases filed	303	264	319	315
Number of D.R. filings including post-decree	622	564	607	600
Juvenile Court				
Number of Delinquencies filed	827	711	708	841
Number of Traffic Cases	963	894	905	849
Number of Neglect/Abuse Cases	31	52	38	52
Number of Unruly Cases	183	177	161	161
Number of Contributing Cases	43	36	30	18
Number of Parentage cases	275	194	200	313
Number of Tobacco cases	0	0	0	38

2002	2003	2004	2005	2006	2007
1,107	1,151	1,284	1,239	1,208	1,061
106	100	101	99	98	103
2,131	2,335	2,508	2,521	3,195	2,077
1,886	1,765	1,853	1,781	1,822	1,758
4,017	4,100	4,361	4,302	5,017	3,835
N/A	1,353	1,323	1,299	1,172	1,050
35,469	35,399	32,011	26,535	26,976	28,304
14,581	13,549	11,821	11,172	10,485	9,738
5,299	6,953	7,890	8,736	9,490	10,869
59,966	60,457	61,021	61,309	61,694	61,700
\$1,554,615	\$1,023,794	\$1,215,714	\$1,810,133	\$2,384,094	\$2,660,919
383	291	358	328	365	445
19	19	14	24	31	58
63	96	72	93	86	114
53,907	51,633	55,656	54,768	56,295	56,625
26,248	25,682	43,786	25,266	31,593	23,992
48.69%	49.74%	78.63%	46.13%	56.12%	42.37%
3,759	3,941	4,154	2,317	4,044	3,788
7,751	9,176	6,742	6,533	5,625	4,836
N/A	N/A	N/A	N/A	363	352
33	23	15	7	10	2
834	758	799	832	891	992
392	319	380	366	379	456
580	627	546	595	600	1,044
724	668	641	541	482	539
899	718	557	551	578	537
54	62	61	63	67	50
108	114	102	108	106	111
16	12	11	17	13	20
328	405	382	442	419	382
27	20	20	21	13	9

(continued)

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

	1998	1999	2000	2001
Probate Court				
Number of Estates filed	584	601	650	549
Number of Guardianships filed	39	35	50	48
Number of Civil cases filed	22	22	14	2
Number of Adoptions filed	48	46	52	50
Number of Minor Settlements filed	15	13	14	15
Number of Name Changes filed	12	25	14	16
Number of Marriage Licenses filed	766	709	690	707
Tuscarawas County Court				
Number of civil cases filed	622	464	489	591
Number of criminal cases filed	956	1,020	886	965
Number of traffic cases filed	3,731	3,499	3,396	2,825
Number of civil cases terminated	547	507	530	563
Number of criminal cases terminated	908	1,097	928	842
Number of traffic cases terminated	3,605	3,688	3,553	2,541
Clerk of Courts				
Number of civil cases filed	523	546	695	732
Number of criminal cases filed	303	264	319	315
Number of Court of Appeals cases filed	127	77	99	118
Number of Domestic cases filed	622	564	607	600
Number of MWCD Objections filed	1	1	1	1
Number of Motor Vehicle Titles Issued	N/A	N/A	30,101	32,171
Public Safety				
Sheriff				
Jail Operation				
Average daily jail census	N/A	N/A	N/A	85
Prisoners transported	N/A	N/A	N/A	989
Number of miles transporting prisoners	N/A	N/A	N/A	68,508
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 responded to	N/A	N/A	N/A	8,195
Number of papers served	N/A	N/A	N/A	N/A
Number of telephone calls	N/A	N/A	23,130	25,835
Court Security Hours	N/A	N/A	N/A	5,976
Number of sheriff's sales	N/A	N/A	N/A	N/A
Number of CCW Licenses Issued	N/A	N/A	N/A	N/A
Number of registered SORN offenders	N/A	N/A	N/A	N/A
Homeland Security & Emergency Management				
Number of Haz-Mat Responses	9	16	10	21
Public Works				
Engineer				
Miles of roads resurfaced	35.2	34.6	36.7	40.5
Number of bridges replaced/improved	9	10	11	18
Number of culverts built/replaced/improved	38	38	46	68

2002	2003	2004	2005	2006	2007
534	506	506	547	431	479
40	80	46	70	52	45
5	8	4	5	8	8
50	45	69	64	64	63
12	11	8	10	28	12
24	21	31	21	16	26
691	633	643	590	589	567
594	618	577	659	715	763
868	852	882	870	889	872
3,580	3,928	1,873	1,865	2,503	2,717
604	633	596	624	684	703
1,116	840	974	888	950	922
3,952	4,066	1,980	1,857	2,488	2,773
834	758	799	832	891	983
392	319	380	366	379	456
99	97	81	85	73	78
580	627	546	595	600	1,044
9	1	1	1	5,256	7
64,533	60,985	64,350	66,495	63,024	69,568
96	84	90	N/A	N/A	102
1,239	1,265	1,181	N/A	N/A	N/A
53,128	53,890	54,910	N/A	N/A	N/A
12	9	46	N/A	N/A	30
\$45	\$45	\$45	N/A	N/A	\$50
\$1.37	\$1.52	\$1.43	N/A	\$1.68	\$1.42
N/A	12,557	12,607	12,577	12,623	12,606
8,401	8,004	8,173	N/A	N/A	N/A
N/A	N/A	4,000	N/A	N/A	N/A
40,133	38,288	38,802	39,271	40,231	40,425
5,976	5,976	5,976	5,976	5,976	6,240
N/A	N/A	243	N/A	N/A	391
N/A	N/A	N/A	N/A	N/A	880
N/A	N/A	N/A	N/A	N/A	115
26	17	20	13	6	12
48.0	27.5	26.0	26.0	25.0	27.0
33	23	19	14	20	12
33	68	33	48	37	26

(continued)

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

	1998	1999	2000	2001
Sewer District				
Average daily sewage treated (in million gallons per day)	0.81	0.86	0.74	0.73
Number of tap-ins	28	19	111	50
Number of customers	3,375	3,394	3,505	3,555
Water District				
Average daily water treated (in million gallons per day)	0.56	0.56	0.53	0.51
Average daily water billed (in million gallons per day)	0.37	0.55	0.40	0.51
Number of tap-ins	83	12	72	33
Number of customers	2,192	2,204	2,296	2,309
Health				
MRDD				
Adult Program				
Days of Non-Vocational Attendance	33,869	33,931	32,283	32,650
Individuals Served (Non-Vocational)	226	227	220	205
Other Services (Adult Day, Home service)	N/A	N/A	N/A	N/A
Children's Program				
Days of Attendance (0-2 Years)	984	816	1,000	1,066
Days of Attendance (3-5 Years)	2,113	2,638	2,610	2,941
Days of Attendance (6-21 Years)	5,033	4,340	4,024	4,312
Individuals Served (Children)	N/A	N/A	N/A	N/A
Transportation (One Way Trips)				
Children's Programs	11,510	11,880	9,615	10,287
Adult Programs	61,238	58,602	60,348	60,975
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	2,191	2,061	1,921	1,978
Average client count - day care	585	617	692	831
Average client count - Medicaid	N/A	N/A	N/A	5,798
Average client count - Ohio Works First	N/A	N/A	N/A	319
Average client count - utility assistance	N/A	118	578	1,873
Child Support Enforcement Agency				
Average number of active support orders	6,259	6,277	7,300	6,979
Percentage collected	73.00%	84.50%	N/A	73.91%
Children's Services				
Average client count - foster care	63	71	79	59
Average client count - adoption	9	10	15	10
Veteran Services				
Number of clients served	13,204	9,714	9,025	12,062
Amount of benefits paid to county residents	\$117,574	\$118,853	\$118,453	\$146,009
Community and Economic Development				
Number of new enterprise zone agreements	4	9	5	2
Number of related infrastructure projects	4	5	4	8

Source: Tuscarawas County

2002	2003	2004	2005	2006	2007
0.72	0.70	0.84	1.09	0.94	0.86
17	18	17	15	34	7
3,572	3,590	3,607	3,622	3,656	3,689
0.57	0.57	0.53	0.52	0.53	0.55
0.49	0.42	0.36	0.41	0.42	0.43
49	5	4	14	8	11
2,358	2,363	2,367	2,381	2,389	2,410
33,700	34,091	35,217	34,425	33,930	32,127
206	201	198	207	194	200
89	103	125	112	137	179
7,920	4,860	7,740	10,498	13,720	1,288
2,160	2,160	2,700	2,534	3,458	2,440
4,680	4,140	4,680	5,430	5,642	4,358
190	179	199	216	213	166
10,729	9,457	8,961	10,154	11,236	10,230
60,394	61,900	61,892	61,293	60,643	53,682
485	483	522	535	544	545
2,143	2,459	2,860	3,013	3,020	3,623
752	734	661	594	616	699
5,163	5,612	5,957	6,110	6,263	6,386
370	449	454	417	448	355
883	1,076	984	1,088	1,242	1,737
7,127	7,322	7,398	7,477	7,695	7,929
74.40%	73.91%	72.52%	72.38%	71.67%	70.47%
70	77	82	133	145	134
19	9	20	16	37	30
13,053	13,627	14,248	12,929	17,391	19,059
\$216,266	\$202,687	\$213,515	\$246,985	\$331,472	\$349,159
0	6	8	3	2	2
8	6	5	6	5	4

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

	1998	1999	2000	2001
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)	N/A	5,210	2,021	19,715
Recorder				
Administrative office space (square feet)	2,420	2,420	2,420	2,420
Buildings and Grounds				
Administrative office space (square feet)				
Number of vehicles	N/A	N/A	N/A	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

2002	2003	2004	2005	2006	2007
1,330	1,330	1,330	1,330	1,330	1,330
7,336	5,636	5,636	5,636	5,636	5,636
2	3	2	3	2	2
1,333	1,333	1,333	1,333	1,333	1,333
3,734	3,734	3,734	3,734	3,734	3,734
19,715	885	0	2,598	3,120	3,120
2,420	2,420	2,420	2,420	2,420	2,420
2	2	2	2	2	2
789	1,299	1,299	1,299	1,309	1,309
2	2	2	2	2	2
1	1	1	1	1	1
1	1	1	1	1	1
4	4	4	4	4	5
1	1	1	1	1	1
1	1	2	1	1	1
3,422	3,422	3,422	3,422	3,422	3,422
38	30	35	36	36	36
2	1	1	1	2	2
1	1	1	1	1	1

(continued)

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

	1998	1999	2000	2001
Public Works				
Engineer				
Centerline miles of roads	469	468	468	467
Number of bridges	265	265	265	264
Number of culverts	33	3,293	3,291	3,291
Number of traffic signs	2,614	2,616	2,623	3,629
Number of vehicles	52	52	52	53
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	11,115
Number of vehicles	2	2	2	2
Children Services				
Administrative office space (square feet)	11,123	11,123	11,123	11,569
Number of vehicles	0	4	7	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

2002	2003	2004	2005	2006	2007
467	467	467	467	467	467
264	264	263	263	263	263
3,292	3,292	3,292	3,292	3,292	3,292
2,630	2,630	2,632	2,635	2,636	2,636
53	53	54	54	54	54
4	4	4	4	4	4
18	18	18	20	20	20
71	71	71	73	73	73
8	7	8	8	8	8
4	4	4	4	4	4
49	49	49	49	49	49
5	5	5	5	5	5
11,115	11,115	11,115	11,994	11,994	11,994
2	2	2	2	2	2
11,569	11,569	11,569	12,484	12,484	12,484
6	6	6	6	7	7
1,500	1,500	1,500	1,500	1,500	1,500
2	2	2	2	3	2
1,066	2,584	2,584	2,584	2,584	2,584
1	1	1	1	1	1
4	3	3	3	3	3

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Mary Taylor, CPA
Auditor of State

FINANCIAL CONDITION

TUSCARAWAS COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 29, 2008**