



Dave Yost • Auditor of State



TUSCARAWAS COUNTY

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# Dave Yost • 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, 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, 2011, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 25, 2012 in which the County adopted the provisions of Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. 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*.

### Internal Control Over Financial Reporting

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

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above. However, we identified a certain deficiency in internal control over financial reporting, described in the accompanying Schedule of Findings that we consider a significant deficiency in internal control over financial reporting. We consider finding 2011-001 to be a significant deficiency. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

### **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 matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated July 25, 2012.

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

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



**Dave Yost**  
Auditor of State

July 25, 2012



# Dave Yost • Auditor of State

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

Tuscarawas County  
125 East High Avenue  
New Philadelphia, Ohio 44663

To the County Commissioners:

### 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 could directly and materially affect each of the County's major federal programs for the year ended December 31, 2011. 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 opine on the County's compliance based on our audit.

Our compliance audit followed auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with these 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 these requirements.

In our opinion, Tuscarawas County complied, in all material respects, with the requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2011.

### Internal Control Over Compliance

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

### **Internal Control Over Compliance (Continued)**

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

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

We did note a certain matter not requiring inclusion in this report that we reported to the County's management in a separate letter dated July 25, 2012.

### **Federal Awards Expenditures Schedule**

We have also audited and issued our unqualified opinion on the financial statements of the governmental activities; the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Tuscarawas County (the County) as of and for the year ended December 31, 2011, and have issued our report thereon dated July 25, 2012. Our opinion also explained that the County adopted *Governmental Accounting Standard No. 54* during the year. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Federal Awards Expenditures Schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. The Schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. This schedule was subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures; including comparing and reconciling this information directly to the underlying accounting and other records use to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. 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, County Commissioners, others within the entity, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



**Dave Yost**  
Auditor of State

July 25, 2012



TUSCARAWAS COUNTY

Federal Awards Expenditures Schedule  
For the Year Ended December 31, 2011

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
<i>Rural Development (Direct)</i>			
Water and Waste Disposal Systems for Rural Communities	10.760	N/A	\$ 632,358
<i>Passed through the Ohio Department of Job and Family Services</i>			
Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1011-11-5120	290,434
SNAP Food Assistance Performance Bonus			15,352
			305,786
Total U.S. Department of Agriculture			938,144
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
<i>Passed through the Ohio Department of Development:</i>			
Community Development Block Grants/States Program	14.228	B-F-09-1CT-1	115,869
		B-F-10-1CT-1	232,180
		B-F-11-1CT-1	772
		B-W-09-1CT-1	7,000
		B-C-10-1CT-2	120,526
		B-C-10-1CT-1	189,015
Total Community Development Block Grants/States Program			665,362
Total U.S. Department of Housing and Urban Development			665,362
<b>U.S. DEPARTMENT OF JUSTICE</b>			
<i>Passed through the Ohio Office of Criminal Justice Services:</i>			
Crime Victim Assistance	16.575	2009VAGENE428T	12,908
		2010VAGENE428T	43,704
		2009SAGENE428T	0
		2010SAGENE428T	2,485
Total Crime Victim Assistance			59,097
Bulletproof Vest Partnership Program	16.607	N/A	2,698
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	67,668
Total U.S. Department of Justice			129,463
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
<i>Passed through the Ohio Department of Transportation</i>			
Highway Planning and Construction	20.205	88870 ODOT	25,403
		79242 ODOT	254,935
ARRA- Planning and Construction		86356 ODOT	42,855
		88179 ODOT	78,486
		75580 ODOT	51,911
		88180 ODOT	296,885
		85626 ODOT	23,246
Total Highway Planning and Construction			773,721
Transportation Grant	20.513	CRD0079005011	29,612
<i>Passed through the Ohio Department of Public Safety</i>			
State and Community Highway Safety	20.600	N/A	16,176
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	N/A	16,176
Total U.S. Department of Transportation			835,685

TUSCARAWAS COUNTY

Federal Awards Expenditures Schedule  
For the Year Ended December 31, 2011

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Expenditures
<u>U.S. DEPARTMENT OF EDUCATION</u>			
<i>Passed through the Ohio Department of Education</i>			
Rehabilitation Services - Basic Support	84.126	N/A	121,241
<u>Special Education Cluster:</u>			
Special Education - Preschool Grants	84.173	071167-PGS1-2010	11,687
		071167-6BSF-2010	5,318
		071167-6BSF-2012	12,138
		071167-6BSF-2011	14,775
Total Special Education Cluster			43,918
Total U.S. Department of Education			165,159
<u>U.S. ELECTION ASSISTANCE COMMISSION</u>			
<i>Passed through Ohio Secretary of State</i>			
Help America Vote Act Requirements Payments	90.401	N/A	2,749
Total U.S. Election Assistance Commission			2,749
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
<i>Passed through the Ohio Department of Job and Family Services</i>			
Promoting Safe and Stable Families	93.556	G-1011-11-5120	64,419
Temporary Assistance for Needy Families Grant	93.558	G-1011-11-5006/G-1011-11-5007	1,998,963
Child Support Enforcement	93.563	G-1011-11-5121	861,743
Child Support Performance Incentives			178,502
			1,040,245
<u>Child Care and Development Block Cluster</u>			
Child Care and Development Block Grant	93.575	G-1011-11-5120	4,421
Child Care Mandatory and Matching Funds of the Child Care and Development Block Grant	93.596	G-1011-11-5120	116,622
Total Child Care and Development Block Cluster			121,043
Child Welfare Services - State Grants	93.645	G-1011-11-5120	39,977
Foster Care Title IV-E	93.658	G-1011-11-5120	996,177
ARRA - Foster Care Title IV-E			11,681
			1,007,858
Adoption Assistance	93.659	G-1011-11-5120	89,217
Social Services Block Grant	93.667	G-1011-11-5120	852,920
Child Abuse and Neglect State Grants	93.590	G-1011-11-5120	1,994
Chafee Foster Care Independence Program	93.674	G-1011-11-5120	40,062
SCHIP	93.767	G-1011-11-5120	50,193
Medical Assistance Program	93.778	G-1011-11-5120	717,718
<i>Passed through the Ohio Department of Developmental Disabilities:</i>			
Social Services Block Grant - Title XX	93.667	N/A	69,196
Medical Assistance Program	93.778	MAC	345,359
ARRA- eFMAP	93.778		47,910
			393,269
Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities	93.768	N/A	3,000
Total U.S. Department of Health and Human Services			6,490,074

TUSCARAWAS COUNTY

Federal Awards Expenditures Schedule  
For the Year Ended December 31, 2011

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Expenditures
<u>U.S. SOCIAL SECURITY ADMINISTRATION</u>			
<i>Direct</i>			
State Grants for Work Incentives Assistance to Disabled Beneficiaries	96.009	N/A	3,825
Total U.S. Social Security Administration			3,825
<u>EXECUTIVE OFFICE OF THE PRESIDENT</u>			
<i>Passed through the Office of National Drug Control Policy</i>			
High Intensity Drug Trafficking Areas Program	95.001	N/A	6,308
Total Executive Office of the President			6,308
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
<i>Passed through the Ohio Department of Public Safety - Ohio Emergency Management Agency:</i>			
Emergency Management Performance Grants	97.042	2010-EP-OO-003	83,514
Homeland Security Grant Program	97.067	2009-SS-T9-0089	14,288
		2008-GE-T8-0025	6,650
		2010-SS-T0-0012	59,134
Total Homeland Security Grant Program			80,072
Homeland Planning Grant	97.039	N/A	9,375
Total U.S. Department of Homeland Security			172,961
Total			<u>\$ 9,409,730</u>

See accompanying Notes to the Federal Awards Expenditures Schedule.

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**TUSCARAWAS COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE  
FISCAL YEAR ENDED DECEMBER 31, 2011**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B - SUBRECIPIENTS**

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

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

**NOTE C - MATCHING REQUIREMENTS**

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

**NOTE D - TRANSFERS BETWEEN FEDERAL PROGRAMS**

During fiscal year 2011, the County made allowable transfers of **\$581,198** from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately **\$1,998,963** on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2011 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 2,580,161
Transfer to Social Services Block Grant	(581,198)
<b>Total Temporary Assistance for Needy Families</b>	<b><u>\$ 1,998,963</u></b>

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**TUSCARAWAS COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**DECEMBER 31, 2011**

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

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
	<b>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weaknesses reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510(a)?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	CFDA 93.575 and 93.596 – Child Care and Development Block Grant CFDA 93.558 – Temporary Assistance for Needy Families CFDA 93.658 – Title IV-E Foster Care CFDA 93.778 – Medicaid CFDA 10.561 – Food Assistance CFDA 20.205 – Highway Planning
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 300,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	No

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

**1. Schedule of Federal Awards and Expenditures**

<i>Finding Number</i>	2011-001
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SIGNIFICANT DEFICIENCY

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

County departments confirm each federal program's calendar year total expenditures to the County Auditor's Office at year end for preparation of the Federal Awards Expenditures Schedule. However, certain federal program expenditures belonging to separate outside agencies, such as the Tuscarawas County Jobs & Family Services (JFS), Board of Developmental Disabilities (DD), Commissioners and Engineer Department were found to have been reported at incorrect amounts or not reported at all. The following errors were identified on certain County departmental federal program expenditure confirmations:

- Tuscarawas County Department of Job and Family Services federal program expenditure confirmation was understated by \$2,226,644 due to the following:
  - Medicaid 93.778 omitted entirely - \$717,718
  - Title IV-E Foster Care 93.658 omitted entirely - \$1,007,858
  - Adoption Assistance 93.659 omitted entirely - \$89,466
  - SCHIP 93.767 omitted entirely - \$50,193
  - Child Abuse and Neglect State Grants 93.669 omitted entirely - \$1,994
  - Child Care and Development Block Grant 93.575/93.596 understated by \$36,712
  - Food Assistance 10.561 understated by \$269,008
  - Promoting Safe and Stable Families 93.556 understated by \$13,718
  - Child Welfare Services 93.645 understated by \$39,977
  
- Tuscarawas County Board of DD federal program expenditure confirmation was overstated by \$1,078,601 due to the following:
  - Medicaid 93.778 overstated by \$1,087,968
  - Ticket to Work 96.009 omitted entirely \$3,825
  - We go to Work 93.768 omitted entirely \$3,000
  - Special Education 84.173 understated by \$3,955
  - SCHIP 93.767 overstated and should not be reported by BoDD \$1,413
  
- The County Commissioners federal program expenditure confirmation for the Transportation Grant 20.513 was understated by \$29,612.
  
- County Engineer federal program expenditure confirmation for the Highway Planning and Construction Grant 20.205 was overstated by \$128,832.



Errors and omissions to the Federal Awards Expenditure Schedule could have an adverse effect on future grant awards by the awarding agency or agencies in addition to an inaccurate assessment of major federal programs that would be subjected to audit. The errors and omissions noted above resulted in a net understatement of the Federal Award Expenditure Schedule totaling \$1,048,823. The County's Federal Awards Expenditures Schedule has been adjusted accordingly.

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

**Official's Response:** Tuscarawas County agrees with this finding. Certain of these errors or omissions are the result in changes in reporting requirements or a lack of familiarity with a particular grant. Others are a result of disbursements being made by pass-through agencies on the county's behalf which we were not immediately aware of. County departments report federal expenditure information to the Auditor's Office following year end and the schedule is then compiled by the Auditor's Office. This information is compiled at the beginning of the year to identify federal programs for audit planning. Often confirmations are received from grantors following the initial preparation resulting in revisions to amounts in the schedule.

Each department has specific representatives responsible for reporting federal expenditures. Departments will be encouraged to have these individuals become more familiar with the grants applicable to their departments. This will be accomplished through increased contact with granting or pass-through agencies and additional training. Departments will be attempting to verify federal monies received with the grantor prior to year end. The departments referred to have already met with the audit staff and are now aware of source documents which they can obtain the proper information from. We believe departments now have the understanding needed to accurately compile the information to be included in the schedule.

All County departments will be made aware of the potential impact of improper reporting. Tuscarawas County will continue to strive for proper reporting of all financial activities.

<b>3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS</b>
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None

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**TUSCARAWAS COUNTY FINANCIAL CONDITION  
TUSCARAWAS COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A -133 § .315 (b)  
DECEMBER 31, 2011**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain</i></b>
2010-001	The Tuscarawas County JFS did not follow the established guidelines and calculated inaccurate copayments for Child Care Development Funding child care services for 25 out of 60 applications tested	No	Not corrected; however, no longer applicable at the County level. Issue was referred to the State Region within the Auditor of State's Office.

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# TUSCARAWAS COUNTY, OHIO



OIL & GAS IS

**BOOMING**

IN TUSCARAWAS  
COUNTY



Potential Utica in Ohio

Potential Marcellus in Ohio



## *Comprehensive Annual Financial Report*

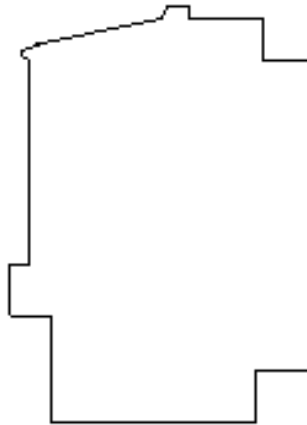
*For the year ended December 31, 2011*



# **Tuscarawas County, Ohio**

## **Comprehensive Annual Financial Report**

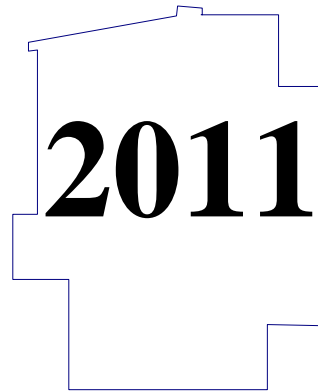
For the Year Ended December 31, 2011



Larry Lindberg  
*Tuscarawas County Auditor*

Prepared by the Tuscarawas County Auditor's Office

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



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

**LARRY LINDBERG  
Tuscarawas County Auditor**

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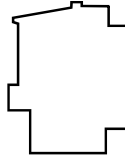
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# *Auditor's Office*

## *Tuscarawas County*

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



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

July 25, 2012

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 2011 Comprehensive Annual Financial Report (CAFR) for the County of Tuscarawas. This CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities and includes the reporting model as promulgated by GASB Statement No. 34.

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

State statutes require the County to be subjected to an annual examination by the Auditor of State. The Auditor of State's office rendered an opinion on the County's financial statements as of December 31, 2011, and the Independent Accountants' Report on the basic financial statements is included in the financial section of this report.

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

### **PROFILE OF THE GOVERNMENT**

The County of Tuscarawas is a political subdivision of the State of Ohio, organized in 1808. It encompasses twenty-two townships, sixteen villages and three cities. The largest city in Tuscarawas County is New Philadelphia with a total of 17,288 residents. New Philadelphia has 7,796 housing units which are 65.8 percent owner-occupied. The County's second largest city, with 12,826 residents, is Dover, which has 5,233 households with 71.9 percent owner-occupied. Uhrichsville is the third largest city with a population of 5,413. Uhrichsville has 2,523 housing units with 66.3 percent owner-occupied. In 2011, the average selling price of a home in Tuscarawas County was \$101,605. The County includes 568 square miles and has a 2011 population estimate of 92,508, of which 68,767 are ages 20 or over.

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

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

The East Central Ohio Educational Service Center, the Tuscarawas County Historical Society, and the Tuscarawas County Committee on Aging, Incorporated are not part of the Tuscarawas County entity and are excluded from the accompanying financial statements. All are legally separate from the County. None are fiscally dependent on the County. The County is not financially accountable for any of these entities. Entities that are included as component units of the County are Starlight Enterprises, Incorporated and the Tuscarawas County Port Authority.

## **LOCAL ECONOMY**

Tuscarawas County continues to be a mecca for tourists. Lodging receipts, which are used as a gauge for the number of visitors to the County, have increased over 24 percent in 2011 in comparison to 2010 receipts. The County imposed a 3 percent hotel/motel tax in 1980.

Agriculture contributes nearly \$95 million annually to the Tuscarawas County economy, making it one of County's largest industries. Farms located in the County have annual average receipts of \$100,241. The average farm size for the 950 farms located in the County is 145 acres, according to statistics from The Ohio State University Extension Service. Tuscarawas County ranks 4th in the State in cattle production, 10th in hay production, and 4th in milk production.

The economic news in 2011 in Tuscarawas County was dominated by the ever-growing interest in the County's oil and gas potential. Eastern Ohio has become the center of a concentrated effort by drilling companies to sign and enact leases for the right to drill for natural gas thousands of feet underground.

Interest in oil and gas exploration in Eastern Ohio was active in many ways in Tuscarawas County throughout 2011. Representatives of drilling companies were busy researching information about properties in the County and were negotiating with property owners for drilling rights. In September, Chesapeake Energy began drilling its first well in the County just outside New Cumberland. The "boom" produced by interest in the Marcellus and Utica shale levels below the County's land surface is expected to spin off jobs and economic development in the County.

County leaders reacted to the interest in the County's oil and gas development in many ways designed to maximize services to the industry, businesses, and residents. A new task force has been formed with the goal of making certain that Tuscarawas County is the preferred location for companies and individuals moving into the region amid the increased oil and gas development. Buckeye Career Center at New Philadelphia added adult workforce education classes to assist prospective workers seeking jobs in the industry.

In 2011, Twin City Hospital at Dennison was purchased by Sylvania Franciscan Health System, the health and human services ministry of The Sisters of St. Francis of Sylvania, OH, and renamed Trinity Hospital Twin City. By the end of the year, 210 employees were retained and another 11 workers were added to the staff.

The Tuscarawas County Board of Developmental Disabilities opened a new service and support center on the south side of New Philadelphia in July 2011. Officials predicted they would save nearly \$4 million through the construction of the center that consolidated many of the services offered by the agency into one location.

A few blocks away, the Community Hospice House was under construction and is expected to open sometime in 2012. The in-patient facility will include 12 beds for terminally ill patients who can't stay at home because their symptoms are too advanced. The 22,000-square-foot facility cost \$6.2 million and was funded through a USDA Rural Development loan, along with \$3.8 million in donations and fundraisers.

Performance Additives began production in New Philadelphia during 2011, and quickly grew to 10 full-time workers, with more expected in upcoming months. The company made an initial investment of \$3 million in the community.

Work began in 2011 on the new Country Inn and Suites, located just off the I-77 exit at Dover. The 75-room hotel represents a total \$5.6 million investment in the County, and is a development of the family-owned Troyer Corporation of Walnut Creek, in Holmes County.

The payments made to property owners in Tuscarawas County for leasing rights by oil and gas companies also had a positive impact on the banking industry. First National Bank of Dennison announced that its total assets have increased by \$30 million in the last two years.

Residential new construction totaled \$13,695,000 for 2011. Areas that accounted for this growth included the City of Dover (\$1,348,685), the City of New Philadelphia (\$2,702,371), the Village of Strasburg (\$1,097,886), and the Township of Wayne (\$1,049,343).

Sales of existing homes in 2011 continued to be down due to the challenging economy. The City of Dover had 206 property transfers with the average sale price of \$107,201, the City of New Philadelphia had 273 property transfers with the average sale price of \$121,287, and the Uhrichsville/Dennison area had 127 property transfers with an average sale price of \$68,807. The average sale price in southern Tuscarawas County was \$50,757 and in the northern end of the County it was \$115,836.

## **RELEVANT FINANCIAL POLICIES**

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

## **LONG-TERM FINANCIAL PLANNING**

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

One of the County's largest revenue sources has been the Local Government Fund (LGF), which is money distributed to subdivisions by the State of Ohio. LGF monies help support basic day-to-day governmental services that residents not only need, but expect. LGF has suffered significant reductions in State funding for the second half of 2011, and major reductions are also anticipated for the future. Tuscarawas County elected officials are examining their budgets in anticipation of LGF and other local funding decreases from the State of Ohio.

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

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

## AWARDS AND ACKNOWLEDGEMENTS

**Awards** The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Tuscarawas County, Ohio, for its comprehensive annual financial report for the year ended December 31, 2010. This was the twenty-fifth consecutive year that the County received this prestigious award. In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

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

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

Sincerely,



Larry Lindberg  
Auditor  
Tuscarawas County



# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Tuscarawas County  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2010

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.



*Linda C. Dandson*

President

*Jeffrey R. Emer*

Executive Director

**Tuscarawas County, Ohio**  
*Elected Officials*  
*December 31, 2011*

Board of Commissioners

Chris Abbuhl  
Kerry Metzger  
James Seldenright

Engineer

Joseph S. Bachman

Auditor

Larry Lindberg

Prosecuting Attorney

Ryan D. Styer

Clerk of Courts

Jeanne Stephen

Recorder

Lori L. Smith

Coroner

Dr. James G. Hubert

Sheriff

Walt Wilson

Court of Common Pleas – General

Edward Emmett O’Farrell  
Elizabeth Lehigh Thomakos

Treasurer

Jeffery S. Mamarella

Court of Common Pleas – Probate and Juvenile

Linda A. Kate

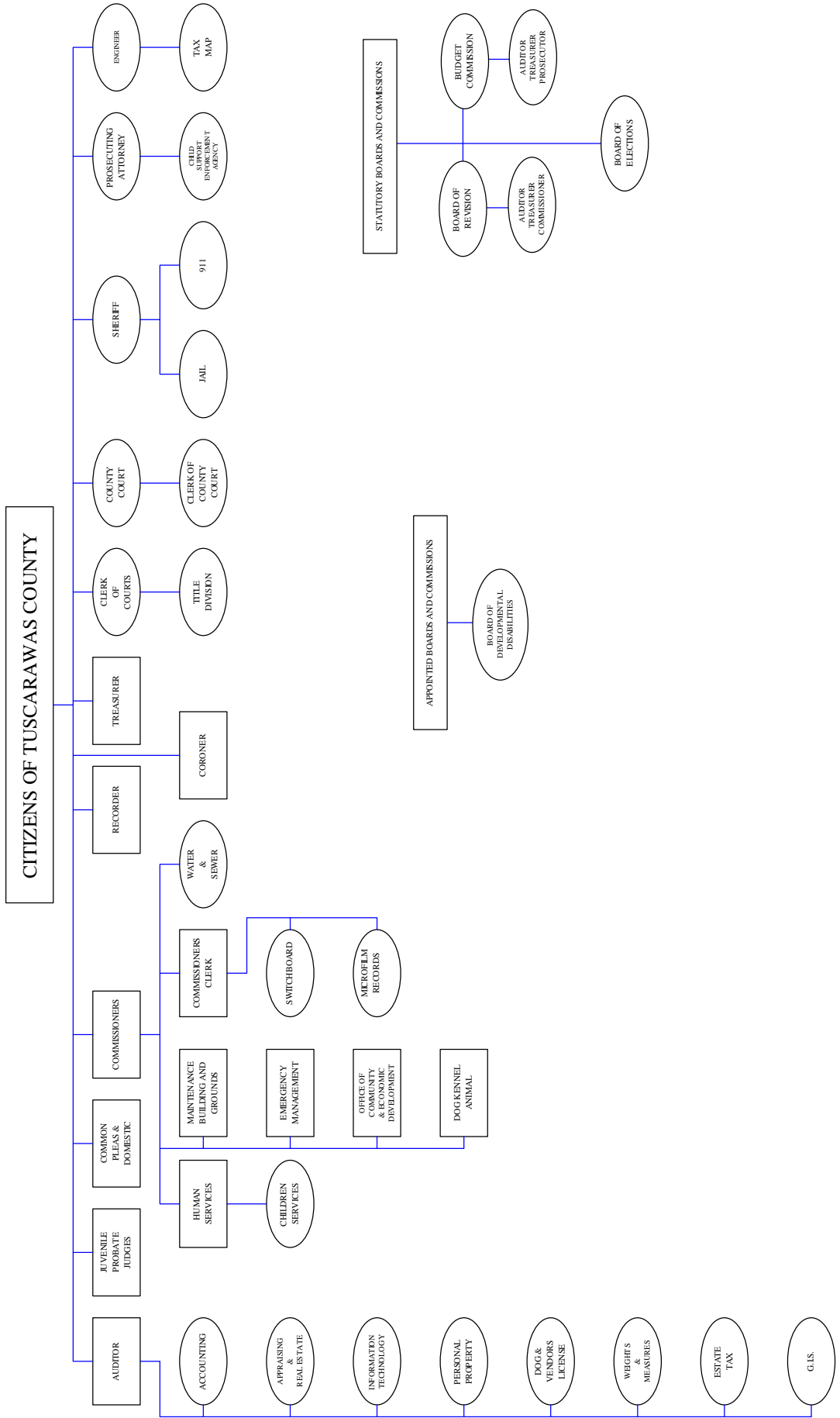
County Court – Southern District

Brad Hillyer

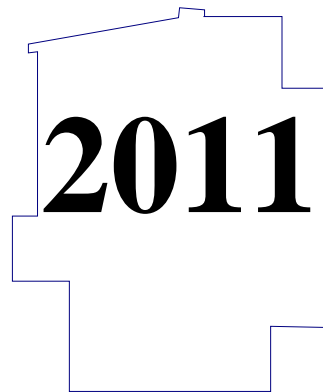
New Philadelphia Municipal Court

Mary Wade Space

# TUSCARAWAS COUNTY GOVERNMENT



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



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

**LARRY LINDBERG  
Tuscarawas County Auditor**

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# Dave Yost • Auditor of State

## INDEPENDENT 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, 2011, 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 represents 6 percent, 4 percent and 6 percent, respectively, of the assets, net assets and revenues of the County's 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 other auditors. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the County, is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. 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. We believe that our audit and the report of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our report and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and the remaining fund information of Tuscarawas County, Ohio, as of December 31, 2011, and the respective changes in financial position and where applicable, cash flows, thereof and the budgetary comparisons for the General, Board of Developmental Disabilities, Motor Vehicle License and Gas Tax, and Public Assistance Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As more fully discussed in Note 3, the County adopted the provisions of Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

101 Central Plaza South, 700 Chase Tower, Canton, Ohio 44702-1509  
Phone: 330-438-0617 or 800-443-9272 Fax: 330-471-0001  
[www.ohioauditor.gov](http://www.ohioauditor.gov)

In accordance with *Government Auditing Standards*, we have also issued our report dated July 25, 2012, 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.

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

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information provides additional analysis and are not a required part of the basic financial statements. The financial section's combining statements, individual fund statements and schedules are management's responsibility, and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. These statements and schedules were subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. Neither we nor the other auditors subjected the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.



**Dave Yost**  
Auditor of State

July 25, 2012

**Tuscarawas County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2011*  
*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, 2011. 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 2011 are as follows:

- The assets of the County exceeded its liabilities at December 31, 2011, by \$140,206,439 (net assets). Of this amount, \$19,487,481 is unrestricted and may be used to meet the County's ongoing obligations. Governmental activities' unrestricted net assets are \$18,963,567. The County's total net assets decreased by \$6,574,455, which represents a 4.48 percent decrease from 2010.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$40,107,150, a decrease of \$2,672,025 from the prior year. Of this amount, \$9,950,157 is available for spending (unassigned fund balance) on behalf of its citizens.
- At the end of the current year, unassigned fund balance for the general fund was \$10,189,313, which represents 52.61 percent of total general fund expenditures for 2011.
- Permissive sales tax revenue was \$9,824,850, an increase of \$709,534 from the prior year.

**Overview of the Financial Statements**

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

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

**County-Wide Financial Statements**

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

**Statement of Net Assets and Statement of Activities**

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

**Tuscarawas County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2011*  
*Unaudited*

---

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

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

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

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

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

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

### **Fund Financial Statements**

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

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

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



**Tuscarawas County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2011*  
*Unaudited*

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

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

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

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

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

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

**Tuscarawas County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2011*  
*Unaudited*

**Government-Wide Financial Analysis**

Table 1 provides a summary of the County's net assets for 2011 compared to 2010:

Table 1  
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
<b>Assets</b>						
Current and Other Assets	\$58,750,840	\$60,527,598	\$2,008,827	\$1,524,878	\$60,759,667	\$62,052,476
Capital Assets, Net	78,269,028	81,610,391	26,030,551	24,819,670	104,299,579	106,430,061
<i>Total Assets</i>	<u>137,019,868</u>	<u>142,137,989</u>	<u>28,039,378</u>	<u>26,344,548</u>	<u>165,059,246</u>	<u>168,482,537</u>
<b>Liabilities</b>						
Current and Other Liabilities	12,009,630	11,011,772	1,430,313	146,552	13,439,943	11,158,324
Long-Term Liabilities:						
Due Within One Year	1,152,144	966,780	319,809	241,926	1,471,953	1,208,706
Due in More than One Year	2,859,769	3,149,831	7,081,142	6,184,782	9,940,911	9,334,613
<i>Total Liabilities</i>	<u>16,021,543</u>	<u>15,128,383</u>	<u>8,831,264</u>	<u>6,573,260</u>	<u>24,852,807</u>	<u>21,701,643</u>
<b>Net Assets</b>						
Invested in Capital Assets, Net of Related Debt	77,101,497	80,761,944	18,684,200	18,447,525	95,785,697	99,209,469
Restricted:						
Capital Projects	1,443,700	298,183	0	0	1,443,700	298,183
Developmental Disabilities Board	16,221,252	15,649,047	0	0	16,221,252	15,649,047
Road and Bridge Repair and Maintenance	3,874,873	3,609,671	0	0	3,874,873	3,609,671
Real Estate Assessment	1,355,260	1,310,561	0	0	1,355,260	1,310,561
Children Services	339,057	52,273	0	0	339,057	52,273
Economic Development and Growth	290,492	567,169	0	0	290,492	567,169
Other Purposes	1,221,256	1,433,625	0	0	1,221,256	1,433,625
Unclaimed Monies	187,371	175,096	0	0	187,371	175,096
Unrestricted	18,963,567	23,152,037	523,914	1,323,763	19,487,481	24,475,800
<i>Total Net Assets</i>	<u>\$120,998,325</u>	<u>\$127,009,606</u>	<u>\$19,208,114</u>	<u>\$19,771,288</u>	<u>\$140,206,439</u>	<u>\$146,780,894</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 \$140,206,439 (\$120,998,325 in governmental activities and \$19,208,114 in business-type activities) as of December 31, 2011. By far, the largest portion of the County's net assets (68.32 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 (13.9 percent) consists of unrestricted assets (\$19,487,481) which may be used to meet the County's ongoing obligations to citizens and creditors. The remaining balance (17.78 percent) represents resources that are subject to restrictions on how they can be used.

Total governmental activities net assets decreased by \$6,011,281 from \$127,009,606 in 2010 to \$120,998,325 in 2011. The decrease in governmental net assets was due primarily to an overall decrease in revenues during 2011 and higher program expenses.

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Table 2 shows the changes in net assets for 2011 compared to 2010.

Table 2  
Changes in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
<b>Revenues</b>						
Program Revenues:						
Charges for Services	\$7,954,114	\$7,614,352	\$2,201,967	\$2,103,907	\$10,156,081	\$9,718,259
Operating Grants and Contributions	14,298,485	18,292,737	1,288,512	770,855	15,586,997	19,063,592
Capital Grants	1,602,996	2,920,356	0	0	1,602,996	2,920,356
<b>Total Program Revenues</b>	<b>23,855,595</b>	<b>28,827,445</b>	<b>3,490,479</b>	<b>2,874,762</b>	<b>27,346,074</b>	<b>31,702,207</b>
General Revenues:						
Property Taxes	9,349,218	9,400,266	0	0	9,349,218	9,400,266
Sales Taxes	9,824,850	9,115,316	0	0	9,824,850	9,115,316
Intergovernmental	6,471,898	7,295,558	0	0	6,471,898	7,295,558
Interest	252,246	364,715	0	0	252,246	364,715
Other	1,826,674	2,078,412	63,532	51,268	1,890,206	2,129,680
<b>Total General Revenues</b>	<b>27,724,886</b>	<b>28,254,267</b>	<b>63,532</b>	<b>51,268</b>	<b>27,788,418</b>	<b>28,305,535</b>
<b>Total Revenues</b>	<b>51,580,481</b>	<b>57,081,712</b>	<b>3,554,011</b>	<b>2,926,030</b>	<b>55,134,492</b>	<b>60,007,742</b>
<b>Program Expenses</b>						
Governmental Activities:						
General Government:						
Legislative and Executive - Primary Government	7,657,907	6,891,333	0	0	7,657,907	6,891,333
Legislative and Executive - External Portion	1,559,752	1,371,485	0	0	1,559,752	1,371,485
Legislative and Executive - Intergovernmental	398,459	406,504	0	0	398,459	406,504
Judicial - Primary Government	4,411,284	4,358,468	0	0	4,411,284	4,358,468
Judicial - Intergovernmental	25,167	26,256	0	0	25,167	26,256
Public Safety - Primary Government	7,675,608	7,530,350	0	0	7,675,608	7,530,350
Public Safety - Intergovernmental	1,102,513	1,286,483	0	0	1,102,513	1,286,483
Public Works - Primary Government	10,824,443	11,326,039	0	0	10,824,443	11,326,039
Public Works - Intergovernmental	359,221	416,829	0	0	359,221	416,829
Health	9,144,890	8,256,963	0	0	9,144,890	8,256,963
Human Services - Primary Government	13,950,723	14,019,800	0	0	13,950,723	14,019,800
Human Services - Intergovernmental	2,888	3,065	0	0	2,888	3,065
Conservation and Recreation	362,076	373,642	0	0	362,076	373,642
Debt Service:						
Interest and Fiscal Charges	116,831	39,401	0	0	116,831	39,401
Sewer	0	0	1,888,745	1,801,650	1,888,745	1,801,650
Water	0	0	2,228,440	874,637	2,228,440	874,637
<b>Total Expenses</b>	<b>57,591,762</b>	<b>56,306,618</b>	<b>4,117,185</b>	<b>2,676,287</b>	<b>61,708,947</b>	<b>58,982,905</b>
<b>Change in Net Assets</b>	<b>(6,011,281)</b>	<b>775,094</b>	<b>(563,174)</b>	<b>249,743</b>	<b>(6,574,455)</b>	<b>1,024,837</b>
<b>Net Assets Beginning of Year</b>	<b>127,009,606</b>	<b>126,234,512</b>	<b>19,771,288</b>	<b>19,521,545</b>	<b>146,780,894</b>	<b>145,756,057</b>
<b>Net Assets End of Year</b>	<b>\$120,998,325</b>	<b>\$127,009,606</b>	<b>\$19,208,114</b>	<b>\$19,771,288</b>	<b>\$140,206,439</b>	<b>\$146,780,894</b>

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**Governmental Activities**

Operating grants were the largest program revenue, accounting for \$14,298,485, or 27.72, percent of total governmental revenues. The major recipients of intergovernmental program revenues were human services, public works, and public safety.

The County's direct charges to users of governmental services made up \$7,954,114, or 15.42, percent of total governmental revenues. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, road improvements for subdivisions, and licenses and permits.

Property tax revenues account for \$9,349,218 of the \$51,580,481 total revenues for governmental activities, or 18.13 percent of total revenues.

The County's sales tax is a major revenue component amounting to \$9,824,850, or 19.04 percent, of total revenues. The 7.78 percent increase from the prior year is due to a slight improvement in the economy, which is linked to an increase in consumer spending.

The human services – primary government program accounted for \$13,950,723 of the \$57,591,762 total expenses for governmental activities, or 24.22 percent, of total expenses. Human services – primary government, which includes the department of job and family services, the child support enforcement agency, children services, and senior citizen programs, had slightly lower expenses from 2010 to 2011.

The next largest program was public works – primary government, accounting for \$10,824,443, and representing 18.8 percent of total governmental expenses. This program, which used the motor vehicle and gas tax money, has decreased from 2010 to 2011 by \$501,596 due to a decreased number of road and bridge projects in 2011.

General government – legislative and executive – primary government, which includes costs associated with the general administration of County government, has increased expenses from 2010 to 2011 by \$766,574. This increase is a result of the settlement of a lawsuit involving the County, increased Community Development Block Grant activity and drug task force activity.

Public safety – primary government, which includes the operations of the Sheriff's Office and 911 system, has increased expenses from 2010 to 2011 by \$145,258. This is due to increases in wages and fuel costs.

Health, which includes dog and kennel and the board of developmental disabilities, has increased expenses from 2010 to 2011 by \$887,927, primarily due to increased Medicaid match responsibility and equipping the Board of Developmental Disabilities Service and Support Center.

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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 2011	Total Cost of Services 2010	Net Cost of Services 2011	Net Cost of Services 2010
Governmental Activities:				
General Government:				
Legislative and Executive - Primary Government	\$7,657,907	\$6,891,333	(\$4,496,034)	(\$4,225,383)
Legislative and Executive - External Portion	1,559,752	1,371,485	(182,805)	79,512
Legislative and Executive - Intergovernmental	398,459	406,504	(295,233)	(294,139)
Judicial - Primary Government	4,411,284	4,358,468	(3,050,893)	(2,961,392)
Judicial - Intergovernmental	25,167	26,256	(18,647)	(18,998)
Public Safety - Primary Government	7,675,608	7,530,350	(6,443,994)	(6,450,060)
Public Safety - Intergovernmental	1,102,513	1,286,483	(816,891)	(930,876)
Public Works - Primary Government	10,824,443	11,326,039	(3,022,042)	(837,551)
Public Works - Intergovernmental	359,221	416,829	(266,159)	(301,609)
Health	9,144,890	8,256,963	(8,855,560)	(8,007,825)
Human Services - Primary Government	13,950,723	14,019,800	(5,889,359)	(3,187,485)
Human Services - Intergovernmental	2,888	3,065	(2,140)	(2,218)
Conservation and Recreation	362,076	373,642	(279,579)	(301,748)
Debt Service:				
Interest and Fiscal Charges	116,831	39,401	(116,831)	(39,401)
<b>Total</b>	<b><u>\$57,591,762</u></b>	<b><u>\$56,306,618</u></b>	<b><u>(\$33,736,167)</u></b>	<b><u>(\$27,479,173)</u></b>

Charges for services and grants of \$23,855,595 (41.42 percent of the total costs of services) are received and used to fund the expenses of the County. The remaining \$33,736,167 in expenses is funded by property taxes, sales taxes, and intergovernmental revenues. A material portion of legislative and executive – primary government (41.29 percent), public works – primary government (72.08 percent), and human services – primary government expenses (57.78 percent) are funded by charges for services, operating grants, and capital grants.

**Business-Type Activities**

The net assets for business-type activities decreased by \$563,174 during 2011. Major revenue sources were charges for services of \$2,201,967.

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**Financial Analysis of County Funds**

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

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

As of December 31, 2011, the County's governmental funds reported a combined ending fund balance of \$40,107,150, a decrease of \$2,672,025 in comparison with the prior year. Approximately 24.81 percent of this total (\$9,950,157) constitutes unassigned fund balance. The remainder of the fund balance is assigned (\$6,360,268), committed (\$20,167), restricted (\$21,166,436), and nonspendable (\$2,610,122).

The general fund is the primary operating fund of the County. At the end of 2011, unassigned fund balance was \$10,189,313 while total fund balance was \$12,933,730. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 52.61 percent to total general fund expenditures, while total fund balance represents 66.78 percent of that same amount.

The fund balance of the County's general fund decreased by \$1,747,826 during 2011. Some factors for this decrease include increases in legislative and executive and public safety expenditures.

The board of developmental disabilities fund had a restricted fund balance of \$15,533,211 and total fund balance of \$16,008,528 at the end of 2011. The total fund balance represents 187.6 percent of total expenditures. The fund balance increased by \$304,147 during 2011.

The public assistance fund had an unassigned fund deficit of \$239,156 and total fund deficit of \$230,894 at the end of 2011. The fund balance decreased by \$561,694 during 2011, which was due to a significant reduction in intergovernmental revenue from the prior year.

The motor vehicle license and gas tax fund had total fund balance of \$1,782,412 at the end of 2011. The total fund balance represents 32.24 percent of the total fund expenditures. The fund balance slightly increased by \$5,753 during 2011. Both revenues (\$5,533,889) and expenditures (\$5,528,136) were significantly lower than the prior 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, 2011, were \$1,111,425 and for the Water District were (\$604,787). Total net assets for enterprise funds decreased by \$544,967.

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**Budgetary Highlights**

By State statute, the Board of County Commissioners adopts the annual operating budget for the County in January. For the general fund, changes from the original to the final budget net change in fund balance was an increase of \$9,362. Changes from the final budget net change in fund balance to the actual was an increase of \$1,471,734. This increase was caused by reductions in actual expenditures in all programs. Also, actual property tax and intergovernmental revenues were \$503,825 and \$207,177 higher than estimated, respectively.

**Capital Assets and Debt Administration**

*Capital Assets* - The County's investment in capital assets for governmental and business-type activities as of December 31, 2011, was \$104,299,579 (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 2011 included road construction projects, bridge projects, sewer system improvements and the completion of the Board of Developmental Disabilities Service and Support Center.

Table 4 shows 2011 balances compared to 2010:

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

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
Land	\$1,194,616	\$1,203,733	\$232,894	\$232,894	\$1,427,510	\$1,436,627
Construction in Progress	120,973	2,441,667	4,831,285	3,566,985	4,952,258	6,008,652
Buildings and Improvements	20,646,191	19,477,324	4,009,502	3,676,280	24,655,693	23,153,604
Machinery and Equipment	1,779,270	1,712,391	564,185	609,647	2,343,455	2,322,038
Vehicles	1,218,952	1,377,523	140,492	174,590	1,359,444	1,552,113
Infrastructure	53,309,026	55,397,753	0	0	53,309,026	55,397,753
Sewer/Water Lines	0	0	16,252,193	16,559,274	16,252,193	16,559,274
Totals	<u>\$78,269,028</u>	<u>\$81,610,391</u>	<u>\$26,030,551</u>	<u>\$24,819,670</u>	<u>\$104,299,579</u>	<u>\$106,430,061</u>

See Note 11 for additional information on capital assets.

*Long-Term Debt* - At December 31, 2011, the County had outstanding debt in the form of OWDA and OPWC loans and general obligation USDA bonds and a USDA loan for business-type activities and a County building improvement bond and a courthouse improvement bond anticipation note for governmental activities.

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Table 5 shows 2011 balances compared to 2010:

Table 5  
 Outstanding Debt at Year End

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
County Building						
Improvement Bonds	\$1,384,553	\$1,450,000	\$0	\$0	\$1,384,553	\$1,450,000
Courthouse Improvement						
Bond Anticipation Note	788,000	828,000	0	0	788,000	828,000
USDA General						
Obligation Bonds	0	0	1,723,000	0	1,723,000	0
USDA Loan	0	0	535,584	0	535,584	0
OPWC Loans Payable	0	0	1,973,518	1,766,684	1,973,518	1,766,684
OWDA Loans Payable	0	0	2,850,249	4,334,461	2,850,249	4,334,461
<b>Totals</b>	<b>\$2,172,553</b>	<b>\$2,278,000</b>	<b>\$7,082,351</b>	<b>\$6,101,145</b>	<b>\$9,254,904</b>	<b>\$8,379,145</b>

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

**Economic Factors**

Tourism in Tuscarawas County continues to contribute greatly to the local economy. The Convention and Visitors Bureau receives a portion of the bed tax and reinvests the funds to promote tourism in Tuscarawas County. In 2011, the Visitors Bureau collected \$395,222. According to Tourism Economics Research Firm, visitors to Tuscarawas County spent \$312 million and were responsible for funding over 3,359 jobs, which is approximately 7.3 percent of the County's labor force.

The labor force for Tuscarawas County stood at 45,800 potential employees, with 42,300 employed and 3,500 unemployed. For December 2011, the Civilian Labor Force estimates the County's unemployment rate at 7.5 percent compared to the State's unemployment rate of 7.6 percent.

A significant growth component has been the establishment of Tuscarawas County as a retail destination for a multi-county area. Because of this sustained retail growth, Tuscarawas County's sales tax collections have grown 235 percent since its inception, while the rate of one percent has remained unchanged.

**Requests for Information**

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



**Tuscarawas County, Ohio**

*Statement of Net Assets*

December 31, 2011

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Starlight Enterprises, Inc.	Tuscarawas County Port Authority
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$33,728,622	\$1,601,796	\$35,330,418	\$459,618	\$18,492
Cash and Cash Equivalents					
in Segregated Accounts	126,829	65,019	191,848	0	0
With Fiscal Agents	1,866,895	0	1,866,895	0	0
Deposits	0	0	0	0	1,375
Materials and Supplies Inventory	920,513	86,813	1,007,326	6,068	0
Accrued Interest Receivable	10,067	0	10,067	0	0
Accounts Receivable	150,483	338,427	488,910	89,636	137,702
Internal Balances	682,867	(682,867)	0	0	0
Intergovernmental Receivable	4,592,732	593,000	5,185,732	0	12,000
Prepaid Items	811,639	6,639	818,278	3,386	0
Sales Tax Receivable	2,609,912	0	2,609,912	0	0
Property Taxes Receivable	9,389,989	0	9,389,989	0	0
Loans Receivable	3,178,027	0	3,178,027	0	297,002
Loans Receivable from Component Unit	682,265	0	682,265	0	0
Deferred Charges	0	0	0	0	83,530
Nondepreciable Capital Assets	1,315,589	5,064,179	6,379,768	0	1,085,698
Depreciable Capital Assets, Net	76,953,439	20,966,372	97,919,811	663,357	5,733,256
<b>Total Assets</b>	<b>137,019,868</b>	<b>28,039,378</b>	<b>165,059,246</b>	<b>1,222,065</b>	<b>7,369,055</b>
<b>Liabilities</b>					
Accounts Payable	382,010	61,464	443,474	44,941	450,187
Accrued Wages	661,347	26,327	687,674	0	554
Contracts Payable	548,249	1,283,264	1,831,513	0	0
Intergovernmental Payable	1,343,709	59,258	1,402,967	0	24,030
Accrued Interest Payable	9,240	0	9,240	0	5,961
Claims Payable	435,270	0	435,270	0	0
Deferred Revenue	8,629,805	0	8,629,805	35,000	41,579
Other Accrued Liabilities	0	0	0	26,722	0
Long-Term Liabilities:					
Due Within One Year	1,152,144	319,809	1,471,953	28,737	226,283
Due In More Than One Year	2,859,769	7,081,142	9,940,911	334,035	3,609,286
<b>Total Liabilities</b>	<b>16,021,543</b>	<b>8,831,264</b>	<b>24,852,807</b>	<b>469,435</b>	<b>4,357,880</b>
<b>Net Assets</b>					
Invested in Capital Assets, Net of Related Debt	77,101,497	18,684,200	95,785,697	300,585	3,066,916
Restricted for:					
Capital Projects	1,443,700	0	1,443,700	0	0
Developmental Disabilities Board	16,221,252	0	16,221,252	0	0
Road and Bridge Repair and Maintenance	3,874,873	0	3,874,873	0	0
Real Estate Assessment	1,355,260	0	1,355,260	0	0
Children Services	339,057	0	339,057	0	0
Economic Development and Growth	290,492	0	290,492	0	0
Other Purposes	1,221,256	0	1,221,256	0	0
Unclaimed Monies	187,371	0	187,371	0	0
Unrestricted	18,963,567	523,914	19,487,481	452,045	(55,741)
<b>Total Net Assets</b>	<b>\$120,998,325</b>	<b>\$19,208,114</b>	<b>\$140,206,439</b>	<b>\$752,630</b>	<b>\$3,011,175</b>

See accompanying notes to the basic financial statements

**Tuscarawas County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2011

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities</b>				
General Government:				
Legislative and Executive - Primary Government	\$7,657,907	\$3,001,952	\$159,921	\$0
Legislative and Executive - External Portion	1,559,752	1,376,947	0	0
Legislative and Executive - Intergovernmental	398,459	56,963	46,263	0
Judicial - Primary Government	4,411,284	1,350,731	9,660	0
Judicial - Intergovernmental	25,167	3,598	2,922	0
Public Safety - Primary Government	7,675,608	641,599	590,015	0
Public Safety - Intergovernmental	1,102,513	157,614	128,008	0
Public Works - Primary Government	10,824,443	192,364	6,007,041	1,602,996
Public Works - Intergovernmental	359,221	51,354	41,708	0
Health	9,144,890	284,781	4,549	0
Human Services - Primary Government	13,950,723	753,380	7,307,984	0
Human Services - Intergovernmental	2,888	413	335	0
Conservation and Recreation	362,076	82,418	79	0
Interest and Fiscal Charges	116,831	0	0	0
<i>Total Governmental Activities</i>	<u>57,591,762</u>	<u>7,954,114</u>	<u>14,298,485</u>	<u>1,602,996</u>
<b>Business-Type Activities</b>				
Sewer District	1,888,745	1,432,150	888,485	0
Water District	2,228,440	769,817	400,027	0
<i>Total Business-Type Activities</i>	<u>4,117,185</u>	<u>2,201,967</u>	<u>1,288,512</u>	<u>0</u>
Total - Primary Government	<u>\$61,708,947</u>	<u>\$10,156,081</u>	<u>\$15,586,997</u>	<u>\$1,602,996</u>
<b>Component Units</b>				
Starlight Enterprises, Inc.	\$870,531	\$950,948	\$0	\$0
Tuscarawas County Port Authority	1,330,565	1,297,709	208,800	0
Totals - Component Units	<u>\$2,201,096</u>	<u>\$2,248,657</u>	<u>\$208,800</u>	<u>\$0</u>

**General Revenues**

Property Taxes Levied for:

General Purposes

Developmental Disabilities Board

Aging

Community Mental Health

Sales Taxes Levied for

General Purposes

Grants and Entitlements not Restricted to Specific Programs

Gain on Sale of Capital Assets

Investment Earnings

Miscellaneous

*Total General Revenues*

Change in Net Assets

*Net Assets Beginning of Year*

*Net Assets End of Year*

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Starlight Enterprises, Inc.	Tuscarawas County Port Authority
(\$4,496,034)	\$0	(\$4,496,034)	\$0	\$0
(182,805)	0	(182,805)	0	0
(295,233)	0	(295,233)	0	0
(3,050,893)	0	(3,050,893)	0	0
(18,647)	0	(18,647)	0	0
(6,443,994)	0	(6,443,994)	0	0
(816,891)	0	(816,891)	0	0
(3,022,042)	0	(3,022,042)	0	0
(266,159)	0	(266,159)	0	0
(8,855,560)	0	(8,855,560)	0	0
(5,889,359)	0	(5,889,359)	0	0
(2,140)	0	(2,140)	0	0
(279,579)	0	(279,579)	0	0
(116,831)	0	(116,831)	0	0
(33,736,167)	0	(33,736,167)	0	0
0	431,890	431,890	0	0
0	(1,058,596)	(1,058,596)	0	0
0	(626,706)	(626,706)	0	0
(33,736,167)	(626,706)	(34,362,873)	0	0
0	0	0	80,417	0
0	0	0	0	175,944
0	0	0	80,417	175,944
3,606,481	0	3,606,481	0	0
4,383,060	0	4,383,060	0	0
982,557	0	982,557	0	0
377,120	0	377,120	0	0
9,824,850	0	9,824,850	0	0
6,471,898	0	6,471,898	0	0
0	0	0	0	37,943
252,246	0	252,246	0	5,656
1,826,674	63,532	1,890,206	0	79,919
27,724,886	63,532	27,788,418	0	123,518
(6,011,281)	(563,174)	(6,574,455)	80,417	299,462
127,009,606	19,771,288	146,780,894	672,213	2,711,713
<u>\$120,998,325</u>	<u>\$19,208,114</u>	<u>\$140,206,439</u>	<u>\$752,630</u>	<u>\$3,011,175</u>

**Tuscarawas County, Ohio**

*Balance Sheet*

*Governmental Funds*

*December 31, 2011*

	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$10,418,822	\$14,053,940	\$274,017	\$842,932
Cash and Cash Equivalents				
In Segregated Accounts	126,829	0	0	0
With Fiscal Agents	0	1,866,895	0	0
Materials and Supplies Inventory	132,833	23,166	8,262	751,020
Accrued Interest Receivable	10,067	0	0	0
Accounts Receivable	88,361	22,339	0	26,196
Interfund Receivable	587,389	0	300,000	62
Intergovernmental Receivable	999,134	343,857	4,698	2,586,473
Prepaid Items	349,670	452,151	0	2,744
Sales Taxes Receivable	2,609,912	0	0	0
Property Taxes Receivable	3,510,119	4,198,606	0	0
Loans Receivable	0	0	0	0
Loans Receivable from Component Unit	682,265	0	0	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	950,895	0	0	0
<i>Total Assets</i>	<u>\$20,466,296</u>	<u>\$20,960,954</u>	<u>\$586,977</u>	<u>\$4,209,427</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$132,205	\$49,934	\$28,944	\$81,979
Accrued Wages	322,286	130,441	104,426	40,235
Contracts Payable	19,833	34,917	39,093	2,624
Intergovernmental Payable	331,531	260,094	580,289	66,376
Interfund Payable	607,396	14,641	65,119	29,801
Deferred Revenue	6,119,315	4,462,399	0	2,206,000
<i>Total Liabilities</i>	<u>7,532,566</u>	<u>4,952,426</u>	<u>817,871</u>	<u>2,427,015</u>
<b>Fund Balances</b>				
Nonspendable	1,360,473	475,317	8,262	753,764
Restricted	0	15,533,211	0	1,028,648
Committed	0	0	0	0
Assigned	1,383,944	0	0	0
Unassigned (Deficit)	10,189,313	0	(239,156)	0
<i>Total Fund Balance</i>	<u>12,933,730</u>	<u>16,008,528</u>	<u>(230,894)</u>	<u>1,782,412</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$20,466,296</u>	<u>\$20,960,954</u>	<u>\$586,977</u>	<u>\$4,209,427</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, 2011*

Other Governmental Funds	Total Governmental Funds	<b>Total Governmental Funds Balances</b>	\$40,107,150
\$6,142,612	\$31,732,323	<i>Amounts reported for governmental activities in the statement of net assets are different because:</i>	
0	126,829	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	78,269,028
0	1,866,895		
5,232	920,513	Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds:	
0	10,067	Property Taxes	760,184
13,587	150,483	Intergovernmental	3,529,372
1,419,887	2,307,338	Sales Taxes	1,771,798
658,570	4,592,732		
7,074	811,639	Total	6,061,354
0	2,609,912		
1,681,264	9,389,989	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
3,178,027	3,178,027	General Obligation Bonds	(1,384,553)
0	682,265	Bond Anticipation Notes	(788,000)
0	950,895	Capital Leases	(18,895)
\$13,106,253	\$59,329,907	Compensated Absences	(1,820,465)
		Total	(4,011,913)
\$78,948	\$372,010	In the statement of activities interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(9,240)
63,466	660,854		
451,782	548,249	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.	599,222
105,000	1,343,290		
890,238	1,607,195	An internal balance is recorded in governmental activities to reflect underpayments to the internal service fund by the business-type activities.	(17,276)
1,903,445	14,691,159		
3,492,879	19,222,757	<i>Net Assets of Governmental Activities</i>	\$120,998,325
12,306	2,610,122		
4,604,577	21,166,436		
20,167	20,167		
4,976,324	6,360,268		
0	9,950,157		
9,613,374	40,107,150		
\$13,106,253	\$59,329,907		

**Tuscarawas County, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2011*

	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax
<b>Revenues</b>				
Property Taxes	\$3,602,120	\$4,382,334	\$0	\$0
Sales Taxes	9,678,074	0	0	0
Intergovernmental	2,155,703	3,680,414	4,852,577	5,331,995
Interest	252,101	0	0	145
Licenses and Permits	5,761	0	0	0
Fines and Forfeitures	187,489	0	0	57,658
Rentals	100,069	0	0	0
Charges for Services	3,464,521	26,269	0	88,380
Contributions and Donations	3,000	0	0	0
Other	396,549	748,400	35,408	55,711
<i>Total Revenues</i>	<u>19,845,387</u>	<u>8,837,417</u>	<u>4,887,985</u>	<u>5,533,889</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	6,046,442	0	0	0
Judicial	3,884,891	0	0	0
Public Safety	6,728,751	0	0	0
Public Works	325,725	0	0	5,528,136
Health	189,204	8,533,270	0	0
Human Services	671,844	0	6,220,288	0
Conservation and Recreation	362,076	0	0	0
Intergovernmental	1,154,644	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	3,171	0	0	0
Interest and Fiscal Charges	729	0	0	0
<i>Total Expenditures</i>	<u>19,367,477</u>	<u>8,533,270</u>	<u>6,220,288</u>	<u>5,528,136</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>477,910</u>	<u>304,147</u>	<u>(1,332,303)</u>	<u>5,753</u>
<b>Other Financing Sources (Uses)</b>				
Inception of Capital Lease	0	0	0	0
Transfers In	424,012	0	770,609	0
Transfers Out	(2,649,748)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(2,225,736)</u>	<u>0</u>	<u>770,609</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>(1,747,826)</u>	<u>304,147</u>	<u>(561,694)</u>	<u>5,753</u>
<i>Fund Balance Beginning of Year - Restated (See Note 3)</i>	<u>14,681,556</u>	<u>15,704,381</u>	<u>330,800</u>	<u>1,776,659</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$12,933,730</u>	<u>\$16,008,528</u>	<u>(\$230,894)</u>	<u>\$1,782,412</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, 2011*

Other Governmental Funds	Total Governmental Funds		
		<b>Net Change in Fund Balances - Total Governmental Funds</b>	(\$2,672,025)
		<i>Amounts reported for governmental activities in the statement of activities are different because:</i>	
\$1,338,481	\$9,322,935	Governmental funds report capital outlays as expenditures.	
0	9,678,074	However, in the statement of activities, the cost of those	
5,950,983	21,971,672	assets is allocated over their estimated useful lives as	
0	252,246	depreciation expense. This is the amount by which depreciation	
370	6,131	exceeded capital outlay in the current period.	
275,405	520,552	Capital Asset Additions	2,795,966
11,484	111,553	Current Year Depreciation	<u>(5,278,833)</u>
2,359,761	5,938,931	Total	(2,482,867)
24,518	27,518	Governmental funds only report the disposal of capital assets to	
590,606	1,826,674	the extent proceeds are received from the sale. In the statement	
		of activities, a gain or loss is reported for each disposal.	(858,496)
10,551,608	49,656,286	Revenues in the statement of activities that do not provide current	
		financial resources are not reported as revenues in the funds.	
1,201,721	7,248,163	Property Taxes	26,283
430,752	4,315,643	Grants	374,189
497,836	7,226,587	Sales Taxes	<u>146,776</u>
646,170	6,500,031	Total	547,248
221,134	8,943,608	Compensated absences reported in the statement of activities	
6,156,745	13,048,877	do not require the use of current financial resources and	
0	362,076	therefore are not reported as expenditures in governmental funds.	(2,301)
733,604	1,888,248	Other financing sources, such as inception of capital leases, in the	
2,577,180	2,577,180	governmental funds that increase long-term liabilities in the statement	
		statement of net assets are not reported as revenues in the	
110,484	113,655	statement of activities.	(6,656)
110,170	110,899	Repayment of bond, note, and capital lease principal is an expenditure	
12,685,796	52,334,967	in the governmental funds, but the repayment reduces long-term	
		liabilities in the statement of net assets.	113,655
(2,134,188)	(2,678,681)	In the statement of activities, interest is accrued on outstanding debt,	
6,656	6,656	whereas in governmental funds, an interest expenditure is	
2,851,402	4,046,023	reported when due.	(5,932)
(1,396,275)	(4,046,023)	The internal service funds used by management are not reported in the	
1,461,783	6,656	County-wide statement of activities. Governmental fund expenditures	
		and related internal service fund revenue are eliminated. The net revenue	
(672,405)	(2,672,025)	(expense) of the internal service funds is allocated among the	
10,285,779	42,779,175	governmental activities.	
\$9,613,374	\$40,107,150	Change in Net Assets	(662,114)
		Internal Balances	<u>18,207</u>
		Total	<u>(643,907)</u>
		<i>Change in Net Assets of Governmental Activities</i>	<u><u>(\$6,011,281)</u></u>

**Tuscarawas County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$3,098,295	\$3,098,295	\$3,602,120	\$503,825
Sales Taxes	9,573,805	9,573,805	9,573,805	0
Intergovernmental	2,155,176	2,175,946	2,383,123	207,177
Interest	220,000	220,000	230,596	10,596
Licenses and Permits	6,650	6,650	5,761	(889)
Fines and Forfeitures	185,500	185,500	188,846	3,346
Rentals	89,478	89,478	100,069	10,591
Charges for Services	2,192,951	2,212,485	2,281,883	69,398
Contributions and Donations	0	0	3,000	3,000
Other	19,852	160,454	186,547	26,093
<i>Total Revenues</i>	17,541,707	17,722,613	18,555,750	833,137
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	4,453,143	4,861,993	4,627,629	234,364
Judicial	3,690,369	3,734,770	3,683,749	51,021
Public Safety	2,667,946	2,796,214	2,745,148	51,066
Public Works	90,706	86,380	82,126	4,254
Health	188,598	192,509	191,528	981
Human Services	829,768	829,769	689,303	140,466
Conservation and Recreation	362,988	362,988	362,988	0
Intergovernmental	1,181,945	1,203,445	1,197,511	5,934
Debt Service:				
Principal Retirement	3,171	3,171	3,171	0
Interest and Fiscal Charges	729	729	729	0
<i>Total Expenditures</i>	13,469,363	14,071,968	13,583,882	488,086
<i>Excess of Revenues Over Expenditures</i>	4,072,344	3,650,645	4,971,868	1,321,223
<b>Other Financing Sources (Uses)</b>				
Advances In	0	0	5,100	5,100
Transfers In	340,000	340,000	432,357	92,357
Transfers Out	(7,391,386)	(6,960,325)	(6,907,271)	53,054
<i>Total Other Financing Sources (Uses)</i>	(7,051,386)	(6,620,325)	(6,469,814)	150,511
<i>Net Change in Fund Balance</i>	(2,979,042)	(2,969,680)	(1,497,946)	1,471,734
<i>Fund Balance Beginning of Year</i>	9,231,054	9,231,054	9,231,054	0
Prior Year Encumbrances Appropriated	535,056	535,056	535,056	0
<i>Fund Balance End of Year</i>	\$6,787,068	\$6,796,430	\$8,268,164	\$1,471,734

See accompanying notes to the basic financial statements



**Tuscarawas County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Board of Developmental Disabilities Fund*  
*For the Year Ended December 31, 2011*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$4,250,200	\$4,328,492	\$4,382,334	\$53,842
Intergovernmental	4,058,137	4,067,333	4,054,782	(12,551)
Charges for Services	15,000	15,000	6,825	(8,175)
Other	326,753	807,586	761,532	(46,054)
<i>Total Revenues</i>	8,650,090	9,218,411	9,205,473	(12,938)
<b>Expenditures</b>				
Current:				
Health	9,013,027	9,581,349	8,856,311	725,038
<i>Net Change in Fund Balance</i>	(362,937)	(362,938)	349,162	712,100
<i>Fund Balance Beginning of Year</i>	12,975,103	12,975,103	12,975,103	0
Prior Year Encumbrances Appropriated	262,664	262,664	262,664	0
<i>Fund Balance End of Year</i>	<u>\$12,874,830</u>	<u>\$12,874,829</u>	<u>\$13,586,929</u>	<u>\$712,100</u>

See accompanying notes to the basic financial statements

**Tuscarawas County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Public Assistance Fund*  
*For the Year Ended December 31, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$6,131,912	\$6,131,912	\$5,236,661	(\$895,251)
Other	34,999	34,999	35,408	409
<i>Total Revenues</i>	6,166,911	6,166,911	5,272,069	(894,842)
<b>Expenditures</b>				
Current:				
Human Services	7,874,388	7,874,388	6,288,227	1,586,161
<i>Excess of Revenues Under Expenditures</i>	(1,707,477)	(1,707,477)	(1,016,158)	691,319
<b>Other Financing Sources</b>				
Transfers In	1,344,720	1,344,720	770,609	(574,111)
<i>Net Change in Fund Balance</i>	(362,757)	(362,757)	(245,549)	117,208
<i>Fund Deficit Beginning of Year</i>	(85,328)	(85,328)	(85,328)	0
Prior Year Encumbrances Appropriated	336,612	336,612	336,612	0
<i>Fund Balance (Deficit) End of Year</i>	(\$111,473)	(\$111,473)	\$5,735	\$117,208

See accompanying notes to the basic financial statements

**Tuscarawas County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Motor Vehicle License and Gas Tax Fund*  
*For the Year Ended December 31, 2011*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$5,180,000	\$5,180,000	\$5,256,713	\$76,713
Interest	3,000	3,000	145	(2,855)
Fines and Forfeitures	90,000	90,000	62,073	(27,927)
Charges for Services	50,000	50,000	64,834	14,834
Other	83,000	83,000	55,040	(27,960)
<i>Total Revenues</i>	5,406,000	5,406,000	5,438,805	32,805
<b>Expenditures</b>				
Current:				
Public Works	6,205,004	6,247,689	5,601,236	646,453
<i>Net Change in Fund Balance</i>	(799,004)	(841,689)	(162,431)	679,258
<i>Fund Balance Beginning of Year</i>	570,669	570,669	570,669	0
Prior Year Encumbrances Appropriated	244,585	244,585	244,585	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$16,250</u>	<u>(\$26,435)</u>	<u>\$652,823</u>	<u>\$679,258</u>

See accompanying notes to the basic financial statements

**Tuscarawas County, Ohio**

*Statement of Fund Net Assets*

*Proprietary Funds*

*December 31, 2011*

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer District	Water District	Total	
<b>Assets</b>				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$725,992	\$875,804	\$1,601,796	\$1,045,404
Cash and Cash Equivalents in Segregated Accounts	42,635	22,384	65,019	0
Accounts Receivable	221,356	117,071	338,427	0
Interfund Receivable	150	0	150	0
Intergovernmental Receivable	593,000	0	593,000	0
Materials and Supplies Inventory	47,747	39,066	86,813	0
Prepaid Items	4,400	2,239	6,639	0
<i>Total Current Assets</i>	<u>1,635,280</u>	<u>1,056,564</u>	<u>2,691,844</u>	<u>1,045,404</u>
<i>Noncurrent Assets:</i>				
<i>Capital Assets:</i>				
Land and Construction in Progress	3,691,675	1,372,504	5,064,179	0
Depreciable Capital Assets, Net	15,042,489	5,923,883	20,966,372	0
<i>Total Noncurrent Assets</i>	<u>18,734,164</u>	<u>7,296,387</u>	<u>26,030,551</u>	<u>0</u>
<i>Total Assets</i>	<u>20,369,444</u>	<u>8,352,951</u>	<u>28,722,395</u>	<u>1,045,404</u>
<b>Liabilities</b>				
<i>Current Liabilities:</i>				
Accounts Payable	50,052	11,412	61,464	10,000
Accrued Wages	15,726	10,601	26,327	493
Contracts Payable	2,500	1,280,764	1,283,264	0
Intergovernmental Payable	21,923	37,335	59,258	419
Compensated Absences Payable	18,060	20,097	38,157	0
Interfund Payable	40,260	32,480	72,740	0
USDA General Obligation Bonds Payable	12,100	26,300	38,400	0
OPWC Loans Payable	72,418	41,484	113,902	0
OWDA Loans Payable	69,948	50,402	120,350	0
Capital Leases Payable	9,000	0	9,000	0
Claims Payable	0	0	0	435,270
<i>Total Current Liabilities</i>	<u>311,987</u>	<u>1,510,875</u>	<u>1,822,862</u>	<u>446,182</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	12,339	4,104	16,443	0
Interfund Payable	362,995	264,558	627,553	0
USDA General Obligation Bonds Payable	1,207,900	476,700	1,684,600	0
USDA Loan Payable	0	535,584	535,584	0
OPWC Loans Payable	1,524,239	335,377	1,859,616	0
OWDA Loans Payable	2,277,114	452,785	2,729,899	0
Capital Leases Payable	255,000	0	255,000	0
<i>Total Long-Term Liabilities</i>	<u>5,639,587</u>	<u>2,069,108</u>	<u>7,708,695</u>	<u>0</u>
<i>Total Liabilities</i>	<u>5,951,574</u>	<u>3,579,983</u>	<u>9,531,557</u>	<u>446,182</u>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	13,306,445	5,377,755	18,684,200	0
Unrestricted (Deficit)	1,111,425	(604,787)	506,638	599,222
<i>Total Net Assets</i>	<u>\$14,417,870</u>	<u>\$4,772,968</u>	<u>19,190,838</u>	<u>\$599,222</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.

	17,276
Net assets of business-type activities	<u>\$19,208,114</u>

**Tuscarawas County, Ohio**  
*Statement of Revenues,  
Expenses and Changes in Fund Net Assets  
Proprietary Funds  
For the Year Ended December 31, 2011*

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer District	Water District	Total	
<b>Operating Revenues</b>				
Charges for Services	\$1,442,528	\$777,646	\$2,220,174	\$4,987,257
Other	43,609	19,923	63,532	0
<i>Total Operating Revenues</i>	<u>1,486,137</u>	<u>797,569</u>	<u>2,283,706</u>	<u>4,987,257</u>
<b>Operating Expenses</b>				
Personal Services	565,826	457,334	1,023,160	34,713
Materials and Supplies	92,437	74,367	166,804	0
Contractual Services	709,701	1,511,518	2,221,219	341,741
Claims	0	0	0	5,272,917
Other	37,668	1,808	39,476	0
Depreciation	426,902	154,516	581,418	0
<i>Total Operating Expenses</i>	<u>1,832,534</u>	<u>2,199,543</u>	<u>4,032,077</u>	<u>5,649,371</u>
<i>Operating Loss</i>	<u>(346,397)</u>	<u>(1,401,974)</u>	<u>(1,748,371)</u>	<u>(662,114)</u>
<b>Non-Operating Revenue (Expense)</b>				
Capital Grants	888,485	400,027	1,288,512	0
Interest and Fiscal Charges	(56,211)	(28,897)	(85,108)	0
<i>Total Non-Operating Revenue (Expense)</i>	<u>832,274</u>	<u>371,130</u>	<u>1,203,404</u>	<u>0</u>
<i>Change in Net Assets</i>	485,877	(1,030,844)	(544,967)	(662,114)
<i>Net Assets Beginning of Year</i>	<u>13,931,993</u>	<u>5,803,812</u>		<u>1,261,336</u>
<i>Net Assets End of Year</i>	<u>\$14,417,870</u>	<u>\$4,772,968</u>		<u>\$599,222</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.

	(18,207)
Change in net assets of business-type activities	(\$563,174)

See accompanying notes to the basic financial statements

**Tuscarawas County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Year Ended December 31, 2011

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer District	Water District	Total	
<b>Increase (Decrease) in Cash and Cash Equivalents</b>				
<b>Cash Flows from Operating Activities</b>				
Cash Received from Customers	\$1,468,760	\$775,059	\$2,243,819	\$0
Cash Received from Transactions With Other Funds	0	0	0	3,610,503
Cash Received from Transactions For Outside Organizations	0	0	0	1,376,947
Other Cash Receipts	36,169	15,177	51,346	0
Cash Payments to Employees for Services	(646,356)	(438,353)	(1,084,709)	(24,425)
Cash Payments for Goods and Services	(724,991)	(268,481)	(993,472)	(341,934)
Cash Payments for Claims	0	0	0	(5,146,950)
Other Cash Payments	(37,668)	(1,808)	(39,476)	0
<i>Net Cash Provided by (Used in) Operating Activities</i>	95,914	81,594	177,508	(525,859)
<b>Cash Flows from Noncapital Financing Activities</b>				
Interfund Loans	(21,534)	(15,381)	(36,915)	0
<b>Cash Flows from Capital and Related Financing Activities</b>				
Capital Grants	342,135	400,027	742,162	0
Purchase of Capital Assets	(742,293)	(1,050,006)	(1,792,299)	0
USDA Bonds Issued	1,220,000	503,000	1,723,000	0
USDA Loan Issued	0	535,584	535,584	0
OWDA Loans Issued	18,198	0	18,198	0
OPWC Loans Issued	295,737	0	295,737	0
Principal Payments - OWDA Loans	(1,453,741)	(48,669)	(1,502,410)	0
Principal Payments - OPWC Loans	(47,419)	(41,484)	(88,903)	0
Principal Payments - Capital Lease	(7,000)	0	(7,000)	0
Interest Payments - OWDA Loans	(39,399)	(28,897)	(68,296)	0
Interest Payments - Capital Leases	(16,812)	0	(16,812)	0
<i>Net Cash Used in Capital and Related Financing Activities</i>	(430,594)	269,555	(161,039)	0
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(356,214)	335,768	(20,446)	(525,859)
<i>Cash and Cash Equivalents Beginning of Year</i>	1,124,841	562,420	1,687,261	1,571,263
<i>Cash and Cash Equivalents End of Year</i>	\$768,627	\$898,188	\$1,666,815	\$1,045,404

(continued)

**Tuscarawas County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds (continued)*  
*For the Year Ended December 31, 2011*

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer District	Water District	Total	
<b>Reconciliation of Operating Loss to Net Cash Provided by (Used in) Operating Activities</b>				
Operating Loss	(\$346,397)	(\$1,401,974)	(\$1,748,371)	(\$662,114)
Adjustments:				
Depreciation	426,902	154,516	581,418	0
(Increase) Decrease in Assets:				
Accounts Receivable/Due from Primary Government	19,301	(8,021)	11,280	0
Materials and Supplies Inventory	(11,993)	(9,544)	(21,537)	0
Prepaid Items	(2,194)	374	(1,820)	0
Increase (Decrease) in Liabilities:				
Accounts Payable/Due to Primary Government	30,370	39,806	70,176	10,000
Contracts Payable	2,500	1,280,764	1,283,264	0
Accrued Wages	61	104	165	123
Compensated Absences Payable	(5,605)	5,642	37	0
Intergovernmental Payable	(17,031)	19,927	2,896	165
Claims Payable	0	0	0	125,967
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>\$95,914</u>	<u>\$81,594</u>	<u>\$177,508</u>	<u>(\$525,859)</u>

See accompanying notes to the basic financial statements

**Tuscarawas County, Ohio**  
*Statement of Fiduciary Net Assets*  
*Fiduciary Funds*  
*December 31, 2011*

	Private Purpose Trust	
	James Hindman Trust	Agency
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	\$15,735	\$12,432,111
Cash and Cash Equivalents in Segregated Accounts	0	733,853
Property Taxes Receivable	0	74,937,883
<i>Total Assets</i>	<u>15,735</u>	<u>\$88,103,847</u>
<b>Liabilities</b>		
Intergovernmental Payable	0	\$80,445,635
Undistributed Monies	0	7,658,212
<i>Total Liabilities</i>	<u>0</u>	<u>\$88,103,847</u>
<b>Net Assets</b>		
Held in Trust for Meeting the Extra Needs of Children in Foster Care	<u>\$15,735</u>	

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, 2011*

	James Hindman Trust
<b>Additions</b>	
Interest	\$328
<b>Deductions</b>	
Materials and Supplies	313
<i>Change in Net Assets</i>	15
<i>Net Assets Beginning of Year</i>	15,720
<i>Net Assets End of Year</i>	\$15,735

See accompanying notes to the basic financial statements

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2011*

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

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

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

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

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

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

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

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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2011*

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

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

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

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

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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2011*

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

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

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

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

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

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

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

Information in the following notes to the basic financial statements is applicable to the primary government. Information relative to the component units is presented in Notes 26 and 27.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2011*

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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.

***Basis of Presentation***

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

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

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

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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2011*

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***Fund Accounting***

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

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

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

***Board of Developmental Disabilities Fund*** The board of developmental disabilities fund accounts for and reports the operation of a school and the costs of administering a workshop for the developmentally disabled. Revenue sources include a County-wide property tax levy and Federal and State grants, which are restricted to the operations of the school and workshop.

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

***Motor Vehicle License and Gas Tax Fund*** The motor vehicle license and gas tax fund accounts for and reports revenue derived from motor vehicle licenses, gasoline tax, and grant money that is restricted for expenditures relating to County road and bridge repair and maintenance programs.

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

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

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

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

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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2011*

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

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

***Measurement Focus***

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

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

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

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

***Basis of Accounting***

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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2011*

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurred. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 8). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales taxes (see Note 10), interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

**Deferred 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, 2011, but which were levied to finance year 2012 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

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

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

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

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

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

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



**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2011*

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

During 2011, investments were limited to federal national mortgage association securities. Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices.

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2011 amounted to \$252,101, which includes \$192,558 assigned from other County funds.

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

***Restricted Assets***

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

***Inventory***

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

***Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2011, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

***Capital Assets***

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

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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2011*

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

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

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

***Interfund Balances***

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as "interfund receivables/payables". Interfund balance amounts are eliminated in the statement of net assets, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

***Compensated Absences***

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

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

***Accrued Liabilities and Long-term Obligations***

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

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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2011*

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***Fund Balance***

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

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

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

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

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

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

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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2011*

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***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 through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net assets restricted for other purposes includes funds for providing public assistance to general relief recipients and to pay for their providers of medical assistance, tax collections used to enforce the payment of delinquent taxes, revenue derived from the sale of dog licenses, a County-wide litter control and recycling program, and various law enforcement operations.

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

***Operating Revenues and Expenses***

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

***Internal Activity***

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

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

***Extraordinary and Special Items***

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

***Estimates***

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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2011*

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***Budgetary Data***

All funds, other than agency funds, are legally required to be budgeted and appropriated. Certain funds are not budgeted since no activity was anticipated and none occurred. Budgetary information for the Community Mental Health Fund is not reported because it is not included in the entity for which the “appropriated budget” is adopted and does not maintain budgetary financial records. The major documents prepared are the alternative tax budget, the certificate of estimated resources and the appropriation resolution, which are prepared on the budgetary basis of accounting. The alternative tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount that the County Commissioners may appropriate. The appropriation resolution is the County Commissioner’s authorization to spend resources and sets annual limits on expenditures plus encumbrances at a level of control selected by the Commissioners. The legal level of control has been established by the County Commissioner’s at the object level within each department.

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

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

***Note 3 – Change in Accounting Principles***

For 2011, the County has implemented Governmental Accounting Standard Board (GASB) Statement No. 54, “Fund Balance Reporting and Governmental Fund Type Definitions” and Statement No. 59, “Financial Instruments Omnibus”.

GASB Statement No. 54 enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This statement establishes fund balance classifications that compromise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The implementation of this statement resulted in the reclassification of certain funds and restatement of the County’s financial statements.

GASB Statement No. 59 addresses significant practice issues that have arisen when accounting for financial instruments and external investment pools. The implementation of this statement did not result in any change in the County’s financial statements.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2011

The implementation of GASB Statement No. 54 had the following effect on fund balances of the major and nonmajor funds as they were previously reported:

	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax	Other Governmental Funds	Total
Fund Balance at December 31, 2010	\$11,207,454	\$15,584,184	\$330,800	\$1,776,659	\$13,880,078	\$42,779,175
Fund Reclassification	3,474,102	120,197	0	0	(3,594,299)	0
Restated Fund Balance at December 31, 2010	<u>\$14,681,556</u>	<u>\$15,704,381</u>	<u>\$330,800</u>	<u>\$1,776,659</u>	<u>\$10,285,779</u>	<u>\$42,779,175</u>

**Note 4 – Fund Balances**

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

Fund Balances	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax	Other Governmental Funds	Total
<u>Nonspendable:</u>						
Loans Receivable	\$690,599	\$0	\$0	\$0	\$0	\$690,599
Inventory	132,833	23,166	8,262	751,020	5,232	920,513
Prepays	349,670	452,151	0	2,744	7,074	811,639
Unclaimed Monies	187,371	0	0	0	0	187,371
<i>Total Nonspendable</i>	<u>1,360,473</u>	<u>475,317</u>	<u>8,262</u>	<u>753,764</u>	<u>12,306</u>	<u>2,610,122</u>
<u>Restricted for:</u>						
Legislative and Executive Purposes	0	0	0	0	1,616,402	1,616,402
Judicial Purposes	0	0	0	0	426,742	426,742
Public Safety	0	0	0	0	183,374	183,374
Public Works	0	0	0	1,028,648	251,749	1,280,397
Health	0	15,533,211	0	0	56,082	15,589,293
Human Services	0	0	0	0	522,071	522,071
Capital Improvements	0	0	0	0	1,547,357	1,547,357
Other Purposes	0	0	0	0	800	800
<i>Total Restricted</i>	<u>0</u>	<u>15,533,211</u>	<u>0</u>	<u>1,028,648</u>	<u>4,604,577</u>	<u>21,166,436</u>
<u>Committed to:</u>						
Legislative and Executive Purposes	0	0	0	0	19,597	19,597
Judicial Purposes	0	0	0	0	570	570
<i>Total Committed</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,167</u>	<u>20,167</u>
<u>Assigned to:</u>						
Public Works	997,934	0	0	0	0	997,934
Capital Improvements	0	0	0	0	4,976,324	4,976,324
Other Purposes	386,010	0	0	0	0	386,010
<i>Total Assigned</i>	<u>1,383,944</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,976,324</u>	<u>6,360,268</u>
Unassigned (Deficit)	10,189,313	0	(239,156)	0	0	9,950,157
<i>Total Fund Balances (Deficit)</i>	<u>\$12,933,730</u>	<u>\$16,008,528</u>	<u>(\$230,894)</u>	<u>\$1,782,412</u>	<u>\$9,613,374</u>	<u>\$40,107,150</u>

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2011*

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**Note 5 – Accountability and Compliance**

**Accountability**

At December 31, 2011, the public assistance special revenue fund had an individual fund deficit in the amount of \$230,894. The deficit is due to adjustments for accrued liabilities. The general fund is liable for the deficit in this fund and provides transfers when cash is required, rather than when accruals occur.

**Compliance**

Contrary to Ohio Revised Code Section 5705.39, the following funds had original and final appropriations in excess of certified available resources:

Fund	Original Estimated Resources Plus Beginning Cash	Original Appropriations Plus Encumbrances	Excess
<b>Special Revenue Funds:</b>			
Public Assistance	\$7,762,915	\$7,874,388	(\$111,473)
Children's Services	4,328,783	4,659,906	(331,123)
Fund	Final Estimated Resources Plus Beginning Cash	Final Appropriations Plus Encumbrances	Excess
<b>Special Revenue Funds:</b>			
Public Assistance	\$7,762,915	\$7,874,388	(\$111,473)
Motor Vehicle License and Gas Tax	6,221,254	6,247,689	(26,435)
Children's Services	4,497,300	4,828,424	(331,124)
Enterprise Zone	2,150	2,158	(8)
<b>Capital Projects Fund:</b>			
Canal	6,888	7,462	(574)

Although the budgetary violations were not corrected by year end, management has indicated that this will be closely monitored to ensure no future violations.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2011*

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***Note 6 – Budgetary Basis of Accounting***

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

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

1. Revenues and other sources are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures and other uses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Outstanding year end encumbrances are treated as expenditures (budget) rather than as restricted, committed or assigned fund balance (GAAP).
4. Unreported cash represents amounts received but not included as revenue on the budget basis operating statements. These amounts are included as revenue on the GAAP basis operating statement.
5. Investments are reported at cost (budget) rather than fair value (GAAP).
6. Advances-In and Advances-Out are operating transactions (budget) as opposed to balance sheet transactions.
7. Budgetary revenues and expenditures of the jail operations, certificate of title, litter control, county home, southern district probation, county 911, recorder's special, growth, and joint public defender funds are reclassified to the general fund for GAAP reporting.



**Tuscarawas County, Ohio**  
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Adjustments necessary to convert the results of operations at the end of the year on the Budget basis to the GAAP basis are as follows:

Net Change in Fund Balance				
General and Major Special Revenue Funds				
	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax
GAAP Basis	(\$1,747,826)	\$304,147	(\$561,694)	\$5,753
Revenue Accruals	(6,543,976)	368,056	384,084	(93,095)
Unreported Cash	(93,725)	0	0	(1,989)
Beginning Fair Value Adjustment for Investments	(23,365)	0	0	0
Ending Fair Value Adjustment for Investments	(450)	0	0	0
Advances In	5,100	0	0	0
Expenditure Accruals	8,754,904	107,392	166,705	101,280
Excess of Revenue and Other Financing Sources and Over (Under) Expenditures and Other Financing Sources (Uses):				
Jail Operations	(70,498)	0	0	0
Certificate of Title	24,029	0	0	0
Litter Control	(101,082)	0	0	0
County Home	(20,072)	0	0	0
Southern District Probation	(14,142)	0	0	0
County 911	(326,276)	0	0	0
Recorder's Special Growth	(19,419)	0	0	0
Joint Public Defender	(48,111)	0	0	0
Encumbrances	(1,014,914)	(430,433)	(234,644)	(174,380)
Budget Basis	<u>(\$1,497,946)</u>	<u>\$349,162</u>	<u>(\$245,549)</u>	<u>(\$162,431)</u>

***Note 7 – Deposits and Investments***

State statutes classify monies held by the County into two categories, active and inactive. Active monies are public monies determined to be necessary to meet current demands upon the County treasury. Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

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

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States; or any book entry, zero-coupon United States Treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) above and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:
  - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase;
  - b. Bankers acceptances eligible for purchases by the Federal Reserve System and which mature within 180 days after purchase;
10. Fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
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11. No-load money market mutual fund rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency of instrumentality, and/or highly rated commercial paper; and
12. One percent of the County's average portfolio in debt interest rated at the time of purchase in the three categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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

Deposits

**Custodial Credit Risk** Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, the carrying amount of the County's deposits was \$48,571,360 and the bank balance was \$46,597,920. Of the bank balance \$24,356,178 was covered by Federal depository insurance and \$22,241,742 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department and all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Investments

As of December 31, 2011, the County had the following investment:

Investment Type	Fair Value	Investment Maturities (in Years)	
		2-3	3-5
Federal National Mortgage Association Securities	\$1,999,500	\$999,500	\$1,000,000

This investment is in an internal investment pool.

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

**Credit Risk** The Federal National Mortgage Association Securities carry a rating of Aaa by Moody's. 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 are exposed to custodial credit risk in that they are uninsured, unregistered, and held by the counterparty. The County has no investment policy dealing with investment custodial risk beyond the requirement in State statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the treasurer or qualified trustee.

**Concentration of Credit Risk** The County places no limit on the amount it may invest in any one issuer. At December 31, 2011, 100 percent of the County's investments were in federal national mortgage association securities.

## **Note 8 – Property Taxes**

Property taxes include amounts levied against all real and public utility personal property located in the County. Property tax revenue received during 2011 for real and public utility property taxes represents collections of 2010 taxes.

2011 real property taxes were levied after October 1, 2011, on the assessed value as of January 1, 2011, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2011 real property taxes are collected in and intended to finance 2012.

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

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2011 public utility property taxes which became a lien December 31, 2010, are levied after October 1, 2011, and are collected in 2012 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2011, was \$8.30 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2011 property tax receipts were based are as follows:

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	<u>Assessed Value</u>
Real Property:	
Residential/Agricultural	\$1,238,183,250
Commercial/Industrial/Public Utility	298,691,140
Tangible Personal Property:	
Public Utility	73,077,780
Total Property Taxes	<u>\$1,609,952,170</u>

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through agency funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which were measurable as of December 31, 2011, and for which there was an enforceable legal claim. In governmental funds, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2011 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On the accrual basis, collectible delinquent property taxes have been recorded as revenue while on the modified accrual basis, the revenue has been deferred.

**Note 9 – Receivables**

Receivables at December 31, 2011, consisted of taxes, accrued interest, accounts (billings for user charged services, including unbilled utility services, and rental payments), loans and intergovernmental receivables arising from grants, entitlements and shared revenues. All receivables, except property taxes and loans, are expected to be received within one year. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

A summary of the principal items of intergovernmental receivables follows:

<b>Governmental Activities:</b>	
Motor Vehicle Distribution	\$1,486,748
Gasoline and Excise Taxes	1,098,956
Local Government and Local Government Revenue Assistance	706,703
Homestead and Rollback	589,540
Community Economic Development Grants and Subsidies	230,725
Child Support Enforcement Agency Grants and Subsidies	214,069
Miscellaneous	162,031
Law Enforcement Grants and Subsidies	61,873
Children's Services Grants and Subsidies	26,609
Developmental Disabilities Grants and Subsidies	15,478
<i>Total Governmental Activities</i>	<u>\$4,592,732</u>
<b>Business-Type Activity:</b>	
Sewer	<u>\$593,000</u>

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
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The monies loaned to the Tuscarawas County Agricultural Society (TCAS) for the purchase of a parking lot (\$194,000), \$169,750 of which is due in more than one year; the monies loaned to the Newcomerstown Community Improvement Corporation (CIC) (\$2,909,027), all of which is due within one year, plus additional monies loaned to the CIC (\$75,000), all of which is due within one year; and the monies loaned to the TCPA (\$682,265), \$654,765 of which is due in more than one year are all classified as loans receivable on the County financial statements and are also considered collectible in full.

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

***Note 10 – Permissive Sales and Use Tax***

In 1985, the County Commissioners by resolution imposed a one percent tax on all retail sales made in the County. The tax collection began March 1, 1988 and ran through December 31, 2000. In February 1997, the County Commissioners adopted a resolution imposing this tax through December 31, 2007. In May of 2007, a renewal for another ten year period was put on the Primary Ballot and passed; this new period started as of January 1, 2008. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The State Tax Commissioner's certification must be made within forty-five days after the end of the month. The Office of Budget and Management then has five days in which to draw a warrant payable to the County.

A receivable is recognized at year-end for amounts that will be received from sales which occurred during 2011. 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.

**Tuscarawas County, Ohio**  
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**Note 11 – Capital Assets**

Capital asset activity for governmental activities for the year ended December 31, 2011, was as follows:

	Balance 12/31/2010	Additions	Deletions	Balance 12/31/2011
<b>Governmental Activities:</b>				
Capital Assets, not being depreciated:				
Land	\$1,203,733	\$0	(\$9,117)	\$1,194,616
Construction in Progress	2,441,667	236,022	(2,556,716)	120,973
Total Capital Assets, not being depreciated:	<u>3,645,400</u>	<u>236,022</u>	<u>(2,565,833)</u>	<u>1,315,589</u>
Capital Assets, being depreciated:				
Building and Improvements	32,932,854	2,556,716	(1,010,024)	34,479,546
Machinery and Equipment	4,302,203	367,677	(158,087)	4,511,793
Vehicles	4,827,712	274,623	(226,934)	4,875,401
Infrastructure	107,784,492	1,917,644	0	109,702,136
Total Capital Assets, being depreciated	<u>149,847,261</u>	<u>5,116,660</u>	<u>(1,395,045)</u>	<u>153,568,876</u>
Less Accumulated Depreciation:				
Building and Improvements	(13,455,530)	(660,226)	282,401	(13,833,355)
Machinery and Equipment	(2,589,812)	(265,729)	123,018	(2,732,523)
Vehicles	(3,450,189)	(346,507)	140,247	(3,656,449)
Infrastructure	<u>(52,386,739)</u>	<u>(4,006,371)</u>	<u>0</u>	<u>(56,393,110)</u>
Total Accumulated Depreciation	<u>(71,882,270)</u>	<u>(5,278,833) *</u>	<u>545,666</u>	<u>(76,615,437)</u>
Total Capital Assets being depreciated, Net	<u>77,964,991</u>	<u>(162,173)</u>	<u>(849,379)</u>	<u>76,953,439</u>
Governmental Activities Capital Assets, Net	<u>\$81,610,391</u>	<u>\$73,849</u>	<u>(\$3,415,212)</u>	<u>\$78,269,028</u>

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

Governmental Activities:	
Legislative and Executive	\$358,492
Judicial	35,802
Public Safety	306,628
Public Works	4,315,679
Health	211,402
Human Services	50,830
Total Governmental Activities Depreciation Expense	<u>\$5,278,833</u>

**Tuscarawas County, Ohio**  
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Capital asset activity for business-type activities for the year ended December 31, 2011, was as follows:

	Balance 12/31/2010	Additions	Deletions	Balance 12/31/2011
<b>Business-Type Activities:</b>				
Capital Assets, not being depreciated:				
Land	\$232,894	\$0	\$0	\$232,894
Construction in Progress	3,566,985	1,792,299	(527,999)	4,831,285
<b>Total Capital Assets, not being depreciated</b>	<b>3,799,879</b>	<b>1,792,299</b>	<b>(527,999)</b>	<b>5,064,179</b>
Capital Assets, being depreciated:				
Buildings	6,397,465	460,026	0	6,857,491
Machinery and Equipment	1,688,033	0	0	1,688,033
Vehicles	692,622	0	0	692,622
Sewer/Water Lines	24,378,527	67,973	0	24,446,500
<b>Total Capital Assets, being depreciated</b>	<b>33,156,647</b>	<b>527,999</b>	<b>0</b>	<b>33,684,646</b>
Less Accumulated Depreciation				
Buildings	(2,721,185)	(126,804)	0	(2,847,989)
Machinery and Equipment	(1,078,386)	(45,462)	0	(1,123,848)
Vehicles	(518,032)	(34,098)	0	(552,130)
Sewer/Water Lines	(7,819,253)	(375,054)	0	(8,194,307)
<b>Total Accumulated Depreciation</b>	<b>(12,136,856)</b>	<b>(581,418)</b>	<b>0</b>	<b>(12,718,274)</b>
<b>Total Capital Assets being depreciated, Net</b>	<b>21,019,791</b>	<b>(53,419)</b>	<b>0</b>	<b>20,966,372</b>
<b>Business-Type Activities Capital Assets, Net</b>	<b>\$24,819,670</b>	<b>\$1,738,880</b>	<b>(\$527,999)</b>	<b>\$26,030,551</b>

**Note 12 – Risk Management**

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

The County also carries a \$260,000 blanket Crime policy with Travelers Casualty & Surety Company of America and a comprehensive Boiler and Machinery policy with Travelers Property Casualty Company of America on all County buildings with the property damage limits of \$50,000,000 subject to a \$1,000 deductible.

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



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

The County has elected to provide employees' major medical, vision and hospitalization through a self-insured program. The predominant participant is the County. The County maintains a self-insurance internal service fund to account for and finance its uninsured risks of loss in this program. This plan provides a major medical plan with a \$200 to \$2,200 single and \$400 to \$4,400 family deductible. A third party administrator, AultCare, located in Canton, Ohio, reviewed all claims which were then paid by the County. The County purchases stop-loss coverage of \$110,000 per employee per year. The County pays coverage into the self-insurance internal service fund for County employees, of \$908 family, \$367 individual per employee per month. Premiums are paid by the fund that pays the salary for the employee and are based on historic cost information. Depending on level of coverage selected, employees on the family plan are required to contribute between \$5 and \$59.73 per month towards their healthcare insurance, and employees on the single plan are required to contribute between \$2.50 and \$18.37 per month toward their healthcare insurance. The County also pays a \$4.31 monthly premium per employee for death benefit. However, in 2005, since their balance was adequately funded, the County Commissioners suspended the monthly premiums for death benefit being paid by the County. The suspension will continue until the Commissioner's reinstate the premium.

The claims liability of \$435,270, reported in the fund at December 31, 2011, 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 2010 and 2011 includes:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2010	\$336,114	\$4,417,259	\$4,444,070	\$309,303
2011	309,303	5,272,917	5,146,950	435,270

***Note 13 – Defined Benefit Pension Plans***

***Ohio Public Employees Retirement System***

Plan Description – The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature, but less than, the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.

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OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or (800) 222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for State and local employer units and 18.1 percent of covered payroll for law and public safety employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll for members in State and local divisions and 12 percent for law enforcement and public safety members. For the year ended December 31, 2011, members in State and local divisions contributed 10 percent of covered payroll while public safety and law enforcement members contributed 11 percent and 11.6 percent, respectively. While members in the State and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan. For 2011, member and employer contribution rates were consistent across all three plans.

The County's 2011 contribution rate was 14 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 18.1 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of post-employment health care benefits. The portion of employer contribution allocated to health care for members in the Traditional Plan was 4 percent for 2011. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05 percent for 2011. Employer contribution rates are actuarially determined.

The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2011, 2010, and 2009 were \$2,273,882, \$2,048,696, and \$1,919,805, respectively. For 2011, 89.22 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2010 and 2009. No contributions were made to the Member-Directed Plan for 2011.

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

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

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service, or an allowance based on a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
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The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50. Benefits are established by Ohio Revised Code Chapter 3307.

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

Funding Policy - Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon the recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. For the year ended December 31, 2011, plan members were required to contribute 10 percent of their annual covered salary. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations.

The County's required contributions to STRS Ohio for the DB Plan and for the defined benefit portion of the Combined Plan were \$51,852 and \$0 for the year ended December 31, 2011, \$50,470 and \$0 for the fiscal year ended December 31, 2010, and \$49,906 and \$0 for the year ended December 31, 2009. For 2011, 93.81 percent has been contributed for the DB plan and 93.81 percent has been contributed for the Combined Plan, with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2010 and 2009.

Contributions made to STRS Ohio for the DC Plan for 2011 were \$298 made by the County and \$213 made by the plan members. No contributions were made by the plan members in 2011 for the defined contribution portion of the Combined Plan.

***Note 14 – Postemployment Benefits***

***Ohio Public Employees Retirement System***

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

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

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not mandate, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

**Tuscarawas County, Ohio**  
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Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or (800) 222-7377.

Funding Policy – The post-employment health care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). The Ohio Revised Code provides the statutory authority requiring public employers to fund post retirement health care through contributions to OPERS. A portion of each employer’s contribution to OPERS is set aside for the funding of post-retirement health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2011, State and local employers contributed at a rate of 14 percent of covered payroll, and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 4 percent for 2011. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05 percent for 2011.

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

The County’s contributions allocated to fund post-employment health care benefits for the years ended December 31, 2011, 2010, and 2009 were \$888,919, \$1,141,151, and \$1,354,000, respectively. For 2011, 89.22 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2010 and 2009.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased on January 1 of each year from 2006 to 2008. Rates for law enforcement and public safety employers increased over a six year period beginning on January 1, 2006, with a final rate increase on January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

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

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

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2011, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to post-employment health care. The County’s contributions for health care for the years ended December 31, 2011, 2010, and 2009 were \$3,989, \$3,882, and \$3,839, respectively; 93.81 percent has been contributed for 2011, and 100 percent for 2010 and 2009.

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**Note 15 – Compensated Absences**

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

**Note 16 – Long-Term Obligations**

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

Debt Issue	Interest Rate	Original Issue Amount	Date of Maturity
<b>Governmental Activities:</b>			
County Building Improvement Bonds	5.28 %	\$1,450,000	2025
Courthouse Improvement Bond Anticipation Note	4.64	1,000,000	2025
<b>Business-Type Activities:</b>			
<i>USDA General Obligation Bonds:</i>			
Sewer Creek Sanitary Sewer Improvements	4.25	1,220,000	2051
Water Water Meter Project	3.38	503,000	2026
<i>USDA Loan:</i>			
Water Water Systems Improvements	3.75	535,584	2051
<i>OPWC Loans:</i>			
Sewer 2011 Waste Water Treatment Plant Improvement	0.00	295,737	2031
Sewer 2009 Stone Creek Water Way System	0.00	316,044	2029
Sewer 2008 Mineral City Improvements	0.00	127,027	2028
Sewer 2007 Midvale Barnhill	0.00	172,655	2028
Sewer 2006 Power Generator Phase II	0.00	166,616	2027
Sewer 2005 Mineral City Broadway Street	0.00	157,119	2026
Sewer 2005 Sandyville Pump Station	0.00	55,000	2025
Sewer 2002 Wilkshire Hills Sewer System	0.00	149,286	2023
Sewer 1999 Wilkshire Hills Upgrading	0.00	247,729	2020
Water 2007 Wainwright Water Systems	0.00	151,046	2027
Water 2006 Power Generator Phase I	0.00	130,517	2026
Water 1998 Sandy Township Transmission Line	0.00	183,981	2019
Water 1998 Schumacher Hollow	0.00	90,149	2018
Water 1997 Sandy Township Waterline	0.00	135,955	2017
Water 1996 Wainwright	0.00	138,000	2016
<i>OWDA Loans:</i>			
Sewer 2011 Stone Creek Wastewater	2.63	1,239,965	2013
Sewer 2009 Mineral City Sewer Improvements	3.25	2,520,692	2028
Sewer 1990 Various Projects	7.89	910,693	2014
Water 1999 Mineral City	2.00	894,485	2023
Water 1990 Various Projects	7.89	181,167	2014

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

	Balance 12/31/10	Increase	Decrease	Balance 12/31/11	Amounts Due In One Year
<b>Governmental Activities:</b>					
Capital Leases:					
Dollar Leasing: CSEA	\$9,985	\$0	(\$4,064)	\$5,921	\$4,000
Dollar Leasing: General	10,462	0	(3,171)	7,291	3,392
Dollar Leasing: REA	0	6,656	(973)	5,683	1,235
Total Capital Leases	20,447	6,656	(8,208)	18,895	8,627
County Building					
Improvement Bonds	1,450,000	0	(65,447)	1,384,553	68,948
Courthouse Improvement					
Bond Anticipation Note	828,000	0	(40,000)	788,000	41,000
Compensated Absences	1,818,164	856,399	(854,098)	1,820,465	1,033,569
<i>Total Governmental Activities</i>	<u>\$4,116,611</u>	<u>\$863,055</u>	<u>(\$967,753)</u>	<u>\$4,011,913</u>	<u>\$1,152,144</u>
<b>Business-Type Activities:</b>					
<i>USDA General Obligation Bonds:</i>					
Sewer Creek Sanitary Sewer Improvements	\$0	\$1,220,000	\$0	\$1,220,000	\$12,100
Water Water Meter Project	0	503,000	0	503,000	26,300
Total USDA General Obligation Bonds	0	1,723,000	0	1,723,000	38,400
<i>USDA Loan:</i>					
Water Water Systems Improvements	0	535,584	0	535,584	0
<i>OPWC Loans Payable:</i>					
Sewer Waste Water Treatment Plant Improvement	0	295,737	0	295,737	0
Sewer Stone Creek Water Way System	500,000	0	0	500,000	25,000
Sewer Mineral City Improvements	195,000	0	0	195,000	0
Sewer Midvale Barnhill	146,757	0	(8,633)	138,124	8,632
Sewer Power Generator Phase II	141,624	0	(8,330)	133,294	8,330
Sewer Mineral City Broadway Street	117,839	0	(7,856)	109,983	7,856
Sewer Sandyville Pump Station	39,875	0	(2,750)	37,125	2,750
Sewer Wilkshire Hills Sewer System	89,572	0	(7,464)	82,108	7,464
Sewer Wilkshire Hills Upgrading	117,672	0	(12,386)	105,286	12,386
Water Wainwright Water Systems	132,166	0	(7,552)	124,614	7,552
Water Power Generator Phase I	101,150	0	(6,526)	94,624	6,526
Water Sandy Township Transmission Line	78,191	0	(9,200)	68,991	9,200
Water Schumacher Hollow	31,552	0	(4,508)	27,044	4,508
Water Sandy Township Waterline	40,786	0	(6,798)	33,988	6,798
Water Wainwright	34,500	0	(6,900)	27,600	6,900
Total OPWC Loans Payable	1,766,684	295,737	(88,903)	1,973,518	113,902
<i>OWDA Loans Payable:</i>					
Sewer Stone Creek Wastewater	1,271,845	18,198	(1,290,043)	0	0
Sewer Mineral City Sewer Improvements	2,261,338	0	(98,865)	2,162,473	0
Sewer Various Projects	249,422	0	(64,833)	184,589	69,948
Water Mineral City	502,237	0	(35,772)	466,465	36,487
Water Various Projects	49,619	0	(12,897)	36,722	13,915
Total OWDA Loans Payable	4,334,461	18,198	(1,502,410)	2,850,249	120,350
Capital Leases Payable	271,000	0	(7,000)	264,000	9,000
Compensated Absences	54,563	32,558	(32,521)	54,600	38,157
<i>Total Business-Type Activities</i>	<u>\$6,426,708</u>	<u>\$2,605,077</u>	<u>(\$1,630,834)</u>	<u>\$7,400,951</u>	<u>\$319,809</u>

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During 2010, the County issued \$1,450,000, with a 5.28 percent interest rate, in Recovery Zone Economic Development Bonds (RZEDBs) in accordance with the American Recovery and Reinvestment Act of 2009 (ARRA). These term bonds were issued for the purpose of various County building improvements. These general obligation bonds are backed by the full faith and credit of the County. Payments are made out of the county building improvement fund and continue until maturity in 2025. The County had \$1,023,917 in unspent proceeds as of December 31, 2011.

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

The capital leases reported in governmental activities will be paid from the general fund, the children services enforcement agency fund, and the real estate assessment fund. Compensated absences will be paid from the general fund, the board of developmental disabilities fund, the public assistance fund, the motor vehicle license and gas tax fund, the child support enforcement agency fund, the real estate assessment fund, the dog and kennel fund, the community development block grant fund, the community corrections fund, the juvenile court special projects fund, the delinquent real estate collection fund, the victim assistance fund, the water fund, and the sewer fund. The OPWC loans, the OWDA loans and the capital lease reported in the business-type activities will be paid from charges for services revenue in the enterprise funds. The loans are not general obligations and are not backed by the full faith and credit of the County.

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

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

In 2011, the County has entered into contractual agreements with the USDA for a loan for the construction and installation of improvements to the water supply, treatment, storage, and distribution system for the water district. The full amount of the loan is \$4,930,000, with an interest rate of 3.75 percent. At December 31, 2011, only \$535,584 of the loan has been drawn down and is outstanding. The final maturity of the loan is 2051.

The County has pledged future revenues, net of operating expenses, to repay OPWC and OWDA loans and capital leases in the Tuscarawas County sewer fund. The debt is payable solely from net revenues and are payable through 2031. Annual principal and interest payments on the debt issues are expected to require less than 161 percent of net revenues and less than 66 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$4,415,154, total net revenues were \$968,990, and total revenues were \$2,374,622.

The County has pledged future revenues, net of operating expenses, to repay OPWC and OWDA loans in the Tuscarawas County water fund. The debt is payable solely from net revenues and are payable through 2027. Annual principal and interest payments on the debt issues are expected to require less than 100 percent of net revenues in future years; however, in 2011, principal and interest payments on the bonds exceeded net revenues. The total principal and interest remaining to be paid on the debt is \$945,776.

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

Lines of credit have been established with the Ohio Public Works Commission in the amounts of \$545,400 for various sewer and waterway projects. Since these loan payment schedules have not been finalized, the repayment schedules are not included in the schedule of debt service requirements.

A line of credit has been established with the Ohio Water Development Authority in the amount of \$2,520,692 for a sewer project. Since this loan payment schedule has not been finalized, the repayment schedule is not included in the schedule of debt service requirements.

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

The balance of these loans is as follows:

	Outstanding Balance at 12/31/11	Lines of Credit
<b>Sewer Fund:</b>		
<i>OPWC</i>		
Waste Water Treatment Plant Improvement	\$295,737	\$350,400
Mineral City Sewer System Improvements	195,000	195,000
<i>Total OPWC</i>	490,737	545,400
 <i>OWDA</i>		
Mineral City Sewer System Improvements	2,162,473	2,520,692
 <b>Water Fund:</b>		
<i>USDA</i>		
Water Systems Improvements	535,584	4,930,000
 Total Loans not Finalized:	 \$3,188,794	 \$7,996,092



**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2011

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

	Governmental Activities			
	County Building		Courthouse Improvement	
	General Obligation Bond		Bond Anticipation Note	
	Principal	Interest	Principal	Interest
2012	\$68,948	\$72,206	\$41,000	\$37,775
2013	72,637	68,518	43,000	35,811
2014	76,523	64,631	45,000	33,751
2015	80,616	60,538	47,000	31,596
2016	84,929	56,225	50,000	29,344
201-2021	497,859	207,916	284,000	108,740
2022-2025	503,041	61,576	278,000	34,131
Totals	\$1,384,553	\$591,610	\$788,000	\$311,148

	Business-Type Activities				
	USDA		OWDA Loans		OPWC Loans
	General Obligation Bonds		Principal		Interest
	Principal	Interest	Principal	Interest	Principal
2012	\$38,400	\$64,113	\$120,350	\$26,790	\$113,902
2013	39,800	66,323	127,697	19,445	113,903
2014	41,300	64,932	84,928	11,552	113,902
2015	42,800	63,487	38,720	7,096	113,903
2016	44,300	61,990	39,494	6,321	107,001
2017-2021	247,300	285,487	209,640	19,439	441,425
2022-2026	295,900	238,792	66,947	1,776	325,461
2027-2031	123,000	196,783	0	0	153,284
2032-2036	151,400	168,330	0	0	0
2037-2041	186,500	133,301	0	0	0
2042-2046	229,600	90,160	0	0	0
2047-2051	282,700	37,043	0	0	0
Totals	\$1,723,000	\$1,470,741	\$687,776	\$92,419	\$1,482,781

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of total valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation for the next \$200,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. The County's overall debt margin was \$36,576,251 at December 31, 2011.

**Conduit Debt** The County has served as the issuer of \$27,515,000 in hospital revenue bonds for Union Hospital. The proceeds were used to acquire, construct, improve, and equip hospital facilities. The hospital facilities are leased and subsequently sold to the hospital. The lease payments are made to the trustee, The Huntington Trust Company, in an amount equal to the debt principal and interest payments. The trustee then makes the principal and interest payments on the bonds. The hospital revenue bonds do not constitute a general obligation, debt or bonded indebtedness of the County. Neither is the full faith and credit or taxing power of the County pledged to make repayment. As of December 31, 2011, \$26,650,000 was still outstanding. The bonds were issued in 2009, and a portion of the issuance was to refund bonds issued in 1993 and 2001.

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

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. These bonds were retired in 2011.

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.

***Note 17 – Capital Leases***

During 2008, the Child Support Enforcement Agency entered into a capital lease with Dollar Leasing for copiers. This lease will end in 2013. During 2009, the County entered into a capital lease with Dollar Leasing for copiers, which will end in 2013. During 2011, the County entered into a capital lease with Dollar Leasing for a copier, which will end in 2016. The County also has a capital lease for sewer lines. These leases meet the criteria of a capital lease 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	\$70,728	\$0
Sewer Lines	0	355,000
Less: Accumulated depreciation	(36,240)	(134,900)
Total	\$34,488	\$220,100

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
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Such agreements provide for minimum, annual lease payments as follows:

	Governmental Activities	Business-Type Activities
2012	\$9,762	\$25,378
2013	7,434	24,820
2014	1,548	25,263
2015	1,548	24,643
2016	257	25,023
2017-2021	0	123,378
2022-2026	0	121,925
2027-2029	0	74,315
Total Minimum Lease Payment	20,549	444,745
Less: Amount Representing Interest	(1,654)	(180,745)
Present Value of Minimum Lease Payments	\$18,895	\$264,000

**Note 18 – Internal Activity**

**Interfund Balances**

Interfund balances for the year ended December 31, 2011, consisted of the following:

Interfund Payable	Interfund Receivable					Total
	General Fund	Public Assistance Fund	Motor Vehicle License and Gas Tax Fund	Nonmajor Funds	Sewer District Fund	
<b>Governmental Funds:</b>						
General Fund	\$0	\$0	\$62	\$607,334	\$0	\$607,396
Developmental Disabilities	14,641	0	0	0	0	14,641
Public Assistance Fund	64,969	0	0	0	150	65,119
Motor Vehicle License and	29,801	0	0	0	0	29,801
Nonmajor Funds	405,238	300,000	0	185,000	0	890,238
<b>Business-Type Funds:</b>						
Sewer District Fund	40,260	0	0	362,995	0	403,255
Water District Fund	32,480	0	0	264,558	0	297,038
Total	\$587,389	\$300,000	\$62	\$1,419,887	\$150	\$2,307,488

Interfund balances at December 31, 2011, 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 \$627,553 interfund balance between the capital projects fund and the sewer and water funds for the repayment of new building costs which were fronted by the County. This interfund balance will be repaid through monthly payments of \$3,076 over a thirty year period. The repayments began in 1998.

**Tuscarawas County, Ohio**  
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Indirect costs are due to the general fund from the public assistance fund (\$58,612), the motor vehicle license and gas tax fund (\$29,801), the sewer district fund (\$36,003), the water district fund (\$30,712), and other nonmajor funds (\$121,130). The community economic development grant fund owes the general fund \$30,000 for a cash advance. The county building improvement fund owes the capital projects fund \$185,000 for a cash advance. The tech park fund owes the general fund \$234,410 for a construction advance.

***Interfund Transfers***

Interfund transfers for the year ended December 31, 2011, consisted of the following:

Transfer to	Transfer From		Total
	General Fund	Other Governmental Funds	
General Fund	\$0	\$424,012	\$424,012
Public Assistance Fund	220,909	549,700	770,609
Other Governmental Funds	2,428,839	422,563	2,851,402
Total	\$2,649,748	\$1,396,275	\$4,046,023

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to provide additional resources for current operations or debt service; to segregate money for anticipated capital projects; and to return money to the fund from which it was originally provided once a project is completed. The general fund and the children's service fund transferred \$220,909 and \$549,700, respectively, to the public assistance fund to be used for a mandated share of funding. The general fund transferred \$1,915,856 to the children services fund for foster care services. The general fund transferred \$512,983 to other nonmajor funds to provide for operating expenses. The county wireless 911 fund transferred \$375,000 to the general fund for regular 911 operations. The sheriff concealed handgun license fund, the common pleas special project fund, and the capital projects trust fund each made transfers to the general fund for various reimbursements.

***Note 19 – Contingent Liabilities***

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

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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2011*

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**Note 20 – Contractual Commitments**

As of December 31, 2011, the County had contractual commitments outstanding for the following projects:

Funds/Projects	Contract Amount Outstanding
General Fund	
Office Contracts	\$102,547
Utilities	41,175
Transportation Contracts	29,127
Building and Equipment Maintenance and Repairs	22,779
Computer and Technology Contracts	5,300
Computer and Technology Contracts	3,247
Security	2,112
Special Revenue Funds:	
Developmental Disabilities Board	
Educational Services	288,343
Building and Equipment Maintenance and Repairs	15,515
Office Contracts	13,548
Public Assistance	
Program Services and Equipment Maintenance	51,672
Motor Vehicle License and Gas Tax	
Building and Equipment Maintenance and Repairs	54,907
Utilities	5,915
Road and Bridge Construction	4,530
County Wireless 911	
Utilities	714
Real Estate Assessment	
Appraisal Services	23,736
Computer and Technology Contracts	12,592
Children's Services	
Office Contracts	249
Dog and Kennel	
Utilities	940
Health Services	173
Building and Equipment Maintenance and Repairs	56
Delinquent Real Estate Collection	
Computer and Technology Contracts	4,944

*(continued)*

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
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Funds/Projects	Contract Amount Outstanding
<b>Special Revenue Funds (continued):</b>	
Community Economic Development	
Office Contracts	\$1,526
Community Correction	
Office Contracts	833
Felony Delinquent Care	
Utilities and Equipment Maintenance and Repairs	1,512
Indigent Drivers Alcohol	
Counseling Services	1,958
County Court Special Projects	
Office Contracts	254
Juvenile Court Special Projects	
Utilities	1,057
Common Pleas Special Project	
Computer and Technology Contracts	8,444
Law Library Resource Fund	
Office Contracts	5,789
<b>Capital Projects Funds:</b>	
Capital Projects	
Building and Equipment Maintenance and Repairs	8,725
Computer and Technology Contracts	7,898
County Building Improvements	
Building and Equipment Maintenance and Repairs	189,294
Court Computerization	
Computer and Technology Contracts	16,425
Canal	
Building and Equipment Maintenance and Repairs	1,800
<b>Enterprise Funds:</b>	
Sewer Fund	
Construction Project and Equipment Repairs	116,810
Engineering Services and Project Construction	85,634
Utilities	15,698
Water Fund	
Construction Project and Equipment Repairs	4,380,081
Engineering Services and Project Construction	11,100
Utilities	8,003
Legal Services	3,191

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
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***Note 21 – Joint Ventures***

***Tuscarawas County Regional Planning Commission***

The County participates in the Tuscarawas County Regional Planning Commission which is a statutorily created political subdivision of the State. The Commission is jointly governed among Tuscarawas County, and certain municipalities and townships. Of the 59 members of the Commission board of trustees, the County appoints 10. Each member's control over the operation of the Commission is limited to its representation on the board. The Commission has the purpose and duty to make studies, maps, plans, recommendations and reports concerning the physical, environmental, social, economical and governmental characteristics, functions and services, and other aspects of the region or the County, respectively.

Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity interest in the Commission. The Commission is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2011, the County contributed \$60,000 which represents 66 percent of total contributions. Complete financial statements can be obtained from the Regional Planning Commission, Tuscarawas County, Ohio.

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

The ADAMHS Board is responsible for developing, coordinating, modernizing, funding, monitoring and evaluating a community-based mental health and substance abuse program. The Board is managed by an eighteen member board of trustees, six appointed by the commissioners of Tuscarawas County, four by Carroll County, four by the Ohio Department of Alcohol and Drug Addiction Services and four appointed by the director of the State Department of Mental Health. The trustees exercise total control of the operation of the Board including budgeting, appropriating, contracting and designating management. Continued existence of the Board is dependent on the County's continued participation; however, the County does not have an equity interest in the Board. The Board is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2011, the County made no contributions to the ADAMHS Board. Complete financial statements can be obtained from the ADAMHS Board, Tuscarawas County, Ohio.

***Note 22 – Jointly Governed Organizations***

***Tuscarawas County Family and Children First Council (Council)***

The Council provides services to multi-need youths in Tuscarawas County. There are twenty-eight organizations which are members of the Council. The operations of the Council are controlled by a board consisting of representatives of the member organizations. Members refer cases to the Council which determines how the case is to be handled. In 2011, the County contributed \$10,000, which represents 30 percent of total contributions.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
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***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 2011, the District's revenues were received from haulers; no monies were contributed by the County.

***Multi-County Juvenile Attention Center (Center)***

The Center is jointly operated by Tuscarawas, Carroll, Wayne, Holmes, Stark and Columbiana Counties for the purpose of providing training, treatment and rehabilitation of delinquent, dependent, abused or neglected children. The operation of the Center is controlled by a joint board of commissioners whose membership consists of the three commissioners from each participating county. The Board exercises total control over the operation of the Center including budgeting, appropriating, contracting and designating management. Budgets are adopted by the governing board of commissioners. Each County's degree of control is limited to its representation on the Board. In 2011, the County contributed \$954,447, which represents 14 percent of total contributions.

***Community Improvement Corporation of Tuscarawas County (Corporation)***

The Corporation was formed to advance, encourage, and promote the industrial, economic, commercial and civic development and is operated by Tuscarawas County, New Philadelphia, Dover, Uhrichsville, Dennison, Strasburg, Sugar Creek and Gnadenhutzen. It is controlled by 25 trustees consisting of the three County Commissioners, the mayor of each participating city and fifteen self-elected trustees. The Board exercises total control over the operations of the Corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. In 2011, \$22,500 was contributed by the County.

***The Area Office on Aging (Council)***

The Area Office on Aging is a regional council of governments that assists nine counties, including Tuscarawas County, in providing services to senior citizens in the Council's service area. The Council is governed by a board of directors comprised of one representative appointed by each participating County. 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 2011, no monies were received from the County.



**Tuscarawas County, Ohio**  
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***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 2011.

***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 2011.

***Ohio Mid-Eastern Governments Association (OMEGA)***

OMEGA is a ten county regional council of governments comprised of Belmont, Carroll, Coshocton, Columbiana, Guernsey, Harrison, Holmes, Jefferson, Muskingum and Tuscarawas counties. OMEGA was formed to aid and assist the participating counties and political subdivisions within the counties in the application for Appalachian Regional Commission and Economic Development grant monies. OMEGA is governed by a seventeen member executive board comprised of members appointed from each participating county and cities within each county. City membership is voluntary. A county commissioner serves as the County's representative on the board. The board has total control over budgeting, personnel and financial matters. Each member currently pays a per capita membership fee based on the most recent United States census. During 2011, OMEGA received \$8,398 from Tuscarawas County for an annual fee. OMEGA has no outstanding debt. Information can be obtained from 326 Highland Avenue, PO Box 130, Cambridge, Ohio 43725.

***Mid-Eastern Ohio Regional Council (MEORC)***

MEORC is a jointly governed organization among fourteen counties in Ohio. MEORC provides services to the mentally retarded and developmentally disabled residents in the participating counties. MEORC is governed by a Council made up of the superintendents of each county's Board of Developmental Disabilities. Revenues are generated by fees and State grants. The Council does not have any outstanding debt. The County did not make any contributions to this organization in 2011. However, the County reports cash with fiscal agent in the amount of \$1,866,895 for monies held by the organization. Information can be obtained from 11700 Upper Gilchrist Road, Mount Vernon, Ohio 43050.

**Tuscarawas County, Ohio**  
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***Note 23 – Related Organizations***

***Tuscarawas County University Branch District***

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

***Tuscarawas County Public Library***

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

***Note 24 – Shared Risk Pool***

*Public Entity Risk Consortium (PERC)* The County participates in PERC, a shared risk pool which is restricted to mid-size public entities including pools. PERC was formed as an Ohio not-for profit corporation as authorized by Ohio Revised Code Section 2744.081 and operates a property, crime, and liability insurance program. PERC members include Tuscarawas County, Wayne County, the City of Lorain and the member participants of four pools: the Buckeye Ohio Risk Management Association, Inc. (BORMA); the Midwest Pool Risk Management Agency, Inc. (MPRMA); the Ohio Housing Authority Property and Casualty, Inc. (OHAPCI); and the State Housing Authority Risk Pool Association, Inc. (SHARP). Each member appoints one person to the Board of Trustees. The Board of Directors consists of five trustees as determined by the Board of Trustee vote. The Board of Directors governs and administers PERC. Each member's control over the budgeting and financing of PERC is limited to its voting authority and any representation it may have on the Board of Directors. Participation in PERC is by written application subject to approval of the Board of Directors and the payment of premiums. Members are required to remain members of PERC until the end of the PERC fiscal year (November 30). Any member may withdraw from PERC at the end of the PERC fiscal year upon providing at least three months prior notice. The withdrawing member agrees any distribution of surplus PERC funds allocable to the withdrawing member are forfeited by the withdrawing member and shall be distributed to the then remaining members in proportion to their interest in the surplus funds or other equitable manner as determined by the Board of Directors. In 2011, the County made payments in the amount of \$283,221 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 25 – Related Party Transactions***

During 2011, 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 \$295,275 for such contributions. Starlight Enterprise, Inc. recorded support and revenues and expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of the Workshop. Additional habilitation services provided directly to Workshop clients by the County amounted to \$1,423,447.

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The County has outstanding loans with the Tuscarawas County Port Authority, a discretely presented component unit of the County, in the amount of \$682,265 at December 31, 2011, and has agreed to guarantee up to \$2,100,000 in bank loans.

**Note 26 – Starlight Enterprises, Incorporated**

*Significant Accounting Policies*

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

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

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

*Accounts Receivable* The organization uses the allowance method of accounting for doubtful accounts. All accounts were considered to be fully collectible at December 31, 2011. Therefore, no allowance for doubtful accounts has been recorded in these financial statements.

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

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

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

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

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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2011

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

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

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

*Donated Services*

The wages of certain staff personnel working at the organization are paid by the Tuscarawas County Board Developmental Disabilities. The total wages of \$295,275 are reflected in the organization's financial statements as revenue and an administrative expense.

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

*Compensated Absences*

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

*Deposits with Off Balance Sheet Risk*

As of December 31, 2011, the Workshop had a bank balance of \$459,618. Of this bank balance, \$393,062 was covered by federal depository insurance and \$66,556 was uncollateralized.

*Capital Assets*

Capital Asset activity for the fiscal year ended December 31, 2011 was as follows:

	Balance 1/1/2011	Additions	Deletions	Balance 12/31/2011
<b>Capital Assets, being depreciated</b>				
Buildings and Improvements	\$922,220	\$3,662	\$0	\$925,882
Vehicles	101,791	0	0	101,791
Equipment	163,425	0	0	163,425
<b>Total Capital Assets being depreciated</b>	<b>1,187,436</b>	<b>3,662</b>	<b>0</b>	<b>1,191,098</b>
<b>Less Accumulated Depreciation</b>				
Buildings and Improvements	(210,745)	(31,674)	0	(242,419)
Vehicles	(97,304)	0	0	(97,304)
Equipment	(187,113)	(905)	0	(188,018)
<b>Total Accumulated Depreciation</b>	<b>(495,162)</b>	<b>(32,579)</b>	<b>0</b>	<b>(527,741)</b>
<b>Capital Assets, Net</b>	<b>\$692,274</b>	<b>(\$28,917)</b>	<b>\$0</b>	<b>\$663,357</b>

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

A summary of the note transactions for the year ended December 31, 2011, follows:

	Outstanding 1/1/2011	Additions	Reductions	Outstanding 12/31/2011
Tuscarawas County Board of Developmental Disabilities	\$189,204	\$29,186	(\$18,276)	\$200,114
Huntington Bank - 6.5-7.35%	83,981	0	(7,215)	76,766
First Federal Bank - 7.125-7.375%	88,323	0	(2,431)	85,892
Total	<u>\$361,508</u>	<u>\$29,186</u>	<u>(\$27,922)</u>	<u>\$362,772</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, 2011, are as follows:

	Workshop
2012	\$28,737
2013	29,599
2014	29,895
2015	30,493
2016	31,408
Thereafter	<u>212,640</u>
	<u>\$362,772</u>

*Accounting and Financial Reporting of Proprietary Activities*

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

*Residential Housing Fund*

The Workshop entered into an agreement with the Tuscarawas County Board of Developmental Disabilities during 2009 under which the Board transferred a residential rental property to the organization. The residence is rented to handicapped individuals as part of a residential housing program. The residence was acquired with grant money received by the County from the State of Ohio. The property was transferred to the organization subject to a mortgage held by the County for \$152,304. Per the agreement, the Board will forgive 1/15th of the mortgage each year provided the Workshop does not default on any of the terms of the agreement.

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

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

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

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

During 2010, the organization repaired existing properties subsidized with grant money from the Ohio Department of Developmental Disabilities totaling \$28,800. Per the agreement, the Department will forgive 1/15<sup>th</sup> of the mortgage each year provided the organization does not default on any of the terms of the agreement.

During 2011, the organization repaired existing properties subsidized with grant money from the Ohio Department of Developmental Disabilities totaling \$31,272. Per the agreement, the Department will forgive 1/15<sup>th</sup> of the mortgage each year provided the organization does not default on any of the terms of the agreement.

#### *Risk Management*

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

#### *Related Party Transactions*

The Workshop had transactions with other component units of Tuscarawas County. As of December 31, 2011, the organization had accounts receivable from related party component units of \$18,049. The organization had \$2,493 in accounts payable to related party component units for the year ended December 31, 2011.

#### *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.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2011*

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*Accounting For Uncertainty In Income Tax Positions*

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

*Subsequent Events*

In evaluating events that may have a material impact on the financial statements, the Workshop has considered activities through June 29, 2012, the date the financial statements were available to be released.

*Prior Period Adjustment*

Subsequent to issuing its financial statements for the year ended December 31, 2010, the Workshop discovered that a mortgage liability was created by the grant funds received from the Ohio Department of Developmental Disabilities. Accordingly, the 2010 financial statements have been restated. The effect of the prior period adjustment was to decrease fund balance from \$701,013 to \$672,213 and to increase mortgage payables from \$332,708 to \$361,508.

***Note 27 – Tuscarawas County Port Authority (TCPA)***

*Significant Accounting Policies*

*Reporting Entity* 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.

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

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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
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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 TCPA applies generally accepted accounting principles that were issued prior to November 30, 1989 by the Financial Accounting Standards Board (FASB) to its business-type activities and proprietary funds provided they do not conflict with or contradict GASB pronouncements. The TCPA has elected not to follow FASB guidance for business-type activities and enterprise funds issued after November 30, 1989 are included in the codification. The most significant of the TCPA's accounting policies are described below:

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

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

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

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

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

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

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

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

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



**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2011*

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*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 TCPA 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 TCPA does not possess any infrastructure.

*Net Assets* Net assets represent the difference between assets and liabilities. Net assets invested in capital assets consist of capital assets, net of accumulated depreciation, less related debt. Net assets are reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The 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 2011.

*Operating Revenues and Expenses* Operating revenues are those revenues that are generated directly from primary activities. For the TCPA, 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 TCPA. All revenues and expenses not meeting these definitions are classified as nonoperating.

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

*Implementation of New Accounting Policies* For the year ended December 31, 2011, the TCPA implemented Governmental Accounting Standards Board GASB Statement No. 59, "Financial Instruments Omnibus."

GASB Statement No. 59 updated and improved existing standards regarding financial reporting and disclosure requirements of certain financial instruments and external investment pools for which significant issues have been identified in practice. Implementation of this GASB statement did not affect the presentation of the financial statements of the TCPA.

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

At year end, the carrying amount of the TCPA's deposits was \$14,789, which includes petty cash in the amount of \$409. The bank balance was \$43,007, all of which was covered by Federal Depository Insurance.

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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
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*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.

*Receivables* Receivables at December 31, 2011, consisted of accounts (billings for user charged rents), loans receivable and intergovernmental receivables arising from real estate taxes. All receivables are deemed collectible in full.

The loan receivable in the amount of \$287,505 at December 31, 2011, reflects the purchase of the Midvale property by Advantech. Advantech is to make monthly payments to the TCPA of \$2,989 at 3.66 percent for the next forty-five months.

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

	Outstanding 1/1/2011	Additions	Reductions	Outstanding 12/31/2011	Amount to be Received In One Year
Advantech - 3.66%	\$0	\$300,000	(\$12,495)	\$287,505	\$25,779
Tremcar - 0%	0	9,497	0	9,497	0
	<u>\$0</u>	<u>\$309,497</u>	<u>(\$12,495)</u>	<u>\$297,002</u>	<u>\$25,779</u>

*Capital Assets*

Capital Asset activity for the fiscal year ended December 31, 2011, was as followed:

	Balance 1/1/2011	Additions	Deletions	Balance 12/31/2011
<b>Capital Assets, not being depreciated</b>				
Land	\$1,129,809	\$0	(\$50,000)	\$1,079,809
Construction in Progress	5,889	0	0	5,889
<b>Total Capital Assets not being depreciated</b>	<u>1,135,698</u>	<u>0</u>	<u>(50,000)</u>	<u>1,085,698</u>
<b>Capital Assets, being depreciated</b>				
Buildings and Improvements	6,312,026	649,225	(264,942)	6,696,309
Vehicles	47,638	4,516	(14,009)	38,145
Office Equipment	30,583	3,090	0	33,673
<b>Total Capital Assets being depreciated</b>	<u>6,390,247</u>	<u>656,831</u>	<u>(278,951)</u>	<u>6,768,127</u>
<b>Less Accumulated Depreciation</b>				
Buildings and Improvements	(869,584)	(166,775)	50,383	(985,976)
Vehicles	(44,277)	(3,813)	14,009	(34,081)
Office Equipment	(18,684)	(3,357)	0	(22,041)
<b>Total Accumulated Depreciation</b>	<u>(932,545)</u>	<u>(173,945)</u>	<u>64,392</u>	<u>(1,042,098)</u>
<b>Total Capital Assets being depreciated, net</b>	<u>5,457,702</u>	<u>482,886</u>	<u>(214,559)</u>	<u>5,726,029</u>
<b>Capital Assets, Net</b>	<u>\$6,593,400</u>	<u>\$482,886</u>	<u>(\$264,559)</u>	<u>\$6,811,727</u>

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2011

*Notes Payable*

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

	Balance 1/1/2011	Increase	Decrease	Balance 12/31/2011
Short Term Obligations:				
J.P. Morgan Chase - 4.25%	50,000	0	(50,000)	0
	50,000	0	(50,000)	0

*Long-Term Note Payable*

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

	Balance 1/1/2011	Increase	Decrease	Balance 12/31/2011	Amounts Due In One Year
Long-Term Obligations:					
Tuscarawas County - 0%	\$718,099	\$0	(\$35,834)	\$682,265	\$41,669
J.P. Morgan Chase - 3.15%	3,187,773	0	(34,469)	3,153,304	184,614
Total Long-Term Obligations	\$3,905,872	\$0	(\$70,303)	\$3,835,569	\$226,283

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

In May 2006, the TCPA entered into a consolidation agreement with the Tuscarawas County Commissioners. This agreement rolled the three notes payable outstanding into one long-term note. The loan will bear no interest. The loan is to be paid back in \$2,500 monthly payments with the last payment due in December 2034. However, the loan agreement requires the TCPA to pay all proceeds from the balance of the Midvale property or land to the Tuscarawas County Commissioners if sold before the loan is paid off.

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

**Tuscarawas County, Ohio**  
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The annual requirements to retire debt are as follows:

Year	Principal	Interest	Total
2012	\$226,283	\$92,074	\$318,357
2013	231,899	86,459	318,358
2014	237,685	80,673	318,358
2015	243,648	74,711	318,359
2016	2,582,955	68,568	2,651,523
2017-2021	150,000	0	150,000
2022-2026	150,000	0	150,000
2027	13,099	0	13,099
Totals	<u>\$3,835,569</u>	<u>\$402,485</u>	<u>\$4,238,054</u>

*Operating Lease* The TCPA leases building space under a lease that is considered non-cancelable by either party. A summary of the cost and carrying value of each asset and the amount of lease payments that came due during the period (including outstanding amounts) is summarized below. As of December 31, 2011, the TCPA had no outstanding lease payments; therefore, no accounts receivable are reported within the basic financial statements.

2011			
Leased Asset	Asset Cost	Accumulated Depreciation	Carrying Value
TCPA Business Park	<u>\$3,454,750</u>	<u>\$50,179</u>	<u>\$3,404,571</u>

The following is a schedule of future long-term lease payments required under the operating lease as of December 31, 2011:

Year Ending December 31,	Operating Lease
2012	\$396,224
2013	384,706
2014	370,627
2015	372,351
2016	370,951
2017-2021	1,430,508
2022-2026	249,484
Total Lease Paymets	<u>\$3,574,851</u>

*Subsequent Event* In 2012, the TCPA finalized a loan with JP Morgan Chase Bank for \$280,000. The loan is for the Tremcar project.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2011*

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*Business Park Incubator – Component Unit*

*Description of Business Park Incubator* The Business Park Incubator, Inc. (the “Business Park”) was incorporated as a not-for-profit under the laws of the State of Ohio on August 7, 2006. Operations of the Business Park commenced March 1, 2004. The Business Park was organized for the purpose to develop and promote a business incubator in order to aid development of scalable, light manufacturing, assembly, service, or other businesses within Tuscarawas County and the surrounding areas and communities. On March 22, 2006, the Business Park received an exemption from Federal income tax under IRC Section 501(c)(3), effective August 7, 2003. Since the business park imposes a financial burden on the TCPA, the Business Parks is a component unit of the TCPA. The Business Park has a December 31 year end.

The Business Park applies generally accepted accounting principles that were issued prior to November 30, 1989 by the Financial Accounting Standards Board (“FASB”) to its governmental and business-type activities and proprietary funds provided they do not conflict with or contradict GASB pronouncements. The Business Park has elected not to follow FASB guidance for business-type activities and enterprise funds issued after November 30, 1989. The FASB has codified its standards and the standards issued prior to November 30, 1989 are included in the codification. The most significant of the Business Park’s accounting policies are described below.

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

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

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

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

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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2011*

*Deposits and Investments* The Business Park follows the same statutory requirements for deposits and investments as the TCPA. Deposits held by the Business Park at year end were \$3,703.

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

*Capital Assets* A summary of the Business Park's capital assets at December 31, 2011, follows:

	Balance 1/1/2011	Additions	Deletions	Balance 12/31/2011
<b>Capital Assets, being depreciated</b>				
Improvements other than buildings	\$28,768	\$0	\$0	\$28,768
Furniture and equipment	10,256	0	0	10,256
<b>Total Capital Assets being depreciated</b>	<u>39,024</u>	<u>0</u>	<u>0</u>	<u>39,024</u>
<b>Less Accumulated Depreciation</b>				
Improvements other than buildings	(19,477)	(2,879)	0	(22,356)
Furniture and equipment	(9,716)	0	275	(9,441)
<b>Total Accumulated Depreciation</b>	<u>(29,193)</u>	<u>(2,879)</u>	<u>275</u>	<u>(31,797)</u>
<b>Total Capital Assets being depreciated, net</b>	<u>9,831</u>	<u>(2,879)</u>	<u>275</u>	<u>7,227</u>
<b>Capital Assets, Net</b>	<u>\$9,831</u>	<u>(\$2,879)</u>	<u>\$275</u>	<u>\$7,227</u>

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

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

**Combining and Individual Fund Statements  
And Schedules**

***Fund Descriptions – Nonmajor Funds***

**Nonmajor Special Revenue Funds**

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

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

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

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

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

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

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

***Community Mental Health Fund*** - To account for and report a County-wide property tax levy restricted for the operation of the Alcohol, Drug Addiction and Mental Health Services Board of Tuscarawas and Carroll Counties. The fund did not have any budgetary activity in 2011; therefore, budgetary information is not provided.

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

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

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

(continued)



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

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

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

***Community Corrections Grant Fund***  
***Drug Task Force Fund***  
***Felony Delinquent Care Fund***  
***Sheriff Concealed Handgun License Fund***  
***Victim Assistance Fund***  
***Jail Diversion Fund***  
***Sheriff's Continued Professional Training Fund***

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

***Indigent Drivers Alcohol Fund***  
***Indigent Guardianship Fund***  
***Legal Research Fund***  
***Enforcement and Education Fund***  
***Marriage License Special Fund***  
***Mediation Grant Fund***  
***County Court Special Projects Fund***  
***Juvenile Court Special Projects Fund***  
***Common Pleas Special Projects Fund***  
***Juvenile Court Title IV-E Fund***  
***Department of Treasury Seizure of Monies Fund***  
***Jury Administration Fund***  
***Help America Vote Act Grant Fund***  
***County Court Interlock Monitor Fund***  
***Law Library Resource Fund***

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

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

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

(continued)

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

**Nonmajor Special Revenue Funds (continued)**

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

***Litter Control Fund*** - To account for and report a County-wide Litter Control and Recycling Program prescribed by the State of Ohio Department of Natural Resources. This fund is included with the general fund for GAAP reporting as it does not have a restricted or committed revenue source.

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

***Other Funds*** - Smaller Special Revenue Funds operated by the County and subsidized by miscellaneous sources. These funds are included with the general fund for GAAP reporting as they do not have restricted or committed revenue sources. These funds are as follows:

***Recorder's Special Fund***  
***Southern District Probation Fund***  
***Joint Public Defender***

**Nonmajor Debt Service Fund**

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

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

**Nonmajor Capital Projects Funds**

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

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

(continued)

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

**Nonmajor Capital Projects Funds (continued)**

***Permanent Improvement D. D. S. Fund*** - To account for and report monies assigned for the improvement of a school and workshop for the developmentally disabled. Transfers from the Board of Developmental Disabilities from previous years provided the fund balance.

***Capital Projects Fund*** - To account for and report various revenues restricted for various County capital projects.

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

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

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

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

**Tuscarawas County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2011*

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$2,957,725	\$3,184,887	\$6,142,612
Materials and Supplies Inventory	5,232	0	5,232
Accounts Receivable	9,612	3,975	13,587
Interfund Receivable	607,334	812,553	1,419,887
Intergovernmental Receivable	650,920	7,650	658,570
Prepaid Items	6,830	244	7,074
Property Taxes Receivable	1,681,264	0	1,681,264
Loans Receivable	75,000	3,103,027	3,178,027
<i>Total Assets</i>	<u>\$5,993,917</u>	<u>\$7,112,336</u>	<u>\$13,106,253</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Accounts Payable	\$64,345	\$14,603	\$78,948
Accrued Wages	62,720	746	63,466
Contracts Payable	306,442	145,340	451,782
Intergovernmental Payable	104,410	590	105,000
Interfund Payable	470,756	419,482	890,238
Deferred Revenue	1,895,795	7,650	1,903,445
<i>Total Liabilities</i>	<u>2,904,468</u>	<u>588,411</u>	<u>3,492,879</u>
<b>Fund Balances</b>			
Nonspendable	12,062	244	12,306
Restricted	3,057,220	1,547,357	4,604,577
Committed	20,167	0	20,167
Assigned	0	4,976,324	4,976,324
<i>Total Fund Balances</i>	<u>3,089,449</u>	<u>6,523,925</u>	<u>9,613,374</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$5,993,917</u>	<u>\$7,112,336</u>	<u>\$13,106,253</u>

**Tuscarawas County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2011*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$1,338,481	\$0	\$0	\$1,338,481
Intergovernmental	4,355,912	0	1,595,071	5,950,983
Licenses and Permits	370	0	0	370
Fines and Forfeitures	275,405	0	0	275,405
Rentals	0	0	11,484	11,484
Charges for Services	2,253,999	0	105,762	2,359,761
Contributions and Donations	24,243	0	275	24,518
Other	325,477	0	265,129	590,606
<i>Total Revenues</i>	<u>8,573,887</u>	<u>0</u>	<u>1,977,721</u>	<u>10,551,608</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	1,201,721	0	0	1,201,721
Judicial	430,752	0	0	430,752
Public Safety	497,836	0	0	497,836
Public Works	646,170	0	0	646,170
Health	221,134	0	0	221,134
Human Services	6,156,745	0	0	6,156,745
Intergovernmental	733,604	0	0	733,604
Capital Outlay	0	0	2,577,180	2,577,180
Debt Service:				
Principal Retirement	5,037	40,000	65,447	110,484
Interest and Fiscal Charges	250	40,385	69,535	110,170
<i>Total Expenditures</i>	<u>9,893,249</u>	<u>80,385</u>	<u>2,712,162</u>	<u>12,685,796</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,319,362)</u>	<u>(80,385)</u>	<u>(734,441)</u>	<u>(2,134,188)</u>
<b>Other Financing Sources (Uses)</b>				
Inception of Capital Lease	6,656	0	0	6,656
Transfers In	2,172,757	80,385	598,260	2,851,402
Transfers Out	(973,700)	0	(422,575)	(1,396,275)
<i>Total Other Financing Sources (Uses)</i>	<u>1,205,713</u>	<u>80,385</u>	<u>175,685</u>	<u>1,461,783</u>
<i>Net Change in Fund Balance</i>	(113,649)	0	(558,756)	(672,405)
<i>Fund Balance Beginning of Year</i>	<u>3,203,098</u>	<u>0</u>	<u>7,082,681</u>	<u>10,285,779</u>
<i>Fund Balance End of Year</i>	<u>\$3,089,449</u>	<u>\$0</u>	<u>\$6,523,925</u>	<u>\$9,613,374</u>

**Tuscarawas County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2011*

	Child Support Enforcement Agency	County Wireless 911	Real Estate Assessment	Children's Services	Dog and Kennel
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$38,430	\$24,719	\$1,487,166	\$291,182	\$70,677
Materials and Supplies Inventory	4,487	0	0	0	500
Accounts Receivable	647	0	0	0	0
Interfund Receivable	0	0	0	607,334	0
Intergovernmental Receivable	214,069	21,337	0	26,609	0
Prepaid Items	0	2,027	0	0	0
Property Taxes Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$257,633</u>	<u>\$48,083</u>	<u>\$1,487,166</u>	<u>\$925,125</u>	<u>\$71,177</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$2,296	\$0	\$10,323	\$21,940	\$392
Accrued Wages	29,802	0	13,738	0	3,496
Contracts Payable	523	0	13,208	263,451	0
Intergovernmental Payable	32,290	0	12,539	677	3,580
Interfund Payable	101,060	0	27,875	300,000	7,127
Deferred Revenue	0	0	0	0	0
<i>Total Liabilities</i>	<u>165,971</u>	<u>0</u>	<u>77,683</u>	<u>586,068</u>	<u>14,595</u>
<b>Fund Balances</b>					
Nonspendable	4,487	2,027	0	0	500
Restricted	87,175	46,056	1,409,483	339,057	56,082
Committed	0	0	0	0	0
<i>Total Fund Balances</i>	<u>91,662</u>	<u>48,083</u>	<u>1,409,483</u>	<u>339,057</u>	<u>56,582</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$257,633</u>	<u>\$48,083</u>	<u>\$1,487,166</u>	<u>\$925,125</u>	<u>\$71,177</u>

Delinquent Real Estate Collection	Community Mental Health	Aging	Other Community Improvement	Other Law Enforcement	Other	Total Nonmajor Special Revenue Funds
\$214,994	\$0	\$70,925	\$107,230	\$173,972	\$478,430	\$2,957,725
0	0	0	170	0	75	5,232
0	0	0	0	0	8,965	9,612
0	0	0	0	0	0	607,334
0	42,854	61,103	223,075	61,873	0	650,920
0	0	0	0	1,917	2,886	6,830
0	757,534	923,730	0	0	0	1,681,264
0	0	0	75,000	0	0	75,000
<u>\$214,994</u>	<u>\$800,388</u>	<u>\$1,055,758</u>	<u>\$405,475</u>	<u>\$237,762</u>	<u>\$490,356</u>	<u>\$5,993,917</u>
\$0	\$0	\$0	\$6,552	\$2,187	\$20,655	\$64,345
5,640	0	0	3,568	1,955	4,521	62,720
0	0	0	23,122	6,138	0	306,442
4,212	0	0	41,026	4,949	5,137	104,410
2,190	0	0	30,587	1,828	89	470,756
0	800,388	984,833	48,701	61,873	0	1,895,795
<u>12,042</u>	<u>800,388</u>	<u>984,833</u>	<u>153,556</u>	<u>78,930</u>	<u>30,402</u>	<u>2,904,468</u>
0	0	0	170	1,917	2,961	12,062
202,952	0	70,925	251,749	137,318	456,423	3,057,220
0	0	0	0	19,597	570	20,167
<u>202,952</u>	<u>0</u>	<u>70,925</u>	<u>251,919</u>	<u>158,832</u>	<u>459,954</u>	<u>3,089,449</u>
<u>\$214,994</u>	<u>\$800,388</u>	<u>\$1,055,758</u>	<u>\$405,475</u>	<u>\$237,762</u>	<u>\$490,356</u>	<u>\$5,993,917</u>

**Tuscarawas County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2011*

	Child Support Enforcement Agency	County Wireless 911	Real Estate Assessment	Children's Services	Dog and Kennel
<b>Revenues</b>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental	825,681	195,951	0	1,823,981	0
Licenses and Permits	0	0	370	0	0
Fines and Forfeitures	0	0	0	0	8,740
Charges for Services	604,999	0	1,052,397	0	209,118
Contributions and Donations	0	0	0	4,938	4,508
Other	1,446	0	1,568	255,616	0
<i>Total Revenues</i>	<u>1,432,126</u>	<u>195,951</u>	<u>1,054,335</u>	<u>2,084,535</u>	<u>222,366</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	0	0	991,043	0	0
Judicial	0	0	0	0	0
Public Safety	0	39,963	0	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	221,134
Human Services	1,838,361	0	0	3,163,907	0
Intergovernmental	0	0	0	0	0
Debt Service:					
Principal Retirement	4,064	0	973	0	0
Interest and Fiscal Charges	250	0	0	0	0
<i>Total Expenditures</i>	<u>1,842,675</u>	<u>39,963</u>	<u>992,016</u>	<u>3,163,907</u>	<u>221,134</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(410,549)</u>	<u>155,988</u>	<u>62,319</u>	<u>(1,079,372)</u>	<u>1,232</u>
<b>Other Financing Sources (Uses)</b>					
Inception of Capital Lease	0	0	6,656	0	0
Transfers In	146,766	0	0	1,915,856	0
Transfers Out	0	(375,000)	0	(549,700)	0
<i>Total Other Financing Sources (Uses)</i>	<u>146,766</u>	<u>(375,000)</u>	<u>6,656</u>	<u>1,366,156</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>(263,783)</u>	<u>(219,012)</u>	<u>68,975</u>	<u>286,784</u>	<u>1,232</u>
<i>Fund Balance Beginning of Year</i>	<u>355,445</u>	<u>267,095</u>	<u>1,340,508</u>	<u>52,273</u>	<u>55,350</u>
<i>Fund Balance End of Year</i>	<u>\$91,662</u>	<u>\$48,083</u>	<u>\$1,409,483</u>	<u>\$339,057</u>	<u>\$56,582</u>



Delinquent Real Estate Collection	Community Mental Health	Aging	Other Community Improvement	Other Law Enforcement	Other	Total Nonmajor Special Revenue Funds
\$0	\$357,251	\$981,230	\$0	\$0	\$0	\$1,338,481
0	21,990	171,126	868,528	440,386	8,269	4,355,912
0	0	0	0	0	0	370
0	0	0	0	0	266,665	275,405
142,330	0	0	21,965	25,804	197,386	2,253,999
0	0	0	0	14,203	594	24,243
0	0	0	57,350	1,401	8,096	325,477
<u>142,330</u>	<u>379,241</u>	<u>1,152,356</u>	<u>947,843</u>	<u>481,794</u>	<u>481,010</u>	<u>8,573,887</u>
144,329	0	0	3,199	60,000	3,150	1,201,721
0	0	0	0	0	430,752	430,752
0	0	0	0	457,873	0	497,836
0	0	0	646,170	0	0	646,170
0	0	0	0	0	0	221,134
0	0	1,142,244	0	0	12,233	6,156,745
0	400,838	0	310,979	0	21,787	733,604
0	0	0	0	0	0	5,037
0	0	0	0	0	0	250
<u>144,329</u>	<u>400,838</u>	<u>1,142,244</u>	<u>960,348</u>	<u>517,873</u>	<u>467,922</u>	<u>9,893,249</u>
<u>(1,999)</u>	<u>(21,597)</u>	<u>10,112</u>	<u>(12,505)</u>	<u>(36,079)</u>	<u>13,088</u>	<u>(1,319,362)</u>
0	0	0	0	0	0	6,656
0	0	0	85,142	24,993	0	2,172,757
0	0	0	0	(40,000)	(9,000)	(973,700)
0	0	0	85,142	(15,007)	(9,000)	1,205,713
(1,999)	(21,597)	10,112	72,637	(51,086)	4,088	(113,649)
204,951	21,597	60,813	179,282	209,918	455,866	3,203,098
<u>\$202,952</u>	<u>\$0</u>	<u>\$70,925</u>	<u>\$251,919</u>	<u>\$158,832</u>	<u>\$459,954</u>	<u>\$3,089,449</u>

**Tuscarawas County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2011*

	Permanent Improvement	Permanent Improvement D.D.S.	Capital Projects
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$211,038	\$44,658	\$658,397
Accounts Receivable	248	0	625
Interfund Receivable	0	0	812,553
Intergovernmental Receivable	0	0	0
Prepaid Items	0	0	0
Loans Receivable	0	0	3,103,027
<i>Total Assets</i>	<u>\$211,286</u>	<u>\$44,658</u>	<u>\$4,574,602</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Accounts Payable	\$0	\$0	\$3,944
Accrued Wages	0	0	0
Contracts Payable	0	0	0
Intergovernmental Payable	0	0	0
Interfund Payable	0	0	0
Deferred Revenue	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>3,944</u>
<b>Fund Balances</b>			
Nonspendable	0	0	0
Restricted	0	0	0
Assigned	211,286	44,658	4,570,658
<i>Total Fund Balances</i>	<u>211,286</u>	<u>44,658</u>	<u>4,570,658</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$211,286</u>	<u>\$44,658</u>	<u>\$4,574,602</u>

County Building Improvement	Tech Park	Other	Total Nonmajor Capital Projects Funds
\$1,607,836	\$399,629	\$263,329	\$3,184,887
0	0	3,102	3,975
0	0	0	812,553
0	7,650	0	7,650
0	0	244	244
0	0	0	3,103,027
<u>\$1,607,836</u>	<u>\$407,279</u>	<u>\$266,675</u>	<u>\$7,112,336</u>
\$694	\$7,650	\$2,315	\$14,603
0	0	746	746
143,060	0	2,280	145,340
0	0	590	590
185,000	234,410	72	419,482
0	7,650	0	7,650
<u>328,754</u>	<u>249,710</u>	<u>6,003</u>	<u>588,411</u>
0	0	244	244
1,279,082	157,569	110,706	1,547,357
0	0	149,722	4,976,324
<u>1,279,082</u>	<u>157,569</u>	<u>260,672</u>	<u>6,523,925</u>
<u>\$1,607,836</u>	<u>\$407,279</u>	<u>\$266,675</u>	<u>\$7,112,336</u>

**Tuscarawas County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2011*

	Permanent Improvement	Permanent Improvement D.D.S.	Capital Projects
<b>Revenues</b>			
Intergovernmental	\$0	\$0	\$0
Rentals	0	0	7,500
Charges for Services	248	0	0
Contributions and Donations	0	0	0
Other	3,513	0	229,539
<i>Total Revenues</i>	<u>3,761</u>	<u>0</u>	<u>237,039</u>
<b>Expenditures</b>			
Capital Outlay	12,092	239,885	192,390
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>12,092</u>	<u>239,885</u>	<u>192,390</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(8,331)</u>	<u>(239,885)</u>	<u>44,649</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	0	0	0
Transfers Out	0	0	(422,575)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>(422,575)</u>
<i>Net Change in Fund Balance</i>	(8,331)	(239,885)	(377,926)
<i>Fund Balance Beginning of Year</i>	<u>219,617</u>	<u>284,543</u>	<u>4,948,584</u>
<i>Fund Balance End of Year</i>	<u><u>\$211,286</u></u>	<u><u>\$44,658</u></u>	<u><u>\$4,570,658</u></u>

County Building Improvement	Tech Park	Other	Total Nonmajor Capital Projects Funds
\$0	\$33,175	\$1,561,896	\$1,595,071
0	0	3,984	11,484
0	0	105,514	105,762
0	0	275	275
31,293	0	784	265,129
31,293	33,175	1,672,453	1,977,721
359,408	40,825	1,732,580	2,577,180
65,447	0	0	65,447
69,535	0	0	69,535
494,390	40,825	1,732,580	2,712,162
(463,097)	(7,650)	(60,127)	(734,441)
487,179	0	111,081	598,260
0	0	0	(422,575)
487,179	0	111,081	175,685
24,082	(7,650)	50,954	(558,756)
1,255,000	165,219	209,718	7,082,681
<u>\$1,279,082</u>	<u>\$157,569</u>	<u>\$260,672</u>	<u>\$6,523,925</u>

### ***Fund Descriptions - Fiduciary Funds***

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

#### **Agency Funds**

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

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

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

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

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

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

#### Other Agency Funds:

***Estate Tax Fund***

***Manufactured Home Tax Fund***

***Hotel Lodging Tax Fund***

***Cigarette Tax Fund***

***Undivided Income Tax - Real Property Fund***

***State Tax Fund***

***Court Agency Fund***

***Sheriff Fund***

***Community Mental Health Fund***

***Law Enforcement Trust Fund***

***Library Local Government Fund***

***Soil and Water Fund***

***Law Library***

***Library Fund***

***District Board of Health Fund***

***Regional Planning Fund***

***Classified Tax Fund***

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

***Ohio Elections Commission Fund***

***Payroll Fund***

***Dress Down Fund***

***Local Emergency Planning Commission Fund***

***Emergency Management Fund***

***Transportation Fund***

***Ohio Housing Trust Fund***

***Tax Sale Fund***

***Auction Clearing Fund***

***DD Employee Flexible Spending Fund***

***Help Me Grow Fund***

**Tuscarawas County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2011*

	Balance 12/31/2010	Additions	Deductions	Balance 12/31/2011
<b>REAL ESTATE TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,449,985	\$69,593,134	\$69,771,288	\$2,271,831
Property Taxes Receivable	73,420,003	73,386,035	73,420,003	73,386,035
<i>Total Assets</i>	<u>\$75,869,988</u>	<u>\$142,979,169</u>	<u>\$143,191,291</u>	<u>\$75,657,866</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$75,869,988</u>	<u>\$142,979,169</u>	<u>\$143,191,291</u>	<u>\$75,657,866</u>
<b>TANGIBLE PERSONAL PROPERTY TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$41,784	\$52,963	\$90,130	\$4,617
Property Taxes Receivable	1,778,715	1,551,848	1,778,715	1,551,848
<i>Total Assets</i>	<u>\$1,820,499</u>	<u>\$1,604,811</u>	<u>\$1,868,845</u>	<u>\$1,556,465</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$1,820,499</u>	<u>\$1,604,811</u>	<u>\$1,868,845</u>	<u>\$1,556,465</u>
<b>SCHOOL</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$650	\$49,912,680	\$49,913,330	\$0
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$650</u>	<u>\$49,912,680</u>	<u>\$49,913,330</u>	<u>\$0</u>
<b>MUNICIPAL CORPORATION</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$8,261,168	\$8,261,168	\$0
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$0</u>	<u>\$8,261,168</u>	<u>\$8,261,168</u>	<u>\$0</u>
<b>TOWNSHIP</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$7,954,785	\$7,954,785	\$0
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$0</u>	<u>\$7,954,785</u>	<u>\$7,954,785</u>	<u>\$0</u>
<b>ESTATE TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,100,979	\$2,942,706	\$3,292,945	\$2,750,740
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$3,100,979</u>	<u>\$2,942,706</u>	<u>\$3,292,945</u>	<u>\$2,750,740</u>
<b>MANUFACTURED HOME TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$98,537	\$705,310	\$731,653	\$72,194
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$98,537</u>	<u>\$705,310</u>	<u>\$731,653</u>	<u>\$72,194</u>

(continued)

**Tuscarawas County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2011

	Balance 12/31/2010	Additions	Deductions	Balance 12/31/2011
<b>HOTEL LODGING TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$436,761	\$436,761	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$436,761	\$436,761	\$0
<b>CIGARETTE TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$11,918	\$11,918	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$11,918	\$11,918	\$0
<b>UNDIVIDED INCOME TAX - REAL PROPERTY</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$53,812	\$53,812	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$53,812	\$53,812	\$0
<b>STATE TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,088,945	\$1,088,931	\$14
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$1,088,945	\$1,088,931	\$14
<b>COURT AGENCY</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$399,694	\$17,289,895	\$17,238,940	\$450,649
<b>Liabilities</b>				
Intergovernmental Payable	\$399,694	\$17,289,895	\$17,238,940	\$450,649
<b>SHERIFF</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$334,159	\$3,805,507	\$3,541,930	\$597,736
<b>Liabilities</b>				
Undistributed Monies	\$334,159	\$3,805,507	\$3,541,930	\$597,736
<b>COMMUNITY MENTAL HEALTH</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$962,070	\$8,641,461	\$9,090,492	\$513,039
<b>Liabilities</b>				
Undistributed Monies	\$962,070	\$8,641,461	\$9,090,492	\$513,039
<b>LAW ENFORCEMENT TRUST</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$14,253	\$27,603	\$19,933	\$21,923
<b>Liabilities</b>				
Undistributed Monies	\$14,253	\$27,603	\$19,933	\$21,923

(continued)



**Tuscarawas County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2011

	Balance 12/31/2010	Additions	Deductions	Balance 12/31/2011
<b>LIBRARY LOCAL GOVERNMENT</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,613,404	\$2,613,404	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$2,613,404	\$2,613,404	\$0
<b>SOIL AND WATER</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,347	\$301,894	\$241,852	\$63,389
<b>Liabilities</b>				
Undistributed Monies	\$3,347	\$301,894	\$241,852	\$63,389
<b>LAW LIBRARY</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$423	\$0	\$423
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$423	\$0	\$423
<b>LIBRARY</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$574,211	\$574,211	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$574,211	\$574,211	\$0
<b>DISTRICT BOARD OF HEALTH</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,989,473	\$4,389,092	\$4,239,520	\$4,139,045
<b>Liabilities</b>				
Undistributed Monies	\$3,989,473	\$4,389,092	\$4,239,520	\$4,139,045
<b>REGIONAL PLANNING</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$23,702	\$90,412	\$80,368	\$33,746
<b>Liabilities</b>				
Undistributed Monies	\$23,702	\$90,412	\$80,368	\$33,746
<b>CLASSIFIED TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$19	\$0	\$0	\$19
<b>Liabilities</b>				
Intergovernmental Payable	\$19	\$0	\$0	\$19
<b>FAMILY AND CHILDREN FIRST COUNCIL</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$156,473	\$167,663	\$141,415	\$182,721
<b>Liabilities</b>				
Undistributed Monies	\$156,473	\$167,663	\$141,415	\$182,721

(continued)

**Tuscarawas County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2011

	Balance 12/31/2010	Additions	Deductions	Balance 12/31/2011
<b>OHIO ELECTIONS COMMISSION</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$10	\$4,750	\$4,220	\$540
<b>Liabilities</b>				
Undistributed Monies	\$10	\$4,750	\$4,220	\$540
<b>PAYROLL</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,017,930	\$12,798,123	\$12,733,383	\$2,082,670
<b>Liabilities</b>				
Undistributed Monies	\$2,017,930	\$12,798,123	\$12,733,383	\$2,082,670
<b>DRESS DOWN</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,128	\$7,325	\$7,360	\$1,093
<b>Liabilities</b>				
Undistributed Monies	\$1,128	\$7,325	\$7,360	\$1,093
<b>LOCAL EMERGENCY PLANNING COMMISSION</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$71,683	\$38,535	\$41,714	\$68,504
<b>Liabilities</b>				
Undistributed Monies	\$71,683	\$38,535	\$41,714	\$68,504
<b>EMERGENCY MANAGEMENT</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$15,213	\$89,769	\$91,883	\$13,099
<b>Liabilities</b>				
Undistributed Monies	\$15,213	\$89,769	\$91,883	\$13,099
<b>TRANSPORTATION</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$29,612	\$29,612	\$0
<b>Liabilities</b>				
Undistributed Monies	\$0	\$29,612	\$29,612	\$0
<b>OHIO HOUSING TRUST</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$103,340	\$391,316	\$404,291	\$90,365
<b>Liabilities</b>				
Undistributed Monies	\$103,340	\$391,316	\$404,291	\$90,365
<b>TAX SALE</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$7,123	\$7,500	\$6,403	\$8,220
<b>Liabilities</b>				
Intergovernmental Payable	\$7,123	\$7,500	\$6,403	\$8,220

(continued)

**Tuscarawas County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2011

	Balance 12/31/2010	Additions	Deductions	Balance 12/31/2011
<b>AUCTION CLEARING</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$8,465	\$52,870	\$60,642	\$693
<b>Liabilities</b>				
Undistributed Monies	\$8,465	\$52,870	\$60,642	\$693
<b>DD EMPLOYEE FLEXIBLE SPENDING</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$9,314	\$33,177	\$12,816	\$29,675
<b>Liabilities</b>				
Undistributed Monies	\$9,314	\$33,177	\$12,816	\$29,675
<b>HELP ME GROW</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$75,541	\$381,579	\$373,569	\$83,551
<b>Liabilities</b>				
Undistributed Monies	\$75,541	\$381,579	\$373,569	\$83,551
<b>TOTAL - ALL AGENCY FUNDS</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$13,151,019	\$171,654,901	\$172,373,809	\$12,432,111
Cash and Cash Equivalents in Segregated Accounts	733,853	0	0	733,853
Property Taxes Receivable	75,198,718	74,937,883	75,198,718	74,937,883
<i>Total Assets</i>	<u>\$89,083,590</u>	<u>\$246,592,784</u>	<u>\$247,572,527</u>	<u>\$88,103,847</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$81,297,489	\$219,147,603	\$219,999,457	\$80,445,635
Undistributed Monies	7,786,101	27,445,181	27,573,070	7,658,212
<i>Total Liabilities</i>	<u>\$89,083,590</u>	<u>\$246,592,784</u>	<u>\$247,572,527</u>	<u>\$88,103,847</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, 2011*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$3,098,295	\$3,098,295	\$3,602,120	\$503,825
Sales Taxes	9,573,805	9,573,805	9,573,805	0
Intergovernmental	2,155,176	2,175,946	2,383,123	207,177
Interest	220,000	220,000	230,596	10,596
Licenses and Permits	6,650	6,650	5,761	(889)
Fines and Forfeitures	185,500	185,500	188,846	3,346
Rentals	89,478	89,478	100,069	10,591
Charges for Services	2,192,951	2,212,485	2,281,883	69,398
Contributions and Donations	0	0	3,000	3,000
Other	19,852	160,454	186,547	26,093
<b>Total Revenues</b>	<u>17,541,707</u>	<u>17,722,613</u>	<u>18,555,750</u>	<u>833,137</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personal Services	343,463	343,991	343,129	862
Contractual Services	21,050	22,750	22,688	62
Materials and Supplies	669	669	385	284
Capital Outlay	4,000	4,000	2,660	1,340
Other	17,193	17,310	17,252	58
<b>Total Commissioners</b>	<u>386,375</u>	<u>388,720</u>	<u>386,114</u>	<u>2,606</u>
Microfilming Services:				
Personal Services	1,065	1,065	1,056	9
Contractual Services	5,773	7,789	7,339	450
Materials and Supplies	500	500	480	20
<b>Total Microfilming Services</b>	<u>7,338</u>	<u>9,354</u>	<u>8,875</u>	<u>479</u>
Auditor - General:				
Personal Services	230,179	229,779	225,228	4,551
Contractual Services	84,307	83,307	82,246	1,061
Materials and Supplies	6,955	6,955	6,496	459
Capital Outlay	0	1,400	1,305	95
Other	9,305	14,990	10,132	4,858
<b>Total Auditor - General</b>	<u>330,746</u>	<u>336,431</u>	<u>325,407</u>	<u>11,024</u>
Treasurer:				
Personal Services	191,040	191,948	189,545	2,403
Contractual Services	46,009	45,469	44,914	555
Materials and Supplies	4,264	3,617	3,609	8
Capital Outlay	0	350	300	50
Other	2,200	2,129	2,129	0
<b>Total Treasurer</b>	<u>\$243,513</u>	<u>\$243,513</u>	<u>\$240,497</u>	<u>\$3,016</u>

(continued)

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2011*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Prosecuting Attorney:				
Personal Services	\$711,791	\$711,407	\$699,252	\$12,155
Contractual Services	0	385	385	0
Other	57,852	57,852	57,852	0
<b>Total Prosecuting Attorney</b>	<b>769,643</b>	<b>769,644</b>	<b>757,489</b>	<b>12,155</b>
Budget Commission:				
Other	69,750	80,350	80,321	29
Bureau of Inspection:				
Contractual Services	90,000	97,416	97,416	0
Data Processing Board:				
Personal Services	187,567	183,512	176,477	7,035
Contractual Services	10,823	11,878	11,371	507
Materials and Supplies	1,500	1,500	1,468	32
Capital Outlay	980	3,980	2,923	1,057
<b>Total Data Processing Board</b>	<b>200,870</b>	<b>200,870</b>	<b>192,239</b>	<b>8,631</b>
Board of Elections:				
Personal Services	688,698	672,608	636,301	36,307
Contractual Services	165,486	170,380	143,495	26,885
Materials and Supplies	17,952	19,402	14,337	5,065
Capital Outlay	5,728	15,474	15,368	106
Other	4,550	4,550	4,044	506
<b>Total Board of Elections</b>	<b>882,414</b>	<b>882,414</b>	<b>813,545</b>	<b>68,869</b>
Maintenance:				
Personal Services	224,838	224,311	219,279	5,032
Contractual Services	328,243	318,243	311,383	6,860
Materials and Supplies	173,475	203,475	202,787	688
Capital Outlay	5,000	5,000	300	4,700
<b>Total Maintenance</b>	<b>731,556</b>	<b>751,029</b>	<b>733,749</b>	<b>17,280</b>
Recorder:				
Personal Services	199,582	197,549	193,534	4,015
Materials and Supplies	2,113	4,146	4,085	61
Other	2,010	2,010	2,008	2
<b>Total Recorder</b>	<b>203,705</b>	<b>203,705</b>	<b>199,627</b>	<b>4,078</b>
Insurance Pensions and Taxes:				
Contractual Services	\$6,205	\$16,410	\$15,671	\$739

(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, 2011*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Countywide Landfill Appeal:				
Contractual Services	\$3,000	\$3,000	\$3,000	\$0
Insurance Trust Fund:				
Contractual Services	488,314	813,050	710,892	102,158
Capital Outlay	0	26,109	26,109	0
Other	0	264	264	0
Total Insurance Trust Fund	488,314	839,423	737,265	102,158
IT Internal Service:				
Contractual Services	11,000	11,000	10,916	84
Materials and Supplies	28,714	28,714	25,498	3,216
Total IT Internal Service	39,714	39,714	36,414	3,300
Total General Government - Legislative and Executive	4,453,143	4,861,993	4,627,629	234,364
General Government - Judicial:				
Court of Appeals:				
Other	13,250	13,250	10,354	2,896
Common Pleas Court:				
Personal Services	844,092	843,286	842,499	787
Contractual Services	85,785	108,579	106,761	1,818
Materials and Supplies	23,532	17,352	16,937	415
Capital Outlay	0	92	92	0
Other	2,695	3,590	3,470	120
Total Common Pleas Court	956,104	972,899	969,759	3,140
Jury Commission:				
Personal Services	63	63	58	5
Contractual Services	2,746	3,451	3,364	87
Total Jury Commission	2,809	3,514	3,422	92
Juvenile Court:				
Personal Services	864,440	860,996	856,175	4,821
Contractual Services	112,978	121,653	116,939	4,714
Materials and Supplies	8,376	8,376	8,098	278
Capital Outlay	4,462	3,932	3,833	99
Other	2,150	2,117	2,117	0
Total Juvenile Court	\$992,406	\$997,074	\$987,162	\$9,912

(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, 2011*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Probate Court:				
Personal Services	\$202,416	\$200,596	\$195,382	\$5,214
Contractual Services	17,550	16,515	16,465	50
Materials and Supplies	5,933	5,933	5,749	184
Capital Outlay	5,975	4,398	3,831	567
Other	1,229	994	940	54
<b>Total Probate Court</b>	<b>233,103</b>	<b>228,436</b>	<b>222,367</b>	<b>6,069</b>
Clerk of Courts:				
Personal Services	499,981	509,685	500,193	9,492
Contractual Services	32,044	31,402	28,091	3,311
Materials and Supplies	14,567	16,081	16,005	76
Capital Outlay	0	642	642	0
Other	1,500	1,500	1,500	0
<b>Total Clerk of Courts</b>	<b>548,092</b>	<b>559,310</b>	<b>546,431</b>	<b>12,879</b>
County Court:				
Personal Services	715,654	715,654	713,999	1,655
Contractual Services	36,804	35,304	29,634	5,670
Materials and Supplies	9,753	9,753	8,487	1,266
Utilities	9,602	10,102	9,706	396
Other	7,500	8,500	8,500	0
<b>Total County Court</b>	<b>779,313</b>	<b>779,313</b>	<b>770,326</b>	<b>8,987</b>
Indigent Defense Application:				
Other	5,400	5,400	5,022	378
Municipal Court:				
Personal Services	139,692	139,692	133,574	6,118
Contractual Services	20,200	35,882	35,332	550
<b>Total Municipal Court</b>	<b>159,892</b>	<b>175,574</b>	<b>168,906</b>	<b>6,668</b>
<b>Total General Government - Judicial</b>	<b>3,690,369</b>	<b>3,734,770</b>	<b>3,683,749</b>	<b>51,021</b>
Public Safety:				
Coroner:				
Personal Services	107,720	108,720	107,699	1,021
Contractual Services	57,427	78,276	73,424	4,852
Materials and Supplies	336	436	397	39
Capital Outlay	3,169	1,169	388	781
Other	1,700	1,751	1,751	0
<b>Total Coroner</b>	<b>\$170,352</b>	<b>\$190,352</b>	<b>\$183,659</b>	<b>\$6,693</b>

(continued)



**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2011*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Sheriff:</b>				
Personal Services	\$2,010,850	\$1,995,602	\$1,982,634	\$12,968
Contractual Services	115,511	116,111	106,773	9,338
Materials and Supplies	17,289	18,235	17,307	928
Capital Outlay	26,512	27,012	25,758	1,254
Other	30,832	31,034	31,034	0
<b>Total Sheriff</b>	<u>2,200,994</u>	<u>2,187,994</u>	<u>2,163,506</u>	<u>24,488</u>
<b>Emergency Management Agency:</b>				
Personal Service	117,060	117,060	115,883	1,177
Contractual Services	12,684	77,069	74,853	2,216
Materials and Supplies	1,700	2,400	1,746	654
Capital Outlay	6,000	4,244	4,244	0
Other	245	245	245	0
<b>Total Emergency Management Agency</b>	<u>137,689</u>	<u>201,018</u>	<u>196,971</u>	<u>4,047</u>
<b>K-9 Unit:</b>				
Contractual Services	750	800	302	498
Materials and Supplies	300	450	336	114
<b>Total K-9 Unit</b>	<u>1,050</u>	<u>1,250</u>	<u>638</u>	<u>612</u>
<b>Traffic Enforcement Grant:</b>				
Personal Services	24,480	24,480	22,525	1,955
Capital Outlay	0	10,550	10,550	0
<b>Total Traffic Enforcement Grant</b>	<u>24,480</u>	<u>35,030</u>	<u>33,075</u>	<u>1,955</u>
<b>JAG for Radars:</b>				
Capital Outlay	0	8,520	8,520	0
<b>HIDTA Grant:</b>				
Personal Services	0	8,300	4,019	4,281
Capital Outlay	0	4,200	2,197	2,003
<b>Total HIDTA Grant</b>	<u>0</u>	<u>12,500</u>	<u>6,216</u>	<u>6,284</u>
<b>Sheriff Gasoline Internal Service:</b>				
Materials and Supplies	133,381	159,550	152,563	6,987
<b>Total Public Safety</b>	<u>2,667,946</u>	<u>2,796,214</u>	<u>2,745,148</u>	<u>51,066</u>
<b>Public Works:</b>				
<b>Grants:</b>				
Contractual Services	\$4,500	\$6,117	\$6,116	\$1

(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, 2011*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Litter Grant:				
Personal Services	\$70,817	\$69,067	\$66,983	\$2,084
Contractual Services	5,459	5,809	5,160	649
Materials and Supplies	9,930	5,387	3,867	1,520
Total Litter Grant	<u>86,206</u>	<u>80,263</u>	<u>76,010</u>	<u>4,253</u>
Total Public Works	<u>90,706</u>	<u>86,380</u>	<u>82,126</u>	<u>4,254</u>
Health:				
Humane Society:				
Personal Services	5,534	6,534	6,533	1
Contractual Services	0	1,311	1,311	0
Total Humane Society	<u>5,534</u>	<u>7,845</u>	<u>7,844</u>	<u>1</u>
TB Hospitals:				
Contractual Services	1,089	1,089	358	731
Materials and Supplies	1,000	2,500	2,374	126
Total TB Hospitals	<u>2,089</u>	<u>3,589</u>	<u>2,732</u>	<u>857</u>
Vital Statistics:				
Contractual Services	1,400	1,500	1,500	0
Other Health:				
Contractual Services	179,575	179,575	179,452	123
Total Health	<u>188,598</u>	<u>192,509</u>	<u>191,528</u>	<u>981</u>
Human Services:				
Soldiers Relief:				
Personal Services	55,213	56,838	51,852	4,986
Contractual Services	4,200	5,200	1,275	3,925
Materials and Supplies	723	723	447	276
Capital Outlay	5,483	9,219	8,339	880
Other	225,262	218,394	166,457	51,937
Total Soldiers Relief	<u>290,881</u>	<u>290,374</u>	<u>228,370</u>	<u>62,004</u>
Veteran Services:				
Personal Services	223,734	221,242	213,168	8,074
Contractual Services	290,431	296,431	233,197	63,234
Materials and Supplies	19,722	18,722	13,178	5,544
Other	5,000	3,000	1,390	1,610
Total Veteran Services	<u>538,887</u>	<u>539,395</u>	<u>460,933</u>	<u>78,462</u>
Total Human Services	<u>829,768</u>	<u>829,769</u>	<u>689,303</u>	<u>140,466</u>
Conservation and Recreation:				
Agriculture Society:				
Other	\$362,988	\$362,988	\$362,988	\$0

**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, 2011*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Intergovernmental:				
Grants:				
Contractual Services	\$1,046,446	\$1,046,446	\$1,040,512	\$5,934
Other	135,499	156,999	156,999	0
Total Intergovernmental	<u>1,181,945</u>	<u>1,203,445</u>	<u>1,197,511</u>	<u>5,934</u>
Debt Service:				
Principal Retirement	3,171	3,171	3,171	0
Interest and Fiscal Charges	729	729	729	0
Total Debt Service	<u>3,900</u>	<u>3,900</u>	<u>3,900</u>	<u>0</u>
<i>Total Expenditures</i>	<u>13,469,363</u>	<u>14,071,968</u>	<u>13,583,882</u>	<u>488,086</u>
<i>Excess of Revenues Over Expenditures</i>	<u>4,072,344</u>	<u>3,650,645</u>	<u>4,971,868</u>	<u>1,321,223</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	0	0	5,100	5,100
Transfers In	340,000	340,000	432,357	92,357
Transfers Out	(7,391,386)	(6,960,325)	(6,907,271)	53,054
<i>Total Other Financing Sources (Uses)</i>	<u>(7,051,386)</u>	<u>(6,620,325)</u>	<u>(6,469,814)</u>	<u>150,511</u>
<i>Net Change in Fund Balance</i>	(2,979,042)	(2,969,680)	(1,497,946)	1,471,734
<i>Fund Balance Beginning of Year</i>	9,231,054	9,231,054	9,231,054	0
Prior Year Encumbrances Appropriated	<u>535,056</u>	<u>535,056</u>	<u>535,056</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,787,068</u></u>	<u><u>\$6,796,430</u></u>	<u><u>\$8,268,164</u></u>	<u><u>\$1,471,734</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Board of Developmental Disabilities Fund*  
*For the Year Ended December 31, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$4,250,200	\$4,328,492	\$4,382,334	\$53,842
Intergovernmental	4,058,137	4,067,333	4,054,782	(12,551)
Charges for Services	15,000	15,000	6,825	(8,175)
Other	326,753	807,586	761,532	(46,054)
<i>Total Revenues</i>	<u>8,650,090</u>	<u>9,218,411</u>	<u>9,205,473</u>	<u>(12,938)</u>
<b>Expenditures</b>				
Current:				
Health:				
Mental Retardation Board:				
Personal Services	5,928,284	5,977,036	5,695,293	281,743
Contractual Services	1,818,180	2,123,550	1,927,962	195,588
Materials and Supplies	260,006	303,006	285,088	17,918
Capital Outlay	480,913	485,913	356,922	128,991
Other	525,644	691,844	591,046	100,798
<i>Total Expenditures</i>	<u>9,013,027</u>	<u>9,581,349</u>	<u>8,856,311</u>	<u>725,038</u>
<i>Net Change in Fund Balance</i>	(362,937)	(362,938)	349,162	712,100
<i>Fund Balance Beginning of Year</i>	12,975,103	12,975,103	12,975,103	0
Prior Year Encumbrances Appropriated	262,664	262,664	262,664	0
<i>Fund Balance End of Year</i>	<u>\$12,874,830</u>	<u>\$12,874,829</u>	<u>\$13,586,929</u>	<u>\$712,100</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, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$6,131,912	\$6,131,912	\$5,236,661	(\$895,251)
Other	34,999	34,999	35,408	409
<i>Total Revenues</i>	<u>6,166,911</u>	<u>6,166,911</u>	<u>5,272,069</u>	<u>(894,842)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Public Assistance:				
Personal Services	3,700,318	3,674,184	3,263,572	410,612
Contractual Services	907,368	896,498	173,319	723,179
Materials and Supplies	114,132	114,632	113,520	1,112
Capital Outlay	149,883	179,883	112,554	67,329
Other	238,512	217,358	163,392	53,966
Total Public Assistance	<u>5,110,213</u>	<u>5,082,555</u>	<u>3,826,357</u>	<u>1,256,198</u>
Social Services:				
Personal Services	1,570,350	1,571,863	1,385,500	186,363
Contractual Services	1,136,152	1,136,152	1,010,491	125,661
Other	57,673	83,818	65,879	17,939
Total Social Services	<u>2,764,175</u>	<u>2,791,833</u>	<u>2,461,870</u>	<u>329,963</u>
<i>Total Expenditures</i>	<u>7,874,388</u>	<u>7,874,388</u>	<u>6,288,227</u>	<u>1,586,161</u>
<i>Excess of Revenues Under Expenditures</i>	(1,707,477)	(1,707,477)	(1,016,158)	691,319
<b>Other Financing Sources</b>				
Transfers In	1,344,720	1,344,720	770,609	(574,111)
<i>Net Change in Fund Balance</i>	(362,757)	(362,757)	(245,549)	117,208
<i>Fund Deficit Beginning of Year</i>	(85,328)	(85,328)	(85,328)	0
Prior Year Encumbrances Appropriated	336,612	336,612	336,612	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$111,473)</u>	<u>(\$111,473)</u>	<u>\$5,735</u>	<u>\$117,208</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, 2011*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$5,180,000	\$5,180,000	\$5,256,713	\$76,713
Interest	3,000	3,000	145	(2,855)
Fines and Forfeitures	90,000	90,000	62,073	(27,927)
Charges for Services	50,000	50,000	64,834	14,834
Other	83,000	83,000	55,040	(27,960)
<i>Total Revenues</i>	<u>5,406,000</u>	<u>5,406,000</u>	<u>5,438,805</u>	<u>32,805</u>
<b>Expenditures</b>				
Current:				
Public Works:				
Engineer - Administration:				
Personal Services	288,280	293,280	276,826	16,454
Contractual Services	1,000	60	60	0
Materials and Supplies	6,000	8,740	6,972	1,768
Capital Outlay	16,000	73,335	66,130	7,205
Total Engineer - Administration	<u>311,280</u>	<u>375,415</u>	<u>349,988</u>	<u>25,427</u>
Engineer - Roads:				
Personal Services	1,533,500	1,529,429	1,468,139	61,290
Contractual Services	1,108,656	760,572	632,609	127,963
Materials and Supplies	1,734,876	1,958,876	1,708,510	250,366
Capital Outlay	260,000	351,705	314,543	37,162
Other	6,000	6,225	5,654	571
Total Engineer - Roads	<u>4,643,032</u>	<u>4,606,807</u>	<u>4,129,455</u>	<u>477,352</u>
Engineer - Bridges:				
Personal Services	16,000	16,000	15,588	412
Contractual Services	191,851	141,851	133,935	7,916
Materials and Supplies	325,117	405,117	306,459	98,658
Capital Outlay	717,724	702,499	665,811	36,688
Total Engineer - Bridges	<u>1,250,692</u>	<u>1,265,467</u>	<u>1,121,793</u>	<u>143,674</u>
<i>Total Expenditures</i>	<u>6,205,004</u>	<u>6,247,689</u>	<u>5,601,236</u>	<u>646,453</u>
<i>Net Change in Fund Balance</i>	(799,004)	(841,689)	(162,431)	679,258
<i>Fund Balance Beginning of Year</i>	570,669	570,669	570,669	0
Prior Year Encumbrances Appropriated	<u>244,585</u>	<u>244,585</u>	<u>244,585</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$16,250</u>	<u>(\$26,435)</u>	<u>\$652,823</u>	<u>\$679,258</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, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$839,222	\$839,222	\$342,135	(\$497,087)
Charges for Services	1,582,585	1,582,585	1,466,855	(115,730)
General Obligation Bonds Issued	0	1,220,000	1,220,000	0
OPWC Loans Issued	410,178	855,178	295,737	(559,441)
OWDA Loans Issued	18,198	18,198	18,198	0
Other	252,925	105,344	36,169	(69,175)
<i>Total Revenues</i>	<u>3,103,108</u>	<u>4,620,527</u>	<u>3,379,094</u>	<u>(1,241,433)</u>
<b>Expenses</b>				
Personal Services	684,728	685,558	646,684	38,874
Materials and Supplies	57,085	76,085	57,933	18,152
Contractual Services	723,936	804,245	762,833	41,412
Capital Outlay	1,944,972	2,072,496	872,908	1,199,588
Other	5,000	40,534	39,268	1,266
Debt Service:				
Principal	294,910	1,514,910	1,508,160	6,750
Interest and Fiscal Charges	146,680	147,929	56,211	91,718
<i>Total Expenses</i>	<u>3,857,311</u>	<u>5,341,757</u>	<u>3,943,997</u>	<u>1,397,760</u>
<i>Excess of Revenues Under Expenses Before Advances Out</i>	(754,203)	(721,230)	(564,903)	156,327
Advances Out	(21,534)	(21,534)	(21,534)	0
<i>Net Change in Fund Equity</i>	(775,737)	(742,764)	(586,437)	156,327
<i>Fund Equity Beginning of Year</i>	425,449	425,449	425,449	0
Prior Year Encumbrances Appropriated	653,730	653,730	653,730	0
<i>Fund Equity End of Year</i>	<u>\$303,442</u>	<u>\$336,415</u>	<u>\$492,742</u>	<u>\$156,327</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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$866,831	\$866,831	\$770,135	(\$96,696)
Intergovernmental	2,546,939	2,546,939	400,027	(2,146,912)
General Obligation Bonds Issued	5,237,996	5,237,996	503,000	(4,734,996)
USDA Loan Issued	535,584	535,584	535,584	0
Tap-In Fees	175,345	175,345	0	(175,345)
Other	65,500	42,122	15,177	(26,945)
<i>Total Revenues</i>	9,428,195	9,404,817	2,223,923	(7,180,894)
<b>Expenses</b>				
Personal Services	466,686	466,686	438,453	28,233
Materials and Supplies	74,596	92,096	88,636	3,460
Contractual Services	216,620	251,686	218,768	32,918
Capital Outlay	8,551,655	8,475,289	5,824,165	2,651,124
Other	3,000	3,000	1,808	1,192
Debt Service:				
Principal	145,530	119,295	116,453	2,842
Interest and Fiscal Charges	13,960	40,443	40,250	193
<i>Total Expenses</i>	9,472,047	9,448,495	6,728,533	2,719,962
<i>Excess of Revenues Under Expenses Before Advances Out</i>	(43,852)	(43,678)	(4,504,610)	(4,460,932)
Advances Out	(15,381)	(15,381)	(15,381)	0
<i>Net Change in Fund Equity</i>	(59,233)	(59,059)	(4,519,991)	(4,460,932)
<i>Fund Equity Beginning of Year</i>	360,219	360,219	360,219	0
Prior Year Encumbrances Appropriated	181,119	181,119	181,119	0
<i>Fund Equity (Deficit) End of Year</i>	\$482,105	\$482,279	(\$3,978,653)	(\$4,460,932)



**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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$1,234,090	\$1,201,090	\$1,057,608	(\$143,482)
Charges for Services	530,000	530,000	604,476	74,476
Other	2,000	2,000	1,322	(678)
<i>Total Revenues</i>	<u>1,766,090</u>	<u>1,733,090</u>	<u>1,663,406</u>	<u>(69,684)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Child Support Enforcement Agency:				
Personal Services	1,556,941	1,546,565	1,516,916	29,649
Contractual Services	304,266	290,167	242,769	47,398
Materials and Supplies	50,802	40,802	35,675	5,127
Capital Outlay	6,500	6,500	2,424	4,076
Other	0	1,475	1,475	0
Total Human Services	<u>1,918,509</u>	<u>1,885,509</u>	<u>1,799,259</u>	<u>86,250</u>
Debt Service:				
Principal Retirement	4,064	4,064	4,064	0
Interest and Fiscal Charges	250	250	250	0
Total Debt Service	<u>4,314</u>	<u>4,314</u>	<u>4,314</u>	<u>0</u>
<i>Total Expenditures</i>	<u>1,922,823</u>	<u>1,889,823</u>	<u>1,803,573</u>	<u>86,250</u>
<i>Excess of Revenues Under Expenditures</i>	(156,733)	(156,733)	(140,167)	16,566
<b>Other Financing Sources</b>				
Transfers In	<u>146,766</u>	<u>146,766</u>	<u>146,766</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(9,967)	(9,967)	6,599	16,566
<i>Fund Balance Beginning of Year</i>	8,741	8,741	8,741	0
Prior Year Encumbrances Appropriated	<u>1,330</u>	<u>1,330</u>	<u>1,330</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$104</u></u>	<u><u>\$104</u></u>	<u><u>\$16,670</u></u>	<u><u>\$16,566</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Wireless 911 Fund*  
*For the Year Ended December 31, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$216,759	\$174,759	\$174,614	(\$145)
<b>Expenditures</b>				
Current:				
Public Safety:				
County Wireless 911:				
Personal Services	0	109	109	0
Contractual Services	85,223	43,114	41,514	1,600
<i>Total Expenditures</i>	85,223	43,223	41,623	1,600
<i>Excess of Revenues Over Expenditures</i>	131,536	131,536	132,991	1,455
<b>Other Financing Uses</b>				
Transfers Out	(375,000)	(375,000)	(375,000)	0
<i>Net Change in Fund Balance</i>	(243,464)	(243,464)	(242,009)	1,455
<i>Fund Balance Beginning of Year</i>	264,791	264,791	264,791	0
Prior Year Encumbrances Appropriated	1,223	1,223	1,223	0
<i>Fund Balance End of Year</i>	\$22,550	\$22,550	\$24,005	\$1,455

**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, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Licenses and Permits	\$200	\$200	\$370	\$170
Charges for Services	925,500	1,031,800	1,052,359	20,559
Other	20,000	20,000	1,568	(18,432)
<i>Total Revenues</i>	<u>945,700</u>	<u>1,052,000</u>	<u>1,054,297</u>	<u>2,297</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Real Estate Assessment:				
Personal Services	596,753	595,603	575,238	20,365
Contractual Services	223,456	325,906	270,883	55,023
Materials and Supplies	23,169	28,169	27,078	1,091
Capital Outlay	100,000	100,000	91,291	8,709
Total Public Assistance	943,378	1,049,678	964,490	85,188
Debt Service:				
Principal Retirement	973	973	973	0
<i>Total Expenditures</i>	<u>944,351</u>	<u>1,050,651</u>	<u>965,463</u>	<u>85,188</u>
<i>Net Change in Fund Balance</i>	1,349	1,349	88,834	87,485
<i>Fund Balance Beginning of Year</i>	1,273,626	1,273,626	1,273,626	0
Prior Year Encumbrances Appropriated	93,501	93,501	93,501	0
<i>Fund Balance End of Year</i>	<u><u>\$1,368,476</u></u>	<u><u>\$1,368,476</u></u>	<u><u>\$1,455,961</u></u>	<u><u>\$87,485</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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$1,797,372	\$1,797,372	\$1,797,372	\$0
Contributions and Donations	2,005	4,938	4,938	0
Other	52,128	217,712	255,616	37,904
<i>Total Revenues</i>	<u>1,851,505</u>	<u>2,020,022</u>	<u>2,057,926</u>	<u>37,904</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Children's Services:				
Personal Services	818,603	416,685	30,568	386,117
Contractual Services	3,814,811	3,849,053	3,779,370	69,683
Materials and Supplies	6,865	4,859	4,278	581
Capital Outlay	500	0	0	0
Other	19,127	8,127	8,096	31
<i>Total Expenditures</i>	<u>4,659,906</u>	<u>4,278,724</u>	<u>3,822,312</u>	<u>456,412</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,808,401)</u>	<u>(2,258,702)</u>	<u>(1,764,386)</u>	<u>494,316</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	1,952,062	1,952,062	1,915,856	(36,206)
Transfers Out	0	(549,700)	(549,700)	0
<i>Total Other Financing Sources (Uses)</i>	<u>1,952,062</u>	<u>1,402,362</u>	<u>1,366,156</u>	<u>(36,206)</u>
<i>Net Change in Fund Balance</i>	(856,339)	(856,340)	(398,230)	458,110
<i>Fund Deficit Beginning of Year</i>	(211,109)	(211,109)	(211,109)	0
Prior Year Encumbrances Appropriated	736,325	736,325	736,325	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$331,123)</u>	<u>(\$331,124)</u>	<u>\$126,986</u>	<u>\$458,110</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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$10,000	\$10,000	\$9,250	(\$750)
Charges for Services	203,000	203,000	208,145	5,145
Contributions and Donations	3,000	3,523	4,508	985
<i>Total Revenues</i>	216,000	216,523	221,903	5,380
<b>Expenditures</b>				
Current:				
Health:				
Dog and Kennel:				
Personal Services	136,826	137,040	136,153	887
Contractual Services	28,291	27,829	20,226	7,603
Materials and Supplies	35,633	35,633	34,058	1,575
Capital Outlay	1,000	1,000	0	1,000
Other	22,771	23,542	23,119	423
Total Dog and Kennel	224,521	225,044	213,556	11,488
Dog Pound Donation:				
Contractual Services	10,264	10,264	6,984	3,280
Materials and Supplies	1,000	1,000	250	750
Total Dog Pound Donation	11,264	11,264	7,234	4,030
<i>Total Expenditures</i>	235,785	236,308	220,790	15,518
<i>Net Change in Fund Balance</i>	(19,785)	(19,785)	1,113	20,898
<i>Fund Balance Beginning of Year</i>	51,142	51,142	51,142	0
Prior Year Encumbrances Appropriated	10,105	10,105	10,105	0
<i>Fund Balance End of Year</i>	\$41,462	\$41,462	\$62,360	\$20,898

**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, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$126,000	\$142,080	\$142,330	\$250
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Delinquent Real Estate - Treasurer:				
Personal Services	38,420	54,464	41,588	12,876
Contractual Services	6,875	6,875	6,186	689
Materials and Supplies	1,800	1,800	300	1,500
Other	8,772	8,772	8,722	50
Total Delinquent Real Estate - Treasurer	55,867	71,911	56,796	15,115
Delinquent Real Estate - Prosecutor:				
Personal Services	88,336	88,413	87,337	1,076
Contractual Services	0	69	69	0
Materials and Supplies	0	140	140	0
Total Delinquent Real Estate - Prosecutor	88,336	88,622	87,546	1,076
<i>Total Expenditures</i>	144,203	160,533	144,342	16,191
<i>Excess of Revenues Under Expenditures</i>	(18,203)	(18,453)	(2,012)	16,441
<b>Other Financing Sources</b>				
Transfers In	0	250	0	(250)
<i>Net Change in Fund Balance</i>	(18,203)	(18,203)	(2,012)	16,191
<i>Fund Balance Beginning of Year</i>	210,794	210,794	210,794	0
<i>Fund Balance End of Year</i>	<u>\$192,591</u>	<u>\$192,591</u>	<u>\$208,782</u>	<u>\$16,191</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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$970,000	\$970,000	\$981,230	\$11,230
Intergovernmental	260,000	260,000	231,939	(28,061)
<i>Total Revenues</i>	1,230,000	1,230,000	1,213,169	(16,831)
<b>Expenditures</b>				
Current:				
Human Services:				
Senior Citizens Levy:				
Contractual Services	1,230,000	1,230,000	1,142,244	87,756
<i>Net Change in Fund Balance</i>	0	0	70,925	70,925
<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>\$70,925</u>	<u>\$70,925</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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
Public Works:				
Revolving Loan:				
Contractual Services	44,650	44,650	44,650	0
<i>Excess of Revenues Under Expenditures</i>	(44,650)	(44,650)	(44,650)	0
<b>Other Financing Sources</b>				
Transfers In	100	100	49	(51)
<i>Net Change in Fund Balance</i>	(44,550)	(44,550)	(44,601)	(51)
<i>Fund Balance Beginning of Year</i>	41,182	41,182	41,182	0
Prior Year Encumbrances Appropriated	3,600	3,600	3,600	0
<i>Fund Balance End of Year</i>	<u>\$232</u>	<u>\$232</u>	<u>\$181</u>	<u>(\$51)</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, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$939,877	\$939,877	\$654,408	(\$285,469)
Other	119,600	119,600	57,350	(62,250)
<i>Total Revenues</i>	<u>1,059,477</u>	<u>1,059,477</u>	<u>711,758</u>	<u>(347,719)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Administration:				
Personal Services	2,000	2,000	0	2,000
Contractual Services	6,072	6,072	4,072	2,000
Other	2,000	2,000	0	2,000
Total General Government	10,072	10,072	4,072	6,000
Public Works:				
Community Development Program:				
Capital Outlay	557,894	557,894	485,619	72,275
Intergovernmental	549,756	549,756	435,363	114,393
<i>Total Expenditures</i>	<u>1,117,722</u>	<u>1,117,722</u>	<u>925,054</u>	<u>192,668</u>
<i>Excess of Revenues Under Expenditures</i>	(58,245)	(58,245)	(213,296)	(155,051)
<b>Other Financing Uses</b>				
Transfers Out	(2,000)	(2,000)	0	2,000
<i>Net Change in Fund Balance</i>	(60,245)	(60,245)	(213,296)	(153,051)
<i>Fund Deficit Beginning of Year</i>	(118,226)	(118,226)	(118,226)	0
Prior Year Encumbrances Appropriated	178,471	178,471	178,471	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>(\$153,051)</u>	<u>(\$153,051)</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, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$41,893	\$41,893	\$41,246	(\$647)
Charges for Services	17,250	18,810	19,865	1,055
<i>Total Revenues</i>	<u>59,143</u>	<u>60,703</u>	<u>61,111</u>	<u>408</u>
<b>Expenditures</b>				
Current:				
Public Works:				
Community Development:				
Personal Services	146,770	146,770	145,591	1,179
Contractual Services	5,625	3,860	3,768	92
Materials and Supplies	5,043	6,372	5,848	524
Capital Outlay	0	1,996	1,996	0
<i>Total Expenditures</i>	<u>157,438</u>	<u>158,998</u>	<u>157,203</u>	<u>1,795</u>
<i>Excess of Revenues Under Expenditures</i>	(98,295)	(98,295)	(96,092)	2,203
<b>Other Financing Sources</b>				
Transfers In	85,000	85,000	85,093	93
<i>Net Change in Fund Balance</i>	(13,295)	(13,295)	(10,999)	2,296
<i>Fund Balance Beginning of Year</i>	31,870	31,870	31,870	0
Prior Year Encumbrances Appropriated	5,214	5,214	5,214	0
<i>Fund Balance End of Year</i>	<u><u>\$23,789</u></u>	<u><u>\$23,789</u></u>	<u><u>\$26,085</u></u>	<u><u>\$2,296</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Enterprise Zone Fund*  
*For the Year Ended December 31, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$2,150	\$2,150	\$2,100	(\$50)
<b>Expenditures</b>				
Current:				
Public Works:				
Enterprise Zone:				
Contractual Services	<u>2,100</u>	<u>2,158</u>	<u>2,100</u>	<u>58</u>
<i>Net Change in Fund Balance</i>	50	(8)	0	8
<i>Fund Deficit Beginning of Year</i>	(150)	(150)	(150)	0
Prior Year Encumbrances Appropriated	<u>150</u>	<u>150</u>	<u>150</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$50</u></u>	<u><u>(\$8)</u></u>	<u><u>\$0</u></u>	<u><u>\$8</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, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$104,767	\$106,467	\$106,467	\$0
<b>Expenditures</b>				
Current:				
Public Safety:				
Community Corrections:				
Personal Services	54,682	67,632	67,632	0
Contractual Services	46,400	43,993	42,699	1,294
Materials and Supplies	3,685	185	0	185
Other	25,396	20,053	0	20,053
<i>Total Expenditures</i>	<u>130,163</u>	<u>131,863</u>	<u>110,331</u>	<u>21,532</u>
<i>Net Change in Fund Balance</i>	(25,396)	(25,396)	(3,864)	21,532
<i>Fund Balance Beginning of Year</i>	<u>25,396</u>	<u>25,396</u>	<u>25,396</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$21,532</u></u>	<u><u>\$21,532</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Drug Task Force Fund*  
*For the Year Ended December 31, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$10,922	\$53,775	\$53,775	\$0
Contributions and Donations	0	14,203	14,203	0
<i>Total Revenues</i>	<u>10,922</u>	<u>67,978</u>	<u>67,978</u>	<u>0</u>
<b>Expenditures</b>				
Current:				
General Government:				
Drug Task Force:				
Contractual Services	0	615	615	0
Capital Outlay	0	30,740	30,740	0
Other	3,094	39,717	28,645	11,072
<i>Total Expenditures</i>	<u>3,094</u>	<u>71,072</u>	<u>60,000</u>	<u>11,072</u>
<i>Net Change in Fund Balance</i>	7,828	(3,094)	7,978	11,072
<i>Fund Balance Beginning of Year</i>	<u>11,619</u>	<u>11,619</u>	<u>11,619</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$19,447</u></u>	<u><u>\$8,525</u></u>	<u><u>\$19,597</u></u>	<u><u>\$11,072</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Felony Delinquent Care Fund*  
*For the Year Ended December 31, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$140,000	\$140,000	\$138,481	(\$1,519)
Charges for Services	2,000	2,000	0	(2,000)
Other	0	0	1,071	1,071
	<u>0</u>	<u>0</u>	<u>1,071</u>	<u>1,071</u>
<i>Total Revenues</i>	<u>142,000</u>	<u>142,000</u>	<u>139,552</u>	<u>(2,448)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Felony Delinquent Care:				
Personal Services	57,531	67,531	61,031	6,500
Contractual Services	173,278	163,278	147,670	15,608
Materials and Supplies	3,834	3,834	2,083	1,751
Capital Outlay	1,201	1,201	201	1,000
	<u>1,201</u>	<u>1,201</u>	<u>201</u>	<u>1,000</u>
<i>Total Expenditures</i>	<u>235,844</u>	<u>235,844</u>	<u>210,985</u>	<u>24,859</u>
<i>Net Change in Fund Balance</i>	(93,844)	(93,844)	(71,433)	22,411
<i>Fund Balance Beginning of Year</i>	105,671	105,671	105,671	0
Prior Year Encumbrances Appropriated	<u>31,713</u>	<u>31,713</u>	<u>31,713</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$43,540</u></u>	<u><u>\$43,540</u></u>	<u><u>\$65,951</u></u>	<u><u>\$22,411</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, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$25,000	\$25,000	\$25,804	\$804
<b>Expenditures</b>				
Current:				
Public Safety:				
Sheriff Concealed Handgun License:				
Contractual Services	14,169	16,369	13,593	2,776
Materials and Supplies	1,000	988	903	85
Other	2,200	12	11	1
<i>Total Expenditures</i>	<u>17,369</u>	<u>17,369</u>	<u>14,507</u>	<u>2,862</u>
<i>Excess of Revenues Over Expenditures</i>	7,631	7,631	11,297	3,666
<b>Other Financing Uses</b>				
Transfers Out	(40,000)	(40,000)	(40,000)	0
<i>Net Change in Fund Balance</i>	(32,369)	(32,369)	(28,703)	3,666
<i>Fund Balance Beginning of Year</i>	42,940	42,940	42,940	0
Prior Year Encumbrances Appropriated	2,769	2,769	2,769	0
<i>Fund Balance End of Year</i>	<u>\$13,340</u>	<u>\$13,340</u>	<u>\$17,006</u>	<u>\$3,666</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Victim Assistance Fund*  
*For the Year Ended December 31, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$57,289	\$57,289	\$59,179	\$1,890
<b>Expenditures</b>				
Current:				
Public Safety:				
Victim Assistance:				
Personal Services	77,491	77,491	75,943	1,548
Contractual Services	4,298	4,994	3,671	1,323
Materials and Supplies	455	1,155	1,027	128
Capital Outlay	2,800	1,400	1,400	0
Other	209	213	212	1
<i>Total Expenditures</i>	<u>85,253</u>	<u>85,253</u>	<u>82,253</u>	<u>3,000</u>
<i>Excess of Revenues Under Expenditures</i>	(27,964)	(27,964)	(23,074)	4,890
<b>Other Financing Sources</b>				
Transfers In	25,000	25,000	24,993	(7)
<i>Net Change in Fund Balance</i>	(2,964)	(2,964)	1,919	4,883
<i>Fund Balance Beginning of Year</i>	4,935	4,935	4,935	0
Prior Year Encumbrances Appropriated	2,755	2,755	2,755	0
<i>Fund Balance End of Year</i>	<u>\$4,726</u>	<u>\$4,726</u>	<u>\$9,609</u>	<u>\$4,883</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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$80,837	\$76,537	\$81,104	\$4,567
Other	0	0	69	69
<i>Total Revenues</i>	<u>80,837</u>	<u>76,537</u>	<u>81,173</u>	<u>4,636</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Jail Diversion:				
Personal Services	67,315	64,966	64,952	14
Contractual Services	15,000	15,000	14,995	5
Materials and Supplies	2,500	549	0	549
<i>Total Expenditures</i>	<u>84,815</u>	<u>80,515</u>	<u>79,947</u>	<u>568</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,978)	(3,978)	1,226	5,204
<b>Other Financing Uses</b>				
Advance Out	0	0	(5,100)	(5,100)
<i>Net Change in Fund Balance</i>	(3,978)	(3,978)	(3,874)	104
<i>Fund Balance Beginning of Year</i>	4,310	4,310	4,310	0
Prior Year Encumbrances Appropriated	300	300	300	0
<i>Fund Balance End of Year</i>	<u>\$632</u>	<u>\$632</u>	<u>\$736</u>	<u>\$104</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Sheriff's Continued Professional Training Fund*  
*For the Year Ended December 31, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$1,520	\$1,520	\$1,380	(\$140)
Other	0	0	261	261
<i>Total Revenues</i>	1,520	1,520	1,641	121
<b>Expenditures</b>				
Current:				
Public Safety:				
Sheriff:				
Personal Services	2,041	2,041	300	1,741
Contractual Services	3,950	3,950	1,780	2,170
<i>Total Expenditures</i>	5,991	5,991	2,080	3,911
<i>Net Change in Fund Balance</i>	(4,471)	(4,471)	(439)	4,032
<i>Fund Balance Beginning of Year</i>	3,982	3,982	3,982	0
Prior Year Encumbrances Appropriated	1,991	1,991	1,991	0
<i>Fund Balance End of Year</i>	\$1,502	\$1,502	\$5,534	\$4,032

**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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$4,100	\$4,100	\$4,384	\$284
Fines and Forfeitures	3,700	4,159	6,311	2,152
Charges for Services	250	250	250	0
<i>Total Revenues</i>	8,050	8,509	10,945	2,436
<b>Expenditures</b>				
Current:				
General Government -				
Judicial:				
Indigent Drivers:				
Contractual Services	15,734	16,193	5,603	10,590
<i>Net Change in Fund Balance</i>	(7,684)	(7,684)	5,342	13,026
<i>Fund Balance Beginning of Year</i>	14,424	14,424	14,424	0
Prior Year Encumbrances Appropriated	1,193	1,193	1,193	0
<i>Fund Balance End of Year</i>	\$7,933	\$7,933	\$20,959	\$13,026

**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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$12,000	\$12,231	\$13,082	\$851
<b>Expenditures</b>				
Current:				
Human Services:				
Indigent Guardianship:				
Personal Services	1,302	1,687	1,485	202
Contractual Services	10,293	10,139	10,138	1
Other	1,187	1,187	919	268
<i>Total Expenditures</i>	12,782	13,013	12,542	471
<i>Net Change in Fund Balance</i>	(782)	(782)	540	1,322
<i>Fund Balance Beginning of Year</i>	23,826	23,826	23,826	0
Prior Year Encumbrances Appropriated	239	239	239	0
<i>Fund Balance End of Year</i>	\$23,283	\$23,283	\$24,605	\$1,322

**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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$16,300	\$16,300	\$16,091	(\$209)
Other	0	0	318	318
<i>Total Revenues</i>	<u>16,300</u>	<u>16,300</u>	<u>16,409</u>	<u>109</u>
<b>Expenditures</b>				
Current:				
General Government - Judicial:				
Legal Research:				
Contractual Services	12,850	12,850	10,319	2,531
Materials and Supplies	2,322	2,322	2,322	0
Capital Outlay	10,771	10,771	7,526	3,245
Other	500	500	0	500
<i>Total Expenditures</i>	<u>26,443</u>	<u>26,443</u>	<u>20,167</u>	<u>6,276</u>
<i>Net Change in Fund Balance</i>	(10,143)	(10,143)	(3,758)	6,385
<i>Fund Balance Beginning of Year</i>	13,526	13,526	13,526	0
Prior Year Encumbrances Appropriated	<u>50</u>	<u>50</u>	<u>50</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$3,433</u>	<u>\$3,433</u>	<u>\$9,818</u>	<u>\$6,385</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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$500	\$500	\$370	(\$130)
<b>Expenditures</b>				
Current:				
Public Safety:				
Enforcement and Education:				
Contractual Services	800	800	0	800
<i>Net Change in Fund Balance</i>	(300)	(300)	370	670
<i>Fund Balance Beginning of Year</i>	1,444	1,444	1,444	0
<i>Fund Balance End of Year</i>	<u>\$1,144</u>	<u>\$1,144</u>	<u>\$1,814</u>	<u>\$670</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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$21,500	\$21,950	\$21,787	(\$163)
<b>Expenditures</b>				
Current:				
Human Services:				
Public Assistance:				
Other	21,489	21,939	21,787	152
<i>Net Change in Fund Balance</i>	11	11	0	(11)
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$11</u>	<u>\$11</u>	<u>\$0</u>	<u>(\$11)</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, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$65,000	\$65,000	\$63,509	(\$1,491)
<b>Expenditures</b>				
Current:				
General Government - Judicial:				
Mediation:				
Personal Services	55,777	55,777	54,101	1,676
Capital Outlay	8,973	8,973	2,823	6,150
Other	250	250	0	250
<i>Total Expenditures</i>	<u>65,000</u>	<u>65,000</u>	<u>56,924</u>	<u>8,076</u>
<i>Net Change in Fund Balance</i>	0	0	6,585	6,585
<i>Fund Balance Beginning of Year</i>	<u>8,497</u>	<u>8,497</u>	<u>8,497</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$8,497</u></u>	<u><u>\$8,497</u></u>	<u><u>\$15,082</u></u>	<u><u>\$6,585</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, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Fines and Forfeitures	\$56,000	\$69,246	\$68,312	(\$934)
Charges for Services	3,500	5,620	6,420	800
Other	0	3,940	4,194	254
<i>Total Revenues</i>	<u>59,500</u>	<u>78,806</u>	<u>78,926</u>	<u>120</u>
<b>Expenditures</b>				
Current:				
General Government - Judicial:				
County Court Special Projects:				
Personal Services	0	3,291	3,290	1
Contractual Services	9,791	28,900	22,420	6,480
Materials and Supplies	9,308	10,308	10,114	194
Capital Outlay	10,000	10,000	8,555	1,445
Other	35,898	31,803	14,995	16,808
<i>Total Expenditures</i>	<u>64,997</u>	<u>84,302</u>	<u>59,374</u>	<u>24,928</u>
<i>Net Change in Fund Balance</i>	(5,497)	(5,496)	19,552	25,048
<i>Fund Balance Beginning of Year</i>	99,923	99,923	99,923	0
Prior Year Encumbrances Appropriated	<u>2,606</u>	<u>2,606</u>	<u>2,606</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$97,032</u></u>	<u><u>\$97,033</u></u>	<u><u>\$122,081</u></u>	<u><u>\$25,048</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, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Fines and Forfeitures	\$73,000	\$73,000	\$70,510	(\$2,490)
Other	0	0	109	109
<i>Total Revenues</i>	<u>73,000</u>	<u>73,000</u>	<u>70,619</u>	<u>(2,381)</u>
<b>Expenditures</b>				
Current:				
General Government -				
Judicial				
Juvenile Court:				
Personal Services	72,718	63,818	61,248	2,570
Contractual Services	13,229	13,229	10,831	2,398
Materials and Supplies	9,036	13,036	12,659	377
Capital Outlay	3,000	7,900	7,554	346
<i>Total Expenditures</i>	<u>97,983</u>	<u>97,983</u>	<u>92,292</u>	<u>5,691</u>
<i>Net Change in Fund Balance</i>	(24,983)	(24,983)	(21,673)	3,310
<i>Fund Balance Beginning of Year</i>	127,416	127,416	127,416	0
Prior Year Encumbrances Appropriated	698	698	698	0
<i>Fund Balance End of Year</i>	<u><u>\$103,131</u></u>	<u><u>\$103,131</u></u>	<u><u>\$106,441</u></u>	<u><u>\$3,310</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, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$59,000	\$60,543	\$60,544	\$1
<b>Expenditures</b>				
Current:				
General Government - Judicial:				
Common Pleas Special Projects:				
Contractual Services	27,748	50,382	47,796	2,586
Capital Outlay	64,090	24,999	23,458	1,541
<i>Total Expenditures</i>	<u>91,838</u>	<u>75,381</u>	<u>71,254</u>	<u>4,127</u>
<i>Excess of Revenues Under Expenditures</i>	(32,838)	(14,838)	(10,710)	4,128
<b>Other Financing Uses</b>				
Transfers Out	0	(18,000)	(18,000)	0
<i>Net Change in Fund Balance</i>	(32,838)	(32,838)	(28,710)	4,128
<i>Fund Balance Beginning of Year</i>	32,691	32,691	32,691	0
Prior Year Encumbrances Appropriated	1,690	1,690	1,690	0
<i>Fund Balance End of Year</i>	<u><u>\$1,543</u></u>	<u><u>\$1,543</u></u>	<u><u>\$5,671</u></u>	<u><u>\$4,128</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, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
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, 2011*

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

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Jury Administration Fund*  
*For the Year Ended December 31, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Contributions and Donations	\$1,400	\$1,400	\$594	(\$806)
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Jury Administration:				
Contractual Services	500	500	0	500
Materials and Supplies	977	977	516	461
<i>Total Expenditures</i>	<u>1,477</u>	<u>1,477</u>	<u>516</u>	<u>961</u>
<i>Net Change in Fund Balance</i>	(77)	(77)	78	155
<i>Fund Balance Beginning of Year</i>	351	351	351	0
Prior Year Encumbrances Appropriated	<u>77</u>	<u>77</u>	<u>77</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$351</u></u>	<u><u>\$351</u></u>	<u><u>\$506</u></u>	<u><u>\$155</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Help America Vote Act Grant Fund*  
*For the Year Ended December 31, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive:				
Board of Elections:				
Contractual Services	7,088	7,088	3,150	3,938
<i>Net Change in Fund Balance</i>	(7,088)	(7,088)	(3,150)	3,938
<i>Fund Balance Beginning of Year</i>	7,088	7,088	7,088	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$3,938</u>	<u>\$3,938</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Court Interlock Monitor Fund*  
*For the Year Ended December 31, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$2,500	\$3,570	\$3,885	\$315
<b>Expenditures</b>				
Current:				
General Government - Judicial:				
Interlock Monitor:				
Contractual Services	3,661	4,730	3,000	1,730
<i>Net Change in Fund Balance</i>	(1,161)	(1,160)	885	2,045
<i>Fund Balance Beginning of Year</i>	1,961	1,961	1,961	0
Prior Year Encumbrances Appropriated	1,230	1,230	1,230	0
<i>Fund Balance End of Year</i>	<u>\$2,030</u>	<u>\$2,031</u>	<u>\$4,076</u>	<u>\$2,045</u>



**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Law Library Resource Fund*  
*For the Year Ended December 31, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$115,000	\$118,060	\$120,204	\$2,144
Charges for Services	16,750	16,750	18,508	1,758
Other	3,500	3,500	3,475	(25)
<i>Total Revenues</i>	<u>135,250</u>	<u>138,310</u>	<u>142,187</u>	<u>3,877</u>
<b>Expenditures</b>				
Current:				
General Government - Judicial:				
Law Library Resources:				
Personal Services	56,906	56,906	53,823	3,083
Contractual Services	70,290	73,350	64,082	9,268
Capital Outlay	34,591	34,591	23,427	11,164
Other	1,000	1,000	89	911
<i>Total Expenditures</i>	<u>162,787</u>	<u>165,847</u>	<u>141,421</u>	<u>24,426</u>
<i>Net Change in Fund Balance</i>	(27,537)	(27,537)	766	28,303
<i>Fund Balance Beginning of Year</i>	89,831	89,831	89,831	0
Prior Year Encumbrances Appropriated	14,566	14,566	14,566	0
<i>Fund Balance End of Year</i>	<u><u>\$76,860</u></u>	<u><u>\$76,860</u></u>	<u><u>\$105,163</u></u>	<u><u>\$28,303</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, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Other	\$50	\$50	\$482	\$432
<b>Expenditures</b>				
Current:				
Public Safety:				
County 911:				
Personal Services	1,101,713	1,050,413	1,045,595	4,818
Contractual Services	250,075	282,874	280,039	2,835
Materials and Supplies	9,810	9,810	8,212	1,598
Capital Outlay	0	17,626	16,910	716
Other	170	1,045	1,002	43
<i>Total Expenditures</i>	<u>1,361,768</u>	<u>1,361,768</u>	<u>1,351,758</u>	<u>10,010</u>
<i>Excess of Revenues Under Expenditures</i>	(1,361,718)	(1,361,718)	(1,351,276)	10,442
<b>Other Financing Sources</b>				
Transfers In	<u>1,025,000</u>	<u>1,025,000</u>	<u>1,025,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(336,718)	(336,718)	(326,276)	10,442
<i>Fund Balance Beginning of Year</i>	1,022,049	1,022,049	1,022,049	0
Prior Year Encumbrances Appropriated	<u>7,885</u>	<u>7,885</u>	<u>7,885</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$693,216</u></u>	<u><u>\$693,216</u></u>	<u><u>\$703,658</u></u>	<u><u>\$10,442</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, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Sales Tax	\$29,695	\$29,695	\$29,695	\$0
Charges for Services	38,000	38,000	38,568	568
Other	10,350	10,350	3,931	(6,419)
<i>Total Revenues</i>	<u>78,045</u>	<u>78,045</u>	<u>72,194</u>	<u>(5,851)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Jail Operations:				
Personal Services	2,213,026	2,179,551	2,178,810	741
Contractual Services	369,985	400,360	397,499	2,861
Materials and Supplies	251,700	254,150	249,273	4,877
Capital Outlay	0	500	415	85
Other	0	150	150	0
<i>Total Expenditures</i>	<u>2,834,711</u>	<u>2,834,711</u>	<u>2,826,147</u>	<u>8,564</u>
<i>Excess of Revenues Under Expenditures</i>	(2,756,666)	(2,756,666)	(2,753,953)	2,713
<b>Other Financing Sources</b>				
Transfers In	2,683,455	2,683,455	2,683,455	0
<i>Net Change in Fund Balance</i>	(73,211)	(73,211)	(70,498)	2,713
<i>Fund Balance Beginning of Year</i>	47,008	47,008	47,008	0
Prior Year Encumbrances Appropriated	26,203	26,203	26,203	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$2,713</u>	<u>\$2,713</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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$660,000	\$672,687	\$673,987	\$1,300
Other	2,000	2,000	1,068	(932)
<i>Total Revenues</i>	662,000	674,687	675,055	368
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Certificate of Title:				
Personal Services	358,420	361,107	315,876	45,231
Contractual Services	10,060	20,060	18,199	1,861
Materials and Supplies	17,400	17,400	11,902	5,498
Capital Outlay	16,034	16,034	3,445	12,589
Other	1,830	1,830	1,604	226
<i>Total Expenditures</i>	403,744	416,431	351,026	65,405
<i>Excess of Revenues Over Expenditures</i>	258,256	258,256	324,029	65,773
<b>Other Financing Uses</b>				
Transfers Out	(300,000)	(300,000)	(300,000)	0
<i>Net Change in Fund Balance</i>	(41,744)	(41,744)	24,029	65,773
<i>Fund Balance Beginning of Year</i>	363,017	363,017	363,017	0
Prior Year Encumbrances Appropriated	13,386	13,386	13,386	0
<i>Fund Balance End of Year</i>	\$334,659	\$334,659	\$400,432	\$65,773

**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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$0	\$54	\$54	\$0
Other	0	79	79	0
<i>Total Revenues</i>	0	133	133	0
<b>Expenditures</b>				
Current:				
Human Services:				
County Home:				
Personal Services	2,780	16,106	15,753	353
Contractual Services	40,762	48,285	47,501	784
Materials and Supplies	0	0	0	0
Other	1,908	2,868	2,868	0
<i>Total Expenditures</i>	45,450	67,259	66,122	1,137
<i>Excess of Revenues Under Expenditures</i>	(45,450)	(67,126)	(65,989)	1,137
<b>Other Financing Sources</b>				
Transfers In	24,241	45,917	45,917	0
<i>Net Change in Fund Balance</i>	(21,209)	(21,209)	(20,072)	1,137
<i>Fund Balance Beginning of Year</i>	21,877	21,877	21,877	0
Prior Year Encumbrances Appropriated	6,343	6,343	6,343	0
<i>Fund Balance End of Year</i>	\$7,011	\$7,011	\$8,148	\$1,137

**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, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
<b>Other Financing Uses</b>				
Transfers Out	<u>(97,260)</u>	<u>(101,082)</u>	<u>(101,082)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(97,260)	(101,082)	(101,082)	0
<i>Fund Balance Beginning of Year</i>	<u>101,082</u>	<u>101,082</u>	<u>101,082</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,822</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*  
*Growth Fund*  
*For the Year Ended December 31, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$299,410	\$9,410	\$0	(\$9,410)
Other	27,917	27,917	29,360	1,443
<i>Total Revenues</i>	<u>327,327</u>	<u>37,327</u>	<u>29,360</u>	<u>(7,967)</u>
<b>Expenditures</b>				
Current:				
Public Works:				
Growth:				
Contractual Services	97,500	97,577	97,577	0
Capital Outlay	511,983	152,906	150,906	2,000
Other	0	39,000	39,000	0
<i>Total Expenditures</i>	<u>609,483</u>	<u>289,483</u>	<u>287,483</u>	<u>2,000</u>
<i>Excess of Revenues Under Expenditures</i>	(282,156)	(252,156)	(258,123)	(5,967)
<b>Other Financing Uses</b>				
Advances Out	(301,600)	(301,600)	0	301,600
<i>Net Change in Fund Balance</i>	(583,756)	(553,756)	(258,123)	295,633
<i>Fund Balance Beginning of Year</i>	<u>982,570</u>	<u>982,570</u>	<u>982,570</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$398,814</u></u>	<u><u>\$428,814</u></u>	<u><u>\$724,447</u></u>	<u><u>\$295,633</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, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$60,000	\$60,000	\$49,488	(\$10,512)
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive:				
Recorder:				
Contractual Services	70,410	70,410	68,907	1,503
Capital Outlay	1,000	1,000	0	1,000
<i>Total Expenditures</i>	<u>71,410</u>	<u>71,410</u>	<u>68,907</u>	<u>2,503</u>
<i>Excess of Revenues Under Expenditures</i>	(11,410)	(11,410)	(19,419)	(8,009)
<b>Other Financing Uses</b>				
Transfers Out	(5,348)	(5,348)	0	5,348
<i>Net Change in Fund Balance</i>	(16,758)	(16,758)	(19,419)	(2,661)
<i>Fund Balance Beginning of Year</i>	25,463	25,463	25,463	0
Prior Year Encumbrances Appropriated	10,410	10,410	10,410	0
<i>Fund Balance End of Year</i>	<u>\$19,115</u>	<u>\$19,115</u>	<u>\$16,454</u>	<u>(\$2,661)</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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$40,000	\$40,000	\$33,005	(\$6,995)
Other	0	0	964	964
<i>Total Revenues</i>	<u>40,000</u>	<u>40,000</u>	<u>33,969</u>	<u>(6,031)</u>
<b>Expenditures</b>				
Current:				
General Government - Judicial:				
Southern District Probation:				
Personal Services	15,705	15,705	14,353	1,352
Contractual Services	11,990	11,990	8,327	3,663
Materials and Supplies	11,018	11,018	9,547	1,471
Capital Outlay	3,000	3,000	205	2,795
Total Southern District Probation	<u>41,713</u>	<u>41,713</u>	<u>32,432</u>	<u>9,281</u>
Special Probation:				
Personal Services	154,888	177,036	176,539	497
Contractual Services	11,492	11,492	9,524	1,968
Materials and Supplies	4,169	4,169	3,961	208
Total Special Probation	<u>170,549</u>	<u>192,697</u>	<u>190,024</u>	<u>2,673</u>
Probation Services:				
Personal Services	4,500	3,815	2,656	1,159
Contractual Services	1,084	1,084	863	221
Materials and Supplies	10,000	7,500	7,293	207
Capital Outlay	500	500	500	0
Total Probation Services	<u>16,084</u>	<u>12,899</u>	<u>11,312</u>	<u>1,587</u>
<i>Total Expenditures</i>	<u>228,346</u>	<u>247,309</u>	<u>233,768</u>	<u>13,541</u>
<i>Excess of Revenues Under Expenditures</i>	(188,346)	(207,309)	(199,799)	7,510
<b>Other Financing Sources</b>				
Transfers In	176,657	195,620	185,657	(9,963)
<i>Net Change in Fund Balance</i>	(11,689)	(11,689)	(14,142)	(2,453)
<i>Fund Balance Beginning of Year</i>	29,435	29,435	29,435	0
Prior Year Encumbrances Appropriated	<u>5,349</u>	<u>5,349</u>	<u>5,349</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$23,095</u></u>	<u><u>\$23,095</u></u>	<u><u>\$20,642</u></u>	<u><u>(\$2,453)</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Joint Public Defender Fund*  
*For the Year Ended December 31, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$55,138	\$55,138	\$81,338	\$26,200
Other	248,600	248,600	213,230	(35,370)
<i>Total Revenues</i>	<u>303,738</u>	<u>303,738</u>	<u>294,568</u>	<u>(9,170)</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive:				
Joint Public Defender Commission:				
Personal Services	539,560	534,260	534,260	0
Contractual Services	69,972	71,872	71,747	125
Materials and Supplies	15,001	14,326	14,239	87
Capital Outlay	2,205	4,455	4,455	0
Other	1,100	2,925	2,924	1
<i>Total Expenditures</i>	<u>627,838</u>	<u>627,838</u>	<u>627,625</u>	<u>213</u>
<i>Excess of Revenues Under Expenditures</i>	(324,100)	(324,100)	(333,057)	(8,957)
<b>Other Financing Sources</b>				
Transfers In	284,946	284,946	284,946	0
<i>Net Change in Fund Balance</i>	(39,154)	(39,154)	(48,111)	(8,957)
<i>Fund Balance Beginning of Year</i>	28,702	28,702	28,702	0
Prior Year Encumbrances Appropriated	11,225	11,225	11,225	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$773</u>	<u>\$773</u>	<u>(\$8,184)</u>	<u>(\$8,957)</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, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>				
Debt Service:				
Principal Retirement	40,000	40,000	40,000	0
Interest and Fiscal Charges	<u>39,691</u>	<u>40,385</u>	<u>40,385</u>	<u>0</u>
<i>Total Expenditures</i>	<u>79,691</u>	<u>80,385</u>	<u>80,385</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(79,691)	(80,385)	(80,385)	0
<b>Other Financing Sources</b>				
Transfers In	<u>79,691</u>	<u>80,385</u>	<u>80,385</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Permanent Improvement Fund*  
*For the Year Ended December 31, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other	\$4,500	\$4,500	\$3,513	(\$987)
<b>Expenditures</b>				
Capital Outlay	<u>52,500</u>	<u>52,500</u>	<u>14,484</u>	<u>38,016</u>
<i>Net Change in Fund Balance</i>	(48,000)	(48,000)	(10,971)	37,029
<i>Fund Balance Beginning of Year</i>	219,509	219,509	219,509	0
Prior Year Encumbrances Appropriated	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$174,009</u>	<u>\$174,009</u>	<u>\$211,038</u>	<u>\$37,029</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Permanent Improvement D. D. S. Fund*  
*For the Year Ended December 31, 2011*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Capital Outlay	<u>656,752</u>	<u>656,752</u>	<u>240,000</u>	<u>416,752</u>
<i>Excess of Revenues Under Expenditures</i>	(656,752)	(656,752)	(240,000)	416,752
<b>Other Financing Sources</b>				
Transfers In	<u>372,095</u>	<u>372,095</u>	<u>0</u>	<u>(372,095)</u>
<i>Net Change in Fund Balance</i>	(284,657)	(284,657)	(240,000)	44,657
<i>Fund Balance Beginning of Year</i>	217,906	217,906	217,906	0
Prior Year Encumbrances Appropriated	<u>66,752</u>	<u>66,752</u>	<u>66,752</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1</u></u>	<u><u>\$1</u></u>	<u><u>\$44,658</u></u>	<u><u>\$44,657</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, 2011*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$45,802	\$45,802	\$0	(\$45,802)
Rentals	7,500	7,500	7,500	0
Other	33,725	262,725	313,328	50,603
<i>Total Revenues</i>	87,027	316,027	320,828	4,801
<b>Expenditures</b>				
Capital Outlay	408,000	214,436	213,895	541
<i>Excess of Revenues Over (Under) Expenditures</i>	(320,973)	101,591	106,933	5,342
<b>Other Financing Sources (Uses)</b>				
Advances In	36,915	36,915	54,715	17,800
Transfers Out	(11)	(422,575)	(422,575)	0
<i>Total Other Financing Sources (Uses)</i>	36,904	(385,660)	(367,860)	17,800
<i>Net Change in Fund Balance</i>	(284,069)	(284,069)	(260,927)	23,142
<i>Fund Balance Beginning of Year</i>	853,851	853,851	853,851	0
Prior Year Encumbrances Appropriated	52,445	52,445	52,445	0
<i>Fund Balance End of Year</i>	<u>\$622,227</u>	<u>\$622,227</u>	<u>\$645,369</u>	<u>\$23,142</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Building Improvement Fund*  
*For the Year Ended December 31, 2011*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Other	\$34,069	\$34,069	\$31,293	(\$2,776)
<b>Expenditures</b>				
Capital Outlay	1,498,654	1,832,382	1,797,051	35,331
Debt Service:				
Principal Retirement	65,447	65,447	65,447	0
Interest and Fiscal Charges	75,707	69,540	69,535	5
Total Debt Service	141,154	134,987	134,982	5
<i>Total Expenditures</i>	<u>1,639,808</u>	<u>1,967,369</u>	<u>1,932,033</u>	<u>35,336</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,605,739)</u>	<u>(1,933,300)</u>	<u>(1,900,740)</u>	<u>32,560</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	140,000	467,561	487,179	19,618
Advances Out	0	0	(17,800)	(17,800)
<i>Total Other Financing Sources (Uses)</i>	<u>140,000</u>	<u>467,561</u>	<u>469,379</u>	<u>1,818</u>
<i>Net Change in Fund Balance</i>	(1,465,739)	(1,465,739)	(1,431,361)	34,378
<i>Fund Balance Beginning of Year</i>	1,450,000	1,450,000	1,450,000	0
Prior Year Encumbrances Appropriated	17,800	17,800	17,800	0
<i>Fund Balance End of Year</i>	<u>\$2,061</u>	<u>\$2,061</u>	<u>\$36,439</u>	<u>\$34,378</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, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$48,548	\$48,548	\$33,175	(\$15,373)
<b>Expenditures</b>				
Capital Outlay	48,548	63,921	48,548	15,373
<i>Excess of Revenues Under Expenditures</i>	0	(15,373)	(15,373)	0
<b>Other Financing Uses</b>				
Advances Out	(250,862)	(250,862)	0	250,862
<i>Net Change in Fund Balance</i>	(250,862)	(266,235)	(15,373)	250,862
<i>Fund Balance Beginning of Year</i>	399,629	399,629	399,629	0
<i>Fund Balance End of Year</i>	<u>\$148,767</u>	<u>\$133,394</u>	<u>\$384,256</u>	<u>\$250,862</u>



**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Issue II Grants Fund*  
*For the Year Ended December 31, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$130,389	\$1,561,896	\$1,561,896	\$0
<b>Expenditures</b>				
Capital Outlay	130,389	1,561,896	1,561,896	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Hazardous Materials Equipment Fund*  
*For the Year Ended December 31, 2011*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Capital Outlay	<u>18,404</u>	<u>18,404</u>	<u>12,389</u>	<u>6,015</u>
<i>Excess of Revenues Under Expenditures</i>	(18,404)	(18,404)	(12,389)	6,015
<b>Other Financing Sources</b>				
Transfers In	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(8,404)	(8,404)	(2,389)	6,015
<i>Fund Balance Beginning of Year</i>	26,277	26,277	26,277	0
Prior Year Encumbrances Appropriated	<u>904</u>	<u>904</u>	<u>904</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$18,777</u></u>	<u><u>\$18,777</u></u>	<u><u>\$24,792</u></u>	<u><u>\$6,015</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, 2011*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$98,610	\$102,114	\$105,268	\$3,154
Other	1,000	1,000	0	(1,000)
<i>Total Revenues</i>	99,610	103,114	105,268	2,154
<b>Expenditures</b>				
Capital Outlay	142,713	146,217	136,165	10,052
<i>Net Change in Fund Balance</i>	(43,103)	(43,103)	(30,897)	12,206
<i>Fund Balance Beginning of Year</i>	118,616	118,616	118,616	0
Prior Year Encumbrances Appropriated	10,653	10,653	10,653	0
<i>Fund Balance End of Year</i>	<u>\$86,166</u>	<u>\$86,166</u>	<u>\$98,372</u>	<u>\$12,206</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, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Contributions and Donations	\$500	\$500	\$275	(\$225)
<b>Expenditures</b>				
Capital Outlay	6,862	7,462	6,500	962
<i>Excess of Revenues Under Expenditures</i>	(6,362)	(6,962)	(6,225)	737
<b>Other Financing Sources</b>				
Transfers In	250	275	675	400
<i>Net Change in Fund Balance</i>	(6,112)	(6,687)	(5,550)	1,137
<i>Fund Balance Beginning of Year</i>	4,963	4,963	4,963	0
Prior Year Encumbrances Appropriated	1,150	1,150	1,150	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$1</u>	<u>(\$574)</u>	<u>\$563</u>	<u>\$1,137</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, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Rentals	\$5,000	\$5,000	\$3,984	(\$1,016)
<b>Expenditures</b>				
Capital Outlay	21,187	21,187	18,235	2,952
<i>Net Change in Fund Balance</i>	(16,187)	(16,187)	(14,251)	1,936
<i>Fund Balance Beginning of Year</i>	38,768	38,768	38,768	0
<i>Fund Balance End of Year</i>	<u>\$22,581</u>	<u>\$22,581</u>	<u>\$24,517</u>	<u>\$1,936</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, 2011*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Other	\$995	\$995	\$784	(\$211)
<b>Expenditures</b>				
Capital Outlay	14,027	14,027	14,026	1
<i>Excess of Revenues Under Expenditures</i>	<u>(13,032)</u>	<u>(13,032)</u>	<u>(13,242)</u>	<u>(210)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	8,060	8,060	100,406	92,346
Transfers Out	<u>(250)</u>	<u>(250)</u>	<u>0</u>	<u>250</u>
<i>Total Other Financing Sources (Uses)</i>	<u>7,810</u>	<u>7,810</u>	<u>100,406</u>	<u>92,596</u>
<i>Net Change in Fund Balance</i>	(5,222)	(5,222)	87,164	92,386
<i>Fund Balance Beginning of Year</i>	<u>5,391</u>	<u>5,391</u>	<u>5,391</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$169</u></u>	<u><u>\$169</u></u>	<u><u>\$92,555</u></u>	<u><u>\$92,386</u></u>

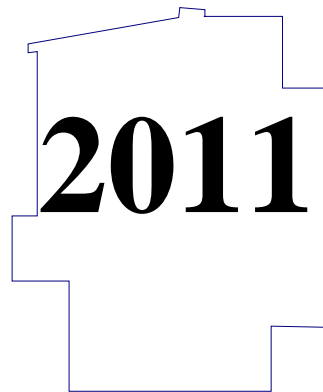
**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Self Insurance Fund*  
*For the Year Ended December 31, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$5,850,000	\$5,850,000	\$4,987,257	(\$862,743)
<b>Expenses</b>				
Personal Services	34,000	34,000	24,425	9,575
Contractual Services	367,934	367,934	341,934	26,000
Claims	5,459,226	5,459,226	5,147,572	311,654
<i>Total Expenses</i>	<u>5,861,160</u>	<u>5,861,160</u>	<u>5,513,931</u>	<u>347,229</u>
<i>Net Change in Fund Equity</i>	(11,160)	(11,160)	(526,674)	(515,514)
<i>Fund Equity Beginning of Year</i>	1,570,068	1,570,068	1,570,068	0
Prior Year Encumbrances Appropriated	<u>1,160</u>	<u>1,160</u>	<u>1,160</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$1,560,068</u></u>	<u><u>\$1,560,068</u></u>	<u><u>\$1,044,554</u></u>	<u><u>(\$515,514)</u></u>

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



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

**LARRY LINDBERG  
Tuscarawas County Auditor**

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# Statistical Section

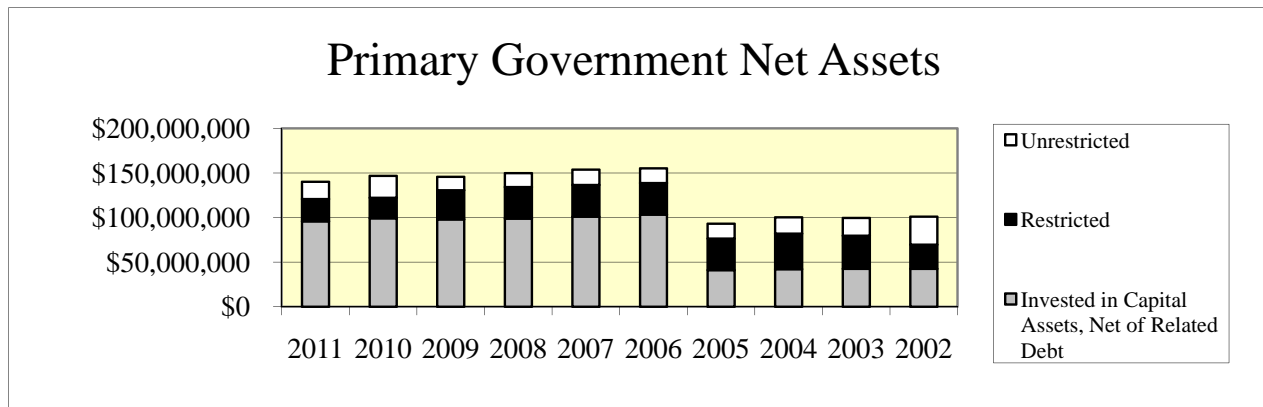
This part of the Tuscarawas County, Ohio's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<b><u>Contents</u></b>	<b><u>Page(s)</u></b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	<b>S2-S11</b>
<b>Revenue Capacity</b> These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue source, sales tax.	<b>S12-S35</b>
<b>Debt Capacity</b> These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	<b>S37-S43</b>
<b>Economic and Demographic Information</b> These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	<b>S44-S45</b>
<b>Operating Information</b> These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	<b>S46-S57</b>

**Sources:** Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year.

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

	2011	2010	2009	2008	2007
<b>Governmental Activities:</b>					
Invested in Capital Assets, Net of Related Debt	\$77,101,497	\$80,761,944	\$79,889,424	\$81,379,277	\$83,794,918
Restricted for:					
Capital Projects	1,443,700	298,183	7,495,789	8,111,710	8,423,652
Debt Service	0	0	0	0	0
Other Purposes	23,489,561	22,797,442	25,284,622	27,102,522	27,018,408
Unrestricted	<u>18,963,567</u>	<u>23,152,037</u>	<u>13,564,677</u>	<u>14,381,387</u>	<u>15,277,925</u>
Total Governmental Activities Net Assets	<u>120,998,325</u>	<u>127,009,606</u>	<u>126,234,512</u>	<u>130,974,896</u>	<u>134,514,903</u>
<b>Business-type Activities:</b>					
Invested in Capital Assets, Net of Related Debt	18,684,200	18,447,525	18,046,287	17,616,471	17,280,663
Unrestricted	<u>523,914</u>	<u>1,323,763</u>	<u>1,475,258</u>	<u>1,314,085</u>	<u>1,939,895</u>
Total Business-type Activities Net Assets	<u>19,208,114</u>	<u>19,771,288</u>	<u>19,521,545</u>	<u>18,930,556</u>	<u>19,220,558</u>
<b>Primary Government:</b>					
Invested in Capital Assets, Net of Related Debt	95,785,697	99,209,469	97,935,711	98,995,748	101,075,581
Restricted	24,933,261	23,095,625	32,780,411	35,214,232	35,442,060
Unrestricted	<u>19,487,481</u>	<u>24,475,800</u>	<u>15,039,935</u>	<u>15,695,472</u>	<u>17,217,820</u>
Total Primary Government Net Assets	<u>\$140,206,439</u>	<u>\$146,780,894</u>	<u>\$145,756,057</u>	<u>\$149,905,452</u>	<u>\$153,735,461</u>



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

<u>2006 (1)</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
\$86,182,706	\$27,865,630	\$28,679,529	\$29,257,632	\$29,028,751
8,481,557	6,941,115	11,022,709	10,790,813	971,366
24,784	0	0	0	0
26,797,462	28,541,227	28,646,377	26,297,456	26,124,048
<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>
<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>
17,265,407	13,188,633	13,612,345	13,337,852	13,558,045
<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>
<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>
103,448,113	41,054,263	42,291,874	42,595,484	42,586,796
35,303,803	35,482,342	39,669,086	37,088,269	27,095,414
<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>
<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>

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

	2011	2010	2009	2008	2007
<b>Expenses</b>					
Governmental Activities:					
General Government:					
Legislative and Executive - Primary Government	\$7,657,907	\$6,891,333	\$7,395,946	\$7,020,515	\$6,872,159
Legislative and Executive - External Portion	1,559,752	1,371,485	1,494,878	1,312,027	1,493,238
Legislative and Executive - Intergovernmental	398,459	406,504	489,304	521,875	701,778
Judicial	4,411,284	4,358,468	4,348,343	4,586,690	4,135,804
Judicial - Intergovernmental	25,167	26,256	0	0	0
Public Safety - Primary Government	7,675,608	7,530,350	7,486,413	7,674,163	7,167,785
Public Safety - Intergovernmental	1,102,513	1,286,483	1,461,666	1,349,907	1,741,028
Public Works - Primary Government	10,824,443	11,326,039	9,983,828	8,898,652	11,573,341
Public Works - Intergovernmental	359,221	416,829	0	0	0
Health - Primary Government	9,144,890	8,256,963	8,642,859	8,592,670	7,139,445
Health - Intergovernmental	0	0	0	0	64,970
Human Services	13,950,723	14,019,800	16,821,981	19,985,105	19,426,267
Human Services - Intergovernmental	2,888	3,065	0	0	0
Conservation and Recreation	362,076	373,642	374,199	408,830	446,323
Intergovernmental	0	0	0	0	0
Internal Service Fund - External Portion	0	0	0	0	0
Debt Service					
Interest and Fiscal Charges	116,831	39,401	47,832	23,274	55,358
<i>Total Governmental Activities Expenses</i>	<u>57,591,762</u>	<u>56,306,618</u>	<u>58,547,249</u>	<u>60,373,708</u>	<u>60,817,496</u>
Business-type Activities:					
Sewer	1,888,745	1,801,650	1,967,910	1,430,717	1,420,808
Water	2,228,440	874,637	790,582	990,756	811,540
<i>Total Business-type Activities Expenses</i>	<u>4,117,185</u>	<u>2,676,287</u>	<u>2,758,492</u>	<u>2,421,473</u>	<u>2,232,348</u>
<i>Total Primary Government Expenses</i>	<u>61,708,947</u>	<u>58,982,905</u>	<u>61,305,741</u>	<u>62,795,181</u>	<u>63,049,844</u>
<b>Program Revenues</b>					
Governmental Activities:					
Charges for Services					
General Government:					
Legislative and Executive - Primary Government	3,001,952	2,559,358	2,714,589	2,476,674	2,325,790
Legislative and Executive - External Portion	1,376,947	1,450,997	1,613,586	1,533,633	1,504,885
Legislative and Executive - Intergovernmental	56,963	54,356	72,155	65,644	100,229
Judicial	1,350,731	1,309,309	1,232,235	1,127,212	1,097,885
Judicial - Intergovernmental	3,598	3,511	0	0	0
Public Safety - Primary Government	641,599	577,471	599,141	601,700	539,838
Public Safety - Intergovernmental	157,614	172,023	215,542	169,798	248,656
Public Works - Primary Government	192,364	389,590	308,719	339,571	571,509
Public Works - Intergovernmental	51,354	55,736	0	0	0
Health - Primary Government	284,781	246,498	343,125	357,927	291,705
Health - Intergovernmental	0	0	0	0	9,279
Human Services	753,380	723,274	560,522	769,323	718,705
Human Services - Intergovernmental	413	410	0	0	0
Conservation and Recreation	82,418	71,819	96,239	79,665	89,913
Intergovernmental	0	0	0	0	0
Operating Grants and Contributions					
General Government:					
Legislative and Executive - Primary Government	159,921	106,592	82,732	143,591	455,064
Legislative and Executive - Intergovernmental	46,263	58,009	1,457	100,832	73,575
Judicial	9,660	87,767	4,300	3,731	3,131
Judicial - Intergovernmental	2,922	3,747	0	0	0
Public Safety - Primary Government	590,015	502,819	535,015	564,843	709,161
Public Safety - Intergovernmental	128,008	183,584	4,351	260,818	182,532
Public Works - Primary Government	6,007,041	7,178,542	4,465,979	6,325,561	5,747,169
Public Works - Intergovernmental	41,708	59,484	0	0	0
Health - Primary Government	4,549	2,640	10,517	5,896	2,695,745
Health - Intergovernmental	0	0	0	0	6,812
Human Services	7,307,984	10,109,041	11,298,451	13,274,021	14,314,370
Human Services - Intergovernmental	335	437	0	0	0
Conservation and Recreation	79	75	27	8	318
Intergovernmental	0	0	0	0	0
Capital Grants and Contributions					
Public Safety	0	0	0	0	10,000
Public Works	1,602,996	2,920,356	2,020,824	111,074	1,330,958
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Conservation and Recreation	0	0	0	0	0
<i>Total Governmental Activities Program Revenues</i>	<u>\$23,855,595</u>	<u>\$28,827,445</u>	<u>\$26,179,506</u>	<u>\$28,311,522</u>	<u>\$33,027,229</u>

2006	2005	2004	2003	2002
\$8,366,047	\$7,652,381	\$6,583,677	\$6,588,204	\$6,639,887
1,431,812	1,335,552	1,300,728	0	0
564,920	586,334	248,893	0	0
3,586,963	3,973,818	3,894,157	3,754,557	3,621,093
0	0	0	0	0
2,254,897	10,000,680	7,543,942	7,926,398	7,275,708
1,320,264	1,370,311	581,683	0	0
7,432,184	8,146,786	7,099,813	6,740,743	7,573,815
350,562	363,851	154,451	0	0
7,209,384	7,199,477	7,040,376	0	0
14,480	15,028	6,379	6,274,549	6,719,575
19,072,385	17,959,071	15,874,934	16,878,484	14,943,366
0	0	0	0	0
498,085	655,266	611,468	127,694	186,159
0	0	0	1,093,361	1,416,722
0	0	0	1,254,224	1,093,193
48,860	7,070	11,099	14,461	11,451
<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>
1,709,095	1,764,347	1,310,349	1,342,352	1,293,836
719,922	801,135	728,558	770,257	625,938
<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>
54,579,860	61,831,107	52,990,507	52,765,284	51,400,743
2,900,230	2,954,309	3,096,839	4,445,668	4,466,521
1,346,148	1,151,851	1,248,134	0	0
5,645	6,119	6,073	0	0
1,101,699	857,731	862,667	912,857	860,748
0	0	0	0	0
490,797	438,959	247,561	178,253	155,175
13,193	14,299	14,192	0	0
581,924	495,005	434,094	330,111	1,094,795
3,503	3,797	3,768	0	0
188,805	176,037	157,530	141,748	143,752
145	157	156	0	0
629,067	664,928	669,066	611,156	522,494
0	0	0	0	0
8,743	7,632	5,233	4,355	2,748
0	0	0	24,186	27,342
436,474	454,329	61,954	225,320	115,789
8,895	0	0	0	0
133,875	160,942	226,553	290,342	204,860
0	0	0	0	0
446,000	349,247	306,040	291,600	310,215
20,790	0	0	0	0
6,984,649	5,517,724	8,129,292	4,985,024	5,846,814
5,520	0	0	0	0
2,711,479	2,368,942	1,952,649	2,671,215	2,639,180
228	0	0	0	0
12,561,434	11,313,346	9,570,957	10,887,621	9,633,908
0	0	0	0	0
0	0	0	0	0
0	0	0	0	26,619
10,000	0	11,001	82,922	31,976
1,027,728	603,569	584,813	538,637	905,900
0	0	0	111,475	119,475
0	0	3,000	8,055	0
0	82,845	150,816	130,501	20,458
<u>\$31,616,971</u>	<u>\$27,621,768</u>	<u>\$27,742,388</u>	<u>\$26,871,046</u>	<u>\$27,128,769</u>

(continued)

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

	2011	2010	2009	2008	2007
<b>Business-type Activities:</b>					
Charges for Services					
Sewer	\$1,432,150	\$1,423,766	\$1,519,765	\$1,426,150	\$1,161,117
Water	769,817	680,141	644,151	641,190	659,673
Operating Grants and Contributions	1,288,512	770,855	1,170,218	22,807	179,154
Capital Grants and Contributions	0	0	0	0	0
<i>Total Business-type Activities Program Revenues</i>	<u>3,490,479</u>	<u>2,874,762</u>	<u>3,334,134</u>	<u>2,090,147</u>	<u>1,999,944</u>
<b>Net (Expense)/Revenue</b>					
Governmental Activities	(33,736,167)	(27,479,173)	(32,367,743)	(32,062,186)	(27,790,267)
Business-type Activities	(626,706)	198,475	575,642	(331,326)	(232,404)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(34,362,873)</u>	<u>(27,280,698)</u>	<u>(31,792,101)</u>	<u>(32,393,512)</u>	<u>(28,022,671)</u>
<b>General Revenues</b>					
Governmental Activities					
Property Taxes Levied for:					
General Purposes	3,606,481	3,610,729	3,748,746	3,825,862	3,848,506
Special Revenue	5,742,737	5,587,037	5,710,276	5,850,032	6,161,762
Capital Projects	0	202,500	0	0	0
Permissive Sales Tax Levied for:					
General Purposes	9,824,850	9,115,316	8,545,688	9,428,769	9,491,461
Intergovernmental	6,471,898	7,295,558	7,399,494	5,983,060	2,702,419
Interest	252,246	364,715	897,605	1,853,397	3,003,932
Miscellaneous	1,826,674	2,078,412	1,325,550	1,581,059	1,270,814
<i>Total Governmental Activities</i>	<u>27,724,886</u>	<u>28,254,267</u>	<u>27,627,359</u>	<u>28,522,179</u>	<u>26,478,894</u>
Business-type Activities:					
Miscellaneous	63,532	51,268	15,347	41,324	1,585
<i>Total Primary Government</i>	<u>27,788,418</u>	<u>28,305,535</u>	<u>27,642,706</u>	<u>28,563,503</u>	<u>26,480,479</u>
<b>Change in Net Assets</b>					
Governmental Activities	(6,011,281)	775,094	(4,740,384)	(3,540,007)	(1,311,373)
Business-type Activities	(563,174)	249,743	590,989	(290,002)	(230,819)
<i>Total Primary Government Change in Net Assets</i>	<u>(\$6,574,455)</u>	<u>\$1,024,837</u>	<u>(\$4,149,395)</u>	<u>(\$3,830,009)</u>	<u>(\$1,542,192)</u>

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



2006	2005	2004	2003	2002
\$1,099,750	\$1,126,798	\$1,044,090	\$1,109,242	\$983,994
669,509	614,791	639,597	650,850	622,709
21,881	304,205	340,804	0	0
0	0	0	0	19,115
<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>
(20,533,872)	(31,643,857)	(23,209,212)	(23,781,629)	(22,352,200)
(637,877)	(519,688)	(14,416)	(352,517)	(293,956)
<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>
4,082,112	3,911,803	3,249,935	3,251,188	3,126,640
6,221,346	6,260,984	6,122,048	6,100,437	5,843,859
0	0	0	0	0
9,319,233	9,024,769	10,077,250	8,692,705	9,040,344
2,296,969	2,895,713	2,715,540	2,864,539	2,220,324
2,693,128	1,710,584	853,889	917,004	1,530,361
1,504,947	1,232,674	862,340	656,889	669,757
<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>
91,502	18,275	93,136	89,110	22,724
<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>
5,583,863	(6,607,330)	671,790	(1,298,867)	79,085
(546,375)	(501,413)	78,720	(263,407)	(271,232)
<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**  
*Fund Balances, Governmental Funds*  
*Last Ten Years*  
*(modified accrual basis of accounting)*

	2011	2010	2009	2008	2007
<b>General Fund</b>					
Nonspendable	\$1,360,473	\$649,791	N/A	N/A	N/A
Assigned	1,383,944	1,937,349	N/A	N/A	N/A
Unassigned	10,189,313	12,094,416	N/A	N/A	N/A
Reserved	N/A	N/A	\$604,879	\$455,178	\$378,046
Unreserved	N/A	N/A	11,460,637	12,176,365	13,516,261
<b>Total</b>	<b>12,933,730</b>	<b>14,681,556</b>	<b>12,065,516</b>	<b>12,631,543</b>	<b>13,894,307</b>
<b>All Other Governmental Funds</b>					
Nonspendable	1,249,649	1,425,871	N/A	N/A	N/A
Restricted	21,166,436	26,082,009	N/A	N/A	N/A
Committed	20,167	12,047	N/A	N/A	N/A
Assigned	4,976,324	580,913	N/A	N/A	N/A
Unassigned (Deficit)	(239,156)	(3,221)	N/A	N/A	N/A
Reserved	N/A	N/A	4,341,011	4,469,970	3,791,412
Unreserved, Undesignated, Reported in:					
Special Revenue Funds	N/A	N/A	18,932,319	20,350,556	21,481,094
Debt Service Funds	N/A	N/A	0	0	0
Capital Project Funds	N/A	N/A	6,319,246	6,809,707	6,935,388
<b>Total All Other Governmental Funds</b>	<b>27,173,420</b>	<b>28,097,619</b>	<b>29,592,576</b>	<b>31,630,233</b>	<b>32,207,894</b>
<b>Total Governmental Funds</b>	<b>\$40,107,150</b>	<b>\$42,779,175</b>	<b>\$41,658,092</b>	<b>\$44,261,776</b>	<b>\$46,102,201</b>

Note: During 2011, the City implemented GASB 54.

2006	2005	2004	2003	2002
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
\$344,374	\$176,829	\$215,414	\$277,831	\$397,540
13,558,438	13,282,597	13,928,215	14,594,151	15,815,115
13,902,812	13,459,426	14,143,629	14,871,982	16,212,655
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
6,444,810	8,207,909	12,563,929	6,864,258	7,119,093
20,649,873	\$22,248,374	20,305,345	20,126,685	19,678,435
24,784	0	0	0	0
4,184,368	2,678,962	1,859,718	7,019,178	7,240,303
31,303,835	33,135,245	34,728,992	34,010,121	34,037,831
\$45,206,647	\$46,594,671	\$48,872,621	\$48,882,103	\$50,250,486

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

	2011	2010	2009	2008	2007
<b>Revenues</b>					
Property Taxes	\$9,322,935	\$9,461,889	\$9,273,434	\$9,677,548	\$9,983,069
Sales Taxes	9,678,074	9,099,568	8,680,388	9,422,894	9,372,726
Intergovernmental	21,971,672	28,392,226	26,390,173	26,841,683	28,067,994
Interest	252,246	364,715	897,605	1,853,397	3,003,932
Licenses and Permits	6,131	7,006	6,937	7,147	7,967
Fines and Forfeitures	520,552	562,266	507,155	489,574	547,787
Rentals	111,553	73,289	154,449	92,830	85,896
Charges for Services	5,938,931	5,520,794	5,473,726	5,397,963	5,351,859
Contributions and Donations	27,518	95,412	29,065	20,917	76,195
Other	1,826,674	2,078,412	1,798,368	1,581,059	1,270,814
<i>Total Revenues</i>	<u>49,656,286</u>	<u>55,655,577</u>	<u>53,211,300</u>	<u>55,385,012</u>	<u>57,768,239</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	7,248,163	6,405,646	6,963,302	6,789,314	6,380,697
Judicial	4,315,643	4,341,884	4,370,727	4,434,261	4,132,924
Public Safety	7,226,587	7,211,371	7,241,133	7,481,387	7,037,695
Public Works	6,500,031	7,446,424	6,558,335	6,886,050	7,847,022
Health	8,943,608	8,037,300	8,640,105	8,542,711	7,078,955
Human Services	13,048,877	14,434,631	16,862,589	20,095,453	19,401,882
Economic Development and Assistance	0	0	50,000	25,000	0
Conservation and Recreation	362,076	373,642	374,199	383,830	443,145
Intergovernmental	1,888,248	2,139,137	1,950,970	1,871,782	2,507,776
Capital Outlay	2,577,180	5,503,842	2,730,605	667,290	1,940,957
Debt Service:					
Principal Retirement	113,655	47,462	45,972	43,514	50,017
Interest and Fiscal Charges	110,899	43,155	44,373	23,414	51,615
<i>Total Expenditures</i>	<u>52,334,967</u>	<u>55,984,494</u>	<u>55,832,310</u>	<u>57,244,006</u>	<u>56,872,685</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,678,681)</u>	<u>(328,917)</u>	<u>(2,621,010)</u>	<u>(1,858,994)</u>	<u>895,554</u>
<b>Other Financing Sources (Uses)</b>					
Sale of Capital Assets	0	0	0	0	0
Inception of Capital Lease	6,656	0	17,326	18,569	0
General Obligation Bonds Issued	0	1,450,000	0	0	0
Bond Anticipation Note Issued	0	0	0	0	0
Transfers In	4,046,023	7,752,954	7,090,090	8,493,011	8,302,757
Transfers Out	(4,046,023)	(7,752,954)	(7,090,090)	(8,493,011)	(8,302,757)
<i>Total Other Financing Sources (Uses)</i>	<u>6,656</u>	<u>1,450,000</u>	<u>17,326</u>	<u>18,569</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>(\$2,672,025)</u>	<u>\$1,121,083</u>	<u>(\$2,603,684)</u>	<u>(\$1,840,425)</u>	<u>\$895,554</u>
Debt Service as a Percentage of					
Noncapital Expenditures	0.45%	0.18%	0.18%	0.12%	0.19%

2006	2005	2004	2003	2002
\$10,101,392	\$10,136,930	\$9,536,239	\$9,322,046	\$9,157,523
9,291,205	9,130,299	9,173,333	8,664,790	9,027,152
26,184,238	25,477,142	22,892,488	23,124,231	21,129,273
2,693,128	1,710,584	853,889	917,004	1,530,361
9,972	9,543	10,145	17,602	12,001
516,794	370,629	363,504	409,360	409,916
87,221	116,354	115,753	119,215	126,174
5,309,764	5,122,447	5,007,777	4,857,464	5,411,437
26,780	51,342	60,769	31,057	62,948
1,439,481	1,232,674	832,918	656,705	666,312
<u>55,659,975</u>	<u>53,357,944</u>	<u>48,846,815</u>	<u>48,119,474</u>	<u>47,533,097</u>
6,202,468	5,905,079	5,935,538	5,828,419	5,966,717
4,059,526	3,770,048	3,844,962	3,605,615	3,639,631
7,285,431	6,438,168	7,068,293	7,509,514	7,022,416
7,139,061	7,532,715	6,702,027	6,372,235	7,354,283
6,806,563	6,814,653	6,777,538	6,414,739	6,408,259
18,901,793	17,530,954	15,837,979	16,625,171	15,208,503
0	0	0	0	0
435,448	436,415	191,086	0	0
2,250,226	2,335,524	1,231,399	1,093,361	1,416,722
3,849,480	5,793,790	1,187,129	2,048,817	1,882,879
81,573	71,478	69,247	74,563	65,282
48,860	7,070	11,099	14,461	11,451
<u>57,060,429</u>	<u>56,635,894</u>	<u>48,856,297</u>	<u>49,586,895</u>	<u>48,976,143</u>
<u>(1,400,454)</u>	<u>(3,277,950)</u>	<u>(9,482)</u>	<u>(1,467,421)</u>	<u>(1,443,046)</u>
0	0	0	0	143,501
12,430	0	0	99,038	13,186
0	0	0	0	0
0	1,000,000	0	0	0
11,225,545	7,836,948	7,207,526	7,088,703	7,914,597
<u>(11,225,545)</u>	<u>(7,836,948)</u>	<u>(7,207,526)</u>	<u>(7,088,703)</u>	<u>(7,914,597)</u>
<u>12,430</u>	<u>1,000,000</u>	<u>0</u>	<u>99,038</u>	<u>156,687</u>
<u>(\$1,388,024)</u>	<u>(\$2,277,950)</u>	<u>(\$9,482)</u>	<u>(\$1,368,383)</u>	<u>(\$1,286,359)</u>
0.27%	0.14%	0.16%	0.17%	0.15%

**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
2011	\$1,238,183,250	\$298,691,140	\$4,391,069,686	\$73,077,780	\$83,042,932
2010	1,268,027,663	316,119,687	4,526,135,286	73,077,780	83,042,932
2009	1,274,613,430	315,743,250	4,543,876,229	67,972,430	77,241,398
2008	1,243,241,730	308,542,760	4,433,669,971	61,650,840	70,057,773
2007	1,155,312,960	292,562,490	4,136,787,000	70,521,320	80,137,864
2006	1,128,496,100	294,239,920	4,064,960,057	70,699,140	80,339,932
2005	1,106,947,440	288,998,600	3,988,417,257	71,154,330	80,857,193
2004	984,665,180	273,369,120	3,594,383,714	70,000,100	79,545,568
2003	961,671,770	271,670,380	3,523,834,714	70,163,550	79,731,307
2002	946,720,760	266,427,660	3,466,138,343	69,027,690	78,440,557

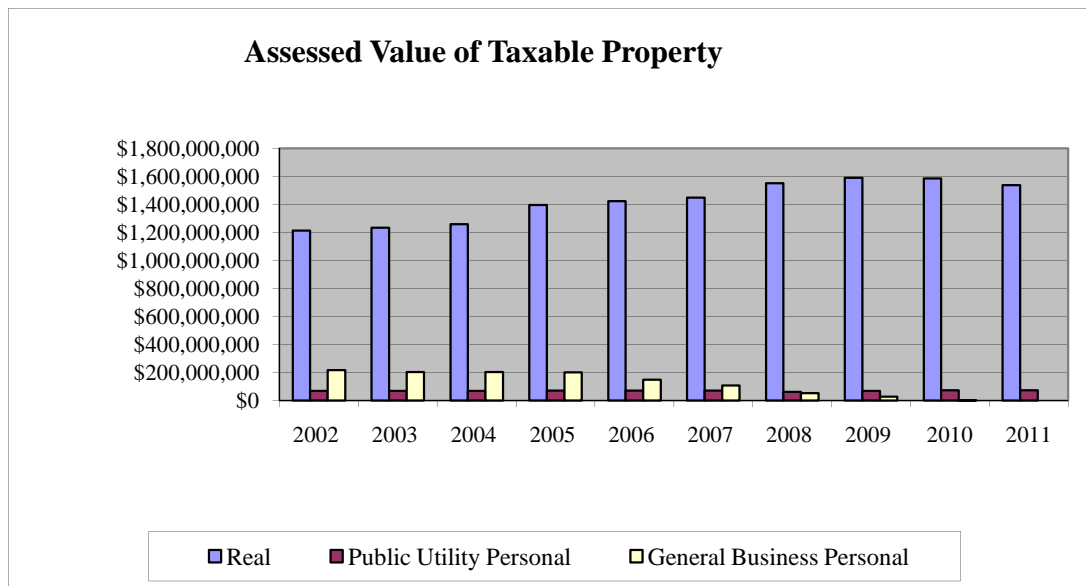
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

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

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10%, 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		Ratio	
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
\$0	\$0	\$1,609,952,170	\$4,474,112,618	35.98%	\$6.41907
1,655,700	26,491,200	1,658,880,830	4,635,669,418	35.79	6.16705
27,002,810	432,044,960	1,685,331,920	5,053,162,586	33.35	6.06976
53,694,030	859,104,480	1,667,129,360	5,362,832,224	31.09	6.09389
107,531,873	860,254,984	1,625,928,643	5,077,179,848	32.02	6.36340
149,847,953	799,189,083	1,643,283,113	4,944,489,072	33.23	6.24182
202,463,379	809,853,516	1,669,563,749	4,879,127,966	34.22	6.30539
204,896,470	819,585,880	1,532,930,870	4,493,515,162	34.11	6.60714
202,689,724	810,758,896	1,506,195,424	4,414,324,917	34.12	6.61057
216,689,625	866,758,500	1,498,865,735	4,411,337,400	33.98	6.61605



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

	2011	2010	2009	2008	2007
<b>Unvoted Millage</b>					
Operating	\$2.200000	\$2.200000	\$2.200000	\$2.200000	\$2.200000
<b>Voted Millage - by levy</b>					
1981 Mental Health and Retardation					
Residential/Agricultural Real	\$0.564400	\$0.563900	\$0.548100	\$0.547300	\$0.579800
Commercial/Industrial and Public Utility Real	0.897300	0.891700	0.843400	0.840700	0.863400
General Business and Public Utility Personal	1.300000	1.300000	1.300000	1.300000	1.300000
1982 Mental Health					
Residential/Agricultural Real	0.000000	0.216900	0.210800	0.210500	0.223000
Commercial/Industrial and Public Utility Real	0.000000	0.343000	0.324400	0.323300	0.332100
General Business and Public Utility Personal	0.000000	0.500000	0.500000	0.500000	0.500000
1993 Mental Health and Retardation					
Residential/Agricultural Real	0.952400	0.951600	0.924900	0.923600	0.978400
Commercial/Industrial and Public Utility Real	1.317300	1.309000	1.238100	1.234200	1.267500
General Business and Public Utility Personal	1.700000	1.700000	1.700000	1.700000	1.700000
1997 Mental Health and Retardation					
Residential/Agricultural Real	1.233200	1.232100	1.197600	1.195800	1.266900
Commercial/Industrial and Public Utility Real	1.519200	1.509700	1.427900	1.423400	1.461800
General Business and Public Utility Personal	1.900000	1.900000	1.900000	1.900000	1.900000
2001 Senior Citizen					
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000	0.000000
2006 Senior Citizen					
Residential/Agricultural Real	0.681400	0.680800	0.661700	0.660800	0.700000
Commercial/Industrial and Public Utility Real	0.700000	0.700000	0.683800	0.681600	0.700000
General Business and Public Utility Personal	0.700000	0.700000	0.700000	0.700000	0.700000
2011 Mental Health					
Residential/Agricultural Real	0.500000	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.500000	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.500000	0.000000	0.000000	0.000000	0.000000
<b>Total voted millage by type of property</b>					
Residential/Agricultural Real	\$3.931400	\$3.645300	\$3.543100	\$3.538000	\$3.748100
Commercial/Industrial and Public Utility Real	4.933800	4.753400	4.517600	4.503200	4.624800
General Business and Public Utility Personal	6.100000	6.100000	6.100000	6.100000	6.100000
<b>Total millage by type of property</b>					
Residential/Agricultural Real	\$6.131400	\$5.845300	\$5.743100	\$5.738000	\$5.948100
Commercial/Industrial and Public Utility Real	7.133800	6.953400	6.717600	6.703200	6.824800
General Business and Public Utility Personal	8.300000	8.300000	8.300000	8.300000	8.300000



2006	2005	2004	2003	2002
\$2.200000	\$2.200000	\$2.200000	\$2.200000	\$2.200000
\$0.579600	\$0.579100	\$0.637000	\$0.636600	\$0.635400
0.860900	0.859300	0.893000	0.892700	0.884300
1.300000	1.300000	1.300000	1.300000	1.300000
0.222900	0.222700	0.245000	0.244800	0.244400
0.331100	0.330500	0.343500	0.343300	0.340100
0.500000	0.500000	0.500000	0.500000	0.500000
0.978200	0.977200	1.075000	1.074300	1.072200
1.263800	1.261500	1.311000	1.310500	1.298100
1.700000	1.700000	1.700000	1.700000	1.700000
1.266500	1.265300	1.391900	1.391000	1.388300
1.457600	1.454800	1.512000	1.511400	1.497200
1.900000	1.900000	1.900000	1.900000	1.900000
0.499500	0.499000	0.548900	0.548600	0.547500
0.559600	0.558500	0.580500	0.580300	0.574800
0.600000	0.600000	0.600000	0.600000	0.600000
0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000
\$3.546700	\$3.543300	\$3.897800	\$3.895300	\$3.887800
4.473000	4.464600	4.640000	4.638200	4.594500
6.000000	6.000000	6.000000	6.000000	6.000000
\$5.746700	\$5.743300	\$6.097800	\$6.095300	\$6.087800
6.673000	6.664600	6.840000	6.838200	6.794500
8.200000	8.200000	8.200000	8.200000	8.200000

(continued)

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

<b>Overlapping Rates by Taxing District</b>	2011	2010	2009	2008	2007
<b>In County School Districts:</b>					
Claymont City School District					
Residential/Agricultural Real	\$26.121000	\$26.078300	\$26.254100	\$26.081850	\$26.295538
Commercial/Industrial and Public Utility Real	26.684300	26.447400	26.580500	26.331185	26.487918
General Business and Public Utility Personal	30.900000	30.900000	31.050000	30.900000	31.050000
Dover City School District					
Residential/Agricultural Real	37.963100	37.954600	35.843900	27.814814	28.140386
Commercial/Industrial and Public Utility Real	45.244400	44.909400	41.619200	33.540115	34.814864
General Business and Public Utility Personal	59.870000	59.870000	58.820000	50.820000	51.120000
Garaway Local School District					
Residential/Agricultural Real	28.928000	29.242800	29.528900	29.653918	30.059017
Commercial/Industrial and Public Utility Real	31.843600	32.430400	32.326700	32.310818	33.032352
General Business and Public Utility Personal	51.400000	51.700000	52.150000	52.300000	52.650000
Indian Valley Local School District					
Residential/Agricultural Real	30.900100	30.874700	31.344200	31.379594	32.139263
Commercial/Industrial and Public Utility Real	38.008800	37.479100	35.760200	35.807900	36.460797
General Business and Public Utility Personal	43.900000	43.900000	44.350000	44.400000	45.110000
Newcomerstown Exempted Village School District					
Residential/Agricultural Real	29.910100	30.497800	31.010500	30.979337	31.570260
Commercial/Industrial and Public Utility Real	38.070600	39.312700	39.983400	39.981922	40.877712
General Business and Public Utility Personal	52.400000	53.000000	53.700000	53.700000	55.000000
New Philadelphia City School District					
Residential/Agricultural Real	30.002600	29.992100	28.964100	28.992328	21.917607
Commercial/Industrial and Public Utility Real	32.803000	32.615100	31.545900	31.562211	25.161619
General Business and Public Utility Personal	49.200000	49.200000	49.000000	49.050000	41.950000
Strasburg-Franklin Local School District					
Residential/Agricultural Real	33.525500	33.608400	33.762800	33.881839	27.305950
Commercial/Industrial and Public Utility Real	41.025700	41.061800	39.966700	39.988314	33.971657
General Business and Public Utility Personal	63.400000	63.500000	63.750000	63.900000	57.200000
Tuscarawas Valley Local School District					
Residential/Agricultural Real	30.256700	30.236200	29.665900	29.800012	30.300012
Commercial/Industrial and Public Utility Real	30.199100	30.159200	29.754900	30.653691	31.100006
General Business and Public Utility Personal	36.000000	36.000000	36.100000	36.300000	36.800000
<b>Out of County School Districts:</b>					
Fairless Local School District					
Residential/Agricultural Real	33.147100	33.607700	33.684800	33.305316	32.348049
Commercial/Industrial and Public Utility Real	35.660100	35.591500	35.906800	33.166599	32.273916
General Business and Public Utility Personal	49.900000	50.200000	50.300000	50.000000	49.100000

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

(continued)

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

	2011	2010	2009	2008	2007
<b>Harrison Hills City School District</b>					
Residential/Agricultural Real	\$0.000000	\$0.000000	\$0.000000	\$21.703506	\$21.692655
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	24.951337	24.955002
General Business and Public Utility Personal	0.000000	0.000000	0.000000	37.750000	37.750000
<b>Ridgewood Local School District</b>					
Residential/Agricultural Real	22.400400	22.218800	23.824800	23.807464	23.808180
Commercial/Industrial and Public Utility Real	22.376900	22.218000	23.821200	23.822246	23.822305
General Business and Public Utility Personal	33.800000	33.620000	43.000000	43.000000	43.000000
<b>Sandy Valley Local School District</b>					
Residential/Agricultural Real	33.062800	33.084400	32.678500	33.245429	33.065173
Commercial/Industrial and Public Utility Real	36.919000	36.178500	36.063700	36.667079	39.578810
General Business and Public Utility Personal	50.500000	50.600000	50.400000	51.100000	50.900000
<b>Joint Vocational School Districts:</b>					
<b>Belmont Harrison Joint Vocational School District</b>					
Residential/Agricultural Real	1.450000	1.450000	1.450000	1.450000	1.450000
Commercial/Industrial and Public Utility Real	1.450000	1.450000	1.450000	1.450000	1.450000
General Business and Public Utility Personal	1.450000	1.450000	1.450000	1.450000	1.450000
<b>Buckeye Joint Vocational School District</b>					
Residential/Agricultural Real	2.020700	2.018600	2.000400	2.000000	2.000000
Commercial/Industrial and Public Utility Real	2.175000	2.163800	2.066500	2.066134	2.123494
General Business and Public Utility Personal	2.800000	2.800000	2.800000	2.800000	2.800000
<b>Coshocton County Joint Vocational School District</b>					
Residential/Agricultural Real	2.007400	2.006300	2.026300	2.030242	2.033165
Commercial/Industrial and Public Utility Real	2.005600	2.000000	2.199500	2.182047	2.186272
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000	2.500000
<b>Stark County Area Joint Vocational School District</b>					
Residential/Agricultural Real	2.000000	2.000000	2.000000	2.000000	2.000000
Commercial/Industrial and Public Utility Real	2.000000	2.000000	2.000000	2.000000	2.000000
General Business and Public Utility Personal	2.000000	2.000000	2.000000	2.000000	2.000000
<b>Cities:</b>					
<b>Dover City</b>					
Residential/Agricultural Real	3.952000	3.951400	3.899600	3.897793	3.958190
Commercial/Industrial and Public Utility Real	4.857100	4.829400	4.647500	4.640113	4.714989
General Business and Public Utility Personal	6.600000	6.600000	6.600000	6.600000	6.600000
<b>New Philadelphia City</b>					
Residential/Agricultural Real	3.800000	2.800000	3.800000	4.926104	5.793861
Commercial/Industrial and Public Utility Real	3.800000	2.800000	3.800000	5.269081	6.127939
General Business and Public Utility Personal	3.800000	2.800000	2.800000	6.050000	6.850000

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

(continued)

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

	2011	2010	2009	2008	2007
<b>Uhrichsville City</b>					
Residential/Agricultural Real	\$11.291300	\$11.278600	\$8.690900	\$9.091346	\$9.432809
Commercial/Industrial and Public Utility Real	12.361900	12.330400	9.738400	10.200524	10.206145
General Business and Public Utility Personal	12.400000	12.400000	9.900000	10.380000	10.380000
<b>Villages:</b>					
<b>Baltic Corporation</b>					
Residential/Agricultural Real	5.203500	5.203800	5.183100	5.184188	5.259885
Commercial/Industrial and Public Utility Real	7.958200	7.958200	7.587200	7.587268	7.587268
General Business and Public Utility Personal	9.900000	9.900000	9.900000	9.900000	9.900000
<b>Barnhill Corporation</b>					
Residential/Agricultural Real	5.788100	5.787300	5.399300	6.622801	9.791870
Commercial/Industrial and Public Utility Real	6.021500	6.021500	6.415400	8.216483	11.818649
General Business and Public Utility Personal	6.850000	6.850000	6.850000	9.850000	15.850000
<b>Bolivar Corporation</b>					
Residential/Agricultural Real	8.921100	8.921100	7.192200	7.184990	7.638426
Commercial/Industrial and Public Utility Real	8.815300	8.811200	7.280300	7.280360	7.280360
General Business and Public Utility Personal	10.400000	10.400000	8.900000	8.900000	8.900000
<b>Dennison Corporation</b>					
Residential/Agricultural Real	6.928200	7.925000	5.160500	5.155659	6.270852
Commercial/Industrial and Public Utility Real	7.154500	8.121500	5.452000	5.396267	6.410971
General Business and Public Utility Personal	8.100000	9.100000	9.100000	8.100000	9.100000
<b>Gnadenhutten Corporation</b>					
Residential/Agricultural Real	5.220700	5.210800	5.193400	5.192584	5.219741
Commercial/Industrial and Public Utility Real	7.800000	7.800000	7.763600	7.763610	7.743020
General Business and Public Utility Personal	7.800000	7.800000	7.800000	7.800000	7.800000
<b>Midvale Corporation</b>					
Residential/Agricultural Real	5.435100	5.434300	5.077700	5.076210	5.397740
Commercial/Industrial and Public Utility Real	6.400000	6.400000	6.224400	6.224435	6.224435
General Business and Public Utility Personal	6.400000	6.400000	6.400000	6.400000	6.400000
<b>Mineral City Corporation</b>					
Residential/Agricultural Real	11.449000	11.450700	10.755800	10.744145	9.541200
Commercial/Industrial and Public Utility Real	12.200000	12.200000	12.200000	12.200000	11.367810
General Business and Public Utility Personal	12.200000	12.200000	12.200000	12.200000	12.200000
<b>Newcomerstown Corporation</b>					
Residential/Agricultural Real	2.500000	2.500000	2.500000	2.500000	2.500000
Commercial/Industrial and Public Utility Real	2.500000	2.500000	2.500000	2.500000	2.500000
General Business and Public Utility Personal	2.500000	2.500000	1.600000	2.500000	2.500000

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

(continued)

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

	2011	2010	2009	2008	2007
<b>Parral Corporation</b>					
Residential/Agricultural Real	\$3.049300	\$3.045800	\$3.028100	\$3.028055	\$3.028100
Commercial/Industrial and Public Utility Real	3.606600	3.606600	3.607600	3.607567	3.664810
General Business and Public Utility Personal	4.100000	4.100000	4.100000	4.100000	4.100000
<b>Port Washington Corporation</b>					
Residential/Agricultural Real	4.053600	4.044000	4.059000	4.056550	4.218325
Commercial/Industrial and Public Utility Real	4.486300	4.486300	4.458800	4.458732	4.458732
General Business and Public Utility Personal	6.300000	6.300000	6.300000	6.300000	6.300000
<b>Roswell Corporation</b>					
Residential/Agricultural Real	10.259900	10.259900	9.076500	9.019146	9.962588
Commercial/Industrial and Public Utility Real	10.973800	10.973800	10.744100	10.744084	10.737262
General Business and Public Utility Personal	11.900000	11.900000	11.900000	11.900000	11.900000
<b>Stonecreek Corporation</b>					
Residential/Agricultural Real	1.900000	1.900000	1.900000	1.900000	1.900000
Commercial/Industrial and Public Utility Real	1.900000	1.900000	1.900000	1.900000	1.900000
General Business and Public Utility Personal	1.900000	1.900000	1.900000	1.900000	1.900000
<b>Strasburg Corporation</b>					
Residential/Agricultural Real	3.651900	3.650900	3.623000	3.619836	3.698706
Commercial/Industrial and Public Utility Real	4.247900	4.245100	4.145100	4.131035	4.194071
General Business and Public Utility Personal	5.200000	5.200000	5.200000	5.200000	5.200000
<b>Sugar Creek Corporation</b>					
Residential/Agricultural Real	4.764800	4.760900	4.537100	4.534926	4.648535
Commercial/Industrial and Public Utility Real	5.389700	5.469800	5.321000	5.302593	5.392057
General Business and Public Utility Personal	6.600000	6.600000	6.600000	6.600000	6.600000
<b>Tuscarawas Corporation</b>					
Residential/Agricultural Real	7.671900	7.672100	7.568400	6.773734	6.944836
Commercial/Industrial and Public Utility Real	7.700000	7.700000	7.700000	7.085140	7.085140
General Business and Public Utility Personal	7.700000	7.700000	7.700000	7.700000	7.700000
<b>Zoar Corporation</b>					
Residential/Agricultural Real	6.309500	6.301300	6.281400	4.270696	4.291049
Commercial/Industrial and Public Utility Real	6.242700	6.242700	6.218800	4.218804	4.218804
General Business and Public Utility Personal	6.500000	6.500000	6.500000	4.500000	4.500000
<b>Townships:</b>					
<b>Auburn Township</b>					
Residential/Agricultural Real	5.776600	5.778100	5.880300	5.874629	6.070571
Commercial/Industrial and Public Utility Real	6.125700	6.110600	6.081700	6.081644	6.098188
General Business and Public Utility Personal	6.400000	6.400000	6.400000	6.400000	6.400000



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

(continued)

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

	2011	2010	2009	2008	2007
<b>Bucks Township</b>					
Residential/Agricultural Real	\$4.490000	\$4.485300	\$4.646500	\$4.536181	\$4.543843
Commercial/Industrial and Public Utility Real	4.650000	4.650000	4.650000	4.623737	4.623737
General Business and Public Utility Personal	4.650000	4.650000	4.650000	4.650000	4.650000
<b>Clay Township</b>					
Residential/Agricultural Real	4.711500	4.708000	4.871100	4.871152	4.906867
Commercial/Industrial and Public Utility Real	7.021000	6.982400	6.266600	6.266547	6.266547
General Business and Public Utility Personal	7.050000	7.050000	7.050000	7.050000	7.050000
<b>Dover Township</b>					
Residential/Agricultural Real	4.028500	4.028200	3.978000	3.975918	4.056096
Commercial/Industrial and Public Utility Real	4.333400	4.318900	4.256300	4.256290	4.316422
General Business and Public Utility Personal	4.900000	4.900000	4.900000	4.900000	4.900000
<b>Fairfield Township</b>					
Residential/Agricultural Real	4.606700	4.606800	4.503500	4.500841	4.644683
Commercial/Industrial and Public Utility Real	6.585800	6.425700	6.184400	6.184386	6.184386
General Business and Public Utility Personal	7.400000	7.400000	7.400000	7.400000	7.400000
<b>Franklin Township</b>					
Residential/Agricultural Real	6.127400	4.196800	3.208000	3.837107	3.886007
Commercial/Industrial and Public Utility Real	6.700000	4.264600	3.247200	4.019183	4.044895
General Business and Public Utility Personal	6.700000	4.400000	3.400000	4.770000	4.770000
<b>Goshen Township</b>					
Residential/Agricultural Real	3.500000	3.785600	3.744400	3.743668	3.770050
Commercial/Industrial and Public Utility Real	3.500000	3.800000	3.797200	3.796600	3.783150
General Business and Public Utility Personal	3.500000	3.800000	3.800000	3.800000	3.800000
<b>Jefferson Township</b>					
Residential/Agricultural Real	8.082200	6.865500	6.969800	6.436588	6.646895
Commercial/Industrial and Public Utility Real	9.158900	7.291900	7.279300	7.279306	7.034142
General Business and Public Utility Personal	9.820000	7.300000	7.300000	7.300000	7.300000
<b>Lawrence Township</b>					
Residential/Agricultural Real	9.655900	9.645600	9.404300	8.467043	8.790439
Commercial/Industrial and Public Utility Real	9.963500	9.962900	9.919900	9.413170	9.413170
General Business and Public Utility Personal	10.300000	10.300000	10.300000	10.300000	10.300000
<b>Mill Township</b>					
Residential/Agricultural Real	4.165600	4.160700	4.193000	4.190691	4.266575
Commercial/Industrial and Public Utility Real	4.577900	4.557100	4.834400	4.825749	4.818560
General Business and Public Utility Personal	5.050000	5.050000	5.050000	5.050000	5.050000

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

(continued)

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

	2011	2010	2009	2008	2007
<b>Oxford Township</b>					
Residential/Agricultural Real	\$3.310200	\$3.310100	\$3.307300	\$3.306752	\$3.319892
Commercial/Industrial and Public Utility Real	3.529600	3.500600	3.492000	3.491972	3.491972
General Business and Public Utility Personal	3.950000	3.950000	3.950000	3.950000	3.950000
<b>Perry Township</b>					
Residential/Agricultural Real	5.029400	4.532900	4.689700	4.679136	3.767726
Commercial/Industrial and Public Utility Real	5.800000	5.800000	5.665000	5.665022	4.665002
General Business and Public Utility Personal	5.800000	5.800000	5.800000	5.800000	4.800000
<b>Rush Township</b>					
Residential/Agricultural Real	4.232800	4.226300	4.402400	4.401936	4.440382
Commercial/Industrial and Public Utility Real	4.800000	4.800000	4.664900	4.664862	4.664862
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000	4.800000
<b>Salem Township</b>					
Residential/Agricultural Real	3.415400	3.414600	3.446400	3.446099	3.497392
Commercial/Industrial and Public Utility Real	3.780100	3.740200	3.663000	3.662981	3.662981
General Business and Public Utility Personal	3.800000	3.800000	3.800000	3.800000	3.800000
<b>Sandy Township</b>					
Residential/Agricultural Real	6.800000	6.038900	4.886200	4.890834	5.030932
Commercial/Industrial and Public Utility Real	6.800000	6.754500	5.919000	5.919002	5.919002
General Business and Public Utility Personal	6.800000	6.800000	6.800000	6.800000	6.800000
<b>Sugar Creek Township</b>					
Residential/Agricultural Real	5.887400	5.900000	5.604000	5.602329	5.763048
Commercial/Industrial and Public Utility Real	5.811800	5.814000	5.794400	5.758735	5.763806
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000	5.900000
<b>Union Township</b>					
Residential/Agricultural Real	4.429900	4.425900	4.312000	4.310532	3.839030
Commercial/Industrial and Public Utility Real	4.500000	4.500000	4.464000	4.463959	3.942516
General Business and Public Utility Personal	4.500000	4.500000	4.500000	4.500000	4.000000
<b>Warren Township</b>					
Residential/Agricultural Real	3.583500	3.582700	3.582600	3.518396	3.153046
Commercial/Industrial and Public Utility Real	3.600000	3.600000	3.600000	3.569441	3.169441
General Business and Public Utility Personal	3.600000	3.600000	3.600000	3.600000	3.200000
<b>Warwick Township</b>					
Residential/Agricultural Real	5.257000	5.253000	5.151800	5.021211	5.106804
Commercial/Industrial and Public Utility Real	5.300000	5.300000	5.247100	5.194184	5.190322
General Business and Public Utility Personal	5.300000	5.300000	5.300000	5.300000	5.300000

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

	2011	2010	2009	2008	2007
<b>Washington Township</b>					
Residential/Agricultural Real	\$4.659900	\$4.659100	\$4.800000	\$2.800000	\$2.800000
Commercial/Industrial and Public Utility Real	4.800000	4.800000	4.800000	2.800000	2.800000
General Business and Public Utility Personal	4.800000	4.800000	4.800000	2.800000	2.800000
<b>Wayne Township</b>					
Residential/Agricultural Real	6.027900	6.031100	6.012300	6.012450	6.318780
Commercial/Industrial and Public Utility Real	6.673100	6.565900	6.545200	6.545138	6.545138
General Business and Public Utility Personal	10.800000	10.800000	10.800000	10.800000	10.800000
<b>York Township</b>					
Residential/Agricultural Real	5.900000	5.839300	5.724400	5.723642	5.900000
Commercial/Industrial and Public Utility Real	5.900000	5.900000	5.900000	5.900000	5.900000
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000	5.900000
<b>Other Units:</b>					
<b>General Health District</b>					
Residential/Agricultural Real	0.877100	0.876200	0.857100	0.855813	0.906499
Commercial/Industrial and Public Utility Real	1.000000	0.999900	0.944100	0.940485	0.960514
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000	1.000000
<b>Newcomerstown Public Library</b>					
Residential/Agricultural Real	2.500000	0.459800	0.451300	0.450591	0.482109
Commercial/Industrial and Public Utility Real	2.422300	0.745000	0.727700	0.727801	0.727974
General Business and Public Utility Personal	2.500000	1.000000	1.000000	1.000000	1.000000
<b>Tri-County Ambulance District</b>					
Residential/Agricultural Real	0.745800	0.744200	0.753400	0.752175	0.796851
Commercial/Industrial and Public Utility Real	1.141800	1.164800	1.118000	1.118180	1.118398
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000	1.500000
<b>Tri-Division Ambulance District</b>					
Residential/Agricultural Real	4.000000	3.988200	4.000000	2.851081	2.822550
Commercial/Industrial and Public Utility Real	3.603600	3.601400	3.569600	3.403755	3.401704
General Business and Public Utility Personal	4.000000	4.000000	4.000000	4.500000	4.500000
<b>Tuscarawas County Public Library</b>					
Residential/Agricultural Real	0.500000	0.500000	0.640000	0.286534	0.313999
Commercial/Industrial and Public Utility Real	0.500000	0.500000	0.640000	0.345031	0.369859
General Business and Public Utility Personal	0.500000	0.500000	0.640000	0.460000	0.480000
<b>Lawrence Township Recreational District</b>					
Residential/Agricultural Real	0.248700	0.248500	0.236200	0.235492	0.249118
Commercial/Industrial and Public Utility Real	0.325200	0.325000	0.314300	0.314347	0.314347
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000

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

	2011	2010	2009	2008	2007
<b>Gnadenhutten-Clay Union Cemetery</b>					
Residential/Agricultural Real	\$0.480700	\$0.479200	\$0.493100	\$0.492976	\$0.499696
Commercial/Industrial and Public Utility Real	0.500000	0.500000	0.500000	0.500000	0.500000
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000
<b>Mineral-Sandy Joint Ambulance District</b>					
Residential/Agricultural Real	1.882100	1.881400	1.824000	1.832210	1.960665
Commercial/Industrial and Public Utility Real	2.500000	2.500000	2.500000	2.500000	2.393265
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000	2.500000
<b>Delaware Valley Joint Fire District</b>					
Residential/Agricultural Real	2.405000	2.400600	2.500000	2.011495	2.161560
Commercial/Industrial and Public Utility Real	2.500000	2.500000	2.500000	2.405960	2.405960
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000	2.500000
<b>Union Cemetery</b>					
Residential/Agricultural Real	0.626100	0.624400	0.623400	0.622507	0.656526
Commercial/Industrial and Public Utility Real	1.256800	1.237100	1.244600	1.236719	1.237258
General Business and Public Utility Personal	1.980000	1.980000	1.980000	1.980000	1.980000

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

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

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

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



2006	2005	2004	2003	2002
\$0.500000	\$0.000000	\$0.303554	\$0.303760	\$0.303320
0.500000	0.000000	0.500000	0.500000	0.500000
0.500000	0.000000	0.500000	0.500000	0.500000
1.959330	1.956902	2.238277	2.236597	2.226870
2.393265	2.393265	2.500000	2.500000	2.500000
2.500000	2.500000	2.500000	2.500000	2.500000
2.158515	2.157177	2.499930	1.821080	1.821252
2.414482	2.414482	2.500000	1.956217	1.956217
2.500000	2.500000	2.500000	2.500000	2.500000
0.655683	0.654690	0.737059	0.736338	0.734680
1.224945	1.223703	1.301443	1.306585	1.304689
1.980000	1.980000	1.980000	1.980000	1.980000

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

Collection Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (2)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy (3)
2011	\$9,939,503	\$9,645,388	97.04%	\$325,595	\$9,970,983	100.32%
2010	10,010,746	9,627,561	96.17	303,720	9,931,281	99.21
2009	9,840,536	9,533,933	96.88	316,129	9,850,062	100.10
2008	10,190,088	9,871,417	96.87	321,470	10,192,887	100.03
2007	10,346,388	10,081,415	97.44	307,284	10,388,699	100.41
2006	10,257,148	9,965,881	97.16	312,267	10,278,148	100.20
2005	10,527,175	10,243,938	97.31	308,252	10,552,190	100.24
2004	10,128,268	9,760,284	96.37	346,746	10,107,030	99.79
2003	9,956,735	9,577,384	96.19	344,876	9,922,260	99.65
2002	9,916,565	9,462,742	95.42	322,162	9,784,904	98.67

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

- (1) Includes Homestead/Rollback taxes assessed locally, but distributed through the State and reported as Intergovernmental revenue.
- (2) The County does not identify delinquent tax collections by tax year.
- (3) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.

**Tuscarawas County, Ohio**  
*Principal Real Property Taxpayers*  
 2011 and 2002 (1)

Name of Taxpayer	2011	
	Assessed Value	Percent of Real Property Assessed Value
Glimcher Properties Limited Partnership	\$16,138,250	1.05 %
Muskingum Watershed Conservancy District	9,942,240	0.64
The Belden Brick Company	7,763,040	0.50
Artex Oil Company	4,350,430	0.28
RHDK Investments, LLC	2,991,200	0.19
The Union Hospital Association	2,556,770	0.17
The Dutch Corporation	2,390,050	0.16
Holmes Limestone Company	2,303,310	0.15
Park Village Assisted Living, LLC	2,272,370	0.15
Wal-Mart Real Estate Business Trust	2,237,650	0.15
Totals	<u>\$52,945,310</u>	<u>3.44 %</u>
Total Real Property Assessed Valuation	<u>\$1,536,874,390</u>	

Name of Taxpayer	2002	
	Assessed Value	Percent of Real Property Assessed Value
Glimcher Properties Limited Partnership	\$15,691,780	1.29 %
Muskingum Watershed Conservancy District	7,762,160	0.64
The Belden Brick Company	6,373,080	0.53
New Plan Realty Trust	3,284,480	0.27
Wal-Mart Real Estate Business Trust	3,226,880	0.27
Wade, William J. Trustee	2,823,470	0.23
Allied Machine and Engineering Company	2,377,172	0.20
Greer Steel Company	1,730,992	0.14
Gradall Company	1,691,641	0.14
Snyder Laboratories, Incorporated	1,627,063	0.13
Totals	<u>\$46,588,718</u>	<u>3.84 %</u>
Total Real Property Assessed Valuation	<u>\$1,213,148,420</u>	

(1) The amounts presented represent the assessed values upon which 2011 and 2002 collections were based.

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

**Tuscarawas County, Ohio**  
*Principal Public Utilities Tangible Personal Property Taxpayers*  
 2011 and 2002 (1)

Name of Taxpayer	2011	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$39,922,370	54.64 %
East Ohio Gas Company DBA Dominion East Ohio	12,999,140	17.79
Dominion Transmission, Incorporated	8,449,920	11.56
Tennessee Gas Pipeline Company	4,492,720	6.15
Frontier Power Company	1,292,060	1.77
Guernsey-Muskingum Electric Company	1,260,420	1.72
Ohio Edison Company	902,130	1.23
Columbia Gas of Ohio, Incorporated	617,020	0.84
Piedmont Gas Company	408,580	0.56
Holmes Wayne Electric Cooperative, Incorporated	370,100	0.51
<b>Total</b>	<b>\$70,714,460</b>	<b>96.77 %</b>
<b>Total Public Utilities Tangible Personal Property Assessed Valuation</b>	<b>\$73,077,780</b>	

Name of Taxpayer	2002	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$26,611,120	38.55 %
CNG Transmission Corporation	10,709,690	15.52
Verizon North, Incorporated	10,647,110	15.42
East Ohio Gas Company	2,971,410	4.30
Ohio Bell Telephone Company	2,541,980	3.68
Tennessee Gas Pipeline Company	2,192,960	3.18
MCI Telecommunications Corporation	1,668,980	2.42
<b>Total</b>	<b>\$57,343,250</b>	<b>83.07 %</b>
<b>Total Public Utilities Tangible Personal Property Assessed Valuation</b>	<b>\$69,027,690</b>	

(1) The amounts presented represent the assessed values upon which 2011 and 2002 collections were based.

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

**Tuscarawas County, Ohio**

*Taxable Sales by Type*

2011 (1)

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	<u>2011</u>
Sales Tax Payments	\$3,166,741
Direct Pay Tax Return Payments	438,009
Seller's Use Tax Return Payments	808,474
Consumer's Use Tax Return Payments	284,732
Motor Vehicle Tax Payments	1,547,812
Non-Resident Motor Vehicle Tax Payments	4,868
Watercraft and Outboard Motors	17,616
Department of Liquor Control	28,988
Sales Tax on Motor Vehicle Fuel Refunds	1,102
Sales/Use Tax Voluntary Payments	6,140
Statewide Master Numbers	3,597,184
Sales/Use Tax Assessment Payments	68,056
Streamlined Sales Tax Payments	6,959
Use Tax Amnesty Payments	5,464
Administrative Rotary Fund Fee	(99,626)
Sales/Use Tax Refunds Approved	<u>(19,607)</u>
Total	<u><u>\$9,862,912</u></u>
Sales Tax Rate	1.00%

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

Source: Ohio Department of Taxation

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

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

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

Year	Population	Estimated Actual Value of Taxable Property	Gross Bonded Debt			Ratio of Bonded Debt to Estimated Actual Value	Bonded Debt Per Capita
			Governmental	Business - Type	Total		
2011	92,508	\$4,474,112,618	\$1,384,553	\$1,723,000	\$3,107,553	0.07 %	\$34
2010	92,582	4,627,599,080	1,450,000	0	1,450,000	0.03	16

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

**Source:** Tuscarawas County Auditor

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

Year	Governmental Activities			Business-type Activities				
	General Obligation Bonds	Bond Anticipation Notes	Capital Leases	General Obligation Bonds	USDA Loan	OPWC Loans Payable	OWDA Loans Payable	Capital Leases
2011	\$1,384,553	\$788,000	\$18,895	\$1,723,000	\$535,584	\$1,973,518	\$2,850,249	\$264,000
2010	1,450,000	828,000	20,447	0	0	1,766,684	4,334,461	271,000
2009	0	866,000	29,909	0	0	1,603,657	4,280,253	278,000
2008	0	902,000	22,555	0	0	1,296,811	3,242,797	285,000
2007	0	937,000	12,500	0	0	1,291,405	1,203,506	291,000
2006	0	970,000	29,517	0	0	953,121	1,319,591	297,000
2005	0	1,000,000	68,660	0	0	792,058	1,424,555	303,000
2004	0	0	140,138	0	0	675,803	1,368,189	308,000
2003	0	0	209,385	0	0	723,058	1,452,744	313,000
2002	0	0	184,910	0	0	770,313	1,538,163	318,000

**Source:** Tuscarawas County Auditor

**Note:** Personal Income and Population amounts can be found on page S42



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Total Debt	Percentage of Personal Income	Per Capita
\$9,537,799	0.0036 %	\$103.10
8,670,592	0.0032	93.65
7,057,819	0.0026	77.44
5,749,163	0.0021	62.95
3,735,411	0.0014	40.93
3,569,229	0.0014	39.19
3,588,273	0.0015	39.30
2,492,130	0.0011	27.21
2,698,187	0.0012	29.51
2,811,386	0.0013	30.77

**Tuscarawas County, Ohio**

*Legal Debt Margin*

*Last Ten Years*

	2011	2010	2009	2008
Tax Valuation	\$1,609,952,170	\$1,658,880,830	\$1,685,331,920	\$1,667,129,360
Debt Limit (1)	38,748,804	39,972,021	40,633,298	40,178,234
Amount of Debt Applicable to Debt Limit				
General Obligation Bonds	1,384,553	1,450,000	0	0
Bond Anticipation Note	788,000	828,000	866,000	902,000
Amount of Debt Subject to Limit	2,172,553	2,278,000	866,000	902,000
Legal Debt Margin	<u>\$36,576,251</u>	<u>\$37,694,021</u>	<u>\$39,767,298</u>	<u>\$39,276,234</u>
Legal Debt Margin as a Percentage of the Debt Limit	94.39%	94.30%	97.87%	97.76%
Unvoted Debt Limit (2)	\$16,099,522	\$16,588,808	\$16,853,319	\$16,671,294
Amount of Debt Subject to Limit	2,172,553	2,278,000	866,000	902,000
Unvoted Legal Debt Margin	<u>\$13,926,969</u>	<u>\$14,310,808</u>	<u>\$15,987,319</u>	<u>\$15,769,294</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	86.51%	86.27%	94.86%	94.59%

(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

2007	2006	2005	2004	2003	2002
<u>\$1,625,928,643</u>	<u>\$1,643,283,113</u>	<u>\$1,669,563,749</u>	<u>\$1,532,930,870</u>	<u>\$1,506,195,424</u>	<u>\$1,498,865,735</u>
39,148,216	39,582,078	40,239,094	36,823,272	36,154,886	35,971,643
0	0	0	0	0	0
<u>937,000</u>	<u>970,000</u>	<u>1,000,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>937,000</u>	<u>970,000</u>	<u>1,000,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u><u>\$38,211,216</u></u>	<u><u>\$38,612,078</u></u>	<u><u>\$39,239,094</u></u>	<u><u>\$36,823,272</u></u>	<u><u>\$36,154,886</u></u>	<u><u>\$35,971,643</u></u>
97.61%	97.55%	97.51%	100.00%	100.00%	100.00%
\$16,259,286	\$16,432,831	\$16,695,637	\$15,329,309	\$15,061,954	\$14,988,657
<u>937,000</u>	<u>970,000</u>	<u>1,000,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u><u>\$15,322,286</u></u>	<u><u>\$15,462,831</u></u>	<u><u>\$15,695,637</u></u>	<u><u>\$15,329,309</u></u>	<u><u>\$15,061,954</u></u>	<u><u>\$14,988,657</u></u>
94.24%	94.10%	94.01%	100.00%	100.00%	100.00%

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

Year	Sewer Operating Revenues (1)	Sewer Operating Expenses (2)	Net Available Revenues	Debt Service (3)		Coverage
				Principal	Interest	
2011	\$2,374,622	\$1,405,632	\$968,990	\$1,508,160	\$56,211	0.62
2010	2,206,260	1,266,215	940,045	210,230	89,085	3.14
2009	2,698,402	1,520,321	1,178,081	247,116	59,303	3.84
2008	1,433,478	969,066	464,412	198,304	35,973	1.98
2007	1,161,580	954,136	207,444	130,654	41,438	1.21
2006	1,183,107	1,148,161	34,946	127,018	46,572	0.20
2005	1,135,871	1,266,630	(130,759)	112,958	46,504	(0.82)
2004	1,127,065	828,889	298,176	64,186	41,432	2.82
2003	1,190,485	858,235	332,250	65,779	47,261	2.94
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 and capital leases payable solely from net revenues in the sewer enterprise fund.

Source: Tuscarawas County Auditor

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

Year	Water Operating Revenues (1)	Water Operating Expenses (2)	Net Available Revenues	Debt Service (3)		Coverage
				Principal	Interest	
2011	\$1,197,596	\$2,045,027	(\$847,431)	\$90,153	\$28,897	(7.12)
2010	711,851	704,454	7,397	88,508	15,604	0.07
2009	639,256	618,423	20,833	86,945	17,166	0.20
2008	653,491	820,797	(167,306)	81,684	18,650	(1.67)
2007	659,913	643,108	16,805	76,495	20,063	0.17
2006	677,654	620,887	56,767	73,390	21,407	0.60
2005	623,993	599,001	24,992	68,845	21,713	0.28
2004	649,758	539,661	110,097	67,624	22,877	1.22
2003	658,717	585,279	73,438	66,895	24,536	0.80
2002	624,841	448,321	176,520	65,347	26,185	1.93

(1) Includes other non-operating revenues, except federal and state subsidies.

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

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

Source: Tuscarawas County Auditor

**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)
2011	92,508	\$2,662,000	\$28,776	7.50 %
2010	92,582	2,677,442	28,920	9.50
2009	91,137	2,677,442	29,378	11.90
2008	91,330	2,677,442	29,316	6.20
2007	91,263	2,615,703	28,661	5.40
2006	91,085	2,496,351	27,407	5.10
2005	91,309	2,403,544	26,323	5.90
2004	91,576	2,326,891	25,409	5.90
2003	91,419	2,259,634	24,717	6.00
2002	91,374	2,178,239	23,839	5.70

**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	2011			2002		
		Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Union Hospital	Health Care	785	1	1.86 %	850	1	2.05 %
Gradall Company	Construction Equipment	445	2	1.05	700	2	1.69
The Belden Brick Company	Face and Acid Proof Brick	394	3	0.93	450	3	1.09
Lauren International, Incorporated	Gaskets, Dense Rubber, Etc.	288	4	0.68	270	9	0.65
Allied Machine and Engineering	Spade and Flat Drills, Holders, Etc.	250	5	0.59	390	4	0.94
Marlite	Paneling/Doors/Restroom Partitions	250	5	0.59	258	10	0.62
Copley Ohio Newspapers	Newspaper Publishing	245	7	0.58	300	7	0.72
Zhongding USA, Incorporated	Rubber Product Manufacturing	218	8	0.52	328	6	0.80
Dover Chemical Corporation	Chemical Producer	200	9	0.47			
Imco Recycling of Ohio, LLC	Aluminum Refining and Smelting	164	10	0.39			
Zimmer Patient Care	Surgical Equipment				300	7	0.73
Smurfit Stone Container	Paper/Cardboard Products				350	5	0.85
Total		<u>3,239</u>		<u>7.66 %</u>	<u>4,196</u>		<u>10.14 %</u>
Total Employment within the County		<u>42,300</u>			<u>41,400</u>		

**Sources:** Tuscarawas County and the 2011 Ohio Industrial Directory, published by Harris Publishing Company

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

	2011	2010	2009	2008
General Government				
Legislative and Executive				
Commissioners	6.00	6.00	6.00	6.00
Auditor	20.00	20.00	19.00	22.00
Treasurer	5.00	5.00	6.50	6.50
Prosecuting Attorney	15.00	14.00	12.00	16.00
Board of Elections	14.00	14.00	16.25	15.00
Recorder	4.00	4.00	4.00	4.00
Buildings and Grounds	7.00	7.00	6.00	7.00
Data Processing	4.00	4.00	4.00	4.00
Certificate of Title Administration	10.00	12.00	9.25	11.00
Judicial				
Common Pleas Court	16.00	15.00	14.50	15.00
Probate Court	7.00	6.00	6.00	6.00
Juvenile Court	18.00	18.00	19.50	21.00
Municipal Court	8.00	6.00	6.00	6.00
County Court	16.00	15.00	13.50	15.00
Clerk of Courts	16.00	15.00	12.50	14.00
Law Library	2.00	2.00	1.50	1.00
Public Safety				
Sheriff	37.00	36.00	35.00	38.00
Jail Operations	42.00	45.00	44.00	48.00
Probation	7.00	6.00	5.00	5.00
911 Dispatch Center	20.00	23.00	22.00	20.00
Homeland Security and Emergency Management	3.00	4.00	4.00	4.00
Coroner	2.00	2.00	2.00	2.00
Public Works				
Engineer	32.00	37.00	38.00	33.00
Map Office	0.00	0.00	0.00	2.00
Sewer District	11.00	12.00	12.50	11.00
Water District	8.00	7.00	7.50	6.00
Solid Waste Grant	2.00	2.00	2.00	2.00
Health				
Developmental Disabilities	143.00	134.00	129.50	142.00
Dog and Kennel	5.00	4.00	3.50	5.00
Human Services				
Income Maintenance	42.00	46.00	46.00	50.00
Children's Services	28.00	31.00	31.00	32.00
Shared Employees	18.00	20.00	20.00	22.00
Veteran Services	12.00	11.00	10.00	10.00
Child Support Enforcement	37.00	39.00	36.25	44.00
County Home	0.00	0.00	0.00	36.00
Community and Economic Development	3.00	3.00	3.00	3.00
Total	<u>620.00</u>	<u>625.00</u>	<u>607.75</u>	<u>684.50</u>

**Method:** 1.00 for each full-time, 0.50 for each part-time and 0.25 for each seasonal employee, as of December 31  
**Sources:** Departmental and County Auditor Payroll records



2007	2006	2005	2004	2003	2002
6.00	5.00	5.00	5.00	5.00	5.50
22.00	19.00	18.00	18.00	18.00	19.00
6.50	6.25	6.50	6.75	6.50	6.75
15.00	14.00	16.00	14.00	15.00	15.00
14.00	10.00	10.00	10.00	10.00	12.00
4.00	4.00	4.00	4.00	5.00	5.00
7.00	5.00	5.00	4.00	6.00	4.00
4.00	4.00	4.50	4.50	4.00	5.00
10.00	9.00	9.00	8.00	10.00	7.00
17.00	15.00	15.00	15.00	16.00	16.00
6.00	6.00	6.00	6.00	6.00	6.00
22.00	25.00	18.00	14.00	14.00	14.00
6.00	5.00	5.00	5.00	5.00	4.00
15.00	15.00	14.00	13.00	13.00	12.00
15.00	14.00	14.00	14.00	15.00	15.00
1.00	1.00	1.00	1.00	1.00	1.00
35.00	34.00	34.00	34.00	33.00	32.00
46.00	47.00	46.00	48.00	48.00	48.00
5.00	5.00	5.00	4.00	4.00	4.00
21.00	22.00	22.00	21.00	21.00	19.00
4.00	4.00	4.25	4.50	4.00	4.00
2.00	2.00	2.00	2.00	2.00	2.00
29.00	34.00	35.00	35.00	36.00	36.00
2.00	2.00	2.00	3.00	3.00	4.00
9.00	9.00	10.00	9.00	9.00	9.00
6.00	6.00	6.00	4.00	4.00	4.00
2.00	5.00	4.00	4.50	5.00	5.00
134.00	138.00	133.00	136.00	136.00	135.00
4.00	4.00	4.00	3.00	3.00	3.00
50.00	46.00	45.00	44.00	45.00	46.00
35.00	36.00	37.00	37.00	39.00	39.00
19.00	18.00	16.00	17.00	17.00	17.00
9.00	5.00	5.00	5.00	5.00	5.00
44.00	44.00	44.00	46.00	45.00	51.00
32.00	29.00	29.00	29.00	27.00	28.00
3.00	3.00	3.00	3.00	3.00	3.00
<u>661.50</u>	<u>650.25</u>	<u>637.25</u>	<u>631.25</u>	<u>638.50</u>	<u>641.25</u>

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

	2011	2010	2009	2008
<b>General Government</b>				
<b>Legislative and Executive</b>				
<b>Commissioners</b>				
Number of resolutions	1,192	1,234	1,238	1,211
Number of meetings	95	101	101	99
<b>Auditor</b>				
Number of non-exempt conveyances	1,526	1,576	1,469	1,797
Number of exempt conveyances	1,562	1,525	1,561	1,647
Number of real estate transfers	3,088	3,101	3,030	3,444
Number of personal property returns	0	16	17	640
Number of non-payroll checks issued	24,175	25,947	27,067	28,752
Number of payroll checks issued	6,138	7,461	8,414	9,755
Number of payroll direct deposits	12,770	12,223	11,697	15,795
<b>Treasurer</b>				
Number of parcels billed	63,489	61,567	61,567	63,801
Return on portfolio (cash basis)	\$230,596	\$433,904	\$1,093,128	\$2,039,825
<b>Prosecuting Attorney</b>				
Number of cases - criminal	521	518	599	553
Number of cases - civil stalking	66	92	90	86
Number of cases - domestic violence	152	172	144	139
<b>Board of Elections</b>				
Number of registered voters	58,283	59,920	58,771	59,778
Number of voters last general election	29,744	29,875	24,702	43,650
Percentage of register voters that voted	51.03%	49.86%	42.03%	73.02%
<b>Recorder</b>				
Number of deeds recorded	2,935	2,783	3,545	3,606
Number of mortgages recorded	2,862	3,213	3,011	3,673
<b>Data Processing</b>				
Number of users served	347	309	368	352
<b>Risk Management</b>				
Number of claims	5	4	2	9
<b>Judicial</b>				
<b>Common Pleas Court- General Division</b>				
Number of civil cases filed	1,256	1,341	1,358	948
Number of criminal cases filed	309	323	335	300
Number of D.R. filings including post-decree	999	1,159	579	1,067
<b>Juvenile Court</b>				
Number of Delinquencies filed	443	410	502	529
Number of Traffic Cases	394	455	467	511
Number of Neglect/Abuse Cases	54	66	41	47
Number of Unruly Cases	108	113	94	111
Number of Contributing Cases	35	57	52	12
Number of Parentage cases	350	443	433	404
Number of Tobacco cases	5	2	0	6

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

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

	2011	2010	2009	2008
<b>Probate Court</b>				
Number of Estates filed	437	423	440	505
Number of Guardianships filed	38	33	40	57
Number of Civil cases filed	20	8	9	9
Number of Adoptions filed	57	40	69	83
Number of Minor Settlements filed	3	9	8	9
Number of Name Changes filed	19	19	28	23
Number of Marriage Licenses filed	544	551	576	558
<b>Tuscarawas County Court</b>				
Number of civil cases filed	422	461	669	891
Number of criminal cases filed	659	769	759	823
Number of traffic cases filed	2,577	2,774	3,197	2,884
Number of civil cases terminated	482	560	759	970
Number of criminal cases terminated	1,096	1,269	1,247	1,407
Number of traffic cases terminated	2,805	3,171	3,595	3,278
<b>Clerk of Courts</b>				
Number of civil cases filed	1,322	1,441	1,358	948
Number of criminal cases filed	307	338	335	300
Number of Court of Appeals cases filed	47	48	69	76
Number of Domestic cases filed	630	653	579	583
Number of MWCD Objections filed	1	0	1	1
Number of Motor Vehicle Titles Issued	58,880	56,118	65,683	70,383
<b>Public Safety</b>				
<b>Sheriff</b>				
<b>Jail Operation</b>				
Average daily jail census	97	94	108	116
Prisoners transported	1,243	942	1,125	1,355
Number of miles transporting prisoners	30,559	27,392	33,730	42,142
Average days served per prisoner	42	50	27	30
Average daily housing cost	\$78	\$82	\$73	\$50
Average cost per meal served	\$1.30	\$1.59	\$1.39	\$1.53
<b>Enforcement</b>				
Number of incidents reported	7,444	7,454	8,208	8,693
Number of calls responded to	17,454	17,003	16,325	18,990
Number of papers served	2,563	3,380	3,643	3,676
Number of telephone calls	49,414	48,901	44,612	48,996
Court Security Hours	4,233	4,553	5,184	6,546
Number of sheriff's sales	268	404	369	368
Number of CCW Licenses Issued	388	418	489	532
Number of registered SORN offenders	111	118	185	136
<b>Homeland Security &amp; Emergency Management</b>				
Number of Haz-Mat Responses	10	1	6	7
<b>Public Works</b>				
<b>Engineer</b>				
Miles of roads resurfaced	12.4	18.1	20.2	9.1
Number of bridges replaced/improved	7	9	9	10
Number of culverts built/replaced/improved	45	35	48	43

2007	2006	2005	2004	2003	2002
479	431	547	506	506	534
45	52	70	46	80	40
8	8	5	4	8	5
63	64	64	69	45	50
12	28	10	8	11	12
26	16	21	31	21	24
567	589	590	643	633	691
763	715	659	577	618	594
872	889	870	882	852	868
2,717	2,503	1,865	1,873	3,928	3,580
703	684	624	596	633	604
922	950	888	974	840	1,116
2,773	2,488	1,857	1,980	4,066	3,952
983	891	832	799	758	834
456	379	366	380	319	392
78	73	85	81	97	99
578	600	595	546	627	580
7	5,256	1	1	1	9
69,955	63,024	66,971	65,275	61,256	64,745
102	N/A	N/A	90	84	96
N/A	N/A	N/A	1,181	1,265	1,239
N/A	N/A	N/A	54,910	53,890	53,128
30	N/A	N/A	46	9	12
\$50	N/A	N/A	\$45	\$45	\$45
\$1.42	\$1.68	N/A	\$1.43	\$1.52	\$1.37
12,606	12,623	12,577	12,607	12,557	N/A
N/A	N/A	N/A	8,173	8,004	8,401
N/A	N/A	N/A	4,000	N/A	N/A
40,425	40,231	39,271	38,802	38,288	40,133
6,240	5,976	5,976	5,976	5,976	5,976
391	N/A	N/A	243	N/A	N/A
880	N/A	N/A	N/A	N/A	N/A
115	N/A	N/A	N/A	N/A	N/A
12	6	13	20	17	26
27.0	25.0	26.0	26.0	27.5	48.0
12	20	14	19	23	33
26	37	48	33	68	33

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

	2011	2010	2009	2008
<b>Sewer District</b>				
Average daily sewage treated (in million gallons per day)	0.98	0.79	0.79	0.92
Number of tap-ins	10	17	130	21
Number of customers	4,060	4,370	3,800	3,693
<b>Water District</b>				
Average daily water treated (in million gallons per day)	0.64	0.63	0.57	0.55
Average daily water billed (in million gallons per day)	0.46	0.42	0.43	0.42
Number of tap-ins	7	4	14	8
Number of customers	2,690	2,660	2,397	2,406
<b>Health</b>				
<b>Developmental Disabilities</b>				
<b>Adult Program</b>				
Days of Non-Vocational Attendance	32,590	32,354	34,042	34,237
Individuals Served (Non-Vocational)	208	204	202	229
Other Services (Adult Day, Home service)	25	30	57	81
<b>Children's Program</b>				
Days of Attendance (0-2 Years)	1,156	1,020	1,028	1,173
Days of Attendance (3-5 Years)	3,283	2,767	2,855	2,761
Days of Attendance (6-21 Years)	4,867	5,074	5,333	4,707
Individuals Served (Children)	235	173	103	104
<b>Transportation (One Way Trips)</b>				
Children's Programs	12,006	9,946	17,020	8,510
Adult Programs	49,860	52,946	64,471	54,312
Total Individuals served by the DD Board	620	609	512	579
<b>Human Services</b>				
<b>Jobs and Family Services</b>				
Average client count - food stamps	6,099	5,750	5,500	4,246
Average client count - day care	396	737	770	699
Average client count - Medicaid	3,814	3,650	7,400	6,715
Average client count - Ohio Works First	423	331	434	397
Average client count - utility assistance	0	0	252	744
<b>Child Support Enforcement Agency</b>				
Average number of active support orders	8,158	8,318	8,379	8,101
Percentage collected	70.81%	68.06%	68.00%	70.13%
<b>Children's Services</b>				
Average client count - foster care	87	86	95	127
Average client count - adoption	26	19	37	27
<b>Veteran Services</b>				
Number of clients served	15,130	17,043	15,642	20,880
Amount of benefits paid to county residents	\$305,249	\$311,708	\$324,850	\$389,565
<b>Community and Economic Development</b>				
Number of new enterprise zone agreements	2	2	1	2
Number of related infrastructure projects	8	5	6	7

**Source:** Tuscarawas County

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

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

	2011	2010	2009	2008
<b>General Government</b>				
<b>Legislative and Executive</b>				
<b>Commissioners</b>				
Administrative office space (square feet)	1,847	1,330	1,330	1,330
<b>Auditor</b>				
Administrative office space (square feet)	4,600	5,636	5,636	5,636
Number of vehicles	3	3	2	2
<b>Treasurer</b>				
Administrative office space (square feet)	2,622	1,333	1,333	1,333
<b>Prosecuting Attorney</b>				
Administrative office space (square feet)	4,074	3,734	3,734	3,734
<b>Board of Elections</b>				
Administrative office space (square feet)	3,842	3,120	3,120	3,120
<b>Recorder</b>				
Administrative office space (square feet)	2,625	2,420	2,420	2,420
<b>Buildings and Grounds</b>				
Administrative office space (square feet)				
Number of vehicles	3	3	2	2
<b>Data Processing</b>				
Administrative office space (square feet)	1,369	1,309	1,309	1,309
<b>Judicial</b>				
<b>Common Pleas Court</b>				
Number of court rooms	2	2	2	2
<b>Probate Court</b>				
Number of court rooms	1	1	1	1
<b>Juvenile Court</b>				
Number of court rooms	1	1	1	1
Number of vehicles	4	5	5	5
<b>Municipal Court</b>				
Number of court rooms	1	1	1	1
<b>County Court</b>				
Number of vehicles	2	2	1	1
<b>Clerk of Courts</b>				
Administrative office space (square feet)	3,553	3,422	3,422	3,422
<b>Public Safety</b>				
<b>Sheriff</b>				
Number of patrol vehicles	36	37	36	36
<b>Probation</b>				
Number of vehicles	2	2	2	2
<b>Homeland Security &amp; Emergency Management</b>				
Number of emergency response vehicles	1	1	1	1



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

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

	2011	2010	2009	2008
<b>Public Works</b>				
<b>Engineer</b>				
Centerline miles of roads	467	467	467	467
Number of bridges	274	274	274	274
Number of culverts	3,292	3,292	3,292	3,292
Number of traffic signs	2,636	2,636	2,636	2,636
Number of vehicles	54	56	54	54
<b>Sewer District</b>				
Number of treatment facilities	5	4	4	4
Number of pumping stations	20	20	20	20
Miles of sewer lines	76	73	73	73
Number of vehicles	15	8	8	8
<b>Water District</b>				
Number of treatment facilities	4	4	4	4
Miles of water lines	49	49	49	49
Number of vehicles	8	5	5	5
<b>Human Services</b>				
<b>Jobs and Family Services</b>				
Administrative office space (square feet)	11,994	11,994	11,994	11,994
Number of vehicles	0	2	2	2
<b>Children Services</b>				
Administrative office space (square feet)	12,484	12,484	12,484	12,484
Number of vehicles	4	7	7	7
<b>Child Support Enforcement Agency</b>				
Administrative office space (square feet)	1,500	1,500	1,500	1,500
Number of vehicles	1	2	2	2
<b>Veteran Services</b>				
Administrative office space (square feet)	2,584	2,584	2,584	2,584
Number of vehicles	1	1	1	1
<b>County Home</b>				
Number of vehicles	0	0	3	3

**Source:** Tuscarawas County

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

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# Dave Yost • Auditor of State

## TUSCARAWAS COUNTY FINANCIAL CONDITION

### TUSCARAWAS COUNTY

#### CLERK'S CERTIFICATION

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

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
SEPTEMBER 4, 2012