



Dave Yost • Auditor of State

TUSCARAWAS COUNTY

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Dave Yost • Auditor of State

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

Tuscarawas County
125 East High Avenue
New Philadelphia, Ohio 44663

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Tuscarawas County, Ohio (the County), as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 25, 2014.

Internal Control Over Financial Reporting

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

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider Finding 2013-001 described in the accompanying Schedule of Findings to be a material weakness.

Compliance and Other Matters

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

Entity's Responses to Findings

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

Purpose of this Report

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



Dave Yost
Auditor of State

Columbus, Ohio

August 25, 2014



Dave Yost • Auditor of State

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

Tuscarawas County
125 East High Avenue
New Philadelphia, Ohio 44663

To the Board of County Commissioners:

Report on Compliance for the Major Federal Program

We have audited Tuscarawas County, Ohio (the County's), compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect Tuscarawas County's major federal programs for the year ended December 31, 2013. The *Summary of Auditor's Results* in the accompanying Schedule of Findings identifies the County's major federal programs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Major Federal Programs

In our opinion, the County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect its major federal programs for the year ended December 31, 2013.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which OMB Circular A-133 requires us to report, described in the accompanying Schedule of Findings as item 2013-002. This finding does not require us to modify our compliance opinion on the major federal programs.

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

Report on Internal Control Over Compliance

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

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program's compliance requirement will not be prevented, or timely detected and corrected. *A significant deficiency in internal control over compliance* is a deficiency or a combination of deficiencies in internal control over compliance with a federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings as item 2013-002 to be a material weakness.

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

Report on Schedule of Federal Awards Expenditures Required by OMB Circular A-133

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate discretely presented component unit and remaining fund information of the County as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated August 25, 2014. We conducted our audit to opine on the County's basic financial statements. The accompanying Schedule of Federal Awards Expenditures (the Schedule) presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The Schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this Schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this Schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this Schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Dave Yost
Auditor of State

Columbus, Ohio

August 25, 2014

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TUSCARAWAS COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
<i>Passed through the Ohio Department of Job and Family Services:</i>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1213-11-0120	\$389,784
<i>Disrect from Federal Government:</i>			
Water and Waste Disposal Systems for Rural Communities	10.760	N/A	<u>225,674</u>
Total U.S. Department of Agriculture			615,458
U.S. DEPARTMENT OF DEFENSE			
<i>Passed through the Ohio Department of Natural Resources:</i>			
Payments to States in Lieu of Real Estate Taxes	12.112	N/A	<u>127</u>
Total U.S. Department of Defense			127
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed through the Ohio Department of Development:</i>			
Community Development Block Grants - State's Program	14.228	B-F-13-1CT-1 B-F-11-1CT-1 B-F-12-1CT-1 B-C-12-1CT-1 B-W-12-1CT-1	6,139 28,750 171,020 197,168 343,016 <u>746,093</u>
Total Community Development Block Grants - State's Program			746,093
Home Investment Partnerships Program	14.239	B-C-12-1CT-2	<u>152,210</u>
Total U.S. Department of Housing and Urban Development			898,303
U.S. DEPARTMENT OF JUSTICE			
<i>Passed through the Ohio Office of Criminal Justice Services:</i>			
Crime Victim Assistance	16.575	2012VAGENE428T 2014VAGENE428 2012SAGENE428	40,935 12,890 1,718 <u>55,543</u>
Total Crime Victim Assistance			55,543
Bulletproof Vest Partnership Program	16.607	2012 2013	1,608 305 <u>1,913</u>
Total Bulletproof Vest Partnership Program			1,913
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2009-JG-A0V-V6802 2012-JG-D01-6960	49,541 16,603 <u>66,144</u>
Total Edward Byrne Memorial Justice Assistance Grant Program			66,144
Total U.S. Department of Justice			123,600
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Passed through the Ohio Department of Transportation:</i>			
Highway Planning and Construction	20.205	93895 ODOT 89473 ODOT 94585 ODOT 89474 ODOT	6,300 4,996 50,000 1,377,651 <u>1,438,947</u>
Total Highway Planning and Construction			1,438,947
<i>Passed through the Ohio Department of Public Safety</i>			
Highway Safety Cluster:			
State and Community Highway Safety	20.600	2012-2013 2013-2014	9,293 2,701 <u>11,994</u>
Total State and Community Highway Safety			11,994
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	2012-2013 2013-2014	9,293 2,701 <u>11,994</u>
Total Alcohol Impaired Driving Countermeasures Incentive Grants I			11,994
Total State High Safety Grant Cluster			23,988
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	HM-HMP-0302-12-01-00	<u>12,254</u>
Total U.S. Department of Transportation			1,475,189

TUSCARAWAS COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013
(Continued)

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Expenditures
U.S. DEPARTMENT OF EDUCATION			
<i>Passed through the Ohio Department of Education</i>			
Special Education Cluster:			
Special Education - Grants to States	84.027	071167-6BSF-2012	\$7,222
		071167-6BSF-2013	11,768
Total Special Education - Grants to States			<u>18,990</u>
Special Education - Preschool Grants	84.173	071167-PGS1-2012	15,356
Total Special Education Cluster			<u>34,346</u>
Total U.S. Department of Education			34,346
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed through the Ohio Department of Job and Family Services:</i>			
Promoting Safe and Stable Families	93.556	G-1213-11-0120, G-1415-11-5434	57,943
Temporary Assistance for Needy Families	93.558	G-1213-11-0120, G-1415-11-5434	1,787,541
Child Support Enforcement	93.563	G-1213-11-0121, G-1415-11-5435	973,608
Child Care and Development Block Grant	93.575	G-1213-11-0120, G-1415-11-5434	102,376
Community-Based Child Abuse Prevention Grants	93.590	G-1213-11-0120, G-1415-11-5434	2,000
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1213-11-0120, G-1415-11-5434	66,580
Foster Care Title IV-E	93.658	G-1213-11-0120, G-1415-11-5434	1,222,251
Adoption Assistance	93.659	G-1213-11-0120, G-1415-11-5434	200,415
Social Services Block Grant	93.667	G-1213-11-0120, G-1415-11-5434	787,643
Chafee Foster Care Independence Program	93.674	G-1213-11-0120, G-1415-11-5434	27,886
State Children's Health Insurance Program	93.767	G-1213-11-0120, G-1415-11-5434	36,572
Medical Assistance Program	93.778	G-1213-11-0120, G-1415-11-5434	774,535
<i>Passed through the Ohio Department of Developmental Disabilities:</i>			
Social Services Block Grant	93.667	N/A	57,636
Medical Assistance Program	93.778	MAC	211,648
Total U.S. Department of Health and Human Services			<u>6,308,634</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
<i>Passed through the Ohio Department of Public Safety - Ohio Emergency Management Agency:</i>			
Hazard Mitigation Grant	97.039	FEMA-DR-4002.15R-OH	4,180
Emergency Management Performance Grants	97.042	EMW-2012-EP-00004-S01	36,247
Homeland Security Grant Program	97.067	2010-SS-T0-0012	15,974
		EMW-2011-SS-00070	6,940
Total Homeland Security Grant Program			<u>22,914</u>
Total U.S. Department of Homeland Security			<u>63,341</u>
Total Federal Awards Expenditures			<u>\$9,518,998</u>

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

TUSCARAWAS COUNTY

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2013**

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 through the Ohio Department of Job and Family Services to other governments or not-for-profit agencies (subrecipients). As Note A describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

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

Federal awards were passed through to subrecipients during fiscal year 2013 as follows:

Program Title/ Subrecipient	Federal CFDA Number	Amount
Temporary Assistance to Need Families	93.558	
<i>Passed through to:</i>		
Workforce Initiative Association		\$262,402
Personal and Family Counseling Services		\$25,810

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 2013, the County made allowable transfers of **\$566,246** 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 **\$1,787,541** 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 2013 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 2,353,787
Transfer to Social Services Block Grant	(566,246)
Total Temporary Assistance for Needy Families	<u>\$ 1,787,541</u>

NOTE E - MEDICAL ASSISTANCE PROGRAM CFDA #93.778

During the calendar year, the County Board of Developmental Disabilities received a settlement for the 2008 Cost Report from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #83.778) in the amount of \$9,857. The Cost Report settlement was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This revenue is not listed on the County's Schedule of Federal Awards Expenditures since the underlying expenses occurred in the prior reporting periods.

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TUSCARAWAS COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2013

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	Yes
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	Yes
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510(a)?	Yes
<i>(d)(1)(vii)</i>	Major Programs (list): <ul style="list-style-type: none"> • CFDA #20.205 Highway Planning and Construction • CFDA #93.558 Temporary Assistance for Needy Families • CFDA #93.563 Child Support Enforcement • CFDA #93.667 Social Services Block Grant 	
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	No

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

Finding Number 2013-001

Material Weakness - Financial Reporting

Errors were noted in the financial statements that required audit adjustments and reclassification as follows:

- Capital asset additions were not always complete and accurate. An addition of \$4,243,162 was presented in 2013 for the County's 911 towers, which had already been added to the County's capital assets in 2006. This addition resulted in an overstatement of Depreciable Capital Assets and an understatement of Public Safety Expense of \$3,836,526 at December 31, 2013.
- Reimbursements made by the Children Services Fund for salaries originally paid from the Public Assistance Fund totaling \$500,000 were improperly presented as Transfers-Out of the Children Services Fund and Transfers-In to the Public Assistance Fund.

TUSCARAWAS COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2013
(Continued)

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

Finding Number 2013-001 (Continued)

Material Weakness - Financial Reporting (Continued)

- Principal and interest payments received from the Economic Development and Finance Alliance totaling \$428,599 were not reflected as reductions in the General Fund Loans Receivable.
- Due from Other Funds in the General Fund and Due to other Funds in the Water Fund were overstated by \$225,589. This error also resulted in Internal Balances being overstated by the same amount on the Statement of Net Position.
- Growth Fund Interfund Receivables and Tech Park Fund Interfund Payables were understated by \$100,000, as a prior year advance from the Growth Fund to the Tech Park Fund, which had not yet been repaid, had been eliminated.

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

To help ensure the financial statements and notes to the financial statements are complete and accurate, the County should adopt policies and procedures, including a final review of the statements and notes by the County Auditor and the Board of Commissioners, to identify and correct errors and omissions.

Official's Response: Tuscarawas County has always taken pride in the preparation of accurate financial reporting. The 2013 financial report represents the 28th consecutive Comprehensive Annual Financial Report issued by Tuscarawas County. The County maintains its financial records on a cash basis of accounting throughout the year. The majority of items noted is a result of the manual GAAP conversion process at year end and have no impact on our daily cash basis records. The following is in response to items included in the finding:

- In 2007, in an attempt to improve our financial reporting of capital assets, the County contracted for a complete revaluation of all capital assets and restated balances accordingly. As a result of this revaluation, asset listings changed significantly. The error occurred only due to a department attempting to add pre-2007 assets originally believed to have been omitted. We will continue our efforts towards improved reporting of capital assets.
- Certain Children Services Board activities are initially expensed to the Department of Job and Family Services Fund. Children Services later transfers funds to the Department of Job and Family Services Fund to pay their share. We concur these payments should be recorded as expenditures within the proper line items of Children Services Fund with a corresponding reduction to expenditures to the Department of Job and Family Services Fund. The Auditor's Office will work with Job and Family Services to correct this.
- The conversion to GAAP at year end involves several steps. We have utilized the Local Government Services Section of the State Auditor's Office for assistance in preparing the financial statements. We understand the reporting is the responsibility of the County and will address procedures to ensure accurate reporting is continued.

Tuscarawas County previously created a Fiscal Review Committee to review such issues. This condition will be addressed by the Committee to determine what corrective action will be taken. 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.

TUSCARAWAS COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2013
(Continued)

3. FINDINGS FOR FEDERAL AWARDS

Ohio Admin. Code § 5101:9-7-03(B)(1)

Finding Number	2013-002
CFDA Title and Number	CFDA #93.558 Temporary Assistance for Needy Families CFDA #93.667 Social Services Block Grant
Federal Award Number / Year	2013
Federal Agency	U.S. Department of Health and Human Services
Pass-Through Agency	Ohio Department of Job and Family Services

Material Weakness and Noncompliance – Cash Management

Ohio Admin. Code § 5101:9-7-03(B)(1) requires the Tuscarawas County Job and Family Services (JFS) to have cash management procedures in place to ensure the time elapsing between the receipt of funds and the disbursement of funds does not exceed a ten day average for all federal and state operating allocations.

The JFS did not timely disburse federal monies received and could have earned more interest than allowed on federal grants. The average cash on hand for JFS federal public assistance grants, including the Social Services Block Grant and the Temporary Assistance for Needy Families Grant, was 33 and 26 days for the first and second quarters of 2013, respectively. The JFS exceeded the ten day requirement by 23 and 16 days for the first and second quarters, respectively.

The JFS should review its process for drawing down Federal grant monies to help ensure only cash needed for immediate use is requested. The JFS should limit drawdowns to cover transactions expected to be expended within ten days. This will help ensure the JFS follows State guidelines on cash management and does not earn more interest than allowed.

Official's Response: TCJFS will review its process for drawing down Federal grants monies to help ensure only cash needed for immediate use is requested. TCJFS will limit drawdowns to cover transactions expected to be expended within ten days. TCJFS will ask for an advancement of local monies if we feel we may draw down too many Federal dollars. TCJFS has already capped the monthly drawdowns using a calculation from the same quarter a year ago. This calculation has worked and has kept us in compliance so we will continue to use the calculation. If TCJFS needs to draw down more than that cap, we must get approval from the Director and/or the State.

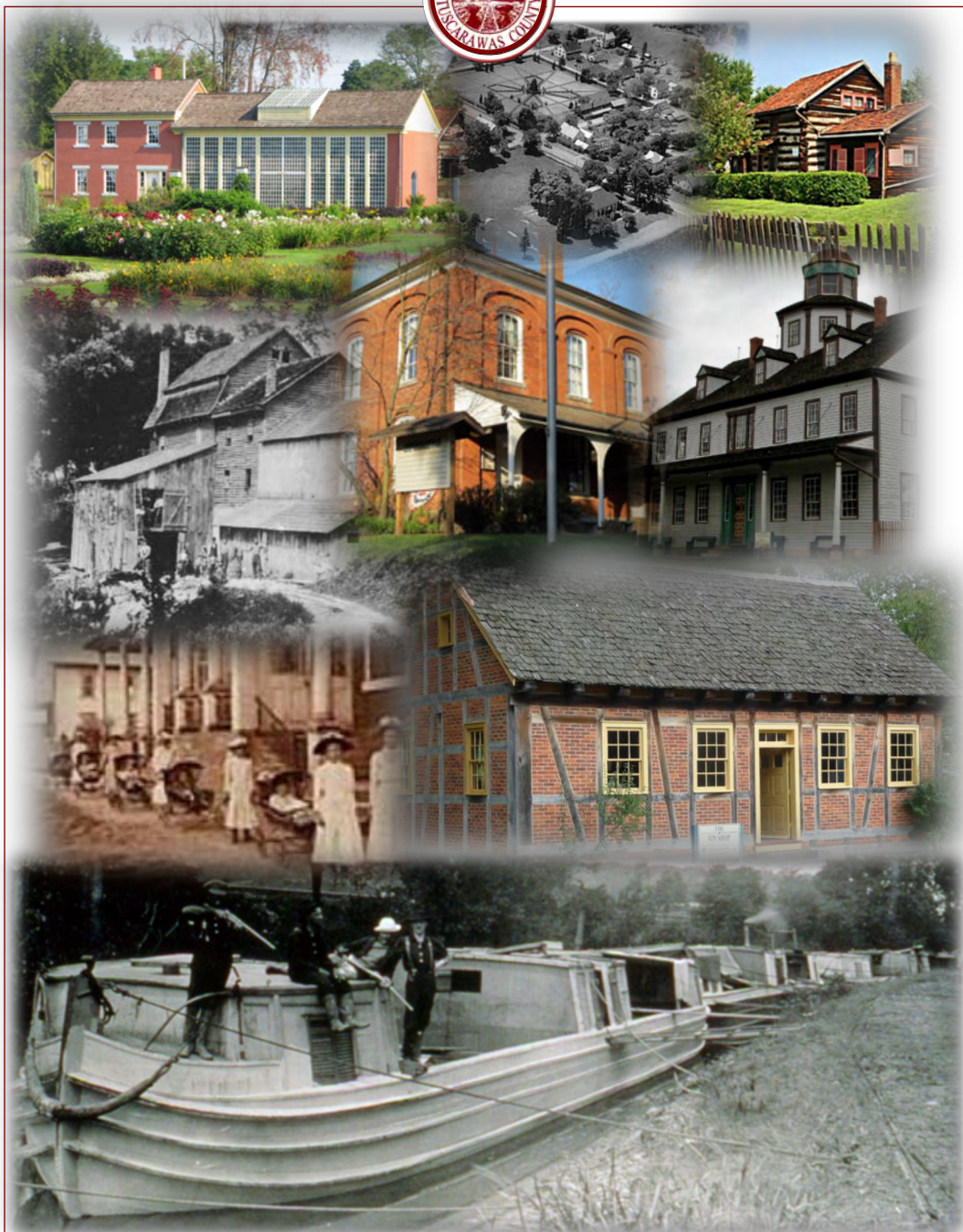
TUSCARAWAS COUNTY
SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A-133 § .315(b)
DECEMBER 31, 2013

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2012-001	7 CFR 3016.36(b)(1) provides that grantees and sub-grantees will use their own procurement procedures which reflect applicable State and local laws and regulations, provided that the procurements conform to applicable Federal law and the standards identified in this section. The County had not adopted a federal procurement policy.	Yes	Corrected. The County adopted a federal procurement policy.

TUSCARAWAS COUNTY
CORRECTIVE ACTION PLAN
OMB CIRCULAR A-133 § .315(c)
DECEMBER 31, 2013

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2013-002	TCJFS will review its process for drawing down Federal grants monies to help ensure only cash needed for immediate use is requested. TCJFS will limit drawdowns to cover transactions expected to be expended within ten days. TCJFS will ask for an advancement of local monies if we feel we may draw down too many Federal dollars. TCJFS has already capped the monthly drawdowns using a calculation from the same quarter a year ago. This calculation has worked and has kept us in compliance so we will continue to use the calculation. If TCJFS needs to draw down more than that cap, we must get approval from the Director and/or the State.	In progress	Michelle Tope, Director

Tuscarawas County, Ohio

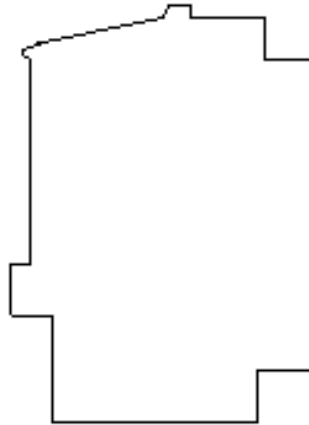


COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR YEAR ENDED DECEMBER 31, 2013

Tuscarawas County, Ohio

Comprehensive Annual Financial Report

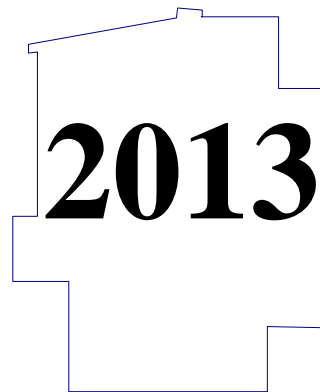
For the Year Ended December 31, 2013



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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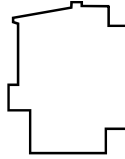
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Auditor's Office

Tuscarawas County

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



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

August 25, 2014

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

Honorable Chris Abbuhl
Honorable Kerry Metzger
Honorable Belle Everett

We are pleased to present the 2013 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, 2013, and the Independent Auditor's Report on the basic financial statements is included in the financial section of this report.

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

PROFILE OF THE GOVERNMENT

The County of Tuscarawas is a political subdivision of the State of Ohio, organized in 1808. It encompasses twenty-two townships, sixteen villages and three cities. The largest city in Tuscarawas County is New Philadelphia with a total of 17,396 residents. New Philadelphia has 7,909 housing units which are 65 percent owner-occupied. The County's second largest city, with 12,854 residents, is Dover, which has 5,578 households with 73.8 percent owner-occupied. Uhrichsville is the third largest city with a population of 5,401. Uhrichsville has 2,426 housing units with 60.1 percent owner-occupied. In 2013, the average selling price of a home in Tuscarawas County was \$111,941. The County includes 568 square miles and has a 2013 population estimate of 92,672, of which 71,265 are ages 18 or over.

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

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

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

LOCAL ECONOMY

Tuscarawas County continues to be a mecca for tourists. Lodging receipts, which are used as a gauge for the number of visitors to the County, have increased 16 percent in 2013 in comparison to 2012 receipts. The County imposed a 3 percent hotel/motel tax in 1980.

Agriculture contributes nearly \$92 million annually to the Tuscarawas County economy, making it one of County's largest industries. Farms located in the County have annual average receipts of \$91,066. The average farm size for the 1,014 farms located in the County is 136 acres, according to statistics from The Ohio State University Extension Service. Tuscarawas County ranks 5th in the State in cattle production, 4th in hay production, and 4th in milk production.

The state of the economy in Tuscarawas County continued to trend in an upward manner during 2013 as the expansion of the Utica Shale oil and gas development in Eastern Ohio continued to bolster local communities.

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

Over the last few years, more than 30 companies have located to Tuscarawas County and many current operating County businesses have modified their operations to serve the industry. According to the Tuscarawas Oil and Gas Alliance (TOGA), which is coordinated by the Economic Development and Finance Alliance of Tuscarawas County, these companies include:

- Woolpert Engineering of Dayton, Dover
- CESI Chemical of Texas, New Philadelphia
- Infinity Oilfield Services of Pennsylvania, Newcomerstown
- Schlumberger of Texas, Strasburg
- Adler Tank Rental of California, Dover
- A.W. Tipka Oil & Gas of Dover
- Chesapeake Energy Corporation of Oklahoma, drilling locations and leased properties in Tuscarawas County
- Ohio Central Railroad of Connecticut, headquarters near Coshocton
- Anadarko Corporation of Texas, leased acreage for several drilling sites in Tuscarawas County
- Hess Corporation of Texas, leased acreage for several drilling sites in Tuscarawas County
- Select Energy Services of Texas, New Philadelphia
- Glenn O. Hawbaker, Incorporated, of Pennsylvania, New Philadelphia
- Lincoln Manufacturing of Texas, Strasburg

- Force Trucking of Pennsylvania, New Philadelphia
- Gulfport Energy of Oklahoma, leased acreage for several drilling sites in Tuscarawas County
- Tremcar USA of Canada, Strasburg and Dover
- Consol Energy, Incorporated, of Pennsylvania, leased acreage for several drilling sites in Tuscarawas County
- Norfolk Southern Railroad of Virginia, track used by railroads throughout Tuscarawas County
- Weavertown Environmental of Pennsylvania, New Philadelphia
- Baker Hughes of Texas, Newcomerstown
- CSI Inspection LLC of Texas, Strasburg
- Range Resources of Texas, New Philadelphia
- Kimble (and Red Hill Development), Dover
- Bergmann Associates of New York, Strasburg
- Hertz Rental Equipment, New Philadelphia
- State Electric of West Virginia, New Philadelphia
- KSW Oilfield Rental of Texas, Strasburg
- Great Plains Oilfield Rental of Oklahoma, Bolivar
- Devon Energy of Oklahoma, leased acreage for drilling sites in Tuscarawas County

Tuscarawas County is located within the portion of eastern Ohio that is hosting busy activity for drilling and development of Utica Shale natural gas. However, through 2013, the County only had a few wells drilled and most experts predict it will be a couple more years before increased drilling occurs.

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

Plans continue for Houston-based Kinder Morgan Incorporated, to construct a natural gas processing and fractionation plant on 200 acres off Blizzard Ridge Road, about 1 mile south of Newport. The total project is estimated to cost between \$575 million and \$750 million and between 25 and 30 permanent jobs are anticipated, as well as creating hundreds of construction jobs while the plant is being built.

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

Business also was strong in the retail sector as New Towne Mall, in New Philadelphia, underwent a slight remodeling project in order to accommodate the opening of a Marshall's clothing store. The franchised store took over much of the space occupied by the former Regent Movie Theater near the mall's food court area.

Another former retail space that was given new life with a new occupant in 2013 is the Antique Mall on Front Avenue in New Philadelphia, which also formerly housed the Rink's Department Store. A Rural King retail store opened in that location prior to the holiday shopping season.

Other new businesses in the Twin Cities area of Dennison and Uhrichsville included the opening of Tank Services in Dennison and Fairmont Supply in the Claymont Center in Uhrichsville.

In April of 2013, local developers closed on the 7.8 acre former ODOT District 11 headquarters in New Philadelphia. Plans discussed for the area are restaurants, hotels, and a drug store or grocery store.

New residential construction totaled \$17,340,890 for 2013. Areas that accounted for this growth included the City of Dover (\$2,624,910), the City of New Philadelphia (\$3,424,890), the Village of Strasburg (\$1,144,000) and the Township of Dover (\$1,203,830)

Sales of existing homes in 2013 improved as the economy continues to rebound.. The City of Dover had 230 property transfers with the average sale price of \$118,500, the City of New Philadelphia had 329 property transfers with the average sale price of \$111,500, and the Uhrichsville/Dennison area had 173 property transfers with an average sale price of \$48,550. The average sale price in southern Tuscarawas County was \$63,780 and in the northern end of the County it was \$122,450.

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

RELEVANT FINANCIAL POLICIES

The County Commissioners have developed a practice of establishing appropriations based upon anticipated new revenues as certified by the Budget Commission. In 2013, \$178,616 of Casino Tax revenues were transferred to capital projects. In addition, Commissioners have dedicated one mill of the three mill permissive transfer tax to fund future County building maintenance and improvements. The Commissioners previously issued \$1.45 million in Recovery Zone Economic Development Bonds to provide needed repairs to the County Justice Center and County Administration Building.

LONG-TERM FINANCIAL PLANNING

A voter-approved local sales tax was approved in May of 2007 for a ten year period. The tax generates one percent of sales tax revenue for general fund operations. The County has one of the lower sales tax rates in the State of Ohio, as only 4 of Ohio's 88 counties have lower rates. When combined with the State's 5.75 percent sales tax, consumers pay sales tax of 6.75 percent on taxable purchases in Tuscarawas County.

One of the County's largest revenue sources has been the Local Government Fund (LGF), which is money distributed to subdivisions by the State of Ohio. LGF monies help support basic day-to-day governmental services that residents not only need, but expect. LGF has suffered significant reductions in State funding during 2013, which amounted to a 24 percent reduction from the prior year. Tuscarawas County elected officials are examining their budgets in anticipation of LGF and other local funding decreases from the State of Ohio.

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

Economic development is critical to both the short and long-term success of the County. Tuscarawas County has realized positive signs recently with the reuse of The Reeves Steel facility in Dover. Groundbreaking took place on June 4, 2013, for the Tolloty Technology Center in the Regional Technology Park in New Philadelphia. Upon its completion, the 25,000-square-foot, two-story facility will feature wet labs fully equipped for scientific research and testing, offices, a conference room, training room, reception area, flex space, a computer network operating center for servers, data storage and network operations, and a shipping and receiving area with loading dock.

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, 2012. This was the twenty-seventh 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,

A handwritten signature in blue ink, appearing to read "Laurie L. ...".

Auditor
Tuscarawas County



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Tuscarawas County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2012

Executive Director/CEO

Tuscarawas County, Ohio
Elected Officials
December 31, 2013

Board of Commissioners

Chris Abbuhl
Kerry Metzger
Belle Everett

Engineer

Joseph S. Bachman

Auditor

Larry Lindberg

Prosecuting Attorney

Ryan D. Styer

Clerk of Courts

Jeanne Stephen

Recorder

Lori L. Smith

Coroner

Dr. James G. Hubert

Sheriff

Walt Wilson

Court of Common Pleas – General

Edward Emmett O'Farrell
Elizabeth Lehigh Thomakos

Treasurer

Jeffery S. Mamarella

Court of Common Pleas – Probate and Juvenile

Linda A. Kate

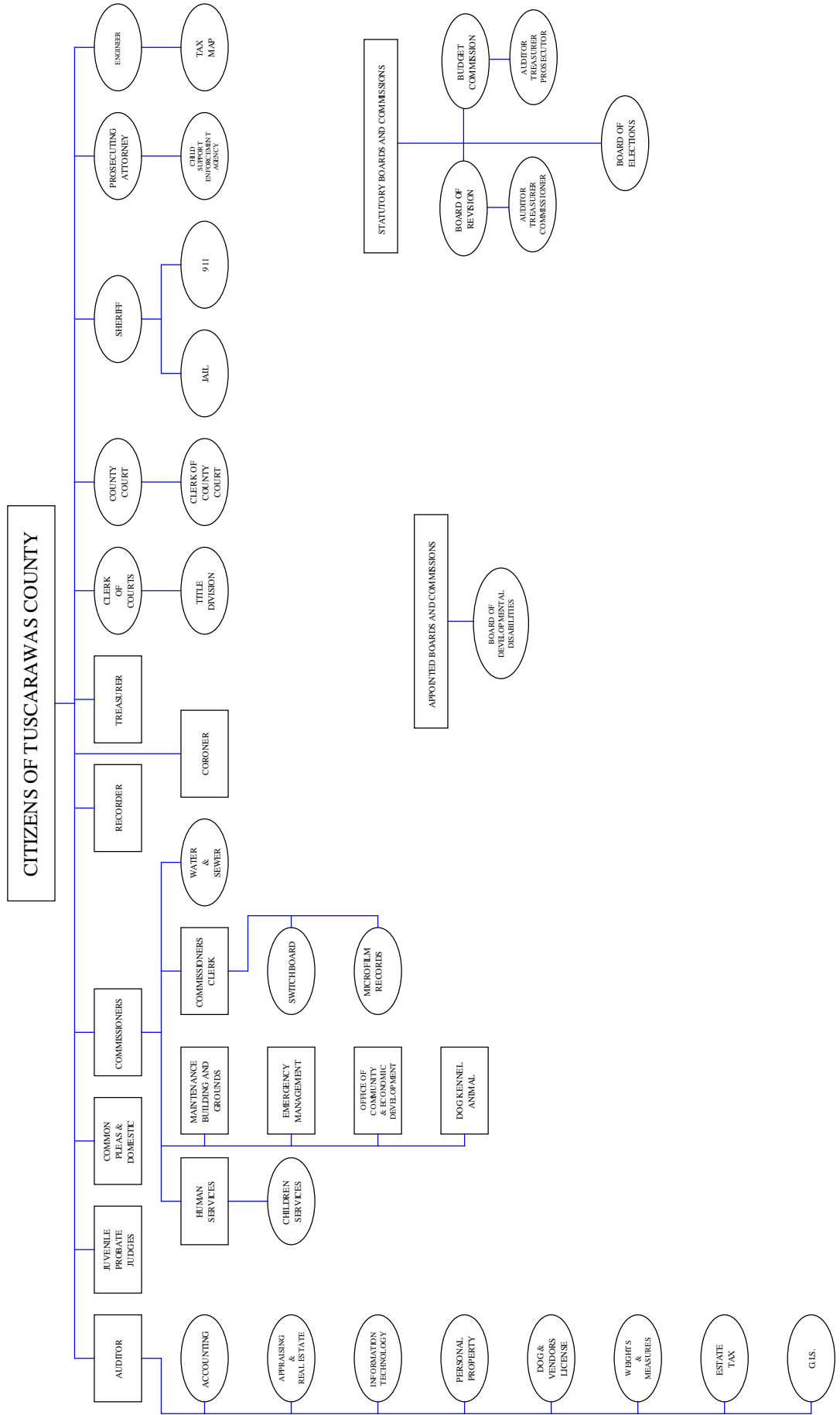
County Court – Southern District

Brad Hillyer

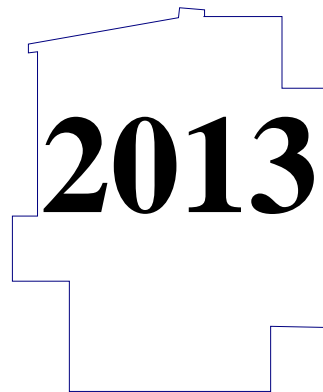
New Philadelphia Municipal Court

Nanette DeGarmo VonAllman

TUSCARAWAS COUNTY GOVERNMENT



Tuscarawas County, Ohio Comprehensive Annual Financial Report



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

**LARRY LINDBERG
Tuscarawas County Auditor**

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Tuscarawas County
125 East High Avenue
New Philadelphia, Ohio 44663

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Tuscarawas County, Ohio (the County), as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of Starlight Enterprises, Inc. which represents 6 percent, 5 percent and 4 percent, respectively, of the assets, fund balances and revenues of the County's remaining fund information. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for Starlight Enterprises, Inc., is based solely 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 financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about the financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we considered internal control relevant to the County's preparation and fair presentation of the financial statements in order to design appropriate audit procedures, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

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

Unmodified Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Tuscarawas County, Ohio, as of December 31, 2013, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Board of Developmental Disabilities, Motor Vehicle License and Gas Tax and Public Assistance Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

We do not opine or provide any assurance on the required supplementary information.

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The aforementioned statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 25, 2014, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Dave Yost
Auditor of State

Columbus, Ohio

August 25, 2014

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Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
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, 2013. 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 2013 are as follows:

- The assets of the County exceeded its liabilities at December 31, 2013, by \$140,147,616 (net position). Of this amount, \$18,502,247 is unrestricted and may be used to meet the County's ongoing obligations. Governmental activities' unrestricted net position is \$18,013,563. The County's total net position increased by \$1,020,189, which represents a 0.73 percent increase from 2012.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$41,726,516, an increase of \$1,303,165 from the prior year. Of this amount, \$9,595,495 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 \$10,258,196, which represents 51.82 percent of total general fund expenditures for 2013.
- The Statement of Activities reflects permissive sales tax revenue of \$11,628,331, an increase of \$804,594 from the prior year.

Overview of the Financial Statements

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

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

County-Wide Financial Statements

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

Statement of Net Position and Statement of Activities

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

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

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

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

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

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

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

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

Fund Financial Statements

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

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

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

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

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

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

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

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

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

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

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Management's Discussion and Analysis
For the Year Ended December 31, 2013
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Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2013 compared to 2012:

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Assets						
Current and Other Assets	\$63,113,627	\$60,694,665	\$758,240	\$723,209	\$63,871,867	\$61,417,874
Capital Assets, Net	74,600,225	76,022,623	31,013,296	29,919,970	105,613,521	105,942,593
<i>Total Assets</i>	<u>137,713,852</u>	<u>136,717,288</u>	<u>31,771,536</u>	<u>30,643,179</u>	<u>169,485,388</u>	<u>167,360,467</u>
Liabilities						
Current and Other Liabilities	3,494,176	3,546,425	214,183	285,823	3,708,359	3,832,248
Long-Term Liabilities:						
Due Within One Year	1,068,142	1,146,319	419,007	334,231	1,487,149	1,480,550
Due in More than One Year	2,613,644	2,723,505	10,888,842	9,851,051	13,502,486	12,574,556
<i>Total Liabilities</i>	<u>7,175,962</u>	<u>7,416,249</u>	<u>11,522,032</u>	<u>10,471,105</u>	<u>18,697,994</u>	<u>17,887,354</u>
Deferred Inflows of Resources	<u>10,639,778</u>	<u>10,345,686</u>	<u>0</u>	<u>0</u>	<u>10,639,778</u>	<u>10,345,686</u>
Net Position						
Net Investment in Capital Assets	72,650,122	73,949,466	19,760,820	19,777,943	92,410,942	93,727,409
Restricted:						
Capital Projects	2,106,292	2,218,964	0	0	2,106,292	2,218,964
Developmental Disabilities Board	17,271,255	16,816,237	0	0	17,271,255	16,816,237
Road and Bridge Repair and Maintenance	4,848,510	4,460,889	0	0	4,848,510	4,460,889
Real Estate Assessment	1,941,700	1,673,730	0	0	1,941,700	1,673,730
Children Services	1,234,390	584,123	0	0	1,234,390	584,123
Economic Development and Growth	149,252	166,062	0	0	149,252	166,062
Other Purposes	1,531,215	1,720,570	0	0	1,531,215	1,720,570
Unclaimed Monies	151,813	182,335	0	0	151,813	182,335
Unrestricted	18,013,563	17,182,977	488,684	394,131	18,502,247	17,577,108
<i>Total Net Position</i>	<u>\$119,898,112</u>	<u>\$118,955,353</u>	<u>\$20,249,504</u>	<u>\$20,172,074</u>	<u>\$140,147,616</u>	<u>\$139,127,427</u>

As noted earlier, the County's net position, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by \$140,147,616 (\$119,898,112 in governmental activities and \$20,249,504 in business-type activities) as of December 31, 2013. By far, the largest portion of the County's net position (65.94 percent) represents capital assets (e.g., land, construction in progress, buildings and improvements, machinery and equipment, vehicles, infrastructure, and sewer/water lines) less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position (13.2 percent) consists of unrestricted assets (\$18,502,247) which may be used to meet the County's ongoing obligations to citizens and creditors. The remaining balance (20.86 percent) represents resources that are subject to restrictions on how they can be used.

Total governmental activities net position increased by \$942,759 from \$118,955,353 in 2012 to \$119,898,112 in 2013. The increase in governmental net position was due primarily to decreases in outstanding debt.

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Table 2 shows the changes in net position for 2013 compared to 2012.

Table 2
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Revenues						
Program Revenues:						
Charges for Services	\$7,846,929	\$8,521,865	\$2,909,259	\$2,424,180	\$10,756,188	\$10,946,045
Operating Grants and Contributions	14,695,568	14,873,886	0	0	14,695,568	14,873,886
Capital Grants and Contributions	2,002,458	1,891,176	333,586	757,791	2,336,044	2,648,967
Total Program Revenues	24,544,955	25,286,927	3,242,845	3,181,971	27,787,800	28,468,898
General Revenues:						
Property Taxes	9,891,933	9,791,711	0	0	9,891,933	9,791,711
Sales Taxes	11,628,331	10,823,737	0	0	11,628,331	10,823,737
Intergovernmental	7,610,091	6,897,219	0	0	7,610,091	6,897,219
Interest	155,923	195,979	0	0	155,923	195,979
Other	1,915,748	2,140,459	31,121	13,293	1,946,869	2,153,752
Total General Revenues	31,202,026	29,849,105	31,121	13,293	31,233,147	29,862,398
Total Revenues	55,746,981	55,136,032	3,273,966	3,195,264	59,020,947	58,331,296
Program Expenses						
Governmental Activities:						
General Government:						
Legislative and Executive:						
Primary Government	7,239,476	6,497,783	0	0	7,239,476	6,497,783
External Portion	1,393,304	1,586,892	0	0	1,393,304	1,586,892
Intergovernmental	1,338,334	502,252	0	0	1,338,334	502,252
Judicial:						
Primary Government	4,547,974	4,484,009	0	0	4,547,974	4,484,009
Intergovernmental	60,491	26,087	0	0	60,491	26,087
Public Safety:						
Primary Government	8,167,124	7,887,119	0	0	8,167,124	7,887,119
Intergovernmental	0	1,255,308	0	0	0	1,255,308
Public Works:						
Primary Government	9,132,478	11,315,172	0	0	9,132,478	11,315,172
Intergovernmental	1,101,393	231,144	0	0	1,101,393	231,144
Health	9,178,265	9,345,278	0	0	9,178,265	9,345,278
Human Services:						
Primary Government	12,168,373	13,716,581	0	0	12,168,373	13,716,581
Intergovernmental	0	3,166	0	0	0	3,166
Conservation and Recreation	371,507	216,049	0	0	371,507	216,049
Debt Service:						
Interest and Fiscal Charges	105,503	112,164	0	0	105,503	112,164
Sewer	0	0	1,901,892	1,747,145	1,901,892	1,747,145
Water	0	0	1,294,644	1,189,681	1,294,644	1,189,681
Total Expenses	54,804,222	57,179,004	3,196,536	2,936,826	58,000,758	60,115,830
Change in Net Position	942,759	(2,042,972)	77,430	258,438	1,020,189	(1,784,534)
Net Position Beginning of Year	118,955,353	120,998,325	20,172,074	19,913,636	139,127,427	140,911,961
Net Position End of Year	\$119,898,112	\$118,955,353	\$20,249,504	\$20,172,074	\$140,147,616	\$139,127,427

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Governmental Activities

Operating grants were the largest program revenue, accounting for \$14,695,568, or 26.36 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 \$7,846,929, or 14.08 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 \$9,891,933 of the \$55,746,981 total revenues for governmental activities, or 17.74 percent of total revenues.

The County's sales tax is a major revenue component amounting to \$11,628,331, or 20.86 percent, of total revenues. The 7.43 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 \$12,168,373 of the \$54,804,222 total expenses for governmental activities, or 22.2 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 lower expenses from 2012 to 2013 of \$1,548,208 due to a significant reduction in contractual service expenses and fewer related payables at year end compared to the prior year.

The next largest program was health, accounting for \$9,178,265, and representing 16.75 percent of total governmental expenses. This program, which used the dog and kennel money, has slightly decreased from 2012 to 2013 by \$167,013.

The third largest program was public works – primary government, accounting for \$9,132,478, and representing 16.66 percent of total governmental expenses. This program, which uses motor vehicle and gas tax as well as community development block grant monies, decreased from 2012 to 2013 by \$2,182,694 due to fewer overall related payables in 2013.

General government – legislative and executive – primary government, which includes costs associated with the general administration of County government, has increased expenses from 2012 to 2013 by \$741,693. This increase is primarily a result of increased personnel costs.

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

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Table 3
 Governmental Activities

	Total Cost of Services 2013	Total Cost of Services 2012	Net Cost of Services 2013	Net Cost of Services 2012
Governmental Activities:				
General Government:				
Legislative and Executive - Primary Government	\$7,239,476	\$6,497,783	(\$5,030,672)	(\$4,059,397)
Legislative and Executive - External Portion	1,393,304	1,586,892	161,702	(98,527)
Legislative and Executive - Intergovernmental	1,338,334	502,252	(963,774)	(403,658)
Judicial - Primary Government	4,547,974	4,484,009	(3,243,393)	(2,997,980)
Judicial - Intergovernmental	60,491	26,087	(43,561)	(20,966)
Public Safety - Primary Government	8,167,124	7,887,119	(6,283,661)	(5,717,725)
Public Safety - Intergovernmental	0	1,255,308	0	(1,008,887)
Public Works - Primary Government	9,132,478	11,315,172	(1,028,745)	(3,325,199)
Public Works - Intergovernmental	1,101,393	231,144	(793,145)	(185,769)
Health	9,178,265	9,345,278	(8,891,879)	(9,086,146)
Human Services - Primary Government	12,168,373	13,716,581	(3,785,565)	(4,708,575)
Human Services - Intergovernmental	0	3,166	0	(2,545)
Conservation and Recreation	371,507	216,049	(251,071)	(164,539)
Debt Service:				
Interest and Fiscal Charges	105,503	112,164	(105,503)	(112,164)
Total	<u>\$54,804,222</u>	<u>\$57,179,004</u>	<u>(\$30,259,267)</u>	<u>(\$31,892,077)</u>

Program revenues of \$24,544,955 (44.79 percent of the total costs of services) are received and used to fund the expenses of the County. The remaining \$30,259,267 in expenses is funded by property taxes, sales taxes, and intergovernmental revenues. A material portion of legislative and executive – primary government (30.51 percent), public works – primary government (88.74 percent), and human services – primary government expenses (68.89 percent) are funded by program revenues.

Business-Type Activities

The net position of business-type activities increased by \$77,430 during 2013. Major revenue sources were charges for services of \$2,909,259.

Financial Analysis of County Funds

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

Governmental Funds – The focus of the County's governmental funds is to provide information on near term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, 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, 2013, the County's governmental funds reported a combined ending fund balance of \$41,726,516, an increase of \$1,303,165 in comparison with the prior year. 23 percent of this total (\$9,595,495) constitutes unassigned fund balance. The remainder of the fund balance is assigned (\$5,866,319), committed (\$585,448), restricted (\$23,134,810), and nonspendable (\$2,544,444).

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The general fund is the primary operating fund of the County. At the end of 2013, unassigned fund balance was \$10,258,196, while total fund balance was \$13,169,756. 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 51.82 percent of total general fund expenditures, while total fund balance represents 66.52 percent of that same amount. The fund balance of the County's general fund decreased by \$59,313 during 2013. The main factor for this decrease is due to the increase in expenditures outpacing the increase in revenues.

The board of developmental disabilities fund had a restricted fund balance of \$16,086,339 and total fund balance of \$16,879,402 at the end of 2013. The total fund balance represents 197.01 percent of total expenditures. The fund balance increased by \$386,771 during 2013.

The public assistance fund had an unassigned fund deficit of \$656,653 at the end of 2013. The fund deficit decreased by \$114,830 during 2013, which was due to an increase in intergovernmental revenue and a decrease in expenditures.

The motor vehicle license and gas tax fund had total fund balance of \$2,698,062 at the end of 2013. The total fund balance represents 52.55 percent of the total fund expenditures. The fund balance increased by \$514,594 during 2013.

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

Unrestricted net position of the Sewer District at December 31, 2013, was \$224,216 and for the Water District was \$240,899. Total net position for enterprise funds increased by \$61,324.

Budgetary Highlights

By State statute, the Board of County Commissioners adopts the annual operating budget for the County in January. For the general fund, final budgeted revenues were \$20,652,518 and actual revenue collections were \$21,454,431. The majority of this increase was due to higher than expected property tax collections. Actual expenditures were \$592,743 less than final budgeted appropriations due to the County spending less on legislative and executive and human services.

Capital Assets and Debt Administration

Capital Assets – The County's investment in capital assets for governmental and business-type activities as of December 31, 2013, was \$92,410,942 (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 2013 included road construction projects, bridge projects, building improvement projects, vehicle purchases, and water and sewer system improvements.

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Table 4 shows 2013 balances compared to 2012:

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

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Land	\$1,194,424	\$1,194,616	\$225,541	\$228,451	\$1,419,965	\$1,423,067
Construction in Progress	120,973	120,973	789,558	8,291,010	910,531	8,411,983
Buildings and Improvements	20,827,406	20,003,912	3,734,334	3,871,698	24,561,740	23,875,610
Machinery and Equipment	2,080,585	1,819,205	1,892,023	1,511,785	3,972,608	3,330,990
Vehicles	1,578,381	1,223,282	110,956	139,888	1,689,337	1,363,170
Infrastructure	48,798,456	51,660,635	0	0	48,798,456	51,660,635
Sewer/Water Lines	0	0	24,260,884	15,877,138	24,260,884	15,877,138
Totals	\$74,600,225	\$76,022,623	\$31,013,296	\$29,919,970	\$105,613,521	\$105,942,593

See Note 10 for additional information on capital assets.

Long-Term Debt – At December 31, 2013, the County had outstanding debt in the form of OWDA and OPWC loans and general obligation USDA bonds and a USDA loan for business-type activities and a County building improvement bond and a courthouse improvement bond anticipation note for governmental activities.

Table 5 shows 2013 balances compared to 2012:

Table 5
 Outstanding Debt at Year End

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
County Building Improvement Bonds	\$1,242,968	\$1,315,605	\$0	\$0	\$1,242,968	\$1,315,605
Courthouse Improvement Bond Anticipation Note	704,000	747,000	0	0	704,000	747,000
USDA General Obligation Bonds	0	0	1,644,800	1,684,600	1,644,800	1,684,600
USDA Loan	0	0	3,963,778	3,789,031	3,963,778	3,789,031
OPWC Loans Payable	0	0	2,683,930	1,779,561	2,683,930	1,779,561
OWDA Loans Payable	0	0	2,713,968	2,633,835	2,713,968	2,633,835
Totals	\$1,946,968	\$2,062,605	\$11,006,476	\$9,887,027	\$12,953,444	\$11,949,632

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.

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Economic Factors

Tourism in Tuscarawas County continues to contribute greatly to the local economy. The Convention and Visitors Bureau receives a portion of the bed tax and reinvests the funds to promote tourism in Tuscarawas County. In 2013, the Visitors Bureau collected \$605,288. According to Tourism Economics Research Firm, visitors to Tuscarawas County spent \$312 million and were responsible for funding over 4,200 jobs, which is approximately 9 percent of the County's labor force. Travel and Tourism wages in the County total \$73.1 million.

The labor force for Tuscarawas County stood at 46,800 potential employees, with 43,900 employed and 2,900 unemployed. For December 2013, the Civilian Labor Force estimates the County's unemployment rate at 6.2 percent compared to the State's unemployment rate of 6.6 percent.

A significant growth component has been the establishment of Tuscarawas County as a retail destination for a multi-county area. Because of this sustained retail growth, Tuscarawas County's sales tax collections have grown 279 percent since its inception, while the rate of one percent has remained unchanged.

Requests for Information

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

Tuscarawas County, Ohio
Statement of Net Position
December 31, 2013

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Starlight Enterprises, Inc.	Economic Development and Finance Alliance
Assets					
Equity in Pooled Cash and Cash Equivalents	\$35,384,698	\$742,723	\$36,127,421	\$594,436	\$183,484
Cash and Cash Equivalents					
in Segregated Accounts	126,829	100,204	227,033	0	0
With Fiscal Agents	1,876,665	0	1,876,665	0	0
Deposits	0	0	0	0	10
Materials and Supplies Inventory	1,022,990	54,242	1,077,232	0	0
Accrued Interest Receivable	31,522	0	31,522	0	0
Accounts Receivable	138,042	437,610	575,652	61,575	114,531
Internal Balances	577,267	(577,267)	0	0	0
Intergovernmental Receivable	5,088,272	0	5,088,272	0	0
Prepaid Items	1,185,482	728	1,186,210	3,871	7,946
Sales Tax Receivable	3,118,279	0	3,118,279	0	0
Property Taxes Receivable	11,323,242	0	11,323,242	0	0
Loans Receivable	3,044,511	0	3,044,511	0	377,437
Loans Receivable from Component Unit	195,828	0	195,828	0	0
Nondepreciable Capital Assets	1,315,397	1,015,099	2,330,496	0	792,609
Depreciable Capital Assets, Net	73,284,828	29,998,197	103,283,025	602,026	5,798,500
<i>Total Assets</i>	137,713,852	31,771,536	169,485,388	1,261,908	7,274,517
Liabilities					
Accounts Payable	475,493	44,259	519,752	1,815	33,017
Accrued Wages	779,692	35,196	814,888	0	4,853
Contracts Payable	604,827	8,464	613,291	0	0
Intergovernmental Payable	1,070,557	85,693	1,156,250	0	20,922
Accrued Interest Payable	8,453	40,571	49,024	0	5,944
Unearned Revenue	0	0	0	0	30,191
Claims Payable	555,154	0	555,154	0	0
Other Accrued Liabilities	0	0	0	30,449	0
Long-Term Liabilities:					
Due Within One Year	1,068,142	419,007	1,487,149	29,877	207,593
Due In More Than One Year	2,613,644	10,888,842	13,502,486	274,784	2,769,695
<i>Total Liabilities</i>	7,175,962	11,522,032	18,697,994	336,925	3,072,215
Deferred Inflows of Resources					
Property Taxes	10,639,778	0	10,639,778	0	0
Net Position					
Net Investment in Capital Assets	72,650,122	19,760,820	92,410,942	0	3,613,821
Restricted for:					
Capital Projects	2,106,292	0	2,106,292	0	0
Developmental Disabilities Board	17,271,255	0	17,271,255	0	0
Road and Bridge Repair and Maintenance	4,848,510	0	4,848,510	0	0
Real Estate Assessment	1,941,700	0	1,941,700	0	0
Children Services	1,234,390	0	1,234,390	0	0
Economic Development and Growth	149,252	0	149,252	0	0
Other Purposes	1,531,215	0	1,531,215	0	0
Unclaimed Monies	151,813	0	151,813	0	0
Unrestricted	18,013,563	488,684	18,502,247	924,983	588,481
<i>Total Net Position</i>	\$119,898,112	\$20,249,504	\$140,147,616	\$924,983	\$4,202,302

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Activities
For the Year Ended December 31, 2013

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General Government:				
Legislative and Executive - Primary Government	\$7,239,476	\$2,123,613	\$85,191	\$0
Legislative and Executive - External Portion	1,393,304	1,555,006	0	0
Legislative and Executive - Intergovernmental	1,338,334	187,722	186,838	0
Judicial - Primary Government	4,547,974	1,276,945	27,636	0
Judicial - Intergovernmental	60,491	8,485	8,445	0
Public Safety - Primary Government	8,167,124	1,315,894	558,069	9,500
Public Works - Primary Government	9,132,478	153,318	5,957,457	1,992,958
Public Works - Intergovernmental	1,101,393	154,488	153,760	0
Health	9,178,265	267,825	18,561	0
Human Services - Primary Government	12,168,373	683,329	7,699,479	0
Conservation and Recreation	371,507	120,304	132	0
Interest and Fiscal Charges	105,503	0	0	0
<i>Total Governmental Activities</i>	<u>54,804,222</u>	<u>7,846,929</u>	<u>14,695,568</u>	<u>2,002,458</u>
Business-Type Activities				
Sewer District	1,901,892	1,859,902	0	333,586
Water District	1,294,644	1,049,357	0	0
<i>Total Business-Type Activities</i>	<u>3,196,536</u>	<u>2,909,259</u>	<u>0</u>	<u>333,586</u>
Total - Primary Government	<u>\$58,000,758</u>	<u>\$10,756,188</u>	<u>\$14,695,568</u>	<u>\$2,336,044</u>
Component Units				
Starlight Enterprises, Inc.	\$896,794	\$957,650	\$0	\$0
Economic Development and Finance Alliance	1,603,656	1,524,894	46,800	0
Totals - Component Units	<u>\$2,500,450</u>	<u>\$2,482,544</u>	<u>\$46,800</u>	<u>\$0</u>

General Revenues

Property Taxes Levied for:

General Purposes

Developmental Disabilities Board

Aging

Community Mental Health

Sales Taxes Levied for

General Purposes

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Total General Revenues

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Starlight Enterprises, Inc.	Economic Development and Finance Alliance
(\$5,030,672)	\$0	(\$5,030,672)	\$0	\$0
161,702	0	161,702	0	0
(963,774)	0	(963,774)	0	0
(3,243,393)	0	(3,243,393)	0	0
(43,561)	0	(43,561)	0	0
(6,283,661)	0	(6,283,661)	0	0
(1,028,745)	0	(1,028,745)	0	0
(793,145)	0	(793,145)	0	0
(8,891,879)	0	(8,891,879)	0	0
(3,785,565)	0	(3,785,565)	0	0
(251,071)	0	(251,071)	0	0
(105,503)	0	(105,503)	0	0
(30,259,267)	0	(30,259,267)	0	0
0	291,596	291,596	0	0
0	(245,287)	(245,287)	0	0
0	46,309	46,309	0	0
(30,259,267)	46,309	(30,212,958)	0	0
0	0	0	60,856	0
0	0	0	0	(31,962)
0	0	0	60,856	(31,962)
3,799,201	0	3,799,201	0	0
4,416,901	0	4,416,901	0	0
982,822	0	982,822	0	0
693,009	0	693,009	0	0
11,628,331	0	11,628,331	0	0
7,610,091	0	7,610,091	0	33,275
155,923	0	155,923	0	9,233
1,915,748	31,121	1,946,869	0	9,497
31,202,026	31,121	31,233,147	0	52,005
942,759	77,430	1,020,189	60,856	20,043
118,955,353	20,172,074	139,127,427	864,127	4,182,259
\$119,898,112	\$20,249,504	\$140,147,616	\$924,983	\$4,202,302

Tuscarawas County, Ohio

Balance Sheet

Governmental Funds

December 31, 2013

	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax	Other Governmental Funds
Assets					
Equity in Pooled Cash and Cash Equivalents	\$11,122,396	\$14,423,272	\$36,245	\$1,648,330	\$6,318,826
Cash and Cash Equivalents					
In Segregated Accounts	126,829	0	0	0	0
With Fiscal Agents	0	1,876,665	0	0	0
Materials and Supplies Inventory	166,759	23,889	10,308	814,388	7,646
Accrued Interest Receivable	31,522	0	0	0	0
Accounts Receivable	72,394	16,589	0	3,971	44,973
Interfund Receivable	311,279	0	441	382	698,978
Intergovernmental Receivable	1,354,782	535,017	0	2,671,726	526,622
Prepaid Items	370,970	769,174	0	2,620	42,718
Sales Taxes Receivable	3,118,279	0	0	0	0
Property Taxes Receivable	4,207,236	5,292,243	0	0	1,823,763
Loans Receivable	195,828	0	0	0	3,044,511
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	451,553	0	0	0	0
<i>Total Assets</i>	<u>\$21,529,827</u>	<u>\$22,936,849</u>	<u>\$46,994</u>	<u>\$5,141,417</u>	<u>\$12,508,037</u>
Liabilities					
Accounts Payable	\$111,978	\$158,118	\$21,213	\$103,146	\$81,038
Accrued Wages	398,485	136,659	128,437	47,205	68,249
Contracts Payable	30,450	0	108,322	0	466,055
Intergovernmental Payable	430,854	128,551	395,951	45,875	68,861
Interfund Payable	125,383	0	39,416	35	245,410
<i>Total Liabilities</i>	<u>1,097,150</u>	<u>423,328</u>	<u>693,339</u>	<u>196,261</u>	<u>929,613</u>
Deferred Inflows of Resources					
Property Taxes	3,984,673	4,947,066	0	0	1,708,039
Unavailable Revenue	3,278,248	687,053	0	2,247,094	244,744
<i>Total Deferred Inflows of Resources</i>	<u>7,262,921</u>	<u>5,634,119</u>	<u>0</u>	<u>2,247,094</u>	<u>1,952,783</u>
Fund Balances					
Nonspendable	873,701	793,063	10,308	817,008	50,364
Restricted	0	16,086,339	0	1,881,054	5,167,417
Committed	528,227	0	0	0	57,221
Assigned	1,509,632	0	0	0	4,356,687
Unassigned (Deficit)	10,258,196	0	(656,653)	0	(6,048)
<i>Total Fund Balance (Deficit)</i>	<u>13,169,756</u>	<u>16,879,402</u>	<u>(646,345)</u>	<u>2,698,062</u>	<u>9,625,641</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$21,529,827</u>	<u>\$22,936,849</u>	<u>\$46,994</u>	<u>\$5,141,417</u>	<u>\$12,508,037</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Position of Governmental Activities
 December 31, 2013*

Total Governmental Funds		Total Governmental Funds Balances	\$41,726,516
\$33,549,069		<i>Amounts reported for governmental activities in the statement of net position are different because:</i>	
126,829		Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	74,600,225
1,876,665			
1,022,990		Other long-term assets are not available to pay for current period expenditures and therefore are reported as unavailable in the funds:	
31,522		Delinquent Property Taxes	677,820
137,927		Sales Taxes	2,132,707
1,011,080		Intergovernmental	3,646,612
5,088,147		Total	6,457,139
1,185,482			
3,118,279		Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
11,323,242		Capital Leases	(3,135)
3,240,339		General Obligation Bonds	(1,242,968)
451,553		Bond Anticipation Notes	(704,000)
\$62,163,124		Compensated Absences	(1,731,683)
		Total	(3,681,786)
\$475,493		In the statement of activities interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(8,453)
779,035			
604,827		An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.	828,040
1,070,092			
410,244		An internal balance is recorded in governmental activities to reflect underpayments to the internal service fund by the business-type activities.	(23,569)
3,339,691		<i>Net Position of Governmental Activities</i>	\$119,898,112
10,639,778			
6,457,139			
17,096,917			
2,544,444			
23,134,810			
585,448			
5,866,319			
9,595,495			
41,726,516			
\$62,163,124			

Tuscarawas County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2013

	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax	Other Governmental Funds
Revenues					
Property Taxes	\$3,811,744	\$4,439,397	\$0	\$0	\$1,684,235
Sales Taxes	11,465,955	0	0	0	0
Intergovernmental	3,058,076	3,934,353	5,017,966	5,475,611	6,544,920
Interest	155,290	0	0	633	0
Licenses and Permits	7,155	0	0	0	215
Fines and Forfeitures	198,726	0	0	56,299	300,638
Rentals	91,973	0	0	0	9,874
Charges for Services	3,247,568	0	0	50,905	2,328,570
Contributions and Donations	4,000	0	0	0	88,063
Other	652,202	666,025	50,307	65,119	482,095
<i>Total Revenues</i>	<u>22,692,689</u>	<u>9,039,775</u>	<u>5,068,273</u>	<u>5,648,567</u>	<u>11,438,610</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	6,070,262	0	0	0	959,843
Judicial	4,140,516	0	0	0	446,727
Public Safety	7,044,622	0	0	0	508,789
Public Works	78,574	0	0	5,133,973	670,139
Health	206,649	8,568,004	0	0	239,318
Human Services	584,742	0	5,255,818	0	6,525,048
Conservation and Recreation	371,507	0	0	0	0
Intergovernmental	1,296,953	0	0	0	1,203,265
Capital Outlay	0	0	0	0	3,051,123
Debt Service:					
Principal Retirement	3,899	0	0	0	119,155
Interest and Fiscal Charges	0	0	0	0	105,823
<i>Total Expenditures</i>	<u>19,797,724</u>	<u>8,568,004</u>	<u>5,255,818</u>	<u>5,133,973</u>	<u>13,829,230</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,894,965</u>	<u>471,771</u>	<u>(187,545)</u>	<u>514,594</u>	<u>(2,390,620)</u>
Other Financing Sources (Uses)					
Transfers In	85,109	0	302,375	0	3,087,318
Transfers Out	(3,039,387)	(85,000)	0	0	(350,415)
<i>Total Other Financing Sources (Uses)</i>	<u>(2,954,278)</u>	<u>(85,000)</u>	<u>302,375</u>	<u>0</u>	<u>2,736,903</u>
<i>Net Change in Fund Balance</i>	(59,313)	386,771	114,830	514,594	346,283
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>13,229,069</u>	<u>16,492,631</u>	<u>(761,175)</u>	<u>2,183,468</u>	<u>9,279,358</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$13,169,756</u>	<u>\$16,879,402</u>	<u>(\$646,345)</u>	<u>\$2,698,062</u>	<u>\$9,625,641</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, 2013*

Total Governmental Funds	Net Change in Fund Balances - Total Governmental Funds	\$1,303,165
	<i>Amounts reported for governmental activities in the statement of activities are different because:</i>	
\$9,935,376	Governmental funds report capital outlays as expenditures.	
11,465,955	However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.	
24,030,926	Capital Asset Additions	3,946,156
155,923	Current Year Depreciation	<u>(5,293,716)</u>
7,370		
555,663	Total	(1,347,560)
101,847	Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.	(74,838)
5,627,043	Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
92,063	Delinquent Property Taxes	(43,443)
1,915,748	Sales Taxes	162,376
	Intergovernmental	<u>185,128</u>
	Total	304,061
53,887,914	Compensated absences reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	64,984
	Repayment of bond, note, and capital lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	123,054
7,030,105	In the statement of activities, interest is accrued on outstanding debt, whereas in governmental funds, an interest expenditure is reported when due.	320
4,587,243	The internal service funds used by management are not reported in the County-wide statement of activities. Governmental fund expenditures and related internal service fund revenue are eliminated. The net revenue (expense) of the internal service funds is allocated among the governmental activities.	
7,553,411	Change in Net Position	585,679
5,882,686	Internal Balances	<u>(16,106)</u>
9,013,971	Total	569,573
12,365,608	<i>Change in Net Position of Governmental Activities</i>	<u>\$942,759</u>
371,507		
2,500,218		
3,051,123		
123,054		
105,823		
52,584,749		
1,303,165		
3,474,802		
(3,474,802)		
0		
1,303,165		
40,423,351		
\$41,726,516		

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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$2,830,923	\$2,830,923	\$3,806,100	\$975,177
Sales Taxes	11,339,077	11,339,077	11,339,077	0
Intergovernmental	3,088,821	3,184,402	2,974,995	(209,407)
Interest	127,000	127,000	196,079	69,079
Licenses and Permits	6,650	6,650	7,155	505
Fines and Forfeitures	198,500	198,500	226,707	28,207
Rentals	90,000	90,000	91,973	1,973
Charges for Services	2,522,578	2,556,828	2,480,047	(76,781)
Contributions and Donations	4,000	4,000	4,000	0
Other	104,433	315,138	328,298	13,160
<i>Total Revenues</i>	20,311,982	20,652,518	21,454,431	801,913
Expenditures				
Current:				
General Government:				
Legislative and Executive	5,321,649	5,377,930	5,130,808	247,122
Judicial	3,940,654	3,991,100	3,877,862	113,238
Public Safety	3,062,429	3,133,690	3,090,327	43,363
Public Works	87,952	87,952	83,792	4,160
Health	177,139	177,139	174,578	2,561
Human Services	907,312	907,311	729,012	178,299
Conservation and Recreation	370,976	371,121	371,121	0
Intergovernmental	1,453,257	1,593,021	1,589,021	4,000
Debt Service:				
Principal Retirement	3,899	3,899	3,899	0
<i>Total Expenditures</i>	15,325,267	15,643,163	15,050,420	592,743
<i>Excess of Revenues Over Expenditures</i>	4,986,715	5,009,355	6,404,011	1,394,656
Other Financing Sources (Uses)				
Advances In	30,000	30,000	30,000	0
Transfers In	319,504	417,863	404,492	(13,371)
Transfers Out	(7,284,557)	(7,604,360)	(7,555,980)	48,380
<i>Total Other Financing Sources (Uses)</i>	(6,935,053)	(7,156,497)	(7,121,488)	35,009
<i>Net Change in Fund Balance</i>	(1,948,338)	(2,147,142)	(717,477)	1,429,665
<i>Fund Balance Beginning of Year</i>	7,402,756	7,402,756	7,402,756	0
Prior Year Encumbrances Appropriated	1,405,636	1,405,636	1,405,636	0
<i>Fund Balance End of Year</i>	\$6,860,054	\$6,661,250	\$8,090,915	\$1,429,665

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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$4,397,938	\$4,397,938	\$4,439,397	\$41,459
Intergovernmental	3,986,441	3,986,441	3,922,214	(64,227)
Other	961,024	961,571	679,076	(282,495)
<i>Total Revenues</i>	9,345,403	9,345,950	9,040,687	(305,263)
Expenditures				
Current:				
Health	9,437,983	9,655,409	8,876,512	778,897
<i>Excess of Revenues Over (Under) Expenditures</i>	(92,580)	(309,459)	164,175	473,634
Other Financing Uses				
Transfers Out	(85,000)	(85,000)	(85,000)	0
<i>Net Change in Fund Balance</i>	(177,580)	(394,459)	79,175	473,634
<i>Fund Balance Beginning of Year</i>	13,571,204	13,571,204	13,571,204	0
Prior Year Encumbrances Appropriated	373,406	373,406	373,406	0
<i>Fund Balance End of Year</i>	<u>\$13,767,030</u>	<u>\$13,550,151</u>	<u>\$14,023,785</u>	<u>\$473,634</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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$5,146,403	\$5,146,403	\$5,019,630	(\$126,773)
Other	29,500	29,500	50,307	20,807
<i>Total Revenues</i>	5,175,903	5,175,903	5,069,937	(105,966)
Expenditures				
Current:				
Human Services	6,107,545	6,107,545	5,750,085	357,460
<i>Excess of Revenues Under Expenditures</i>	(931,642)	(931,642)	(680,148)	251,494
Other Financing Sources				
Transfers In	800,535	800,535	302,375	(498,160)
<i>Net Change in Fund Balance</i>	(131,107)	(131,107)	(377,773)	(246,666)
<i>Fund Deficit Beginning of Year</i>	(156,743)	(156,743)	(156,743)	0
Prior Year Encumbrances Appropriated	287,850	287,850	287,850	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>(\$246,666)</u>	<u>(\$246,666)</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle License and Gas Tax Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$5,178,093	\$5,178,093	\$5,301,263	\$123,170
Interest	1,000	1,000	633	(367)
Fines and Forfeitures	70,000	70,000	65,258	(4,742)
Charges for Services	61,907	61,907	51,010	(10,897)
Other	85,000	85,000	65,137	(19,863)
<i>Total Revenues</i>	5,396,000	5,396,000	5,483,301	87,301
Expenditures				
Current:				
Public Works	5,675,102	6,850,786	5,869,536	981,250
<i>Net Change in Fund Balance</i>	(279,102)	(1,454,786)	(386,235)	1,068,551
<i>Fund Balance Beginning of Year</i>	1,158,211	1,158,211	1,158,211	0
Prior Year Encumbrances Appropriated	279,102	279,102	279,102	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$1,158,211</u>	<u>(\$17,473)</u>	<u>\$1,051,078</u>	<u>\$1,068,551</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2013

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer District	Water District	Total	Activities - Internal Service Fund
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$346,886	\$395,837	\$742,723	\$1,384,076
Cash and Cash Equivalents in Segregated Accounts	64,663	35,541	100,204	0
Accounts Receivable	282,390	155,220	437,610	115
Interfund Receivable	150	35	185	0
Intergovernmental Receivable	0	0	0	125
Materials and Supplies Inventory	29,833	24,409	54,242	0
Prepaid Items	301	427	728	0
<i>Total Current Assets</i>	<u>724,223</u>	<u>611,469</u>	<u>1,335,692</u>	<u>1,384,316</u>
<i>Noncurrent Assets:</i>				
Capital Assets:				
Land and Construction in Progress	441,868	573,231	1,015,099	0
Depreciable Capital Assets, Net	18,599,107	11,399,090	29,998,197	0
<i>Total Noncurrent Assets</i>	<u>19,040,975</u>	<u>11,972,321</u>	<u>31,013,296</u>	<u>0</u>
<i>Total Assets</i>	<u>19,765,198</u>	<u>12,583,790</u>	<u>32,348,988</u>	<u>1,384,316</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	34,792	9,467	44,259	0
Accrued Wages	19,392	15,804	35,196	657
Contracts Payable	1,906	6,558	8,464	0
Intergovernmental Payable	39,987	45,706	85,693	465
Compensated Absences Payable	13,932	13,815	27,747	0
Interfund Payable	25,810	21,489	47,299	0
Accrued Interest Payable	25,400	15,171	40,571	0
USDA General Obligation Bonds Payable	13,200	28,100	41,300	0
USDA Loan Payable	0	60,600	60,600	0
OPWC Loans Payable	118,451	61,480	179,931	0
OWDA Loans Payable	39,174	60,255	99,429	0
Capital Leases Payable	10,000	0	10,000	0
Claims Payable	0	0	0	555,154
<i>Total Current Liabilities</i>	<u>342,044</u>	<u>338,445</u>	<u>680,489</u>	<u>556,276</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	12,708	14,918	27,626	0
Interfund Payable	326,080	227,642	553,722	0
USDA General Obligation Bonds Payable	1,182,100	421,400	1,603,500	0
USDA Loan Payable	0	3,903,178	3,903,178	0
OPWC Loans Payable	1,708,277	795,722	2,503,999	0
OWDA Loans Payable	2,013,932	600,607	2,614,539	0
Capital Leases Payable	236,000	0	236,000	0
<i>Total Long-Term Liabilities</i>	<u>5,479,097</u>	<u>5,963,467</u>	<u>11,442,564</u>	<u>0</u>
<i>Total Liabilities</i>	<u>5,821,141</u>	<u>6,301,912</u>	<u>12,123,053</u>	<u>556,276</u>
Net Position				
Net Investment in Capital Assets	13,719,841	6,040,979	19,760,820	0
Unrestricted	224,216	240,899	465,115	828,040
<i>Total Net Position</i>	<u>\$13,944,057</u>	<u>\$6,281,878</u>	<u>20,225,935</u>	<u>\$828,040</u>

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

Net position of business-type activities	23,569
	\$20,249,504

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
*Statement of Revenues,
Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2013*

	<u>Business-Type Activities - Enterprise Funds</u>			Governmental Activities - Internal Service Fund
	<u>Sewer District</u>	<u>Water District</u>	<u>Total</u>	
Operating Revenues				
Charges for Services	\$1,859,902	\$1,049,357	\$2,909,259	\$5,632,181
Other	8,168	22,953	31,121	0
<i>Total Operating Revenues</i>	<u>1,868,070</u>	<u>1,072,310</u>	<u>2,940,380</u>	<u>5,632,181</u>
Operating Expenses				
Personal Services	630,320	606,335	1,236,655	18,688
Materials and Supplies	54,660	68,111	122,771	0
Contractual Services	605,455	217,411	822,866	461,151
Claims	0	0	0	4,566,663
Other	22,579	185,900	208,479	0
Depreciation	433,888	190,168	624,056	0
<i>Total Operating Expenses</i>	<u>1,746,902</u>	<u>1,267,925</u>	<u>3,014,827</u>	<u>5,046,502</u>
<i>Operating Income (Loss)</i>	<u>121,168</u>	<u>(195,615)</u>	<u>(74,447)</u>	<u>585,679</u>
Non-Operating Revenues (Expenses)				
Interest and Fiscal Charges	(144,085)	(30,412)	(174,497)	0
Other Non-Operating Expenses	0	(2,910)	(2,910)	0
Loss on Disposal of Capital Assets	(20,408)	0	(20,408)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(164,493)</u>	<u>(33,322)</u>	<u>(197,815)</u>	<u>0</u>
<i>Income (Loss) Before Capital Contributions and Transfers</i>	<u>(43,325)</u>	<u>(228,937)</u>	<u>(272,262)</u>	<u>585,679</u>
Capital Contributions	333,586	0	333,586	
Transfers In	0	5,000	5,000	0
Transfers Out	(5,000)	0	(5,000)	0
<i>Change in Net Position</i>	<u>285,261</u>	<u>(223,937)</u>	<u>61,324</u>	<u>585,679</u>
<i>Net Position Beginning of Year</i>	<u>13,658,796</u>	<u>6,505,815</u>		<u>242,361</u>
<i>Net Position End of Year</i>	<u>\$13,944,057</u>	<u>\$6,281,878</u>		<u>\$828,040</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.

Change in net position of business-type activities

16,106
<u>\$77,430</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2013

	<u>Business-Type Activities - Enterprise Funds</u>			Governmental Activities - Internal Service Fund
	<u>Sewer District</u>	<u>Water District</u>	<u>Total</u>	
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$1,794,802	\$1,028,694	\$2,823,496	\$0
Cash Received from Transactions With Other Funds	0	0	0	4,076,942
Cash Received from Transactions For Outside Organizations	0	0	0	1,555,006
Other Cash Receipts	19,290	22,953	42,243	250
Cash Payments to Employees for Services	(617,102)	(592,770)	(1,209,872)	(18,543)
Cash Payments for Goods and Services	(671,052)	(347,797)	(1,018,849)	(461,158)
Cash Payments for Claims	0	0	0	(4,666,424)
Other Cash Payments	(22,579)	(185,900)	(208,479)	0
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>503,359</u>	<u>(74,820)</u>	<u>428,539</u>	<u>486,073</u>
Cash Flows from Noncapital Financing Activities				
Interfund Loans	(15,381)	(21,534)	(36,915)	0
Transfers	(5,000)	5,000	0	0
<i>Net Cash Used in Noncapital Financing Activities</i>	<u>(20,381)</u>	<u>(16,534)</u>	<u>(36,915)</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities				
Capital Contributions	333,586	103,000	436,586	0
Purchase of Capital Assets	(960,449)	(780,251)	(1,740,700)	0
USDA Loan Issued	0	174,747	174,747	0
OPWC Loans Issued	541,900	493,869	1,035,769	0
OWDA Loans Issued	59,424	269,110	328,534	0
Principal Payments - USDA Bond	(12,600)	(27,200)	(39,800)	0
Principal Payments - OPWC Loans	(89,920)	(41,480)	(131,400)	0
Principal Payments - OWDA Loans	(187,367)	(61,034)	(248,401)	0
Principal Payments - Capital Lease	(9,000)	0	(9,000)	0
Interest Payments - USDA Bond	(51,336)	(16,089)	(67,425)	0
Interest Payments - OWDA Loans	(77,197)	(15,241)	(92,438)	0
Interest Payments - Capital Leases	(15,820)	0	(15,820)	0
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<u>(468,779)</u>	<u>99,431</u>	<u>(369,348)</u>	<u>0</u>
<i>Net Increase in Cash and Cash Equivalents</i>	14,199	8,077	22,276	486,073
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>397,350</u>	<u>423,301</u>	<u>820,651</u>	<u>898,003</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$411,549</u>	<u>\$431,378</u>	<u>\$842,927</u>	<u>\$1,384,076</u>

(continued)

Tuscarawas County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2013

	<u>Business-Type Activities - Enterprise Funds</u>			Governmental Activities - Internal Service Fund
	<u>Sewer District</u>	<u>Water District</u>	<u>Total</u>	
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating Income (Loss)	\$121,168	(\$195,615)	(\$74,447)	\$585,679
Adjustments:				
Depreciation	433,888	190,168	624,056	0
(Increase) Decrease in Assets:				
Accounts Receivable	(55,037)	(20,085)	(75,122)	(115)
Interfund Receivable	150	(35)	115	0
Intergovernmental Receivable	0	0	0	125
Materials and Supplies Inventory	3,367	2,755	6,122	0
Prepaid Items	1,423	3,505	4,928	0
Increase (Decrease) in Liabilities:				
Accounts Payable	14,751	(17,022)	(2,271)	0
Accrued Wages	7,230	2,235	9,465	121
Contracts Payable	(19,063)	(52,198)	(71,261)	0
Intergovernmental Payable	(9,381)	2,994	(6,387)	24
Compensated Absences Payable	4,431	7,687	12,118	0
Interfund Payable	432	791	1,223	0
Claims Payable	0	0	0	(99,761)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>\$503,359</u>	<u>(\$74,820)</u>	<u>\$428,539</u>	<u>\$486,073</u>

Noncash Transactions:

During 2013, intergovernmental receivables decreased \$103,000 in the Water District due to the receipt of a Federal grant.

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2013

	Private Purpose Trust	
	James Hindman Trust	Agency
Assets		
Equity in Pooled Cash and Cash Equivalents	\$13,970	\$10,716,054
Cash and Cash Equivalents in Segregated Accounts	0	742,472
Property Taxes Receivable	0	76,607,711
<i>Total Assets</i>	13,970	\$88,066,237
Liabilities		
Intergovernmental Payable	0	\$80,745,203
Undistributed Monies	0	7,321,034
<i>Total Liabilities</i>	0	\$88,066,237
Net Position		
Held in Trust for Meeting the Extra Needs of Children in Foster Care	\$13,970	

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Changes in Fiduciary Net Position
Private Purpose Trust Fund
For the Year Ended December 31, 2013

	<u>James Hindman Trust</u>
Additions	
Interest	\$272
Deductions	
Materials and Supplies	<u>1,951</u>
<i>Change in Net Position</i>	(1,679)
<i>Net Position Beginning of Year</i>	<u>15,649</u>
<i>Net Position End of Year</i>	<u><u>\$13,970</u></u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Note 1 – Description of Tuscarawas County and Reporting Entity

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

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

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

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

East Central Ohio Educational Service Center The Board is separately elected by the voters of the County and controls its own operations and budget. The Educational Service Center is responsible for reporting its financial activity to the Ohio Department of Education and the Auditor of State. 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, Incorporated, is a private not-for-profit corporation that provides services to senior citizens in Tuscarawas County. The County is not involved in the appointment of the governing board. The board approves its own budget, hires and fires staff, and issues its own debt.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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

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

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

Starlight Enterprises, Incorporated (Workshop) Starlight Enterprises, Incorporated, is a legally separate, not-for-profit corporation, (organized under Section 501 (C) (3) of the Internal Revenue Code) served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Tuscarawas County Board of Developmental Disabilities (DD), provides sheltered employment for handicapped adults in Tuscarawas County. The Tuscarawas County Board of DD provides the Workshop with their facilities, staff salaries, transportation, equipment (except that used directly in the production of goods or rendering of services), staff to administer and supervise training programs, various financial reporting, and other funds as necessary for the operation of the Workshop. Based on the significant services and resources provided by the County to the Workshop and the Workshop's sole purpose of providing assistance to the handicapped adults of Tuscarawas County, the County has determined that it would be misleading to not reflect Starlight Enterprises, Incorporated, as a component unit of Tuscarawas County. Separately issued financial statements can be obtained from Starlight Enterprises, Incorporated, at 638 Commercial Avenue SW, New Philadelphia, Ohio 44663.

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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

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

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

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

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

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

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

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Note 2 – Summary of Significant Accounting Policies

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

Basis of Presentation

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

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

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

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

Fund Accounting

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

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

paid. The difference between governmental fund assets and deferred outflows of resources, and liabilities and deferred inflows of resources is reported as fund balance. The following are the County's major governmental funds:

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

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

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

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

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

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

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

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

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

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

Fiduciary Funds Fiduciary fund reporting uses the economic resources measurement focus and focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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

Measurement Focus

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

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

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

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

Basis of Accounting

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

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.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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

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

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2013, but which were levied to finance 2014 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, sales taxes, and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

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

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

Cash, Cash Equivalents, and Investments

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

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

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
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During 2013, investments were limited to federal home loan mortgage corporation securities, federal national mortgage association securities, and STAROhio. Investments are reported at fair value, which is based on quoted market prices.

STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's net asset value per share which is the price the investment could be sold at December 31, 2013.

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 2013 amounted to \$155,290, which includes \$118,574 assigned from other County funds.

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

Contributions of Capital

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

Restricted Assets

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

Inventory

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

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2013, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

Capital Assets

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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

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

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

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

Interfund Balances

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

Compensated Absences

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

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

Accrued Liabilities and Long-term Obligations

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

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Capital leases, bonds, and long-term notes are recognized as a liability in the fund financial statements when due.

Fund Balance

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

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

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

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

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

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

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, 2013

Net Position

Net position represents the difference between all other elements of the statement of net position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through constitutional provisions or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net position restricted for other purposes includes funds for providing public assistance to general relief recipients and to pay for their providers of medical assistance, tax collections used to enforce the payment of delinquent taxes, revenue derived from the sale of dog licenses, a County-wide litter control and recycling program, and various law enforcement operations.

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

Operating Revenues and Expenses

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

Internal Activity

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

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

Estimates

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

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

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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 Principle

For 2013, the County has implemented Governmental Accounting Standard Board (GASB) Statement No. 61, "The Financial Reporting Entity: Omnibus, an amendment of GASB Statements No. 14 and No. 34." GASB Statement No. 61 modifies existing requirements for the assessment of potential component units in determining what should be included in the financial reporting entity, the display of component units' presentation, and certain disclosure requirements. The implementation of this statement did not result in any change in the County's financial statements.

Note 4 – Accountability and Compliance

Accountability

At December 31, 2013, the public assistance and hazardous mitigation grant special revenue funds had individual fund deficits in the amounts of \$656,653 and \$6,048, respectively. These deficits are due to adjustments for accrued liabilities. The general fund is liable for the deficits in these funds and provides transfers when cash is required, rather than when accruals occur.

Compliance

Contrary to Ohio Revised Code Section 5705.39, the permanent improvement D.D.S. fund had original and final appropriations in excess of certified available resources by \$1,954.

Contrary to Ohio Revised Code Section 5705.39, the motor vehicle license and gas tax fund had final appropriations in excess of certified available resources by \$17,473.

Note 5 – Budgetary Basis of Accounting

While reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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

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

Net Change in Fund Balance				
General and Major Special Revenue Funds				
	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax
GAAP Basis	(\$59,313)	\$386,771	\$114,830	\$514,594
Revenue Accruals	(7,319,974)	912	1,664	(162,477)
Unreported Cash	(230,106)	0	0	(2,789)
Ending Fair Value Adjustment for Investments	6,370	0	0	0
Advances In	264,410	0	0	0
Expenditure Accruals	7,188,426	55,679	(244,344)	(155,910)
Perspective Differences:				
County 911 Fund	(70,680)	0	0	0
Jail Operations Fund	(25,046)	0	0	0
Certificate of Title Fund	98,559	0	0	0
County Home Fund	(5,678)	0	0	0
Growth Fund	440,145	0	0	0
Recorder's Special Fund	11,020	0	0	0
Southern District Probation Fund	(17,296)	0	0	0
Joint Public Defender Fund	26,128	0	0	0
Encumbrances	(1,024,442)	(364,187)	(249,923)	(579,653)
Budget Basis	<u>(\$717,477)</u>	<u>\$79,175</u>	<u>(\$377,773)</u>	<u>(\$386,235)</u>

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
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Note 6 – Fund Balances

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

Fund Balances	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax	Other Governmental Funds	Total
<u>Nonspendable:</u>						
Inventory	\$166,759	\$23,889	\$10,308	\$814,388	\$7,646	\$1,022,990
Prepays	370,970	769,174	0	2,620	42,718	1,185,482
Loans Receivable	184,159	0	0	0	0	184,159
Unclaimed Monies	151,813	0	0	0	0	151,813
<i>Total Nonspendable</i>	<u>873,701</u>	<u>793,063</u>	<u>10,308</u>	<u>817,008</u>	<u>50,364</u>	<u>2,544,444</u>
<u>Restricted for:</u>						
Developmental Disability Services	0	16,086,339	0	0	0	16,086,339
Auto and Gas	0	0	0	1,881,054	0	1,881,054
Delinquent Real Estate Collection	0	0	0	0	193,264	193,264
Real Estate Assessment	0	0	0	0	2,004,395	2,004,395
Court Services	0	0	0	0	290,386	290,386
Law Library Resources	0	0	0	0	151,267	151,267
Enforcement Services	0	0	0	0	477,952	477,952
Dog and Kennel	0	0	0	0	68,183	68,183
Children's Services	0	0	0	0	1,316,571	1,316,571
Community Development	0	0	0	0	160,596	160,596
Court Construction	0	0	0	0	242,311	242,311
Court Computerization	0	0	0	0	130,530	130,530
Other Purposes	0	0	0	0	131,962	131,962
<i>Total Restricted</i>	<u>0</u>	<u>16,086,339</u>	<u>0</u>	<u>1,881,054</u>	<u>5,167,417</u>	<u>23,134,810</u>
<u>Committed to:</u>						
Drug Task Force	0	0	0	0	56,589	56,589
Jury Administration	0	0	0	0	532	532
Enterprise Zone	0	0	0	0	100	100
Purchases on Order	528,227	0	0	0	0	528,227
<i>Total Committed</i>	<u>528,227</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>57,221</u>	<u>585,448</u>
<u>Assigned to:</u>						
Court Services	160,643	0	0	0	0	160,643
Community Development	1,348,989	0	0	0	0	1,348,989
Capital Improvements	0	0	0	0	4,356,687	4,356,687
<i>Total Assigned</i>	<u>1,509,632</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,356,687</u>	<u>5,866,319</u>
Unassigned (Deficit)	10,258,196	0	(656,653)	0	(6,048)	9,595,495
Total Fund Balances (Deficit)	<u><u>\$13,169,756</u></u>	<u><u>\$16,879,402</u></u>	<u><u>(\$646,345)</u></u>	<u><u>\$2,698,062</u></u>	<u><u>\$9,625,641</u></u>	<u><u>\$41,726,516</u></u>

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
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Note 7 – Deposits and Investments

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

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

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States; or any book entry, zero-coupon United States Treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) above and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
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:

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- a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase;
 - b. Bankers acceptances eligible for purchases by the Federal Reserve System and which mature within 180 days after purchase;
10. Fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
 11. No-load money market mutual fund rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency of instrumentality, and/or highly rated commercial paper; and
 12. One percent of the County's average portfolio in debt interest rated at the time of purchase in the three categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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

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 \$47,206,167 and the bank balance was \$46,114,512. Of the bank balance \$21,250,000 was covered by Federal depository insurance and \$24,864,512 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department and all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Tuscarawas County, Ohio
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For the Year Ended December 31, 2013

Investments

Investments are reported at fair value. As of December 31, 2013, the County had the following investments:

Investment Type	Maturity in Years		Total Fair Value
	Less than 1	3-5	
Federal Home Loan Mortgage Corporation Securities	\$0	\$991,730	\$991,730
Federal National Mortgage Association Securities	0	1,001,400	1,001,400
STAROhio	504,318	0	504,318
Total	\$504,318	\$1,993,130	\$2,497,448

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

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

Credit Risk The federal home loan mortgage corporation securities and the federal national mortgage association securities carry a rating of AAA by Standard and Poor's. Ohio law requires that STAROhio maintain the highest rating provided by at least one nationally recognized standard rating service. The County has no policy further restricting credit risk beyond the statutory guidelines which limit investment choices.

Concentration of Credit Risk The County places no limit on the amount it may invest in any one issuer. The following is the County's allocation at December 31, 2013:

Investment Type	Percentage
Federal Home Loan Mortgage Corporation Securities	39.71 %
Federal National Mortgage Association Securities	40.10

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 2013 for real and public utility property taxes represents collections of 2012 taxes.

2013 real property taxes were levied after October 1, 2013, on the assessed value as of January 1, 2013, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2013 real property taxes are collected in and intended to finance 2014.

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.

Tuscarawas County, Ohio
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For the Year Ended December 31, 2013

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. 2013 public utility property taxes which became a lien December 31, 2012, are levied after October 1, 2013, and are collected in 2014 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2014, was \$8.30 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2013 property tax receipts were based are as follows:

	<u>Assessed Value</u>
Real Property:	
Residential/Agricultural	\$1,246,227,740
Commercial/Industrial/Public Utility	295,843,090
Tangible Personal Property:	
Public Utility	<u>82,674,500</u>
Total Property Taxes	<u><u>\$1,624,745,330</u></u>

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2013, and for which there is an enforceable claim. In governmental funds, the portion of the receivable not levied to finance 2013 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue, while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

Note 9 – Receivables

Receivables at December 31, 2013, 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.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

A summary of the principal items of intergovernmental receivables follows:

Governmental Activities:	
Motor Vehicle Distribution	\$1,475,829
Gasoline and Excise Taxes	1,151,818
Homestead and Rollback	732,718
Casino Monies	551,059
Local Government and Local Government Revenue Assistance	432,733
Child Support Enforcement Agency Grants and Subsidies	370,448
Developmental Disabilities Grants and Subsidies	214,518
Miscellaneous	133,231
Law Enforcement Grants and Subsidies	17,914
Community Economic Development Grants and Subsidies	6,139
Children's Services Grants and Subsidies	1,740
Self Insurance Grants and Subsidies	125
<i>Total Governmental Activities</i>	<u>\$5,088,272</u>

The monies loaned to the Tuscarawas County Agricultural Society (TCAS) for the purchase of a parking lot (\$145,500), \$121,250 of which is due in more than one year; the monies loaned to the Newcomerstown Community Improvement Corporation (CIC) (\$2,824,011), all of which is due within one year, plus additional monies loaned to the CIC (\$75,000), all of which is due within one year; and the monies loaned to the Economic Development and Finance Alliance (\$195,828), \$184,159 of which is due in more than one year are all classified as loans receivable on the County financial statements and are also considered collectible in full.

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Note 10 – Capital Assets

Capital asset activity for governmental activities for the year ended December 31, 2013, was as follows:

	Balance 12/31/2012	Additions	Deletions	Balance 12/31/2013
Governmental Activities:				
Capital Assets, not being depreciated:				
Land	\$1,194,616	\$0	(\$192)	\$1,194,424
Construction in Progress	120,973	0	0	120,973
Total Capital Assets, not being depreciated:	1,315,589	0	(192)	1,315,397
Capital Assets, being depreciated:				
Building and Improvements	34,501,005	1,605,855	(54,949)	36,051,911
Machinery and Equipment	4,587,965	604,612	(550,345)	4,642,232
Vehicles	4,843,440	724,597	(280,114)	5,287,923
Infrastructure	111,948,246	1,011,092	0	112,959,338
Total Capital Assets, being depreciated	155,880,656	3,946,156	(885,408)	158,941,404
Less Accumulated Depreciation:				
Building and Improvements	(14,497,093)	(744,292)	16,880	(15,224,505)
Machinery and Equipment	(2,768,760)	(316,038)	523,151	(2,561,647)
Vehicles	(3,620,158)	(360,115)	270,731	(3,709,542)
Infrastructure	(60,287,611)	(3,873,271)	0	(64,160,882)
Total Accumulated Depreciation	(81,173,622)	(5,293,716) *	810,762	(85,656,576)
Total Capital Assets being depreciated, Net	74,707,034	(1,347,560)	(74,646)	73,284,828
Governmental Activities Capital Assets, Net	\$76,022,623	(\$1,347,560)	(\$74,838)	\$74,600,225

*Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
Legislative and Executive	\$371,898
Judicial	36,841
Public Safety	411,251
Public Works	4,216,520
Health	233,598
Human Services	23,608
Total	\$5,293,716

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Capital asset activity for business-type activities for the year ended December 31, 2013, was as follows:

	Balance 12/31/2012	Additions	Deletions	Balance 12/31/2013
Business-Type Activities:				
Capital Assets, not being depreciated:				
Land	\$228,451	\$0	(\$2,910)	\$225,541
Construction in Progress	8,291,010	1,740,700	(9,242,152)	789,558
Total Capital Assets, not being depreciated	8,519,461	1,740,700	(9,245,062)	1,015,099
Capital Assets, being depreciated:				
Buildings	6,857,491	0	0	6,857,491
Machinery and Equipment	2,681,918	477,733	(73,945)	3,085,706
Vehicles	720,859	0	0	720,859
Sewer/Water Lines	24,446,500	8,764,419	0	33,210,919
Total Capital Assets, being depreciated	34,706,768	9,242,152	(73,945)	43,874,975
Less Accumulated Depreciation				
Buildings	(2,985,793)	(137,364)	0	(3,123,157)
Machinery and Equipment	(1,170,133)	(77,087)	53,537	(1,193,683)
Vehicles	(580,971)	(28,932)	0	(609,903)
Sewer/Water Lines	(8,569,362)	(380,673)	0	(8,950,035)
Total Accumulated Depreciation	(13,306,259)	(624,056)	53,537	(13,876,778)
Total Capital Assets being depreciated, Net	21,400,509	8,618,096	(20,408)	29,998,197
Business-Type Activities Capital Assets, Net	\$29,919,970	\$10,358,796	(\$9,265,470)	\$31,013,296

Note 11 – 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 2013. On a full accrual basis, the full amount of the receivable is recognized as revenue. On a modified accrual basis, the amount of the receivable that will be received outside of the available period is unavailable revenue.

Note 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

Tuscarawas County, Ohio
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For the Year Ended December 31, 2013

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 \$100,000,000 subject to a \$1,000 deductible.

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

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 \$2,600 single and \$400 to \$5,200 family deductible. A third party administrator, AultCare, located in Canton, Ohio, reviewed all claims which were then paid by the County. The County purchases reinsurance stop-loss coverage on the employees and their eligible dependents covered under the plan. The specific deductible in the plan year is \$130,000.00 per member. Depending on the level of coverage selected, the County pays coverage into the self-insurance internal service fund for County employees, of between \$626.80 and \$1,292.87 family, and between \$338.89 and \$404.02 individual per employee per month. Premiums are paid by the fund that pays the salary for the employee and are based on historic cost information. Depending on level of coverage selected, employees on the family plan are required to contribute between \$16.64 and \$110.62 per month towards their healthcare insurance, and employees on the single plan are required to contribute between \$9.42 and \$27.83 per month toward their healthcare insurance. 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 \$555,154, reported in the fund at December 31, 2013, 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 2012 and 2013 includes:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
2012	\$435,270	\$5,279,148	\$5,059,503	\$654,915
2013	654,915	4,566,663	4,666,424	555,154

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Note 13 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

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

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

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for State and local employer units and 18.1 percent of covered payroll for 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 12.6 and 12 percent for law enforcement and public safety members, respectively. For the year ended December 31, 2013, members in State and local divisions contributed 10 percent of covered payroll while public safety and law enforcement members contributed 12 percent and 12.6 percent, respectively. Effective January 1, 2014, the member contribution rates for public safety and law enforcement increased to 12 percent and 13 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 2013, member and employer contribution rates were consistent across all three plans.

The County's 2013 contribution rate was 14 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 18.1 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of post-employment health care benefits. The portion of employer contribution allocated to health care for members in the Traditional Plan and the Combined Plan was 1 percent for 2013. Effective January 1, 2014, the portion of employer contributions allocated to health care increased to 2 percent. 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, 2013, 2012, and 2011 were \$2,226,334, \$2,214,091, and \$2,273,882, respectively. For 2013, 88.5 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2012 and 2011. The County contributed \$2,889 to the Member-Directed Plan for 2013.

Tuscarawas County, Ohio
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State Teachers Retirement System of Ohio (STRS Ohio)

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

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

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

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

Funding Policy - Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon the recommendation of its consulting actuary, not to exceed statutory maximum rates of 14 percent for members and 14 percent for employers. The statutory maximum employee contribution rate will be increased one percent each year beginning July 1, 2013, until it reaches 14 percent on July 1, 2016. For the year ended December 31, 2013, plan members were required to contribute 11 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 \$45,527 and \$0 for the year ended December 31, 2013, \$47,161 and \$0 for the fiscal year ended December 31, 2012, and \$51,852 and \$0 for the year ended December 31, 2011. For 2013, 93.12 percent has been contributed for the DB plan and 0 percent has been contributed for the Combined Plan, with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2012 and 2011.

Contributions made to STRS Ohio for the DC Plan for 2013 were \$0 made by the County and \$0 made by the plan members. Contributions made by the plan members in 2013 for the defined contribution portion of the Combined Plan were \$10.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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.

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 2013, State and local employers contributed at a rate of 14 percent of covered payroll, and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. For 2013, the portion of employer contributions allocated to health care was 1 percent for both plans, as recommended by the OPERS Actuary. Effective January 1, 2014, the portion of employer contributions allocated to healthcare was raised to 2 percent for both plans, as recommended by the OPERS Actuary.

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

The County’s contributions allocated to fund post-employment health care benefits for the years ended December 31, 2013, 2012, and 2011 were \$867,394, \$864,207, and \$888,919, respectively. For 2013, 88.5 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2012 and 2011.

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

State Teachers Retirement System of Ohio (STRS Ohio)

Plan Description – The County participates in the cost-sharing multiple-employer defined benefit Health Plan administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS Ohio. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS Ohio which can be obtained by visiting www.strsoh.org 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 2013, 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, 2013, 2012, and 2011 were \$3,502, \$3,628, and \$3,989, respectively; 93.12 percent has been contributed for 2013, and 100 percent for 2012 and 2011.

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
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Note 16 – Long-Term Obligations

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

Debt Issue	Interest Rate	Original Issue Amount	Date of Maturity
Governmental Activities:			
2010 - County Building Improvement Bonds	5.28 %	\$1,450,000	2025
2005 - Courthouse Improvement Bond Anticipation Note	4.64	1,000,000	2025
Business-Type Activities:			
USDA General Obligation Bonds:			
Sewer - 2011 Stone Creek Sanitary Sewer Improvements	4.25	1,220,000	2051
Water - 2011 Water Meter Project	3.38	503,000	2026
USDA Loan:			
Water - 2011 Water Systems Improvements	3.75	4,930,000	2051
OPWC Loans:			
Sewer - 1999 Wilkshire Hills Upgrading	0.00	247,729	2020
Sewer - 2002 Wilkshire Hills Sewer System	0.00	149,286	2022
Sewer - 2005 Sandyville Pump Station	0.00	55,000	2025
Sewer - 2005 Mineral City Broadway Street	0.00	157,119	2025
Sewer - 2006 Power Generator Phase II	0.00	166,616	2027
Sewer - 2007 Midvale Barnhill	0.00	172,655	2027
Sewer - 2009 Stone Creek Wastewater System	0.00	500,000	2031
Sewer - 2011 Wastewater Treatment Plant	0.00	295,737	2032
Sewer - 2013 Sandyville Pump Station #2	0.00	445,000	Not Finalized
Sewer - 2013 Dover Township Sewer Extension Phase I	0.00	154,900	Not Finalized
Water - 1996 Wainwright Water System Phase II	0.00	138,000	2015
Water - 1997 Sandy Township Waterline	0.00	135,955	2016
Water - 1998 Schumacher Hollow Extension	0.00	90,149	2017
Water - 1998 Sandy Township Transmission Line	0.00	183,981	2019
Water - 2006 Emergency Power Generator Phase I	0.00	130,517	2026
Water - 2007 Wainwright Water System Improvements	0.00	151,046	2028
Water - 2012 Sandyville Waterline	0.00	332,900	Not Finalized
Water - 2013 Dundee Water System Improvements	0.00	400,000	Not Finalized
OWDA Loans:			
Sewer - 1990 Various Projects	7.89	910,693	2014
Sewer - 2009 Mineral City Sewer Improvements	3.25	2,520,692	Not Finalized
Sewer - 2012 East Sparta Upgrade	2.57	68,467	Not Finalized
Water - 1990 Various Projects	7.89	181,167	2014
Water - 1999 Mineral City	2.00	894,485	2023
Water - 2013 Dundee WTP	3.34	87,511	Not Finalized
Water - 2013 Sandyville Water Transmission	3.42	290,000	Not Finalized

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

	Balance			Balance	Amounts Due
	12/31/12	Increase	Decrease	12/31/13	In One Year
Governmental Activities:					
<i>Capital Leases:</i>					
Dollar Leasing: CSEA	\$2,205	\$0	(\$2,205)	\$0	\$0
Dollar Leasing: General	3,899	0	(3,899)	0	0
Dollar Leasing: REA	4,448	0	(1,313)	3,135	1,395
Total Capital Leases	10,552	0	(7,417)	3,135	1,395
County Building Improvement Bonds	1,315,605	0	(72,637)	1,242,968	76,523
Courthouse Improvement Bond Anticipation Note	747,000	0	(43,000)	704,000	45,000
Compensated Absences	1,796,667	958,552	(1,023,536)	1,731,683	945,224
<i>Total Governmental Activities</i>	<u>\$3,869,824</u>	<u>\$958,552</u>	<u>(\$1,146,590)</u>	<u>\$3,681,786</u>	<u>\$1,068,142</u>
Business-Type Activities:					
<i>USDA General Obligation Bonds:</i>					
Sewer - Stone Creek Sanitary Sewer Improvements	\$1,207,900	\$0	(\$12,600)	\$1,195,300	\$13,200
Water -Water Meter Project	476,700	0	(27,200)	449,500	28,100
Total USDA General Obligation Bonds	1,684,600	0	(39,800)	1,644,800	41,300
<i>USDA Loan:</i>					
Water - Water Systems Improvements	3,789,031	174,747	0	3,963,778	60,600
<i>OPWC Loans:</i>					
Sewer - 1999 Wilkshire Hills Upgrading	92,899	0	(12,387)	80,512	12,387
Sewer - 2002 Wilkshire Hills Sewer System	74,643	0	(7,464)	67,179	7,464
Sewer - 2005 Sandyville Pump Station	34,375	0	(2,750)	31,625	2,750
Sewer - 2005 Mineral City Broadway Street	102,127	0	(7,855)	94,272	7,855
Sewer - 2006 Power Generator Phase II	124,963	0	(8,332)	116,631	8,332
Sewer - 2007 Midvale Barnhill	129,491	0	(8,632)	120,859	8,632
Sewer - 2009 Stone Creek Wastewater System	475,000	0	(25,000)	450,000	25,000
Sewer - 2011 Wastewater Treatment Plant	341,250	0	(17,500)	323,750	17,500
Sewer - 2013 Sandyville Pump Station #2	0	394,780	0	394,780	20,786
Sewer - 2013 Dover Township Sewer Extension Phase I	0	147,120	0	147,120	7,745
Water - 1996 Wainwright Water System Phase II	20,700	0	(6,900)	13,800	6,900
Water - 1997 Sandy Township Waterline	27,190	0	(6,797)	20,393	6,797
Water - 1998 Schumacher Hollow Extension	22,537	0	(4,507)	18,030	4,507
Water - 1998 Sandy Township Transmission Line	59,792	0	(9,198)	50,594	9,198
Water - 2006 Emergency Power Generator Phase I	88,098	0	(6,525)	81,573	6,525
Water - 2007 Wainwright Water System Improvement	117,062	0	(7,553)	109,509	7,553
Water - 2012 Sandyville Waterline	69,434	142,160	0	211,594	0
Water - 2013 Dundee Water System Improvements	0	351,709	0	351,709	20,000
Total OPWC Loans	1,779,561	1,035,769	(131,400)	2,683,930	179,931
<i>OWDA Loans:</i>					
Sewer - 1990 Various Projects	114,641	0	(75,467)	39,174	39,174
Sewer - 2009 Mineral City Sewer Improvements	2,060,378	0	(105,440)	1,954,938	0
Sewer - 2012 East Sparta Upgrade	6,030	59,424	(6,460)	58,994	0
Water - 1990 Various Projects	22,807	0	(15,013)	7,794	7,794
Water - 1999 Mineral City	429,979	0	(37,216)	392,763	37,961
Water - 2013 Dundee WTP	0	12,510	(1,555)	10,955	0
Water - 2013 Sandyville Water Transmission	0	256,600	(7,250)	249,350	14,500
Total OWDA Loans	2,633,835	328,534	(248,401)	2,713,968	99,429
Capital Leases Payable	255,000	0	(9,000)	246,000	10,000
Compensated Absences	43,255	38,449	(26,331)	55,373	27,747
<i>Total Business-Type Activities</i>	<u>\$10,185,282</u>	<u>\$1,577,499</u>	<u>(\$454,932)</u>	<u>\$11,307,849</u>	<u>\$419,007</u>

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

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

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

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

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

In 2011, the County entered into contractual agreements with the USDA for a loan for the construction and installation of improvements to the water supply, treatment, storage, and distribution system for the water district. The full amount of the loan is \$4,930,000, with an interest rate of 3.75 percent. At December 31, 2013, only \$3,963,778 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 2032. Annual principal and interest payments on the debt issues are expected to require less than 69 percent of net revenues and less than 21 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$1,721,629. Principal and interest for the current year were \$379,304, total net revenues were \$555,056, and total revenues were \$1,868,070.

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 2028. 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 2013, principal and interest payments on the bonds exceeded net revenues. The total principal and interest remaining to be paid on the debt is \$737,557. Principal and interest for the current year were \$117,755 and total revenues were \$1,072,310.

Tuscarawas County, Ohio
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For the Year Ended December 31, 2013

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.

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. Until a final repayment schedule is available, the County will pay based on estimates.

Lines of credit have been established with the Ohio Public Works Commission in the amounts of \$1,332,800 for various sewer and water projects. Since these loan payment schedules have not been finalized, the repayment schedules are not included in the schedule of debt service requirements. Until a final repayment schedule is available, the County will pay based on estimates.

Lines of credit have been established with the Ohio Water Development Authority in the amount of \$2,966,670 for various sewer and water projects. Since these loan payment schedules have not been finalized, the repayment schedules are not included in the schedule of debt service requirements. Until a final repayment schedule is available, the County will pay based on estimates.

The balance of these loans is as follows:

	Outstanding Balance at 12/31/13	<u>Lines of Credit</u>
USDA Loan:		
Water - 2011 Water Systems Improvements	\$3,963,778	\$4,930,000
OPWC Loans:		
Sewer - 2013 Sandyville Pump Station #2	394,780	445,000
Sewer - 2013 Dover Township Sewer Extension Phase I	147,120	154,900
Water - 2012 Sandyville Waterline	211,594	332,900
Water - 2013 Dundee Water System Improvements	351,709	400,000
Total OPWC Loans	<u>1,105,203</u>	<u>1,332,800</u>
OWDA Loans:		
Sewer - 2009 Mineral City Sewer Improvements	1,954,938	2,520,692
Sewer - 2012 East Sparta Upgrade	58,994	68,467
Water - 2013 Dundee WTP	10,955	87,511
Water - 2013 Sandyville Water Transmission	249,350	290,000
Total OWDA Loans	<u>2,274,237</u>	<u>2,966,670</u>
Total Loans not Finalized:	<u>\$7,343,218</u>	<u>\$9,229,470</u>

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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
2014	\$76,523	\$64,631	\$45,000	\$33,751
2015	80,616	60,538	47,000	31,596
2016	84,929	56,225	50,000	29,344
2017	89,473	51,682	52,000	26,951
2018	94,260	46,896	54,000	24,459
2019-2023	552,551	153,223	311,000	80,910
2024-2025	264,616	17,691	145,000	10,551
Totals	\$1,242,968	\$450,886	\$704,000	\$237,562

	Business-Type Activities				
	USDA				
	General Obligation Bonds		OPWC Loans	OWDA Loans	
	Principal	Interest	Principal	Principal	Interest
2014	\$41,300	\$64,932	\$131,400	\$84,929	\$11,552
2015	42,800	63,487	131,401	38,720	7,096
2016	44,300	61,990	124,503	39,494	6,321
2017	46,000	60,439	117,707	40,284	5,531
2018	47,600	58,828	113,199	41,090	4,726
2019-2023	265,600	267,826	473,779	195,214	10,958
2024-2028	230,200	218,948	350,487	0	0
2029-2033	133,600	186,107	136,251	0	0
2034-2038	164,600	155,184	0	0	0
2039-2043	202,600	117,113	0	0	0
2044-2048	249,600	70,232	0	0	0
2049-2051	176,600	15,219	0	0	0
Totals	\$1,644,800	\$1,340,305	\$1,578,727	\$439,731	\$46,184

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 \$37,171,665 at December 31, 2013.

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, 2013, \$25,685,000 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.

In 2005, the County entered into a guarantee agreement with JP Morgan Chase Bank on behalf of the Economic Development and Finance Alliance in their pursuit of securing a \$4,200,000 loan for the purpose of promoting the creation and preservation of jobs and employment opportunities within the County. The County agreed to guarantee a portion of the Economic Development and Finance Alliance's obligation to repay the loan in an amount not to exceed \$2,100,000.

On September 1, 2011, the County agreed to lease a project from the State of Ohio, in the amount of \$6,000,000 and subsequently sublease the project to Trinity Hospital Twin City. The project was to acquire, construct, install, and equip hospital facilities. The hospital facilities are leased to the County and subsequently subleased to the hospital. The lease payments are made to the lessor, Fifth Third Bank, in an amount equal to the debt principal and interest payments. The project does not constitute a general obligation, debt or bonded indebtedness of the County. Neither is the full faith and credit or taxing power of the County pledged to make repayment.

Note 17 – Capital Leases

During 2008, the Child Support Enforcement Agency entered into a capital lease with Dollar Leasing for copiers. This lease matured in 2013. During 2009, the County entered into a capital lease with Dollar Leasing for copiers, which also matured in 2013. During 2011, the County entered into a capital lease with Dollar Leasing for a copier, which will end in 2016. The County also has a capital lease for sewer lines. These leases meet the criteria of a capital lease. Capital assets were capitalized at the present value of the minimum lease payments at the time the leases were entered into.

The assets acquired through capital leases are as follows:

	Governmental Activities	Business-Type Activities
Asset:		
Machinery and equipment	\$54,981	\$0
Sewer Lines	0	355,000
Less: Accumulated depreciation	(31,745)	(149,100)
Total	\$23,236	\$205,900

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
2014	\$1,548	\$25,263
2015	1,548	24,642
2016	257	25,023
2017	0	24,340
2018	0	24,657
2019-2023	0	123,190
2024-2028	0	123,003
2029	0	24,427
Total Minimum Lease Payment	3,353	394,545
Less: Amount Representing Interest	(218)	(148,545)
Present Value of Minimum Lease Payments	\$3,135	\$246,000

Note 18 – Internal Activity

Interfund Balances

Interfund balances for the year ended December 31, 2013, consisted of the following:

Interfund Payable	Interfund Receivable						Total
	General	Public Assistance	Motor Vehicle License and Gas Tax	Other Governmental	Sewer District	Water District	
Governmental Funds:							
General	\$0	\$441	\$188	\$124,754	\$0	\$0	\$125,383
Public Assistance	39,266	0	0	0	150	0	39,416
Motor Vehicle License and Gas Tax	0	0	0	0	0	35	35
Other Governmental Funds	224,714	0	194	20,502	0	0	245,410
Business-Type Funds:							
Sewer District	25,810	0	0	326,080	0	0	351,890
Water District	21,489	0	0	227,642	0	0	249,131
Total	\$311,279	\$441	\$382	\$698,978	\$150	\$35	\$1,011,265

Interfund balances at December 31, 2013, 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 \$553,722 interfund balance between the capital projects fund and the sewer and water funds for the repayment of new building costs which were fronted by the County. This interfund balance will be repaid through monthly payments of \$3,076 over a thirty year period. The repayments began in 1998.

Indirect costs are due to the general fund from the public assistance fund (\$32,138), the sewer district fund (\$22,885), the water district fund (\$21,489), and other nonmajor funds (\$109,468).

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Interfund Transfers

Interfund transfers for the year ended December 31, 2013, consisted of the following:

Transfer to	Transfer From				Total
	General	Board of Developmental Disabilities	Other Governmental	Sewer District	
General	\$0	\$0	\$85,109	0	\$85,109
Public Assistance	302,375	0	0	0	302,375
Other Governmental Funds	2,737,012	85,000	265,306	0	3,087,318
Water District	0	0	0	5,000	5,000
Total	\$3,039,387	\$85,000	\$350,415	\$5,000	\$3,479,802

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to provide additional resources for current operations or debt service; to segregate money for anticipated capital projects; and to return money to the fund from which it was originally provided once a project is completed. The general fund transferred \$302,375 to the public assistance fund to be used for a mandated share of funding. The general fund transferred \$1,980,646 to the children services fund for foster care services. The general fund transferred \$756,366 to other nonmajor funds to provide for operating expenses. The county court special projects, sheriff concealed handgun license, and capital projects funds each made transfers to the general fund for personnel and capital outlay.

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, 2013

Note 20 – Significant Commitments

Contractual Commitments

As of December 31, 2013, the County had contractual commitments outstanding for the following projects:

Funds/Projects	Contract Amount Outstanding
General Fund:	
Computer and Technology Contracts	\$256,392
Office Contracts	75,828
Building and Equipment Maintenance and Repairs	55,752
Program Services	49,103
Utilities	7,327
Legal Services	3,627
Security	1,528
Special Revenue Funds:	
Developmental Disabilities Board:	
Educational Services	200,613
Building and Equipment Maintenance and Repairs	46,709
Utilities	20,447
Office Contracts	14,807
Legal Services	8,675
Computer and Technology Contracts	374
Public Assistance:	
Program Services and Equipment Maintenance	28,088
Motor Vehicle License and Gas Tax:	
Utilities	12,029
Building and Equipment Maintenance and Repairs	906
Office Contracts	187
County Wireless 911:	
Utilities	714
Real Estate Assessment:	
Appraisal Services	16,893
Legal Services	1,631
Office Contracts	759
Building and Equipment Maintenance and Repairs	697
Children's Services:	
Health Services	20,207
Dog and Kennel:	
Building and Equipment Maintenance and Repairs	1,483
Program Services	942
Utilities	241
Community Economic Development:	
Community Development	975
Utilities	632
Felony Delinquent Care:	
Utilities	892

(continued)

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
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Funds/Projects	Contract Amount Outstanding
Special Revenue Funds (continued):	
Jail Diversion Grant Project:	
Building and Equipment Maintenance and Repairs	698
County Court Special Projects:	
Building and Equipment Maintenance and Repairs	3,550
Legal Services	1,253
Juvenile Court Special Projects:	
Utilities	100
Child Support Enforcement Agency:	
Utilities and Title IV-D Contracts	32,631
Building and Equipment Maintenance and Repairs	4,586
Computer and Technology Contracts	1,011
Office Contracts	974
Program Services	200
Law Library Resource Fund:	
Building and Equipment Maintenance and Repairs	299
Office Contracts	286
Computer and Technology Contracts	68
Capital Projects Funds:	
Capital Projects:	
Program Services	5,953
Building and Equipment Maintenance and Repairs	5,700
Permanent Improvement:	
Building and Equipment Maintenance and Repairs	1,571
Commissioners Park and Recreation:	
Program Services	25,000
Court Computerization:	
Computer and Technology Contracts	2,000
Office Contracts	458
Utilities	176
Enterprise Funds:	
Sewer Fund:	
Construction Project and Equipment Repairs	157,400
Engineering Services and Project Construction	10,394
Legal Services	4,960
Office Contracts	1,689
Water Fund:	
Engineering Services and Project Construction	651,341
Building and Equipment Maintenance and Repairs	19,186
Construction Project and Equipment Repairs	13,965
Legal Services	992
Office Contracts	261

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Encumbrances

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

Governmental Funds:	
General	\$1,024,442
Board of Developmental Disabilities	364,187
Public Assistance	249,923
Motor Vehicle License and Gas Tax	579,653
Other Governmental Funds	<u>1,131,634</u>
Total Governmental	<u><u>\$3,349,839</u></u>
Proprietary Funds:	
Sewer	\$281,082
Water	1,172,094
Self Insurance	<u>2,049</u>
Total Proprietary	<u><u>\$1,455,225</u></u>

Note 21 – Joint Ventures

Tuscarawas County Regional Planning Commission

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

Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity interest in the Commission. The Commission is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2013, the County contributed \$60,500 which represents 63 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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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 2013, the County made no contributions to the ADAMHS Board. Complete financial statements can be obtained from the ADAMHS Board, Tuscarawas County, Ohio.

Note 22 – Jointly Governed Organizations

Tuscarawas County Family and Children First Council (Council)

The Council provides services to multi-need youths in Tuscarawas County. There are twenty-eight organizations which are members of the Council. The operations of the Council are controlled by a board consisting of representatives of the member organizations. Members refer cases to the Council which determines how the case is to be handled. The Board exercises total control over the operations of the Council including budgeting, appropriating, contracting and designating management. Each organization's degree of control is limited to its representation on the Board. In 2013, the County contributed \$10,000, which represents 43 percent of total contributions.

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

The District provides solid waste disposal, recycling opportunities, and other waste management services and is controlled by a Board of Directors consisting of nine members; three County Commissioners of each of the three member counties. The Board exercises total control over the operations of the District including budgeting, appropriating, contracting and designating management. Each County's degree of control is limited to its representation on the Board. In 2013, 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 2013, the County contributed \$1,063,371, which represents 15.2 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 Gnadenuhnten. 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 2013, no monies were contributed by the County.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
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The Area Office on Aging (Council)

The Area Office on Aging is a regional council of governments that assists nine counties, including Tuscarawas County, in providing services to senior citizens in the Council's service area. The Council is governed by a board of directors comprised of one representative appointed by each participating County. The Board has total control over budgeting, personnel and all other financial matters. The Area Office on Aging receives Title III monies to be used for programs within member Counties. The Board exercises total control over the operations of the Council including budgeting, appropriating, contracting and designating management. Each County's degree of control is limited to its representation on the Board. The Council has no outstanding debt. In 2013, no monies were received from the County.

Tuscarawas County Tax Incentive Review Council (TCTIRC)

The TCTIRC is a jointly governed organization, created as a regional council of governments pursuant to State statutes. TCTIRC has 48 members, consisting of three members appointed by the County Commissioners, eighteen members appointed by municipal corporations, sixteen members appointed by township trustees, one member from the County Auditor's Office and ten members appointed by boards of education located within the County. The TCTIRC reviews and evaluates the performance of each Enterprise Zone Agreement. This body is advisory in nature and cannot directly impact an existing Enterprise Zone Agreement; however, the council can make written recommendations to the legislative authority that approved the agreement. There is no cost associated with being a member of this Council. The Board exercises total control over the operations of the Council including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. The County did not make any contributions to this organization in 2013.

Stark Regional Community Corrections Center (SRCCC)

SRCCC is a community based corrections facility that provides residents of the facility educational, vocational substance abuse and support counseling services. The facility is administered by a Judicial Corrections Board consisting of eleven common pleas court judges. The members consist of one judge from Holmes County, two judges each from Wayne and Tuscarawas Counties, and six judges from Stark County. The Board adopts its own budget, authorizes expenditures and hires and fires its own staff. Funding comes from the State. The Board exercises total control over the operations of the Center including budgeting, appropriating, contracting and designating management. Each County's degree of control is limited to its representation on the Board. The County did not make any contributions to this organization in 2013.

Ohio Mid-Eastern Governments Association (OMEGA)

OMEGA is a ten county regional council of governments comprised of Belmont, Carroll, Coshocton, Columbiana, Guernsey, Harrison, Holmes, Jefferson, Muskingum and Tuscarawas counties. OMEGA was formed to aid and assist the participating counties and political subdivisions within the counties in the application for Appalachian Regional Commission and Economic Development grant monies. OMEGA is governed by a seventeen member executive board comprised of members appointed from each participating county and cities within each county. City membership is voluntary. A county commissioner serves as the County's representative on the board. The Board exercises total control over the operations of the Association including budgeting, appropriating, contracting and designating management. Each County's degree of control is limited to its representation on the Board. Each member currently pays a per capita membership fee based on the most recent United States census. During 2013, OMEGA received \$8,558 from Tuscarawas County for an annual fee. OMEGA has no outstanding debt. Information can be obtained from 326 Highland Avenue, PO Box 130, Cambridge, Ohio 43725.

Tuscarawas County, Ohio
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Mid-Eastern Ohio Regional Council (MEORC)

MEORC is a jointly governed organization among fourteen counties in Ohio. MEORC provides services to the mentally retarded and developmentally disabled residents in the participating counties. MEORC is governed by a Council made up of the superintendents of each county's Board of Developmental Disabilities. Revenues are generated by fees and State grants. The Council does not have any outstanding debt. The Board exercises total control over the operations of the Council including budgeting, appropriating, contracting and designating management. Each County's degree of control is limited to its representation on the Board. The County did not make any contributions to this organization in 2013. However, the County reports cash with fiscal agent in the amount of \$1,876,665 for monies held by the organization. Information can be obtained from 11700 Upper Gilchrist Road, Mount Vernon, Ohio 43050.

Note 23 – Related Organizations

Tuscarawas County University Branch District

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

Tuscarawas County Public Library

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

Note 24 – Shared Risk Pool

Public Entity Risk Consortium (PERC) The County participates in PERC, a shared risk pool which is restricted to mid-size public entities including pools. PERC was formed as an Ohio not-for profit corporation as authorized by Ohio Revised Code Section 2744.081 and operates a property, crime, and liability insurance program. PERC members include Tuscarawas County, Wayne County, the City of Lorain and the member participants of four pools: the Buckeye Ohio Risk Management Association, Incorporated (BORMA); the Midwest Pool Risk Management Agency, Incorporated (MPRMA); the Ohio Housing Authority Property and Casualty, Incorporated (OHAPCI); and the State Housing Authority Risk Pool Association, Incorporated (SHARP). Each member appoints one person to the Board of Trustees. The Board of Directors consists of five trustees as determined by the Board of Trustee vote. The Board of Directors governs and administers PERC. Each member's control over the budgeting and financing of PERC is limited to its voting authority and any representation it may have on the Board of Directors. Participation in PERC is by written application subject to approval of the Board of Directors and the payment of premiums. Members are required to remain members of PERC until the end of the PERC fiscal year (November 30). Any member may withdraw from PERC at the end of the PERC fiscal year upon providing at least three months prior notice. The withdrawing member agrees any distribution of surplus PERC funds allocable to the withdrawing member are forfeited by the withdrawing member and shall be distributed to the then remaining members in proportion to their interest in the surplus funds or other equitable manner as determined by the Board of Directors. In 2013, the County made payments in

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the amount of \$300,125 to PERC. Financial information may be obtained from Arthur J. Gallagher Risk Management Services, Incorporated, MK Ferguson Plaza, 1500 West Third Street, Suite 405, Cleveland, Ohio 44113.

Note 25 – Related Party Transactions

During 2013, the County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of programs to the Workshop. Starlight Enterprise, Incorporated, a discretely presented component unit of the County, reported \$284,116 for such contributions. Starlight Enterprise, Incorporated, recorded support and revenues and expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of the Workshop. Additional habilitation services provided directly to Workshop clients by the County amounted to \$1,710,454.

The County has outstanding loans receivable with the Economic Development and Finance Alliance, a discretely presented component unit of the County, in the amount of \$195,828 at December 31, 2013, 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, 2013. 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:

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

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

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

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 \$284,116 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, 2013, the Workshop had a bank balance of \$594,436. Of this bank balance, \$594,146 was covered by federal depository insurance and \$290 was uncollateralized.

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Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Capital Assets

Capital Asset activity for the fiscal year ended December 31, 2013 was as follows:

	Balance 1/1/2013	Additions	Deletions	Balance 12/31/2013
Capital Assets, being depreciated				
Buildings and Improvements	\$925,882	\$3,977	\$0	\$929,859
Vehicles	101,791	0	0	101,791
Equipment	163,425	0	0	163,425
Total Capital Assets being depreciated	1,191,098	3,977	0	1,195,075
Less Accumulated Depreciation				
Buildings and Improvements	(274,168)	(31,749)	0	(305,917)
Vehicles	(97,304)	0	0	(97,304)
Equipment	(188,923)	(905)	0	(189,828)
Total Accumulated Depreciation	(560,395)	(32,654)	0	(593,049)
Capital Assets, Net	\$630,703	(\$28,677)	\$0	\$602,026

Notes Payable

A summary of the note transactions for the year ended December 31, 2013, follows:

	Outstanding 1/1/2013	Additions	Reductions	Outstanding 12/31/2013
Tuscarawas County Board of Developmental Disabilities	\$181,263	\$0	(\$17,980)	\$163,283
Huntington Bank - 6.5-7.35%	69,090	0	(8,190)	60,900
First Federal Bank - 7.125-7.375%	83,293	0	(2,815)	80,478
Total	\$333,646	\$0	(\$28,985)	\$304,661

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, 2013, are as follows:

	Workshop
2014	\$29,877
2015	29,063
2016	28,605
2017	24,113
2018	20,135
Thereafter	172,868
	\$304,661

Accounting and Financial Reporting of Proprietary Activities

The organization applies all applicable Governmental Accounting Standards Board pronouncements.

Tuscarawas County, Ohio
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Residential Housing Fund

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

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

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

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

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

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

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

Risk Management

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

Tuscarawas County, Ohio
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For the Year Ended December 31, 2013

Related Party Transactions

The Workshop had transactions with other component units of Tuscarawas County. As of December 31, 2013, the organization had accounts receivable from related party component units of \$25,955. The organization had \$388 in accounts payable to related party component units for the year ended December 31, 2013.

Unearned Revenue

During 1997, the Workshop acquired a residence using grant money received from the State. In addition, the Workshop received \$35,000 from Supported Living on behalf of the individual renting this residence as a down payment for the eventual purchase of the property by the tenant. The fifteen year grant period expired during 2012 and this grant was recognized as income.

Accounting For Uncertainty In Income Tax Positions

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

Note 27 – Economic Development and Finance Alliance

Significant Accounting Policies

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

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

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
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The Alliance's management believes these financial statements present all activities for which the Alliance is financially accountable.

Basis of Accounting The financial statements of the Alliance have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting policies. The more significant of the Alliance's accounting policies are described below:

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

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

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

Deferred Inflows of Resources Deferred inflows of resources arise when assets are recognized before revenue recognition criteria have been satisfied.

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

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

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

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

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

Tuscarawas County, Ohio
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For the Year Ended December 31, 2013

Net Position Net position represent the difference between all other elements in the statement of net position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, less related debt. Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The Alliance applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available. The Alliance did not have any restricted net position for 2013.

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

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

Implementation of New Accounting Policies For the year ended December 31, 2013, the Alliance has implemented Governmental Accounting Standards Board (GASB) Statement No. 61, "The Financial Reporting Entity: Omnibus an amendment of GASB Statements No. 14 and No. 34," GASB Statement No. 65, "Items Previously Reported as Assets and Liabilities," and GASB Statement No. 66, "Technical Corrections – 2012 – an amendment of GASB Statements No. 10 and No. 62."

GASB Statement No. 61 improves guidance for including, presenting and disclosing information about component units and equity interest transactions of a financial reporting entity. The implementation of GASB Statement No. 61 did not have an effect on the financial statements of the Alliance.

GASB Statement No. 66 resolves conflicting accounting and financial reporting guidance that could diminish the consistency of financial reporting and thereby enhance the usefulness of the financial reports. The implementation of GASB Statement No. 66 did not have an effect on the financial statements of the Alliance.

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

At year end, the carrying amount of the Alliance's deposits was \$179,797, which includes petty cash in the amount of \$427. The bank balance was \$230,932, all of which was covered by Federal Depository Insurance.

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

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Receivables Receivables at December 31, 2013, consisted of accounts (billings for user charged rents), loans receivable and intergovernmental receivables arising from grants. All receivables are deemed collectible in full.

The loan receivable in the amount of \$234,987 at December 31, 2013, reflects the purchase of the Midvale property by Advantech. Advantech is to make monthly payments to the Alliance of \$2,989 at 3.66 percent for the next forty-five months.

The \$13,697 loan receivables from Tremcar are for financing charges. The financing charges were paid by the Alliance to the Tuscarawas County Commissioners on Tremcar's behalf for a \$150,000 loan.

	Outstanding 1/1/2013	Additions	Reductions	Outstanding 12/31/2013	Amount to be Received In One Year
Advantech - 3.66%	\$261,726	\$0	(\$26,739)	\$234,987	\$0
Tremcar - 3%	128,753	0	0	128,753	0
Tremcar - 0%	9,497	4,200	0	13,697	0
	<u>\$399,976</u>	<u>\$4,200</u>	<u>(\$26,739)</u>	<u>\$377,437</u>	<u>\$0</u>

Capital Assets

Capital Asset activity for the fiscal year ended December 31, 2013, was as follows:

	Balance 1/1/2013	Additions	Deletions	Balance 12/31/2013
Capital Assets, not being depreciated				
Land	\$792,609	\$0	\$0	\$792,609
Construction in Progress	61,137	0	(61,137)	0
Total Capital Assets not being depreciated	<u>853,746</u>	<u>0</u>	<u>(61,137)</u>	<u>792,609</u>
Capital Assets, being depreciated				
Buildings and Improvements	6,812,383	223,349	0	7,035,732
Land Improvements	16,365	0	0	16,365
Vehicles	40,344	78,000	0	118,344
Office Equipment	33,673	8,063	0	41,736
Total Capital Assets being depreciated	<u>6,902,765</u>	<u>309,412</u>	<u>0</u>	<u>7,212,177</u>
Less Accumulated Depreciation				
Buildings and Improvements	(1,158,949)	(179,104)	0	(1,338,053)
Land Improvements	(1,636)	(3,273)	0	(4,909)
Vehicles	(35,204)	(9,143)	0	(44,347)
Office Equipment	(23,642)	(3,445)	0	(27,087)
Total Accumulated Depreciation	<u>(1,219,431)</u>	<u>(194,965)</u>	<u>0</u>	<u>(1,414,396)</u>
Total Capital Assets being depreciated, net	<u>5,683,334</u>	<u>114,447</u>	<u>0</u>	<u>5,797,781</u>
Capital Assets, Net	<u>\$6,537,080</u>	<u>\$114,447</u>	<u>(\$61,137)</u>	<u>\$6,590,390</u>

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

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

	Balance 1/1/2013	Increase	Decrease	Balance 12/31/2013	Amounts Due In One Year
Long-Term Obligations:					
Tuscarawas County - 0%	\$640,596	\$0	(\$444,768)	\$195,828	\$11,669
J.P. Morgan Chase - 3.15%	2,969,014	0	(187,554)	2,781,460	195,924
Total Long-Term Obligations	<u>\$3,609,610</u>	<u>\$0</u>	<u>(\$632,322)</u>	<u>\$2,977,288</u>	<u>\$207,593</u>

In September 2005, the Alliance borrowed \$4,200,000 from J.P. Morgan Chase Bank. The proceeds were used to pay \$1,200,000 of debt to the Tuscarawas County Commissioners, and the \$2,809,729 repaid the loans from the various banks. In 2011, the terms of the loan were renegotiated. The loan will bear interest at the Treasury Securities Rate, plus 2.87 percent. The interest rate will be reset annually. The Alliance will again renegotiate the terms of this loan in 2016.

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

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

The annual requirements to retire debt are as follows:

Year	Principal	Interest	Total
2014	\$207,593	\$80,764	\$288,357
2015	213,553	74,805	288,358
2016	2,556,142	5,959	2,562,101
Totals	<u>\$2,977,288</u>	<u>\$161,528</u>	<u>\$3,138,816</u>

Operating Lease The Alliance leases building space under a lease that is considered non-cancelable by either party. The initial asset cost of the lease was \$3,534,245 and has \$680,535 of accumulated depreciation at December 31, 2013, for a carrying value of 2,853,710. As of December 31, 2013, the Alliance had no outstanding lease payments; therefore, no accounts receivable are reported within the basic financial statements.

Tuscarawas County, Ohio
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The following is a schedule of future long-term lease payments required under the operating lease as of December 31, 2013:

		<u>Operating Lease</u>
Year Ending December 31,	2014	\$518,435
	2015	515,810
	2016	491,607
	2017	441,724
	2018	417,083
	2019-2023	751,830
	2024-2026	232,926
Total Lease Paymets		<u><u>\$3,369,415</u></u>

Business Park Incubator – Component Unit

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

The financial statements of the Business Park have been prepared in conformity with nerally accepted accounting principles (GAAP) as applies to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting policies. The most significant of the Business Park’s accounting policies are described below.

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

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

Capital Assets Capital assets of the Business Park are capitalized. All capital assets are capitalized at cost (or estimated historical cost) and updated for the cost of additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date donated. The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not

Tuscarawas County, Ohio
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capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line basis. Improvements, other than buildings, are depreciated at 10 years, and office equipment is depreciated at 5 to 10 years.

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

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

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

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

Capital Assets A summary of the Business Park's capital assets at December 31, 2013, follows:

	Balance 1/1/2013	Additions	Deletions	Balance 12/31/2013
Capital Assets, being depreciated				
Improvements other than buildings	\$28,768	\$0	\$0	\$28,768
Furniture and equipment	10,256	0	0	10,256
Total Capital Assets being depreciated	39,024	0	0	39,024
Less Accumulated Depreciation				
Improvements other than buildings	(25,234)	(2,877)	0	(28,111)
Furniture and equipment	(9,818)	(376)	0	(10,194)
Total Accumulated Depreciation	(35,052)	(3,253)	0	(38,305)
Total Capital Assets being depreciated, net	3,972	(3,253)	0	719
Capital Assets, Net	\$3,972	(\$3,253)	\$0	\$719

Net Position Net position represents the difference between all other elements of the statement of net position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through constitutional provisions, enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

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

**Combining and Individual Fund Statements
And Schedules**

**Combining and Individual Fund Statements
And Schedules**

Fund Descriptions – Nonmajor Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

Community Mental Health Fund - To account for and report a County-wide property tax levy restricted for the operation of the Alcohol, Drug Addiction and Mental Health Services Board of Tuscarawas and Carroll Counties. The fund did not have any budgetary activity in 2013; therefore, budgetary information is not provided.

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

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

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

(continued)

Fund Descriptions – Nonmajor Funds (continued)

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

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

(continued)

Fund Descriptions – Nonmajor Funds (continued)

Nonmajor Special Revenue Funds (continued)

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

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

Litter Control Fund - To account for and report a County-wide Litter Control and Recycling Program prescribed by the State of Ohio Department of Natural Resources. This fund is included with the general fund for GAAP reporting as it does not have a restricted or committed revenue source. The fund did not have any budgetary activity in 2013; therefore, budgetary information is not provided.

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

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

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

Nonmajor Debt Service Fund

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

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

(continued)

Nonmajor Capital Projects Funds

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

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

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

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

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

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

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

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

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2013

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,746,653	\$1	\$1,572,172	\$6,318,826
Materials and Supplies Inventory	7,646	0	0	7,646
Accounts Receivable	41,201	0	3,772	44,973
Interfund Receivable	145,256	0	553,722	698,978
Intergovernmental Receivable	526,622	0	0	526,622
Prepaid Items	14,143	0	28,575	42,718
Property Taxes Receivable	1,823,763	0	0	1,823,763
Loans Receivable	75,000	0	2,969,511	3,044,511
<i>Total Assets</i>	<u>\$7,380,284</u>	<u>\$1</u>	<u>\$5,127,752</u>	<u>\$12,508,037</u>
Liabilities				
Accounts Payable	\$74,061	\$0	\$6,977	\$81,038
Accrued Wages	68,104	0	145	68,249
Contracts Payable	204,036	0	262,019	466,055
Intergovernmental Payable	68,762	0	99	68,861
Interfund Payable	145,219	0	100,191	245,410
<i>Total Liabilities</i>	<u>560,182</u>	<u>0</u>	<u>369,431</u>	<u>929,613</u>
Deferred Inflows of Resources				
Property Taxes	1,708,039	0	0	1,708,039
Unavailable Revenue	244,744	0	0	244,744
<i>Total Deferred Inflows of Resources</i>	<u>1,952,783</u>	<u>0</u>	<u>0</u>	<u>1,952,783</u>
Fund Balances				
Nonspendable	21,789	0	28,575	50,364
Restricted	4,794,357	0	373,060	5,167,417
Committed	57,221	0	0	57,221
Assigned	0	1	4,356,686	4,356,687
Unassigned (Deficit)	(6,048)	0	0	(6,048)
<i>Total Fund Balances</i>	<u>4,867,319</u>	<u>1</u>	<u>4,758,321</u>	<u>9,625,641</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$7,380,284</u>	<u>\$1</u>	<u>\$5,127,752</u>	<u>\$12,508,037</u>

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2013

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$1,684,235	\$0	\$0	\$1,684,235
Intergovernmental	4,553,967	0	1,990,953	6,544,920
Licenses and Permits	215	0	0	215
Fines and Forfeitures	300,638	0	0	300,638
Rentals	0	0	9,874	9,874
Charges for Services	2,190,282	0	138,288	2,328,570
Contributions and Donations	76,558	0	11,505	88,063
Other	405,991	0	76,104	482,095
<i>Total Revenues</i>	<u>9,211,886</u>	<u>0</u>	<u>2,226,724</u>	<u>11,438,610</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	959,843	0	0	959,843
Judicial	446,727	0	0	446,727
Public Safety	508,789	0	0	508,789
Public Works	670,139	0	0	670,139
Health	239,318	0	0	239,318
Human Services	6,525,048	0	0	6,525,048
Intergovernmental	1,203,265	0	0	1,203,265
Capital Outlay	0	0	3,051,123	3,051,123
Debt Service:				
Principal Retirement	3,518	43,000	72,637	119,155
Interest and Fiscal Charges	0	37,305	68,518	105,823
<i>Total Expenditures</i>	<u>10,556,647</u>	<u>80,305</u>	<u>3,192,278</u>	<u>13,829,230</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,344,761)</u>	<u>(80,305)</u>	<u>(965,554)</u>	<u>(2,390,620)</u>
Other Financing Sources (Uses)				
Transfers In	2,145,278	80,306	861,734	3,087,318
Transfers Out	(59,250)	0	(291,165)	(350,415)
<i>Total Other Financing Sources (Uses)</i>	<u>2,086,028</u>	<u>80,306</u>	<u>570,569</u>	<u>2,736,903</u>
<i>Net Change in Fund Balance</i>	741,267	1	(394,985)	346,283
<i>Fund Balance Beginning of Year</i>	<u>4,126,052</u>	<u>0</u>	<u>5,153,306</u>	<u>9,279,358</u>
<i>Fund Balance End of Year</i>	<u>\$4,867,319</u>	<u>\$1</u>	<u>\$4,758,321</u>	<u>\$9,625,641</u>

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2013

	Child Support Enforcement Agency	County Wireless 911	Real Estate Assessment	Children's Services	Dog and Kennel
Assets					
Equity in Pooled Cash and Cash Equivalents	\$263,348	\$390,567	\$2,063,555	\$892,300	\$87,523
Materials and Supplies Inventory	5,791	0	0	0	944
Accounts Receivable	28,140	0	0	0	0
Interfund Receivable	0	0	0	124,754	0
Intergovernmental Receivable	370,448	7,500	0	1,740	0
Prepaid Items	5,357	5,567	0	0	0
Property Taxes Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$673,084</u>	<u>\$403,634</u>	<u>\$2,063,555</u>	<u>\$1,018,794</u>	<u>\$88,467</u>
Liabilities					
Accounts Payable	\$2,696	\$23,510	\$265	\$20,476	\$2,137
Accrued Wages	34,774	0	15,374	0	3,353
Contracts Payable	0	0	0	187,861	0
Intergovernmental Payable	25,455	0	12,512	10,639	5,458
Interfund Payable	82,258	0	31,009	0	8,392
<i>Total Liabilities</i>	<u>145,183</u>	<u>23,510</u>	<u>59,160</u>	<u>218,976</u>	<u>19,340</u>
Deferred Inflows of Resources					
Property Taxes	0	0	0	0	0
Unavailable Revenue	0	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	11,148	5,567	0	0	944
Restricted	516,753	374,557	2,004,395	799,818	68,183
Committed	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances</i>	<u>527,901</u>	<u>380,124</u>	<u>2,004,395</u>	<u>799,818</u>	<u>69,127</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$673,084</u>	<u>\$403,634</u>	<u>\$2,063,555</u>	<u>\$1,018,794</u>	<u>\$88,467</u>

Delinquent Real Estate Collection	Community Mental Health	Aging	Other Community Improvement	Other Law Enforcement	Other	Total Nonmajor Special Revenue Funds
\$200,379	\$0	\$0	\$103,877	\$212,119	\$532,985	\$4,746,653
0	0	0	68	791	52	7,646
0	0	0	0	886	12,175	41,201
0	0	0	20,502	0	0	145,256
0	58,899	63,982	6,139	17,914	0	526,622
0	0	0	0	0	3,219	14,143
0	734,615	1,089,148	0	0	0	1,823,763
0	0	0	75,000	0	0	75,000
<u>\$200,379</u>	<u>\$793,514</u>	<u>\$1,153,130</u>	<u>\$205,586</u>	<u>\$231,710</u>	<u>\$548,431</u>	<u>\$7,380,284</u>
\$0	\$0	\$0	\$1,872	\$9,691	\$13,414	\$74,061
2,099	0	0	2,922	4,007	5,575	68,104
0	0	0	11,375	0	4,800	204,036
3,245	0	0	2,012	4,191	5,250	68,762
1,771	0	0	20,502	1,287	0	145,219
<u>7,115</u>	<u>0</u>	<u>0</u>	<u>38,683</u>	<u>19,176</u>	<u>29,039</u>	<u>560,182</u>
0	686,002	1,022,037	0	0	0	1,708,039
0	107,512	131,093	6,139	0	0	244,744
<u>0</u>	<u>793,514</u>	<u>1,153,130</u>	<u>6,139</u>	<u>0</u>	<u>0</u>	<u>1,952,783</u>
0	0	0	68	791	3,271	21,789
193,264	0	0	160,596	155,154	521,637	4,794,357
0	0	0	100	56,589	532	57,221
0	0	0	0	0	(6,048)	(6,048)
<u>193,264</u>	<u>0</u>	<u>0</u>	<u>160,764</u>	<u>212,534</u>	<u>519,392</u>	<u>4,867,319</u>
<u>\$200,379</u>	<u>\$793,514</u>	<u>\$1,153,130</u>	<u>\$205,586</u>	<u>\$231,710</u>	<u>\$548,431</u>	<u>\$7,380,284</u>

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013

	Child Support Enforcement Agency	County Wireless 911	Real Estate Assessment	Children's Services	Dog and Kennel
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental	1,104,079	190,549	0	1,569,615	0
Licenses and Permits	0	0	215	0	0
Fines and Forfeitures	0	0	0	0	10,272
Charges for Services	565,076	0	1,004,757	0	221,634
Contributions and Donations	0	0	0	7,700	18,520
Other	392	0	20,029	368,244	322
<i>Total Revenues</i>	<u>1,669,547</u>	<u>190,549</u>	<u>1,025,001</u>	<u>1,945,559</u>	<u>250,748</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	752,854	0	0
Judicial	0	0	0	0	0
Public Safety	0	51,297	0	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	239,318
Human Services	1,648,452	0	0	3,700,552	0
Intergovernmental	0	0	0	9,958	0
Debt Service:					
Principal Retirement	2,205	0	1,313	0	0
<i>Total Expenditures</i>	<u>1,650,657</u>	<u>51,297</u>	<u>754,167</u>	<u>3,710,510</u>	<u>239,318</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>18,890</u>	<u>139,252</u>	<u>270,834</u>	<u>(1,764,951)</u>	<u>11,430</u>
Other Financing Sources (Uses)					
Transfers In	105,579	0	0	1,980,646	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>105,579</u>	<u>0</u>	<u>0</u>	<u>1,980,646</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	124,469	139,252	270,834	215,695	11,430
<i>Fund Balance Beginning of Year</i>	<u>403,432</u>	<u>240,872</u>	<u>1,733,561</u>	<u>584,123</u>	<u>57,697</u>
<i>Fund Balance End of Year</i>	<u><u>\$527,901</u></u>	<u><u>\$380,124</u></u>	<u><u>\$2,004,395</u></u>	<u><u>\$799,818</u></u>	<u><u>\$69,127</u></u>

Delinquent Real Estate Collection	Community Mental Health	Aging	Other Community Improvement	Other Law Enforcement	Other	Total Nonmajor Special Revenue Funds
\$0	\$696,547	\$987,688	\$0	\$0	\$0	\$1,684,235
0	119,609	179,071	977,373	398,843	14,828	4,553,967
0	0	0	0	0	0	215
0	0	0	0	0	290,366	300,638
127,592	0	0	25,476	86,516	159,231	2,190,282
0	0	0	0	49,374	964	76,558
38	0	0	1,508	1,190	14,268	405,991
<u>127,630</u>	<u>816,156</u>	<u>1,166,759</u>	<u>1,004,357</u>	<u>535,923</u>	<u>479,657</u>	<u>9,211,886</u>
143,392	0	0	7,610	55,504	483	959,843
0	0	0	0	16,603	430,124	446,727
0	0	0	0	444,280	13,212	508,789
0	0	0	670,139	0	0	670,139
0	0	0	0	0	0	239,318
0	0	1,166,761	0	0	9,283	6,525,048
0	816,156	0	357,515	0	19,636	1,203,265
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,518</u>
<u>143,392</u>	<u>816,156</u>	<u>1,166,761</u>	<u>1,035,264</u>	<u>516,387</u>	<u>472,738</u>	<u>10,556,647</u>
<u>(15,762)</u>	<u>0</u>	<u>(2)</u>	<u>(30,907)</u>	<u>19,536</u>	<u>6,919</u>	<u>(1,344,761)</u>
0	0	0	30,000	28,958	95	2,145,278
0	0	0	0	(45,000)	(14,250)	(59,250)
<u>0</u>	<u>0</u>	<u>0</u>	<u>30,000</u>	<u>(16,042)</u>	<u>(14,155)</u>	<u>2,086,028</u>
(15,762)	0	(2)	(907)	3,494	(7,236)	741,267
209,026	0	2	161,671	209,040	526,628	4,126,052
<u>\$193,264</u>	<u>\$0</u>	<u>\$0</u>	<u>\$160,764</u>	<u>\$212,534</u>	<u>\$519,392</u>	<u>\$4,867,319</u>

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2013

	Permanent Improvement	Permanent Improvement D.D.S.	Capital Projects
Assets			
Equity in Pooled Cash and Cash Equivalents	\$214,267	\$5,819	\$695,117
Accounts Receivable	105	0	500
Interfund Receivable	0	0	553,722
Prepaid Items	0	0	0
Loans Receivable	0	0	2,969,511
<i>Total Assets</i>	<u>\$214,372</u>	<u>\$5,819</u>	<u>\$4,218,850</u>
Liabilities			
Accounts Payable	\$0	\$0	\$0
Accrued Wages	0	0	0
Contracts Payable	0	0	230,269
Intergovernmental Payable	0	0	0
Interfund Payable	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>230,269</u>
Fund Balances			
Nonspendable	0	0	0
Restricted	0	0	0
Assigned	214,372	5,819	3,988,581
<i>Total Fund Balances</i>	<u>214,372</u>	<u>5,819</u>	<u>3,988,581</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$214,372</u>	<u>\$5,819</u>	<u>\$4,218,850</u>

County Building Improvement	Tech Park	Other	Total Nonmajor Capital Projects Funds
\$274,561	\$100,219	\$282,189	\$1,572,172
0	0	3,167	3,772
0	0	0	553,722
0	0	28,575	28,575
0	0	0	2,969,511
<u>\$274,561</u>	<u>\$100,219</u>	<u>\$313,931</u>	<u>\$5,127,752</u>
\$500	\$0	\$6,477	\$6,977
0	0	145	145
31,750	0	0	262,019
0	0	99	99
0	100,000	191	100,191
<u>32,250</u>	<u>100,000</u>	<u>6,912</u>	<u>369,431</u>
0	0	28,575	28,575
242,311	219	130,530	373,060
0	0	147,914	4,356,686
<u>242,311</u>	<u>219</u>	<u>307,019</u>	<u>4,758,321</u>
<u>\$274,561</u>	<u>\$100,219</u>	<u>\$313,931</u>	<u>\$5,127,752</u>

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2013

	Permanent Improvement	Permanent Improvement D.D.S.	Capital Projects
Revenues			
Intergovernmental	\$0	\$0	\$0
Rentals	0	0	6,875
Charges for Services	105	0	0
Contributions and Donations	0	0	0
Other	1,549	0	37,014
<i>Total Revenues</i>	<u>1,654</u>	<u>0</u>	<u>43,889</u>
Expenditures			
Capital Outlay	0	148,577	657,815
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>148,577</u>	<u>657,815</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,654</u>	<u>(148,577)</u>	<u>(613,926)</u>
Other Financing Sources (Uses)			
Transfers In	0	85,000	178,616
Transfers Out	0	0	(291,165)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>85,000</u>	<u>(112,549)</u>
<i>Net Change in Fund Balance</i>	1,654	(63,577)	(726,475)
<i>Fund Balance Beginning of Year</i>	<u>212,718</u>	<u>69,396</u>	<u>4,715,056</u>
<i>Fund Balance End of Year</i>	<u><u>\$214,372</u></u>	<u><u>\$5,819</u></u>	<u><u>\$3,988,581</u></u>

County Building Improvement	Tech Park	Other	Total Nonmajor Capital Projects Funds
\$0	\$0	\$1,990,953	\$1,990,953
0	0	2,999	9,874
0	0	138,183	138,288
0	0	11,505	11,505
28,378	0	9,163	76,104
28,378	0	2,152,803	2,226,724
65,738	0	2,178,993	3,051,123
72,637	0	0	72,637
68,518	0	0	68,518
206,893	0	2,178,993	3,192,278
(178,515)	0	(26,190)	(965,554)
391,708	134,410	72,000	861,734
0	0	0	(291,165)
391,708	134,410	72,000	570,569
213,193	134,410	45,810	(394,985)
29,118	(134,191)	261,209	5,153,306
\$242,311	\$219	\$307,019	\$4,758,321

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 Personal Property Tax

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

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

Ohio Housing Trust Fund

Tax Sale Fund

Auction Clearing Fund

DD Employee Flexible Spending Fund

Help Me Grow Fund

Foreclosure Proration Fund

Creative Options Fund

PERS Payable Fund

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2013

	Balance 12/31/2012	Additions	Deductions	Balance 12/31/2013
REAL ESTATE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,402,214	\$71,670,836	\$71,148,470	\$2,924,580
Property Taxes Receivable	73,627,652	75,206,068	73,627,652	75,206,068
<i>Total Assets</i>	<u>\$76,029,866</u>	<u>\$146,876,904</u>	<u>\$144,776,122</u>	<u>\$78,130,648</u>
Liabilities				
Intergovernmental Payable	<u>\$76,029,866</u>	<u>\$146,876,904</u>	<u>\$144,776,122</u>	<u>\$78,130,648</u>
TANGIBLE PERSONAL PROPERTY TAX				
Assets				
Property Taxes Receivable	<u>\$1,426,004</u>	<u>\$1,401,643</u>	<u>\$1,426,004</u>	<u>\$1,401,643</u>
Liabilities				
Intergovernmental Payable	<u>\$1,426,004</u>	<u>\$1,401,643</u>	<u>\$1,426,004</u>	<u>\$1,401,643</u>
SCHOOL				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$0</u>	<u>\$49,590,462</u>	<u>\$49,590,462</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payable	<u>\$0</u>	<u>\$49,590,462</u>	<u>\$49,590,462</u>	<u>\$0</u>
MUNICIPAL CORPORATION				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$0</u>	<u>\$6,430,868</u>	<u>\$6,430,868</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payable	<u>\$0</u>	<u>\$6,430,868</u>	<u>\$6,430,868</u>	<u>\$0</u>
TOWNSHIP				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$0</u>	<u>\$7,407,219</u>	<u>\$7,407,219</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payable	<u>\$0</u>	<u>\$7,407,219</u>	<u>\$7,407,219</u>	<u>\$0</u>
ESTATE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$581,020</u>	<u>\$1,536,547</u>	<u>\$1,615,004</u>	<u>\$502,563</u>
Liabilities				
Intergovernmental Payable	<u>\$581,020</u>	<u>\$1,536,547</u>	<u>\$1,615,004</u>	<u>\$502,563</u>
MANUFACTURED HOME TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$87,444</u>	<u>\$672,500</u>	<u>\$685,698</u>	<u>\$74,246</u>
Liabilities				
Intergovernmental Payable	<u>\$87,444</u>	<u>\$672,500</u>	<u>\$685,698</u>	<u>\$74,246</u>
HOTEL LODGING TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$619</u>	<u>\$652,291</u>	<u>\$652,910</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payable	<u>\$619</u>	<u>\$652,291</u>	<u>\$652,910</u>	<u>\$0</u>

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2013

	Balance 12/31/2012	Additions	Deductions	Balance 12/31/2013
CIGARETTE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$13,901	\$13,901	\$0
Liabilities				
Intergovernmental Payable	\$0	\$13,901	\$13,901	\$0
UNDIVIDED PERSONAL PROPERTY TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$37,505	\$37,503	\$2
Liabilities				
Intergovernmental Payable	\$0	\$37,505	\$37,503	\$2
UNDIVIDED INCOME TAX - REAL PROPERTY				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$69,673	\$69,673	\$0
Liabilities				
Intergovernmental Payable	\$0	\$69,673	\$69,673	\$0
STATE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$14	\$366,864	\$366,864	\$14
Liabilities				
Intergovernmental Payable	\$14	\$366,864	\$366,864	\$14
COURT AGENCY				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$461,622	\$19,600,577	\$19,713,401	\$348,798
Liabilities				
Intergovernmental Payable	\$461,622	\$19,600,577	\$19,713,401	\$348,798
SHERIFF				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$329,888	\$4,496,001	\$4,432,215	\$393,674
Liabilities				
Undistributed Monies	\$329,888	\$4,496,001	\$4,432,215	\$393,674
COMMUNITY MENTAL HEALTH				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$804,238	\$3,861,960	\$3,929,154	\$737,044
Liabilities				
Intergovernmental Payable	\$0	\$3,529	\$0	\$3,529
Undistributed Monies	804,238	3,858,431	3,929,154	733,515
<i>Total Liabilities</i>	\$804,238	\$3,861,960	\$3,929,154	\$737,044
LAW ENFORCEMENT TRUST				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$20,276	\$3,454	\$5,908	\$17,822
Liabilities				
Undistributed Monies	\$20,276	\$3,454	\$5,908	\$17,822

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2013

	Balance 12/31/2012	Additions	Deductions	Balance 12/31/2013
LIBRARY LOCAL GOVERNMENT				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,522,123	\$2,522,123	\$0
Liabilities				
Intergovernmental Payable	\$0	\$2,522,123	\$2,522,123	\$0
SOIL AND WATER				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$120,709	\$296,874	\$280,672	\$136,911
Liabilities				
Intergovernmental Payable	\$0	\$1,713	\$0	\$1,713
Undistributed Monies	120,709	295,161	280,672	135,198
<i>Total Liabilities</i>	<u>\$120,709</u>	<u>\$296,874</u>	<u>\$280,672</u>	<u>\$136,911</u>
LIBRARY				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$881,889	\$881,889	\$0
Liabilities				
Intergovernmental Payable	\$0	\$881,889	\$881,889	\$0
DISTRICT BOARD OF HEALTH				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,491,169	\$4,133,457	\$3,858,366	\$4,766,260
Liabilities				
Intergovernmental Payable	\$0	\$18,418	\$0	\$18,418
Undistributed Monies	4,491,169	4,115,039	3,858,366	4,747,842
<i>Total Liabilities</i>	<u>\$4,491,169</u>	<u>\$4,133,457</u>	<u>\$3,858,366</u>	<u>\$4,766,260</u>
REGIONAL PLANNING				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$27,296	\$96,287	\$92,833	\$30,750
Liabilities				
Intergovernmental Payable	\$0	\$773	\$0	\$773
Undistributed Monies	27,296	95,514	92,833	29,977
<i>Total Liabilities</i>	<u>\$27,296</u>	<u>\$96,287</u>	<u>\$92,833</u>	<u>\$30,750</u>
CLASSIFIED TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$19	\$0	\$0	\$19
Liabilities				
Intergovernmental Payable	\$19	\$0	\$0	\$19
FAMILY AND CHILDREN FIRST COUNCIL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$169,110	\$151,654	\$253,561	\$67,203
Liabilities				
Intergovernmental Payable	\$0	\$703	\$0	\$703
Undistributed Monies	169,110	150,951	253,561	66,500
<i>Total Liabilities</i>	<u>\$169,110</u>	<u>\$151,654</u>	<u>\$253,561</u>	<u>\$67,203</u>

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2013

	Balance 12/31/2012	Additions	Deductions	Balance 12/31/2013
OHIO ELECTIONS COMMISSION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$10	\$3,935	\$3,935	\$10
Liabilities				
Undistributed Monies	\$10	\$3,935	\$3,935	\$10
PAYROLL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,091,925	\$12,325,766	\$13,551,673	\$866,018
Liabilities				
Intergovernmental Payable	\$0	\$144	\$0	\$144
Undistributed Monies	2,091,925	12,325,622	13,551,673	865,874
<i>Total Liabilities</i>	\$2,091,925	\$12,325,766	\$13,551,673	\$866,018
DRESS DOWN				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,099	\$5,782	\$5,656	\$1,225
Liabilities				
Undistributed Monies	\$1,099	\$5,782	\$5,656	\$1,225
LOCAL EMERGENCY PLANNING COMMISSION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$74,018	\$36,427	\$36,085	\$74,360
Liabilities				
Undistributed Monies	\$74,018	\$36,427	\$36,085	\$74,360
EMERGENCY MANAGEMENT				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$17,380	\$36,816	\$38,720	\$15,476
Liabilities				
Undistributed Monies	\$17,380	\$36,816	\$38,720	\$15,476
OHIO HOUSING TRUST				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$95,155	\$498,516	\$513,364	\$80,307
Liabilities				
Undistributed Monies	\$95,155	\$498,516	\$513,364	\$80,307
TAX SALE				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,776	\$31,934	\$24,623	\$9,087
Liabilities				
Intergovernmental Payable	\$1,776	\$31,934	\$24,623	\$9,087

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2013

	Balance 12/31/2012	Additions	Deductions	Balance 12/31/2013
AUCTION CLEARING				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$640	\$79,924	\$80,455	\$109
Liabilities				
Undistributed Monies	\$640	\$79,924	\$80,455	\$109
DD EMPLOYEE FLEXIBLE SPENDING				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$28,692	\$25,409	\$15,379	\$38,722
Liabilities				
Undistributed Monies	\$28,692	\$25,409	\$15,379	\$38,722
HELP ME GROW				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$42,815	\$159,679	\$100,764	\$101,730
Liabilities				
Undistributed Monies	\$42,815	\$159,679	\$100,764	\$101,730
FORECLOSURE PRORATION				
Assets				
Equity in Pooled Cash and Cash Equivalents	(\$700)	\$14,760	\$3,919	\$10,141
Liabilities				
Undistributed Monies	(\$700)	\$14,760	\$3,919	\$10,141
CREATIVE OPTIONS				
Assets				
Equity in Pooled Cash and Cash Equivalents	(\$75,193)	\$139,877	\$56,132	\$8,552
Liabilities				
Undistributed Monies	(\$75,193)	\$139,877	\$56,132	\$8,552
PERS PAYABLE				
Assets				
Equity in Pooled Cash and Cash Equivalents	(\$1,026,379)	\$4,372,818	\$3,093,536	\$252,903
Liabilities				
Intergovernmental Payable	(\$1,026,379)	\$4,372,818	\$3,093,536	\$252,903
TOTAL - ALL AGENCY FUNDS				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$9,955,366	\$168,128,007	\$167,367,319	\$10,716,054
Cash and Cash Equivalents in Segregated Accounts	791,510	24,096,578	24,145,616	742,472
Property Taxes Receivable	75,053,656	76,607,711	75,053,656	76,607,711
<i>Total Assets</i>	<u>\$85,800,532</u>	<u>\$268,832,296</u>	<u>\$266,566,591</u>	<u>\$88,066,237</u>
Liabilities				
Intergovernmental Payable	\$77,562,005	\$242,490,998	\$239,307,800	\$80,745,203
Undistributed Monies	8,238,527	26,341,298	27,258,791	7,321,034
<i>Total Liabilities</i>	<u>\$85,800,532</u>	<u>\$268,832,296</u>	<u>\$266,566,591</u>	<u>\$88,066,237</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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$2,830,923	\$2,830,923	\$3,806,100	\$975,177
Sales Taxes	11,339,077	11,339,077	11,339,077	0
Intergovernmental	3,088,821	3,184,402	2,974,995	(209,407)
Interest	127,000	127,000	196,079	69,079
Licenses and Permits	6,650	6,650	7,155	505
Fines and Forfeitures	198,500	198,500	226,707	28,207
Rentals	90,000	90,000	91,973	1,973
Charges for Services	2,522,578	2,556,828	2,480,047	(76,781)
Contributions and Donations	4,000	4,000	4,000	0
Other	104,433	315,138	328,298	13,160
<i>Total Revenues</i>	20,311,982	20,652,518	21,454,431	801,913
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personal Services	346,839	348,551	345,848	2,703
Contractual Services	21,685	23,035	23,035	0
Materials and Supplies	546	651	639	12
Capital Outlay	200	1,329	1,328	1
Other	17,288	17,073	16,793	280
Total Commissioners	386,558	390,639	387,643	2,996
Microfilming Services:				
Contractual Services	5,300	6,644	6,644	0
Auditor - General:				
Personal Services	241,269	240,419	225,126	15,293
Contractual Services	71,497	72,247	69,763	2,484
Materials and Supplies	8,753	8,753	7,904	849
Capital Outlay	2,000	2,200	2,018	182
Other	229,921	229,821	229,011	810
Total Auditor - General	553,440	553,440	533,822	19,618
Treasurer:				
Personal Services	202,801	202,232	201,663	569
Contractual Services	70,614	70,614	68,143	2,471
Materials and Supplies	5,668	5,668	5,364	304
Capital Outlay	152	721	668	53
Other	2,130	2,130	2,129	1
Total Treasurer	\$281,365	\$281,365	\$277,967	\$3,398

(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, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Prosecuting Attorney:				
Personal Services	\$758,131	\$758,370	\$755,581	\$2,789
Contractual Services	9,189	9,140	5,000	4,140
Materials and Supplies	1,519	1,329	1,287	42
Other	57,852	57,852	57,852	0
Total Prosecuting Attorney	826,691	826,691	819,720	6,971
Budget Commission:				
Other	80,000	80,000	74,530	5,470
Bureau of Inspection:				
Contractual Services	100,000	100,000	67,816	32,184
Data Processing Board:				
Personal Services	198,577	192,557	181,721	10,836
Contractual Services	15,908	15,776	15,310	466
Materials and Supplies	1,594	1,594	1,008	586
Capital Outlay	0	6,152	6,136	16
Total Data Processing Board	216,079	216,079	204,175	11,904
Board of Elections:				
Personal Services	667,995	655,646	624,615	31,031
Contractual Services	270,200	269,465	213,599	55,866
Materials and Supplies	28,064	28,011	18,509	9,502
Capital Outlay	0	36,865	36,841	24
Other	4,671	6,311	6,280	31
Total Board of Elections	970,930	996,298	899,844	96,454
Maintenance:				
Personal Services	282,043	281,638	277,789	3,849
Contractual Services	319,381	339,736	335,658	4,078
Materials and Supplies	213,429	213,429	188,932	24,497
Capital Outlay	5,205	5,255	3,385	1,870
Other	500	500	0	500
Total Maintenance	820,558	840,558	805,764	34,794
Recorder:				
Personal Services	187,661	187,605	182,191	5,414
Contractual Services	28,000	28,000	28,000	0
Materials and Supplies	5,580	5,580	2,211	3,369
Other	2,563	2,619	2,617	2
Total Recorder	223,804	223,804	215,019	8,785
Insurance Pensions and Taxes:				
Contractual Services	\$7,050	\$12,539	\$12,095	\$444

(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, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Insurance Trust Fund:				
Contractual Services	\$462,757	\$462,422	\$442,622	\$19,800
Capital Outlay	0	334	334	0
Total Insurance Trust Fund	<u>462,757</u>	<u>462,756</u>	<u>442,956</u>	<u>19,800</u>
M.V. Real Estate Trust Fund				
Contractual Services	359,207	359,207	359,207	0
IT Internal Service:				
Materials and Supplies	27,910	27,910	23,606	4,304
Total General Government - Legislative and Executive	<u>5,321,649</u>	<u>5,377,930</u>	<u>5,130,808</u>	<u>247,122</u>
General Government - Judicial:				
Court of Appeals:				
Other	12,000	16,893	16,893	0
Common Pleas Court:				
Personal Services	924,170	923,720	909,590	14,130
Contractual Services	114,042	114,344	108,562	5,782
Materials and Supplies	28,654	28,352	24,901	3,451
Capital Outlay	2,725	2,725	579	2,146
Other	7,000	7,450	6,800	650
Total Common Pleas Court	<u>1,076,591</u>	<u>1,076,591</u>	<u>1,050,432</u>	<u>26,159</u>
Jury Commission:				
Personal Services	63	63	57	6
Contractual Services	5,600	5,600	4,945	655
Total Jury Commission	<u>5,663</u>	<u>5,663</u>	<u>5,002</u>	<u>661</u>
Juvenile Court:				
Personal Services	882,151	882,151	872,316	9,835
Contractual Services	149,717	149,717	122,178	27,539
Materials and Supplies	8,842	8,842	8,252	590
Capital Outlay	5,430	5,430	3,692	1,738
Other	2,725	2,725	1,709	1,016
Total Juvenile Court	<u>\$1,048,865</u>	<u>\$1,048,865</u>	<u>\$1,008,147</u>	<u>\$40,718</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, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Probate Court:				
Personal Services	\$244,706	\$258,570	\$254,254	\$4,316
Contractual Services	21,737	21,737	19,794	1,943
Materials and Supplies	7,950	7,950	6,586	1,364
Capital Outlay	4,501	4,501	4,065	436
Other	2,279	2,085	1,465	620
Total Probate Court	281,173	294,843	286,164	8,679
Clerk of Courts:				
Personal Services	486,618	484,893	457,526	27,367
Contractual Services	19,416	19,416	16,356	3,060
Materials and Supplies	15,498	17,223	17,214	9
Capital Outlay	11,437	14,347	14,327	20
Other	1,818	1,818	1,314	504
Total Clerk of Courts	534,787	537,697	506,737	30,960
County Court:				
Personal Services	753,454	765,502	765,173	329
Contractual Services	29,486	30,118	29,047	1,071
Materials and Supplies	7,653	7,653	7,536	117
Other	24,051	25,620	25,570	50
Total County Court	814,644	828,893	827,326	1,567
Indigent Defense Application:				
Other	5,000	5,216	5,216	0
Municipal Court:				
Personal Services	142,931	142,931	139,340	3,591
Contractual Services	19,000	33,508	32,605	903
Total Municipal Court	161,931	176,439	171,945	4,494
Total General Government - Judicial	3,940,654	3,991,100	3,877,862	113,238
Public Safety:				
Coroner:				
Personal Services	114,215	113,845	112,800	1,045
Contractual Services	67,347	67,716	67,386	330
Materials and Supplies	497	497	300	197
Capital Outlay	1,000	1,000	0	1,000
Other	1,900	2,602	2,602	0
Total Coroner	\$184,959	\$185,660	\$183,088	\$2,572

(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, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Sheriff:				
Personal Services	\$2,370,674	\$2,359,539	\$2,355,802	\$3,737
Contractual Services	100,388	112,585	111,204	1,381
Materials and Supplies	23,836	27,036	26,331	705
Capital Outlay	28,350	34,450	31,499	2,951
Other	30,832	31,170	31,170	0
Total Sheriff	<u>2,554,080</u>	<u>2,564,780</u>	<u>2,556,006</u>	<u>8,774</u>
Emergency Management Agency:				
Personal Service	131,415	114,317	96,762	17,555
Contractual Services	6,934	17,454	15,301	2,153
Materials and Supplies	1,850	3,650	2,789	861
Capital Outlay	5,000	35,638	35,624	14
Other	260	260	250	10
Total Emergency Management Agency	<u>145,459</u>	<u>171,319</u>	<u>150,726</u>	<u>20,593</u>
K-9 Unit:				
Contractual Services	1,398	1,398	0	1,398
Materials and Supplies	1,211	1,211	906	305
Capital Outlay	4,000	4,000	0	4,000
Total K-9 Unit	<u>6,609</u>	<u>6,609</u>	<u>906</u>	<u>5,703</u>
Traffic Enforcement Grant:				
Personal Services	26,831	26,831	21,244	5,587
Sheriff Gasoline Internal Service:				
Materials and Supplies	144,491	178,491	178,357	134
Total Public Safety	<u>3,062,429</u>	<u>3,133,690</u>	<u>3,090,327</u>	<u>43,363</u>
Public Works:				
Grants:				
Contractual Services	5,758	5,758	5,750	8
Litter Grant:				
Personal Services	\$75,298	\$75,298	\$74,538	\$760
Contractual Services	5,348	5,348	3,007	2,341
Materials and Supplies	1,548	1,548	497	1,051
Total Litter Grant	<u>82,194</u>	<u>82,194</u>	<u>78,042</u>	<u>4,152</u>
Total Public Works	<u>\$87,952</u>	<u>\$87,952</u>	<u>\$83,792</u>	<u>\$4,160</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, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Health:				
Humane Society:				
Personal Services	\$6,564	\$6,564	\$5,248	\$1,316
TB Hospitals:				
Contractual Services	549	549	510	39
Materials and Supplies	1,776	1,776	776	1,000
Total TB Hospitals	2,325	2,325	1,286	1,039
Vital Statistics:				
Contractual Services	1,500	1,500	1,295	205
Other Health:				
Contractual Services	166,750	166,750	166,749	1
Total Health	177,139	177,139	174,578	2,561
Human Services:				
Soldiers Relief:				
Personal Services	67,208	71,598	66,897	4,701
Contractual Services	5,500	5,500	1,865	3,635
Materials and Supplies	887	887	596	291
Capital Outlay	12,414	12,414	8,217	4,197
Other	218,732	214,682	123,037	91,645
Total Soldiers Relief	304,741	305,081	200,612	104,469
Veteran Services:				
Personal Services	234,678	238,966	216,392	22,574
Contractual Services	342,953	338,324	301,278	37,046
Materials and Supplies	19,940	19,940	8,454	11,486
Other	5,000	5,000	2,276	2,724
Total Veteran Services	602,571	602,230	528,400	73,830
Total Human Services	907,312	907,311	729,012	178,299
Conservation and Recreation:				
Agriculture Society:				
Other	370,976	371,121	371,121	0
Intergovernmental:				
Grants:				
Contractual Services	691,944	691,944	691,944	0
Other	394,745	438,927	434,927	4,000
Total Grants	\$1,086,689	\$1,130,871	\$1,126,871	\$4,000

(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, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Miscellaneous Pass Through Monies: Payments in Accordance with Trust Agreements	\$366,568	\$462,150	\$462,150	\$0
Total Intergovernmental	1,453,257	1,593,021	1,589,021	4,000
Debt Service: Principal Retirement	3,899	3,899	3,899	0
<i>Total Expenditures</i>	<u>15,325,267</u>	<u>15,643,163</u>	<u>15,050,420</u>	<u>592,743</u>
<i>Excess of Revenues Over Expenditures</i>	<u>4,986,715</u>	<u>5,009,355</u>	<u>6,404,011</u>	<u>1,394,656</u>
Other Financing Sources (Uses)				
Advances In	30,000	30,000	30,000	0
Transfers In	319,504	417,863	404,492	(13,371)
Transfers Out	<u>(7,284,557)</u>	<u>(7,604,360)</u>	<u>(7,555,980)</u>	<u>48,380</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(6,935,053)</u>	<u>(7,156,497)</u>	<u>(7,121,488)</u>	<u>35,009</u>
<i>Net Change in Fund Balance</i>	(1,948,338)	(2,147,142)	(717,477)	1,429,665
<i>Fund Balance Beginning of Year</i>	7,402,756	7,402,756	7,402,756	0
Prior Year Encumbrances Appropriated	<u>1,405,636</u>	<u>1,405,636</u>	<u>1,405,636</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,860,054</u></u>	<u><u>\$6,661,250</u></u>	<u><u>\$8,090,915</u></u>	<u><u>\$1,429,665</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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$4,397,938	\$4,397,938	\$4,439,397	\$41,459
Intergovernmental	3,986,441	3,986,441	3,922,214	(64,227)
Other	961,024	961,571	679,076	(282,495)
<i>Total Revenues</i>	9,345,403	9,345,950	9,040,687	(305,263)
Expenditures				
Current:				
Health:				
Mental Retardation Board:				
Personal Services	5,440,710	5,550,710	5,274,302	276,408
Contractual Services	2,017,388	2,134,000	1,888,384	245,616
Materials and Supplies	304,373	305,799	263,796	42,003
Capital Outlay	129,100	118,488	115,827	2,661
Other	1,546,412	1,546,412	1,334,203	212,209
<i>Total Expenditures</i>	9,437,983	9,655,409	8,876,512	778,897
<i>Excess of Revenues Over (Under) Expenditures</i>	(92,580)	(309,459)	164,175	473,634
Other Financing Uses				
Transfers Out	(85,000)	(85,000)	(85,000)	0
<i>Net Change in Fund Balance</i>	(177,580)	(394,459)	79,175	473,634
<i>Fund Balance Beginning of Year</i>	13,571,204	13,571,204	13,571,204	0
Prior Year Encumbrances Appropriated	373,406	373,406	373,406	0
<i>Fund Balance End of Year</i>	\$13,767,030	\$13,550,151	\$14,023,785	\$473,634

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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$5,146,403	\$5,146,403	\$5,019,630	(\$126,773)
Other	29,500	29,500	50,307	20,807
<i>Total Revenues</i>	<u>5,175,903</u>	<u>5,175,903</u>	<u>5,069,937</u>	<u>(105,966)</u>
Expenditures				
Current:				
Human Services:				
Public Assistance:				
Personal Services	3,315,605	3,291,634	3,220,496	71,138
Contractual Services	191,141	390,641	390,615	26
Materials and Supplies	101,551	93,340	86,507	6,833
Capital Outlay	116,642	116,642	116,585	57
Other	114,946	103,946	82,637	21,309
Total Public Assistance	<u>3,839,885</u>	<u>3,996,203</u>	<u>3,896,840</u>	<u>99,363</u>
Social Services:				
Personal Services	1,572,332	1,452,332	1,331,068	121,264
Contractual Services	635,453	604,135	485,499	118,636
Other	59,875	54,875	36,678	18,197
Total Social Services	<u>2,267,660</u>	<u>2,111,342</u>	<u>1,853,245</u>	<u>258,097</u>
<i>Total Expenditures</i>	<u>6,107,545</u>	<u>6,107,545</u>	<u>5,750,085</u>	<u>357,460</u>
<i>Excess of Revenues Under Expenditures</i>	(931,642)	(931,642)	(680,148)	251,494
Other Financing Sources				
Transfers In	800,535	800,535	302,375	(498,160)
<i>Net Change in Fund Balance</i>	(131,107)	(131,107)	(377,773)	(246,666)
<i>Fund Deficit Beginning of Year</i>	(156,743)	(156,743)	(156,743)	0
Prior Year Encumbrances Appropriated	287,850	287,850	287,850	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>(\$246,666)</u>	<u>(\$246,666)</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, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$5,178,093	\$5,178,093	\$5,301,263	\$123,170
Interest	1,000	1,000	633	(367)
Fines and Forfeitures	70,000	70,000	65,258	(4,742)
Charges for Services	61,907	61,907	51,010	(10,897)
Other	85,000	85,000	65,137	(19,863)
<i>Total Revenues</i>	<u>5,396,000</u>	<u>5,396,000</u>	<u>5,483,301</u>	<u>87,301</u>
Expenditures				
Current:				
Public Works:				
Engineer - Administration:				
Personal Services	292,850	295,530	293,996	1,534
Materials and Supplies	6,233	6,983	4,715	2,268
Capital Outlay	13,000	27,250	18,932	8,318
Total Engineer - Administration	<u>312,083</u>	<u>329,763</u>	<u>317,643</u>	<u>12,120</u>
Engineer - Roads:				
Personal Services	1,553,298	1,541,724	1,468,153	73,571
Contractual Services	703,506	1,008,412	799,997	208,415
Materials and Supplies	1,435,573	2,116,257	1,838,745	277,512
Capital Outlay	495,517	821,685	682,024	139,661
Other	6,000	6,000	5,309	691
Total Engineer - Roads	<u>4,193,894</u>	<u>5,494,078</u>	<u>4,794,228</u>	<u>699,850</u>
Engineer - Bridges:				
Personal Services	18,000	18,000	16,836	1,164
Contractual Services	193,661	303,661	183,098	120,563
Materials and Supplies	257,464	232,464	164,274	68,190
Capital Outlay	700,000	472,820	393,457	79,363
Total Engineer - Bridges	<u>1,169,125</u>	<u>1,026,945</u>	<u>757,665</u>	<u>269,280</u>
<i>Total Expenditures</i>	<u>5,675,102</u>	<u>6,850,786</u>	<u>5,869,536</u>	<u>981,250</u>
<i>Net Change in Fund Balance</i>	(279,102)	(1,454,786)	(386,235)	1,068,551
<i>Fund Balance Beginning of Year</i>	1,158,211	1,158,211	1,158,211	0
Prior Year Encumbrances Appropriated	279,102	279,102	279,102	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$1,158,211</u>	<u>(\$17,473)</u>	<u>\$1,051,078</u>	<u>\$1,068,551</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$1,871,216	\$1,871,216	\$1,792,793	(\$78,423)
Intergovernmental	377,831	408,431	333,586	(74,845)
Notes Issues	58,000	58,000	0	(58,000)
OPWC Loans Issued	541,900	541,900	541,900	0
OWDA Loans Issued	59,424	59,424	59,424	0
Other	677	677	19,290	18,613
<i>Total Revenues</i>	<u>2,909,048</u>	<u>2,939,648</u>	<u>2,746,993</u>	<u>(192,655)</u>
Expenses				
Personal Services	640,031	663,241	617,121	46,120
Materials and Supplies	66,653	66,653	62,346	4,307
Contractual Services	846,257	829,042	804,273	24,769
Capital Outlay	1,006,859	1,092,424	1,045,946	46,478
Other	24,025	23,900	22,579	1,321
Debt Service:				
Principal Retirement	289,283	298,887	298,887	0
Interest and Fiscal Charges	143,659	144,368	144,353	15
<i>Total Expenses</i>	<u>3,016,767</u>	<u>3,118,515</u>	<u>2,995,505</u>	<u>123,010</u>
<i>Excess of Revenues Under Expenses Before Advances and Transfers</i>	(107,719)	(178,867)	(248,512)	(69,645)
Advances Out	(15,381)	(15,381)	(15,381)	0
Transfers Out	0	(5,000)	(5,000)	0
<i>Net Change in Fund Equity</i>	(123,100)	(199,248)	(268,893)	(69,645)
<i>Fund Deficit Beginning of Year</i>	(331,718)	(331,718)	(331,718)	0
Prior Year Encumbrances Appropriated	661,083	661,083	661,083	0
<i>Fund Equity End of Year</i>	<u>\$206,265</u>	<u>\$130,117</u>	<u>\$60,472</u>	<u>(\$69,645)</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Charges for Services	\$2,782,201	\$2,782,201	\$1,033,555	(\$1,748,646)
Intergovernmental	203,000	241,250	103,000	(138,250)
USDA Loans Issued	174,747	174,747	174,747	0
OPWC Loans Issued	1,146,451	1,436,451	493,869	(942,582)
OWDA Loans Issued	269,110	269,110	269,110	0
Other	292,539	292,529	22,953	(269,576)
<i>Total Revenues</i>	<u>4,868,048</u>	<u>5,196,288</u>	<u>2,097,234</u>	<u>(3,099,054)</u>
Expenses				
Personal Services	573,546	596,516	592,870	3,646
Materials and Supplies	95,715	100,134	93,395	6,739
Contractual Services	273,537	315,173	311,660	3,513
Capital Outlay	3,785,055	3,808,650	1,639,398	2,169,252
Other	186,205	186,204	185,900	304
Debt Service:				
Principal Retirement	134,757	129,714	129,714	0
Interest and Fiscal Charges	28,571	31,330	31,330	0
<i>Total Expenses</i>	<u>5,077,386</u>	<u>5,167,721</u>	<u>2,984,267</u>	<u>2,183,454</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers and Advances</i>	(209,338)	28,567	(887,033)	(915,600)
Advances Out	(21,534)	(21,534)	(21,534)	0
Transfers In	58,770	79,820	5,000	(74,820)
Transfers Out	(58,770)	(335,409)	(255,589)	79,820
<i>Net Change in Fund Equity</i>	(230,872)	(248,556)	(1,159,156)	(910,600)
<i>Fund Deficit Beginning of Year</i>	(1,158,700)	(1,158,700)	(1,158,700)	0
Prior Year Encumbrances Appropriated	1,537,667	1,537,667	1,537,667	0
<i>Fund Equity (Deficit) End of Year</i>	<u>\$148,095</u>	<u>\$130,411</u>	<u>(\$780,189)</u>	<u>(\$910,600)</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Agency Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$1,013,929	\$1,041,929	\$1,063,000	\$21,071
Charges for Services	582,135	582,135	561,701	(20,434)
Other	3,217	3,217	2,745	(472)
<i>Total Revenues</i>	<u>1,599,281</u>	<u>1,627,281</u>	<u>1,627,446</u>	<u>165</u>
Expenditures				
Current:				
Human Services:				
Child Support Enforcement Agency:				
Personal Services	1,357,024	1,363,353	1,355,087	8,266
Contractual Services	394,501	384,501	319,033	65,468
Materials and Supplies	32,279	42,279	41,181	1,098
Capital Outlay	8,642	8,642	7,607	1,035
Other	1,400	1,400	1,399	1
Total Human Services	<u>1,793,846</u>	<u>1,800,175</u>	<u>1,724,307</u>	<u>75,868</u>
Debt Service:				
Principal Retirement	<u>2,205</u>	<u>2,205</u>	<u>2,205</u>	<u>0</u>
<i>Total Expenditures</i>	<u>1,796,051</u>	<u>1,802,380</u>	<u>1,726,512</u>	<u>75,868</u>
<i>Excess of Revenues Under Expenditures</i>	(196,770)	(175,099)	(99,066)	76,033
Other Financing Sources				
Transfers In	<u>105,579</u>	<u>105,579</u>	<u>105,579</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(91,191)	(69,520)	6,513	76,033
<i>Fund Balance Beginning of Year</i>	108,914	108,914	108,914	0
Prior Year Encumbrances Appropriated	<u>91,191</u>	<u>91,191</u>	<u>91,191</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$108,914</u>	<u>\$130,585</u>	<u>\$206,618</u>	<u>\$76,033</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	<u>\$187,672</u>	<u>\$201,342</u>	<u>\$201,383</u>	<u>\$41</u>
Expenditures				
Current:				
Public Safety:				
County Wireless 911:				
Contractual Services	17,295	17,295	15,426	1,869
Capital Outlay	<u>35,000</u>	<u>41,000</u>	<u>40,040</u>	<u>960</u>
<i>Total Expenditures</i>	<u>52,295</u>	<u>58,295</u>	<u>55,466</u>	<u>2,829</u>
<i>Net Change in Fund Balance</i>	135,377	143,047	145,917	2,870
<i>Fund Balance Beginning of Year</i>	220,337	220,337	220,337	0
Prior Year Encumbrances Appropriated	<u>715</u>	<u>715</u>	<u>715</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$356,429</u></u>	<u><u>\$364,099</u></u>	<u><u>\$366,969</u></u>	<u><u>\$2,870</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Licenses and Permits	\$200	\$200	\$215	\$15
Charges for Services	1,031,500	1,031,500	1,005,351	(26,149)
Other	2,500	2,500	20,029	17,529
<i>Total Revenues</i>	1,034,200	1,034,200	1,025,595	(8,605)
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Real Estate Assessment:				
Personal Services	642,125	642,125	580,245	61,880
Contractual Services	287,429	287,429	160,268	127,161
Materials and Supplies	30,677	38,177	28,579	9,598
Capital Outlay	37,695	37,695	18,989	18,706
Total General Government - Legislative and Executive	997,926	1,005,426	788,081	217,345
Debt Service:				
Principal Retirement	1,313	1,313	1,313	0
<i>Total Expenditures</i>	999,239	1,006,739	789,394	217,345
<i>Net Change in Fund Balance</i>	34,961	27,461	236,201	208,740
<i>Fund Balance Beginning of Year</i>	1,766,394	1,766,394	1,766,394	0
Prior Year Encumbrances Appropriated	22,361	22,361	22,361	0
<i>Fund Balance End of Year</i>	\$1,823,716	\$1,816,216	\$2,024,956	\$208,740

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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$1,850,534	\$1,850,534	\$1,850,534	\$0
Contributions and Donations	10,000	10,000	7,700	(2,300)
Other	340,865	340,865	366,504	25,639
<i>Total Revenues</i>	<u>2,201,399</u>	<u>2,201,399</u>	<u>2,224,738</u>	<u>23,339</u>
Expenditures				
Current:				
Human Services:				
Children's Services:				
Personal Services	18,406	18,406	10,181	8,225
Contractual Services	4,150,051	4,250,051	4,189,904	60,147
Materials and Supplies	13,482	13,482	12,267	1,215
Capital Outlay	10,500	10,500	500	10,000
Other	7,971	7,971	7,419	552
<i>Total Expenditures</i>	<u>4,200,410</u>	<u>4,300,410</u>	<u>4,220,271</u>	<u>80,139</u>
<i>Excess of Revenues Under Expenditures</i>	(1,999,011)	(2,099,011)	(1,995,533)	103,478
Other Financing Sources				
Transfers In	1,912,401	1,912,401	1,980,646	68,245
<i>Net Change in Fund Balance</i>	(86,610)	(186,610)	(14,887)	171,723
<i>Fund Balance Beginning of Year</i>	474,399	474,399	474,399	0
Prior Year Encumbrances Appropriated	86,610	86,610	86,610	0
<i>Fund Balance End of Year</i>	<u>\$474,399</u>	<u>\$374,399</u>	<u>\$546,122</u>	<u>\$171,723</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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$10,000	\$10,000	\$10,397	\$397
Charges for Services	205,500	205,500	222,512	17,012
Contributions and Donations	3,500	18,050	18,520	470
Other	0	140	322	182
<i>Total Revenues</i>	<u>219,000</u>	<u>233,690</u>	<u>251,751</u>	<u>18,061</u>
Expenditures				
Current:				
Health:				
Dog and Kennel:				
Personal Services	136,843	136,477	135,583	894
Contractual Services	25,242	23,760	22,049	1,711
Materials and Supplies	29,776	31,324	31,000	324
Capital Outlay	22,000	26,611	26,567	44
Other	25,040	30,565	28,588	1,977
Total Dog and Kennel	<u>238,901</u>	<u>248,737</u>	<u>243,787</u>	<u>4,950</u>
Dog Pound Donation:				
Contractual Services	9,476	9,476	7,043	2,433
Materials and Supplies	1,000	1,000	138	862
Total Dog Pound Donation	<u>10,476</u>	<u>10,476</u>	<u>7,181</u>	<u>3,295</u>
<i>Total Expenditures</i>	<u>249,377</u>	<u>259,213</u>	<u>250,968</u>	<u>8,245</u>
<i>Net Change in Fund Balance</i>	<u>(30,377)</u>	<u>(25,523)</u>	<u>783</u>	<u>26,306</u>
<i>Fund Balance Beginning of Year</i>	67,207	67,207	67,207	0
Prior Year Encumbrances Appropriated	<u>10,325</u>	<u>10,325</u>	<u>10,325</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$47,155</u>	<u>\$52,009</u>	<u>\$78,315</u>	<u>\$26,306</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Collection Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$132,000	\$132,000	\$127,592	(\$4,408)
Other	0	0	38	38
<i>Total Revenues</i>	<u>132,000</u>	<u>132,000</u>	<u>127,630</u>	<u>(4,370)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Delinquent Real Estate - Treasurer:				
Personal Services	68,379	68,379	65,733	2,646
Contractual Services	3,146	1,146	885	261
Materials and Supplies	1,800	1,800	0	1,800
Capital Outlay	0	2,000	1,240	760
Other	11,200	17,201	5,383	11,818
Total Delinquent Real Estate - Treasurer	<u>84,525</u>	<u>90,526</u>	<u>73,241</u>	<u>17,285</u>
Delinquent Real Estate - Prosecutor:				
Personal Services	74,812	74,812	74,511	301
Contractual Services	1,312	1,360	1,360	0
Total Delinquent Real Estate - Prosecutor	<u>76,124</u>	<u>76,172</u>	<u>75,871</u>	<u>301</u>
<i>Total Expenditures</i>	<u>160,649</u>	<u>166,698</u>	<u>149,112</u>	<u>17,586</u>
<i>Net Change in Fund Balance</i>	(28,649)	(34,698)	(21,482)	13,216
<i>Fund Balance Beginning of Year</i>	206,927	206,927	206,927	0
Prior Year Encumbrances Appropriated	<u>7,157</u>	<u>7,157</u>	<u>7,157</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$185,435</u></u>	<u><u>\$179,386</u></u>	<u><u>\$192,602</u></u>	<u><u>\$13,216</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Aging Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$975,000	\$987,000	\$987,688	\$688
Intergovernmental	175,000	179,759	179,071	(688)
<i>Total Revenues</i>	1,150,000	1,166,759	1,166,759	0
Expenditures				
Current:				
Human Services:				
Senior Citizens Levy:				
Contractual Services	1,150,000	1,166,761	1,166,761	0
<i>Net Change in Fund Balance</i>	0	(2)	(2)	0
<i>Fund Balance Beginning of Year</i>	2	2	2	0
<i>Fund Balance End of Year</i>	<u>\$2</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
Revolving Loan Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$2	\$2	\$6	\$4
Expenditures				
Current:				
Public Works:				
Revolving Loan:				
Other	<u>1,600</u>	<u>1,600</u>	<u>1,600</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(1,598)	(1,598)	(1,594)	4
<i>Fund Balance Beginning of Year</i>	193	193	193	0
Prior Year Encumbrances Appropriated	<u>1,600</u>	<u>1,600</u>	<u>1,600</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$195</u></u>	<u><u>\$195</u></u>	<u><u>\$199</u></u>	<u><u>\$4</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$1,590,400	\$1,590,400	\$946,978	(\$643,422)
Other	116,243	116,243	2	(116,241)
<i>Total Revenues</i>	<u>1,706,643</u>	<u>1,706,643</u>	<u>946,980</u>	<u>(759,663)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Administration:				
Contractual Services	7,922	9,119	9,119	0
Public Works:				
Community Development Program:				
Capital Outlay	877,714	877,714	577,904	299,810
Intergovernmental:				
Block Grant:				
Other	571,420	571,820	423,782	148,038
<i>Total Expenditures</i>	<u>1,457,056</u>	<u>1,458,653</u>	<u>1,010,805</u>	<u>447,848</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	249,587	247,990	(63,825)	(311,815)
Other Financing Sources (Uses)				
Advance Out	(30,000)	(30,000)	(30,000)	0
Transfers In	30,000	30,000	30,000	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	249,587	247,990	(63,825)	(311,815)
<i>Fund Deficit Beginning of Year</i>	(520,214)	(520,214)	(520,214)	0
Prior Year Encumbrances Appropriated	602,503	602,503	602,503	0
<i>Fund Balance End of Year</i>	<u>\$331,876</u>	<u>\$330,279</u>	<u>\$18,464</u>	<u>(\$311,815)</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$34,000	\$34,000	\$30,395	(\$3,605)
Charges for Services	21,750	21,750	23,476	1,726
Other	0	0	1,500	1,500
<i>Total Revenues</i>	<u>55,750</u>	<u>55,750</u>	<u>55,371</u>	<u>(379)</u>
Expenditures				
Current:				
Public Works:				
Community Development:				
Personal Services	95,669	95,669	93,639	2,030
Contractual Services	3,159	3,259	3,033	226
Materials and Supplies	2,870	3,170	3,135	35
Capital Outlay	0	695	655	40
<i>Total Expenditures</i>	<u>101,698</u>	<u>102,793</u>	<u>100,462</u>	<u>2,331</u>
<i>Net Change in Fund Balance</i>	(45,948)	(47,043)	(45,091)	1,952
<i>Fund Balance Beginning of Year</i>	50,945	50,945	50,945	0
Prior Year Encumbrances Appropriated	<u>3,216</u>	<u>3,216</u>	<u>3,216</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$8,213</u></u>	<u><u>\$7,118</u></u>	<u><u>\$9,070</u></u>	<u><u>\$1,952</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$1,900	\$2,000	\$2,000	\$0
Expenditures				
Current:				
Public Works:				
Enterprise Zone:				
Contractual Services	1,900	1,900	1,900	0
<i>Net Change in Fund Balance</i>	0	100	100	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$100</u>	<u>\$100</u>	<u>\$0</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$89,367	\$89,367	\$90,867	\$1,500
Expenditures				
Current:				
Public Safety:				
Community Corrections:				
Personal Services	84,978	82,433	78,472	3,961
Contractual Services	1,139	1,233	1,219	14
Materials and Supplies	3,250	4,713	4,713	0
Other	0	2,498	2,498	0
<i>Total Expenditures</i>	<u>89,367</u>	<u>90,877</u>	<u>86,902</u>	<u>3,975</u>
<i>Net Change in Fund Balance</i>	0	(1,510)	3,965	5,475
<i>Fund Balance Beginning of Year</i>	<u>1,510</u>	<u>1,510</u>	<u>1,510</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,510</u></u>	<u><u>\$0</u></u>	<u><u>\$5,475</u></u>	<u><u>\$5,475</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$44,250	\$12,140	(\$32,110)
Contributions and Donations	15,125	17,015	49,374	32,359
<i>Total Revenues</i>	<u>15,125</u>	<u>61,265</u>	<u>61,514</u>	<u>249</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Drug Task Force:				
Contractual Services	5,052	696	696	0
Capital Outlay	5,000	13,941	9,860	4,081
Other	20,000	45,000	45,000	0
<i>Total Expenditures</i>	<u>30,052</u>	<u>59,637</u>	<u>55,556</u>	<u>4,081</u>
<i>Net Change in Fund Balance</i>	(14,927)	1,628	5,958	4,330
<i>Fund Balance Beginning of Year</i>	41,038	41,038	41,038	0
Prior Year Encumbrances Appropriated	<u>52</u>	<u>52</u>	<u>52</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$26,163</u></u>	<u><u>\$42,718</u></u>	<u><u>\$47,048</u></u>	<u><u>\$4,330</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$138,481	\$138,481	\$138,481	\$0
Other	200	768	1,154	386
<i>Total Revenues</i>	<u>138,681</u>	<u>139,249</u>	<u>139,635</u>	<u>386</u>
Expenditures				
Current:				
Public Safety:				
Felony Delinquent Care:				
Personal Services	56,718	65,773	59,675	6,098
Contractual Services	95,695	117,494	88,633	28,861
Materials and Supplies	10,776	10,776	10,592	184
Capital Outlay	700	25,932	24,013	1,919
<i>Total Expenditures</i>	<u>163,889</u>	<u>219,975</u>	<u>182,913</u>	<u>37,062</u>
<i>Net Change in Fund Balance</i>	(25,208)	(80,726)	(43,278)	37,448
<i>Fund Balance Beginning of Year</i>	83,448	83,448	83,448	0
Prior Year Encumbrances Appropriated	<u>29,454</u>	<u>29,454</u>	<u>29,454</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$87,694</u></u>	<u><u>\$32,176</u></u>	<u><u>\$69,624</u></u>	<u><u>\$37,448</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$25,000	\$86,625	\$87,425	\$800
Expenditures				
Current:				
Public Safety:				
Sheriff Concealed Handgun License:				
Contractual Services	19,750	37,191	35,768	1,423
Materials and Supplies	2,000	2,800	2,353	447
Capital Outlay	0	10,450	10,178	272
Other	0	59	58	1
<i>Total Expenditures</i>	<u>21,750</u>	<u>50,500</u>	<u>48,357</u>	<u>2,143</u>
<i>Excess of Revenues Over Expenditures</i>	3,250	36,125	39,068	2,943
Other Financing Uses				
Transfers Out	(40,000)	(45,000)	(45,000)	0
<i>Net Change in Fund Balance</i>	(36,750)	(8,875)	(5,932)	2,943
<i>Fund Balance Beginning of Year</i>	35,497	35,497	35,497	0
Prior Year Encumbrances Appropriated	1,750	1,750	1,750	0
<i>Fund Balance End of Year</i>	<u>\$497</u>	<u>\$28,372</u>	<u>\$31,315</u>	<u>\$2,943</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$57,296	\$57,296	\$57,295	(\$1)
Expenditures				
Current:				
Public Safety:				
Victim Assistance:				
Personal Services	78,998	78,998	78,683	315
Contractual Services	1,771	1,771	1,176	595
Materials and Supplies	574	574	574	0
Other	2,698	3,678	2,697	981
<i>Total Expenditures</i>	<u>84,041</u>	<u>85,021</u>	<u>83,130</u>	<u>1,891</u>
<i>Excess of Revenues Under Expenditures</i>	(26,745)	(27,725)	(25,835)	1,890
Other Financing Sources				
Transfers In	28,958	28,958	28,958	0
<i>Net Change in Fund Balance</i>	2,213	1,233	3,123	1,890
<i>Fund Balance Beginning of Year</i>	10,415	10,415	10,415	0
Prior Year Encumbrances Appropriated	145	145	145	0
<i>Fund Balance End of Year</i>	<u>\$12,773</u>	<u>\$11,793</u>	<u>\$13,683</u>	<u>\$1,890</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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$65,837	\$70,062	\$70,077	\$15
Other	0	35	34	(1)
<i>Total Revenues</i>	65,837	70,097	70,111	14
Expenditures				
Current:				
Public Safety:				
Jail Diversion:				
Personal Services	61,850	66,042	61,263	4,779
Contractual Services	1,050	3,197	3,158	39
Materials and Supplies	2,629	6,274	6,153	121
Capital Outlay	308	308	300	8
<i>Total Expenditures</i>	65,837	75,821	70,874	4,947
<i>Net Change in Fund Balance</i>	0	(5,724)	(763)	4,961
<i>Fund Balance Beginning of Year</i>	9,636	9,636	9,636	0
<i>Fund Balance End of Year</i>	\$9,636	\$3,912	\$8,873	\$4,961

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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other	\$0	\$0	\$2	\$2
Expenditures				
Current:				
Public Safety:				
Sheriff:				
Personal Services	709	1,509	1,252	257
Contractual Services	1,499	1,999	1,945	54
<i>Total Expenditures</i>	<u>2,208</u>	<u>3,508</u>	<u>3,197</u>	<u>311</u>
<i>Net Change in Fund Balance</i>	(2,208)	(3,508)	(3,195)	313
<i>Fund Balance Beginning of Year</i>	3,303	3,303	3,303	0
Prior Year Encumbrances Appropriated	<u>208</u>	<u>208</u>	<u>208</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,303</u></u>	<u><u>\$3</u></u>	<u><u>\$316</u></u>	<u><u>\$313</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Drivers Alcohol Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$4,100	\$4,100	\$1,664	(\$2,436)
Fines and Forfeitures	5,250	5,250	5,944	694
Charges for Services	300	300	100	(200)
Other	0	0	188	188
<i>Total Revenues</i>	9,650	9,650	7,896	(1,754)
Expenditures				
Current:				
General Government:				
Judicial:				
Indigent Drivers:				
Contractual Services	18,000	18,000	5,020	12,980
<i>Net Change in Fund Balance</i>	(8,350)	(8,350)	2,876	11,226
<i>Fund Balance Beginning of Year</i>	20,765	20,765	20,765	0
<i>Fund Balance End of Year</i>	<u>\$12,415</u>	<u>\$12,415</u>	<u>\$23,641</u>	<u>\$11,226</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$14,500	\$14,500	\$13,080	(\$1,420)
Expenditures				
Current:				
Human Services:				
Indigent Guardianship:				
Personal Services	2,794	2,794	1,750	1,044
Contractual Services	10,410	12,410	7,570	4,840
Other	2,067	2,067	1,163	904
<i>Total Expenditures</i>	<u>15,271</u>	<u>17,271</u>	<u>10,483</u>	<u>6,788</u>
<i>Net Change in Fund Balance</i>	(771)	(2,771)	2,597	5,368
<i>Fund Balance Beginning of Year</i>	19,712	19,712	19,712	0
Prior Year Encumbrances Appropriated	<u>2,696</u>	<u>2,696</u>	<u>2,696</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$21,637</u></u>	<u><u>\$19,637</u></u>	<u><u>\$25,005</u></u>	<u><u>\$5,368</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Legal Research Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$15,400	\$17,175	\$17,347	\$172
Expenditures				
Current:				
General Government:				
Judicial:				
Legal Research:				
Contractual Services	15,300	11,000	10,937	63
Capital Outlay	2,400	8,231	5,517	2,714
Other	1,000	1,000	0	1,000
<i>Total Expenditures</i>	<u>18,700</u>	<u>20,231</u>	<u>16,454</u>	<u>3,777</u>
<i>Net Change in Fund Balance</i>	(3,300)	(3,056)	893	3,949
<i>Fund Balance Beginning of Year</i>	<u>10,736</u>	<u>10,736</u>	<u>10,736</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,436</u></u>	<u><u>\$7,680</u></u>	<u><u>\$11,629</u></u>	<u><u>\$3,949</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Enforcement and Education Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$0	\$345	\$345	\$0
Expenditures				
Current:				
Public Safety:				
Enforcement and Education:				
Contractual Services	0	800	745	55
Capital Outlay	0	700	650	50
<i>Total Expenditures</i>	<u>0</u>	<u>1,500</u>	<u>1,395</u>	<u>105</u>
<i>Net Change in Fund Balance</i>	0	(1,155)	(1,050)	105
<i>Fund Balance Beginning of Year</i>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,000</u></u>	<u><u>\$845</u></u>	<u><u>\$950</u></u>	<u><u>\$105</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Marriage License Special Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$23,500	\$23,500	\$19,636	(\$3,864)
Expenditures				
Current:				
Human Services:				
Public Assistance:				
Other	23,000	23,000	19,636	3,364
<i>Net Change in Fund Balance</i>	500	500	0	(500)
<i>Fund Balance Beginning of Year</i>	2	2	2	0
<i>Fund Balance End of Year</i>	<u>\$502</u>	<u>\$502</u>	<u>\$2</u>	<u>(\$500)</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$56,000	\$56,000	\$45,057	(\$10,943)
Expenditures				
Current:				
General Government:				
Judicial:				
Mediation:				
Personal Services	51,837	51,837	50,748	1,089
Capital Outlay	4,464	4,464	100	4,364
<i>Total Expenditures</i>	<u>56,301</u>	<u>56,301</u>	<u>50,848</u>	<u>5,453</u>
<i>Net Change in Fund Balance</i>	(301)	(301)	(5,791)	(5,490)
<i>Fund Balance Beginning of Year</i>	<u>14,295</u>	<u>14,295</u>	<u>14,295</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$13,994</u></u>	<u><u>\$13,994</u></u>	<u><u>\$8,504</u></u>	<u><u>(\$5,490)</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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$58,000	\$77,300	\$74,860	(\$2,440)
Charges for Services	4,750	5,885	8,281	2,396
Other	0	0	115	115
<i>Total Revenues</i>	62,750	83,185	83,256	71
Expenditures				
Current:				
General Government - Judicial:				
County Court Special Projects:				
Contractual Services	35,237	43,237	41,886	1,351
Materials and Supplies	12,339	12,339	12,251	88
Capital Outlay	11,130	11,130	5,955	5,175
Other	26,181	21,181	20,955	226
<i>Total Expenditures</i>	84,887	87,887	81,047	6,840
<i>Excess of Revenues Over (Under) Expenditures</i>	(22,137)	(4,702)	2,209	6,911
Other Financing Uses				
Transfers Out	0	(14,250)	(14,250)	0
<i>Net Change in Fund Balance</i>	(22,137)	(18,952)	(12,041)	6,911
<i>Fund Balance Beginning of Year</i>	138,616	138,616	138,616	0
Prior Year Encumbrances Appropriated	5,387	5,387	5,387	0
<i>Fund Balance End of Year</i>	\$121,866	\$125,051	\$131,962	\$6,911

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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$84,000	\$84,000	\$69,863	(\$14,137)
Other	120	120	11,018	10,898
<i>Total Revenues</i>	<u>84,120</u>	<u>84,120</u>	<u>80,881</u>	<u>(3,239)</u>
Expenditures				
Current:				
General Government:				
Judicial:				
Juvenile Court:				
Personal Services	62,367	62,504	62,067	437
Contractual Services	676	676	228	448
Materials and Supplies	2,195	2,995	1,241	1,754
Capital Outlay	4,500	25,775	23,125	2,650
<i>Total Expenditures</i>	<u>69,738</u>	<u>91,950</u>	<u>86,661</u>	<u>5,289</u>
<i>Net Change in Fund Balance</i>	14,382	(7,830)	(5,780)	2,050
<i>Fund Balance Beginning of Year</i>	111,952	111,952	111,952	0
Prior Year Encumbrances Appropriated	<u>1,945</u>	<u>1,945</u>	<u>1,945</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$128,279</u></u>	<u><u>\$106,067</u></u>	<u><u>\$108,117</u></u>	<u><u>\$2,050</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$53,000	\$53,000	\$46,767	(\$6,233)
Expenditures				
Current:				
General Government - Judicial:				
Common Pleas Special Projects:				
Personal Services	0	4,667	4,552	115
Contractual Services	35,635	35,635	27,103	8,532
Materials and Supplies	4,025	4,025	761	3,264
Capital Outlay	61,367	56,700	41,115	15,585
<i>Total Expenditures</i>	<u>101,027</u>	<u>101,027</u>	<u>73,531</u>	<u>27,496</u>
<i>Net Change in Fund Balance</i>	(48,027)	(48,027)	(26,764)	21,263
<i>Fund Balance Beginning of Year</i>	34,064	34,064	34,064	0
Prior Year Encumbrances Appropriated	<u>13,963</u>	<u>13,963</u>	<u>13,963</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$21,263</u>	<u>\$21,263</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, 2013

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

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Department of Treasury Seizure of Monies Fund
For the Year Ended December 31, 2013

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

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jury Administration Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Contributions and Donations	\$550	\$760	\$964	\$204
Expenditures				
Current:				
General Government:				
Judicial:				
Jury Administration:				
Contractual Services	193	0	0	0
Materials and Supplies	873	1,187	969	218
<i>Total Expenditures</i>	1,066	1,187	969	218
<i>Net Change in Fund Balance</i>	(516)	(427)	(5)	422
<i>Fund Balance Beginning of Year</i>	144	144	144	0
Prior Year Encumbrances Appropriated	373	373	373	0
<i>Fund Balance End of Year</i>	\$1	\$90	\$512	\$422

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, 2013

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

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Court Interlock Monitor Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$3,500	\$3,500	\$2,799	(\$701)
Expenditures				
Current:				
General Government - Judicial:				
Interlock Monitor:				
Contractual Services	6,005	6,005	5,997	8
<i>Net Change in Fund Balance</i>	(2,505)	(2,505)	(3,198)	(693)
<i>Fund Balance Beginning of Year</i>	5,123	5,123	5,123	0
Prior Year Encumbrances Appropriated	2,505	2,505	2,505	0
<i>Fund Balance End of Year</i>	\$5,123	\$5,123	\$4,430	(\$693)

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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Fines and Forfeitures	\$130,000	\$133,915	\$133,550	(\$365)
Intergovernmental	0	4,800	4,791	(9)
Charges for Services	13,500	13,500	14,621	1,121
Other	100	3,000	2,838	(162)
<i>Total Revenues</i>	<u>143,600</u>	<u>155,215</u>	<u>155,800</u>	<u>585</u>
Expenditures				
Current:				
General Government - Judicial:				
Law Library Resources:				
Personal Services	55,160	57,145	55,962	1,183
Contractual Services	65,689	67,699	64,970	2,729
Capital Outlay	30,810	35,601	31,220	4,381
Other	1,112	942	302	640
<i>Total Expenditures</i>	<u>152,771</u>	<u>161,387</u>	<u>152,454</u>	<u>8,933</u>
<i>Net Change in Fund Balance</i>	(9,171)	(6,172)	3,346	9,518
<i>Fund Balance Beginning of Year</i>	134,141	134,141	134,141	0
Prior Year Encumbrances Appropriated	<u>13,751</u>	<u>13,751</u>	<u>13,751</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$138,721</u></u>	<u><u>\$141,720</u></u>	<u><u>\$151,238</u></u>	<u><u>\$9,518</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Hazardous Mitigation Grant Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$1,268,625	\$1,268,625	\$5,674	(\$1,262,951)
Expenditures				
Current:				
General Government:				
Hazard Mitigation:				
Contractual Services	161,350	161,350	13,600	147,750
Capital Outlay	1,107,370	1,107,370	95	1,107,275
Other	0	100	100	0
Total Public Assistance	1,268,720	1,268,820	13,795	1,255,025
<i>Excess of Revenues Under Expenditures</i>	(95)	(195)	(8,121)	(7,926)
Other Financing Sources (Uses)				
Advance In	100	100	0	(100)
Advance Out	(100)	0	0	0
Transfers In	95	95	95	0
<i>Total Other Financing Sources (Uses)</i>	95	195	95	(100)
<i>Net Change in Fund Balance</i>	0	0	(8,026)	(8,026)
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>(\$8,026)</u>	<u>(\$8,026)</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Department of Justice Seizure of Monies Fund
For the Year Ended December 31, 2013

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

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Court Post Adjudication Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$25,000	\$16,603	(\$8,397)
Expenditures				
Current:				
Public Safety:				
Drug Court:				
Contractual Services	0	25,000	16,603	8,397
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County 911 Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Other	\$200	\$2,668	\$3,066	\$398
Expenditures				
Current:				
Public Safety:				
County 911:				
Personal Services	1,148,267	1,148,792	1,142,167	6,625
Contractual Services	284,417	279,365	265,457	13,908
Materials and Supplies	6,999	9,799	9,501	298
Capital Outlay	10,000	11,300	11,063	237
Other	200	627	627	0
<i>Total Expenditures</i>	<u>1,449,883</u>	<u>1,449,883</u>	<u>1,428,815</u>	<u>21,068</u>
<i>Excess of Revenues Under Expenditures</i>	(1,449,683)	(1,447,215)	(1,425,749)	21,466
Other Financing Sources				
Transfers In	<u>1,337,221</u>	<u>1,337,221</u>	<u>1,337,221</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(112,462)	(109,994)	(88,528)	21,466
<i>Fund Balance Beginning of Year</i>	99,547	99,547	99,547	0
Prior Year Encumbrances Appropriated	<u>12,915</u>	<u>12,915</u>	<u>12,915</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$2,468</u></u>	<u><u>\$23,934</u></u>	<u><u>\$21,466</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Charges for Services	\$49,000	\$49,000	\$41,416	(\$7,584)
Other	4,200	4,200	8,371	4,171
<i>Total Revenues</i>	<u>53,200</u>	<u>53,200</u>	<u>49,787</u>	<u>(3,413)</u>
Expenditures				
Current:				
Public Safety:				
Jail Operations:				
Personal Services	2,067,395	1,992,911	1,979,614	13,297
Contractual Services	348,529	385,129	375,537	9,592
Materials and Supplies	266,244	298,324	293,879	4,445
Capital Outlay	2,877	8,546	8,546	0
Other	0	135	135	0
<i>Total Expenditures</i>	<u>2,685,045</u>	<u>2,685,045</u>	<u>2,657,711</u>	<u>27,334</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,631,845)</u>	<u>(2,631,845)</u>	<u>(2,607,924)</u>	<u>23,921</u>
Other Financing Sources (Uses)				
Transfers In	2,517,739	2,517,739	2,517,739	0
Transfers Out	(5,000)	(5,000)	(5,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>2,512,739</u>	<u>2,512,739</u>	<u>2,512,739</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(119,106)	(119,106)	(95,185)	23,921
<i>Fund Balance Beginning of Year</i>	39,177	39,177	39,177	0
Prior Year Encumbrances Appropriated	79,929	79,929	79,929	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$23,921</u>	<u>\$23,921</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$700,000	\$755,950	\$756,782	\$832
Other	2,000	2,000	1,194	(806)
<i>Total Revenues</i>	<u>702,000</u>	<u>757,950</u>	<u>757,976</u>	<u>26</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Certificate of Title:				
Personal Services	337,780	336,713	319,517	17,196
Contractual Services	17,254	17,254	16,322	932
Materials and Supplies	11,683	14,683	14,621	62
Capital Outlay	8,000	8,000	1,639	6,361
Other	1,700	2,767	2,620	147
<i>Total Expenditures</i>	<u>376,417</u>	<u>379,417</u>	<u>354,719</u>	<u>24,698</u>
<i>Excess of Revenues Over Expenditures</i>	325,583	378,533	403,257	24,724
Other Financing Uses				
Transfers Out	(310,795)	(313,705)	(313,705)	0
<i>Net Change in Fund Balance</i>	14,788	64,828	89,552	24,724
<i>Fund Balance Beginning of Year</i>	482,738	482,738	482,738	0
Prior Year Encumbrances Appropriated	8,758	8,758	8,758	0
<i>Fund Balance End of Year</i>	<u><u>\$506,284</u></u>	<u><u>\$556,324</u></u>	<u><u>\$581,048</u></u>	<u><u>\$24,724</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Home Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
Other Financing Uses				
Transfers Out	<u>0</u>	<u>(5,678)</u>	<u>(5,678)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	(5,678)	(5,678)	0
<i>Fund Balance Beginning of Year</i>	<u>5,678</u>	<u>5,678</u>	<u>5,678</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,678</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Other	\$67,865	\$423,485	\$440,531	\$17,046
Expenditures				
Current:				
Public Works:				
Growth:				
Contractual Services	<u>164,215</u>	<u>164,386</u>	<u>39,386</u>	<u>125,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(96,350)</u>	<u>259,099</u>	<u>401,145</u>	<u>142,046</u>
Other Financing Sources (Uses)				
Advance In	134,410	134,410	134,410	0
Advances Out	(299,740)	(299,740)	0	299,740
Transfers In	125,000	125,000	0	(125,000)
Transfers Out	<u>(134,410)</u>	<u>(134,410)</u>	<u>(134,410)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(174,740)</u>	<u>(174,740)</u>	<u>0</u>	<u>174,740</u>
<i>Net Change in Fund Balance</i>	(271,090)	84,359	401,145	316,786
<i>Fund Balance Beginning of Year</i>	869,629	869,629	869,629	0
Prior Year Encumbrances Appropriated	<u>39,215</u>	<u>39,215</u>	<u>39,215</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$637,754</u></u>	<u><u>\$993,203</u></u>	<u><u>\$1,309,989</u></u>	<u><u>\$316,786</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$65,000	\$65,000	\$61,044	(\$3,956)
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Recorder:				
Contractual Services	62,730	62,730	48,577	14,153
Capital Outlay	5,000	5,000	3,263	1,737
<i>Total Expenditures</i>	<u>67,730</u>	<u>67,730</u>	<u>51,840</u>	<u>15,890</u>
<i>Net Change in Fund Balance</i>	(2,730)	(2,730)	9,204	11,934
<i>Fund Balance Beginning of Year</i>	10,288	10,288	10,288	0
Prior Year Encumbrances Appropriated	<u>12,730</u>	<u>12,730</u>	<u>12,730</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$20,288</u></u>	<u><u>\$20,288</u></u>	<u><u>\$32,222</u></u>	<u><u>\$11,934</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Southern District Probation Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$35,000	\$42,095	\$41,413	(\$682)
Other	0	0	495	495
<i>Total Revenues</i>	<u>35,000</u>	<u>42,095</u>	<u>41,908</u>	<u>(187)</u>
Expenditures				
Current:				
General Government - Judicial:				
Southern District Probation:				
Personal Services	2,004	2,004	2	2,002
Contractual Services	11,442	11,442	8,629	2,813
Materials and Supplies	10,948	10,948	8,014	2,934
Capital Outlay	3,000	3,000	599	2,401
Total Southern District Probation	<u>27,394</u>	<u>27,394</u>	<u>17,244</u>	<u>10,150</u>
Special Probation:				
Personal Services	287,240	287,240	271,378	15,862
Contractual Services	10,302	10,302	8,608	1,694
Materials and Supplies	3,500	3,500	0	3,500
Total Special Probation	<u>301,042</u>	<u>301,042</u>	<u>279,986</u>	<u>21,056</u>
Probation Services:				
Personal Services	4,220	4,220	739	3,481
Contractual Services	0	782	771	11
Materials and Supplies	8,865	8,865	2,346	6,519
Capital Outlay	8,687	8,687	1,034	7,653
Total Probation Services	<u>21,772</u>	<u>22,554</u>	<u>4,890</u>	<u>17,664</u>
<i>Total Expenditures</i>	<u>350,208</u>	<u>350,990</u>	<u>302,120</u>	<u>48,870</u>
<i>Excess of Revenues Under Expenditures</i>	(315,208)	(308,895)	(260,212)	48,683
Other Financing Sources				
Transfers In	240,767	240,767	240,767	0
<i>Net Change in Fund Balance</i>	(74,441)	(68,128)	(19,445)	48,683
<i>Fund Balance Beginning of Year</i>	93,266	93,266	93,266	0
Prior Year Encumbrances Appropriated	<u>4,978</u>	<u>4,978</u>	<u>4,978</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$23,803</u>	<u>\$30,116</u>	<u>\$78,799</u>	<u>\$48,683</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$35,018	\$82,750	\$82,776	\$26
Other	217,111	249,261	249,273	12
<i>Total Revenues</i>	<u>252,129</u>	<u>332,011</u>	<u>332,049</u>	<u>38</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Joint Public Defender Commission:				
Personal Services	572,026	612,265	608,621	3,644
Contractual Services	56,880	54,319	53,140	1,179
Materials and Supplies	12,701	14,196	13,314	882
Capital Outlay	2,205	11,255	9,582	1,673
Other	1,100	2,168	2,161	7
<i>Total Expenditures</i>	<u>644,912</u>	<u>694,203</u>	<u>686,818</u>	<u>7,385</u>
<i>Excess of Revenues Under Expenditures</i>	(392,783)	(362,192)	(354,769)	7,423
Other Financing Sources				
Transfers In	373,927	373,927	373,927	0
<i>Net Change in Fund Balance</i>	(18,856)	11,735	19,158	7,423
<i>Fund Balance Beginning of Year</i>	11,083	11,083	11,083	0
Prior Year Encumbrances Appropriated	7,773	7,773	7,773	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$30,591</u>	<u>\$38,014</u>	<u>\$7,423</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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Debt Service:				
Principal Retirement	43,000	43,000	43,000	0
Interest and Fiscal Charges	37,305	37,305	37,305	0
<i>Total Expenditures</i>	80,305	80,305	80,305	0
<i>Excess of Revenues Under Expenditures</i>	(80,305)	(80,305)	(80,305)	0
Other Financing Sources				
Transfers In	80,305	80,305	80,306	1
<i>Net Change in Fund Balance</i>	0	0	1	1
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$1	\$1

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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$1,584	\$1,584	\$1,549	(\$35)
Expenditures				
Capital Outlay	25,012	25,012	13	24,999
<i>Net Change in Fund Balance</i>	(23,428)	(23,428)	1,536	24,964
<i>Fund Balance Beginning of Year</i>	212,718	212,718	212,718	0
Prior Year Encumbrances Appropriated	12	12	12	0
<i>Fund Balance End of Year</i>	<u>\$189,302</u>	<u>\$189,302</u>	<u>\$214,266</u>	<u>\$24,964</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, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay	<u>156,350</u>	<u>156,350</u>	<u>148,577</u>	<u>7,773</u>
<i>Excess of Revenues Under Expenditures</i>	(156,350)	(156,350)	(148,577)	7,773
Other Financing Sources				
Transfers In	<u>85,000</u>	<u>85,000</u>	<u>85,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(71,350)	(71,350)	(63,577)	7,773
<i>Fund Balance Beginning of Year</i>	62,086	62,086	62,086	0
Prior Year Encumbrances Appropriated	<u>7,310</u>	<u>7,310</u>	<u>7,310</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(\$1,954)</u></u>	<u><u>(\$1,954)</u></u>	<u><u>\$5,819</u></u>	<u><u>\$7,773</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Rentals	\$13,500	\$13,500	\$6,875	(\$6,625)
Other	24,247	111,947	131,927	19,980
<i>Total Revenues</i>	37,747	125,447	138,802	13,355
Expenditures				
Capital Outlay	603,034	773,045	716,054	56,991
<i>Excess of Revenues Under Expenditures</i>	(565,287)	(647,598)	(577,252)	70,346
Other Financing Sources (Uses)				
Advances In	221,915	221,915	221,915	0
Transfers In	178,616	178,616	178,616	0
Transfers Out	(265,306)	(291,165)	(291,165)	0
<i>Total Other Financing Sources (Uses)</i>	135,225	109,366	109,366	0
<i>Net Change in Fund Balance</i>	(430,062)	(538,232)	(467,886)	70,346
<i>Fund Balance Beginning of Year</i>	807,832	807,832	807,832	0
Prior Year Encumbrances Appropriated	107,833	107,833	107,833	0
<i>Fund Balance End of Year</i>	<u>\$485,603</u>	<u>\$377,433</u>	<u>\$447,779</u>	<u>\$70,346</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, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Other	\$30,833	\$30,833	\$28,378	(\$2,455)
Expenditures				
Capital Outlay	89,672	105,519	85,862	19,657
Debt Service:				
Principal Retirement	72,637	72,637	72,637	0
Interest and Fiscal Charges	68,518	68,518	68,518	0
Total Debt Service	141,155	141,155	141,155	0
<i>Total Expenditures</i>	230,827	246,674	227,017	19,657
<i>Excess of Revenues Under Expenditures</i>	(199,994)	(215,841)	(198,639)	17,202
Other Financing Sources (Uses)				
Advances Out	(185,000)	(185,000)	(185,000)	0
Transfers In	360,000	360,000	391,708	31,708
<i>Total Other Financing Sources (Uses)</i>	175,000	175,000	206,708	31,708
<i>Net Change in Fund Balance</i>	(24,994)	(40,841)	8,069	48,910
<i>Fund Balance Beginning of Year</i>	223,598	223,598	223,598	0
Prior Year Encumbrances Appropriated	9,073	9,073	9,073	0
<i>Fund Balance End of Year</i>	<u>\$207,677</u>	<u>\$191,830</u>	<u>\$240,740</u>	<u>\$48,910</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, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay	<u>7,723</u>	<u>7,723</u>	<u>0</u>	<u>7,723</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(7,723)</u>	<u>(7,723)</u>	<u>0</u>	<u>7,723</u>
Other Financing Sources (Uses)				
Advances Out	(134,410)	(134,410)	(134,410)	0
Transfers In	<u>134,410</u>	<u>134,410</u>	<u>134,410</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(7,723)	(7,723)	0	7,723
<i>Fund Balance Beginning of Year</i>	92,496	92,496	92,496	0
Prior Year Encumbrances Appropriated	<u>7,723</u>	<u>7,723</u>	<u>7,723</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$92,496</u></u>	<u><u>\$92,496</u></u>	<u><u>\$100,219</u></u>	<u><u>\$7,723</u></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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$1,990,954	\$1,990,953	(\$1)
Expenditures				
Capital Outlay	<u>0</u>	<u>1,990,954</u>	<u>1,990,953</u>	<u>1</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Hazardous Materials Equipment Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Contributions and Donations	\$0	\$9,500	\$9,500	\$0
Expenditures				
Capital Outlay	10,800	36,842	32,270	4,572
<i>Excess of Revenues Under Expenditures</i>	(10,800)	(27,342)	(22,770)	4,572
Other Financing Sources				
Transfers In	10,000	10,000	10,000	0
<i>Net Change in Fund Balance</i>	(800)	(17,342)	(12,770)	4,572
<i>Fund Balance Beginning of Year</i>	31,242	31,242	31,242	0
Prior Year Encumbrances Appropriated	800	800	800	0
<i>Fund Balance End of Year</i>	<u>\$31,242</u>	<u>\$14,700</u>	<u>\$19,272</u>	<u>\$4,572</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$100,100	\$141,560	\$136,275	(\$5,285)
Other	1,400	1,400	691	(709)
<i>Total Revenues</i>	101,500	142,960	136,966	(5,994)
Expenditures				
Capital Outlay	108,443	149,372	147,925	1,447
<i>Net Change in Fund Balance</i>	(6,943)	(6,412)	(10,959)	(4,547)
<i>Fund Balance Beginning of Year</i>	112,187	112,187	112,187	0
Prior Year Encumbrances Appropriated	11,996	11,996	11,996	0
<i>Fund Balance End of Year</i>	<u>\$117,240</u>	<u>\$117,771</u>	<u>\$113,224</u>	<u>(\$4,547)</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Contributions and Donations	\$1,100	\$1,965	\$2,005	\$40
Other	<u>0</u>	<u>0</u>	<u>60</u>	<u>60</u>
<i>Total Revenues</i>	1,100	1,965	2,065	100
Expenditures				
Capital Outlay	<u>1,108</u>	<u>1,208</u>	<u>1,167</u>	<u>41</u>
<i>Net Change in Fund Balance</i>	(8)	757	898	141
<i>Fund Balance Beginning of Year</i>	1,025	1,025	1,025	0
Prior Year Encumbrances Appropriated	<u>8</u>	<u>8</u>	<u>8</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,025</u></u>	<u><u>\$1,790</u></u>	<u><u>\$1,931</u></u>	<u><u>\$141</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Norma Johnson Nature Preserve Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Rentals	\$3,500	\$3,500	\$2,999	(\$501)
Expenditures				
Capital Outlay	11,062	11,323	10,823	500
<i>Net Change in Fund Balance</i>	(7,562)	(7,823)	(7,824)	(1)
<i>Fund Balance Beginning of Year</i>	16,728	16,728	16,728	0
Prior Year Encumbrances Appropriated	62	62	62	0
<i>Fund Balance End of Year</i>	<u>\$9,228</u>	<u>\$8,967</u>	<u>\$8,966</u>	<u>(\$1)</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, 2013

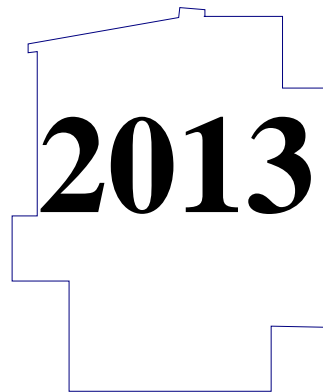
	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$540	\$5,400	\$5,468	\$68
Expenditures				
Capital Outlay	30,529	56,222	51,999	4,223
<i>Excess of Revenues Under Expenditures</i>	(29,989)	(50,822)	(46,531)	4,291
Other Financing Sources				
Transfers In	62,000	62,000	62,000	0
<i>Net Change in Fund Balance</i>	32,011	11,178	15,469	4,291
<i>Fund Balance Beginning of Year</i>	65,151	65,151	65,151	0
Prior Year Encumbrances Appropriated	7,354	7,354	7,354	0
<i>Fund Balance End of Year</i>	<u>\$104,516</u>	<u>\$83,683</u>	<u>\$87,974</u>	<u>\$4,291</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$5,684,750	\$5,684,750	\$5,631,941	(\$52,809)
Intergovernmental	250	250	250	0
<i>Total Revenues</i>	<u>5,685,000</u>	<u>5,685,000</u>	<u>5,632,191</u>	<u>(52,809)</u>
Expenses				
Personal Services	33,234	33,234	18,543	14,691
Contractual Services	994,624	992,575	461,158	531,417
Claims	4,666,424	4,668,473	4,668,473	0
<i>Total Expenses</i>	<u>5,694,282</u>	<u>5,694,282</u>	<u>5,148,174</u>	<u>546,108</u>
<i>Net Change in Fund Equity</i>	(9,282)	(9,282)	484,017	493,299
<i>Fund Equity Beginning of Year</i>	896,765	896,765	896,765	0
Prior Year Encumbrances Appropriated	<u>1,040</u>	<u>1,040</u>	<u>1,040</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$888,523</u></u>	<u><u>\$888,523</u></u>	<u><u>\$1,381,822</u></u>	<u><u>\$493,299</u></u>

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Tuscarawas County, Ohio Comprehensive Annual Financial Report



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

**LARRY LINDBERG
Tuscarawas County Auditor**

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Statistical Section

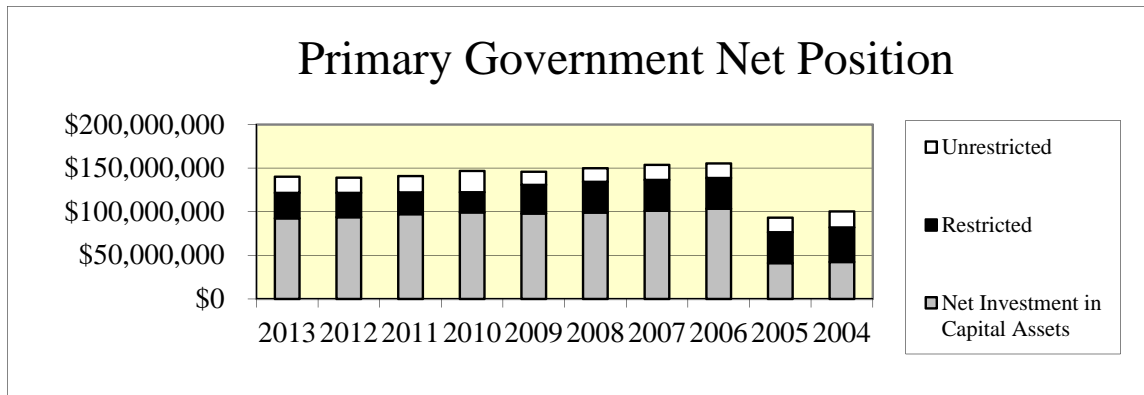
This part of the Tuscarawas County, Ohio's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	S2-S11
Revenue Capacity These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue source, sales tax.	S12-S35
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	S37-S44
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	S45-S46
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	S48-S59

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

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

	2013	2012	2011	2010
Governmental Activities:				
Net Investment in Capital Assets	\$72,650,122	\$73,949,466	\$77,101,497	\$80,761,944
Restricted for:				
Capital Projects	2,106,292	2,218,964	1,443,700	298,183
Debt Service	0	0	0	0
Other Purposes	27,128,135	25,603,946	23,489,561	22,797,442
Unrestricted	<u>18,013,563</u>	<u>17,182,977</u>	<u>18,963,567</u>	<u>23,152,037</u>
Total Governmental Activities Net Position	<u>119,898,112</u>	<u>118,955,353</u>	<u>120,998,325</u>	<u>127,009,606</u>
Business-type Activities:				
Net Investment in Capital Assets	19,760,820	19,777,943	20,159,964	18,447,525
Unrestricted	<u>488,684</u>	<u>394,131</u>	<u>(246,328)</u>	<u>1,323,763</u>
Total Business-type Activities Net Position	<u>20,249,504</u>	<u>20,172,074</u>	<u>19,913,636</u>	<u>19,771,288</u>
Primary Government:				
Net Investment in Capital Assets	92,410,942	93,727,409	97,261,461	99,209,469
Restricted	29,234,427	27,822,910	24,933,261	23,095,625
Unrestricted	<u>18,502,247</u>	<u>17,577,108</u>	<u>18,717,239</u>	<u>24,475,800</u>
Total Primary Government Net Position	<u>\$140,147,616</u>	<u>\$139,127,427</u>	<u>\$140,911,961</u>	<u>\$146,780,894</u>



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

2009	2008	2007	2006 (1)	2005	2004
\$79,889,424	\$81,379,277	\$83,794,918	\$86,182,706	\$27,865,630	\$28,679,529
7,495,789	8,111,710	8,423,652	8,481,557	6,941,115	11,022,709
0	0	0	24,784	0	0
25,284,622	27,102,522	27,018,408	26,797,462	28,541,227	28,646,377
13,564,677	14,381,387	15,277,925	14,339,767	14,316,656	15,923,343
126,234,512	130,974,896	134,514,903	135,826,276	77,664,628	84,271,958
18,046,287	17,616,471	17,280,663	17,265,407	13,188,633	13,612,345
1,475,258	1,314,085	1,939,895	2,185,970	2,383,311	2,461,012
19,521,545	18,930,556	19,220,558	19,451,377	15,571,944	16,073,357
97,935,711	98,995,748	101,075,581	103,448,113	41,054,263	42,291,874
32,780,411	35,214,232	35,442,060	35,303,803	35,482,342	39,669,086
15,039,935	15,695,472	17,217,820	16,525,737	16,699,967	18,384,355
\$145,756,057	\$149,905,452	\$153,735,461	\$155,277,653	\$93,236,572	\$100,345,315

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

	2013	2012	2011	2010
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive - Primary Government	\$7,239,476	\$6,497,783	\$7,657,907	\$6,891,333
Legislative and Executive - External Portion	1,393,304	1,586,892	1,559,752	1,371,485
Legislative and Executive - Intergovernmental	1,338,334	502,252	398,459	406,504
Judicial - Primary Government	4,547,974	4,484,009	4,411,284	4,358,468
Judicial - Intergovernmental	60,491	26,087	25,167	26,256
Public Safety - Primary Government	8,167,124	7,887,119	7,675,608	7,530,350
Public Safety - Intergovernmental	0	1,255,308	1,102,513	1,286,483
Public Works - Primary Government	9,132,478	11,315,172	10,824,443	11,326,039
Public Works - Intergovernmental	1,101,393	231,144	359,221	416,829
Health - Primary Government	9,178,265	9,345,278	9,144,890	8,256,963
Health - Intergovernmental	0	0	0	0
Human Services - Primary Government	12,168,373	13,716,581	13,950,723	14,019,800
Human Services - Intergovernmental	0	3,166	2,888	3,065
Conservation and Recreation	371,507	216,049	362,076	373,642
Debt Service				
Interest and Fiscal Charges	105,503	112,164	116,831	39,401
<i>Total Governmental Activities Expenses</i>	<u>54,804,222</u>	<u>57,179,004</u>	<u>57,591,762</u>	<u>56,306,618</u>
Business-type Activities:				
Sewer	1,901,892	1,747,145	1,888,745	1,801,650
Water	1,294,644	1,189,681	2,228,440	874,637
<i>Total Business-type Activities Expenses</i>	<u>3,196,536</u>	<u>2,936,826</u>	<u>4,117,185</u>	<u>2,676,287</u>
<i>Total Primary Government Expenses</i>	<u>58,000,758</u>	<u>60,115,830</u>	<u>61,708,947</u>	<u>58,982,905</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive - Primary Government	2,123,613	2,349,155	3,001,952	2,559,358
Legislative and Executive - External Portion	1,555,006	1,488,365	1,376,947	1,450,997
Legislative and Executive - Intergovernmental	187,722	62,371	56,963	54,356
Judicial - Primary Government	1,276,945	1,477,930	1,350,731	1,309,309
Judicial - Intergovernmental	8,485	3,239	3,598	3,511
Public Safety - Primary Government	1,315,894	1,631,439	641,599	577,471
Public Safety - Intergovernmental	0	155,886	157,614	172,023
Public Works - Primary Government	153,318	247,590	192,364	389,590
Public Works - Intergovernmental	154,488	28,704	51,354	55,736
Health - Primary Government	267,825	254,721	284,781	246,498
Health - Intergovernmental	0	0	0	0
Human Services - Primary Government	683,329	770,586	753,380	723,274
Human Services - Intergovernmental	0	393	413	410
Conservation and Recreation	120,304	51,486	82,418	71,819
Operating Grants and Contributions				
General Government:				
Legislative and Executive - Primary Government	85,191	89,231	159,921	106,592
Legislative and Executive - Intergovernmental	186,838	36,223	46,263	58,009
Judicial - Primary Government	27,636	8,099	9,660	87,767
Judicial - Intergovernmental	8,445	1,882	2,922	3,747
Public Safety - Primary Government	558,069	537,955	590,015	502,819
Public Safety - Intergovernmental	0	90,535	128,008	183,584
Public Works - Primary Government	5,957,457	5,851,207	6,007,041	7,178,542
Public Works - Intergovernmental	153,760	16,671	41,708	59,484
Health - Primary Government	18,561	4,411	4,549	2,640
Health - Intergovernmental	0	0	0	0
Human Services - Primary Government	7,699,479	8,237,420	7,307,984	10,109,041
Human Services - Intergovernmental	0	228	335	437
Conservation and Recreation	132	24	79	75
Capital Grants and Contributions				
Public Safety	9,500	0	0	0
Public Works	1,992,958	1,891,176	1,602,996	2,920,356
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	0
<i>Total Governmental Activities Program Revenues</i>	<u>\$24,544,955</u>	<u>\$25,286,927</u>	<u>\$23,855,595</u>	<u>\$28,827,445</u>

2009	2008	2007	2006	2005	2004
\$7,395,946	\$7,020,515	\$6,872,159	\$8,366,047	\$7,652,381	\$6,583,677
1,494,878	1,312,027	1,493,238	1,431,812	1,335,552	1,300,728
489,304	521,875	701,778	564,920	586,334	248,893
4,348,343	4,586,690	4,135,804	3,586,963	3,973,818	3,894,157
0	0	0	0	0	0
7,486,413	7,674,163	7,167,785	2,254,897	10,000,680	7,543,942
1,461,666	1,349,907	1,741,028	1,320,264	1,370,311	581,683
9,983,828	8,898,652	11,573,341	7,432,184	8,146,786	7,099,813
0	0	0	350,562	363,851	154,451
8,642,859	8,592,670	7,139,445	7,209,384	7,199,477	7,040,376
0	0	64,970	14,480	15,028	6,379
16,821,981	19,985,105	19,426,267	19,072,385	17,959,071	15,874,934
0	0	0	0	0	0
374,199	408,830	446,323	498,085	655,266	611,468
47,832	23,274	55,358	48,860	7,070	11,099
58,547,249	60,373,708	60,817,496	52,150,843	59,265,625	50,951,600
1,967,910	1,430,717	1,420,808	1,709,095	1,764,347	1,310,349
790,582	990,756	811,540	719,922	801,135	728,558
2,758,492	2,421,473	2,232,348	2,429,017	2,565,482	2,038,907
61,305,741	62,795,181	63,049,844	54,579,860	61,831,107	52,990,507
2,714,589	2,476,674	2,325,790	2,900,230	2,954,309	3,096,839
1,613,586	1,533,633	1,504,885	1,346,148	1,151,851	1,248,134
72,155	65,644	100,229	5,645	6,119	6,073
1,232,235	1,127,212	1,097,885	1,101,699	857,731	862,667
0	0	0	0	0	0
599,141	601,700	539,838	490,797	438,959	247,561
215,542	169,798	248,656	13,193	14,299	14,192
308,719	339,571	571,509	581,924	495,005	434,094
0	0	0	3,503	3,797	3,768
343,125	357,927	291,705	188,805	176,037	157,530
0	0	9,279	145	157	156
560,522	769,323	718,705	629,067	664,928	669,066
0	0	0	0	0	0
96,239	79,665	89,913	8,743	7,632	5,233
82,732	143,591	455,064	436,474	454,329	61,954
1,457	100,832	73,575	8,895	0	0
4,300	3,731	3,131	133,875	160,942	226,553
0	0	0	0	0	0
535,015	564,843	709,161	446,000	349,247	306,040
4,351	260,818	182,532	20,790	0	0
4,465,979	6,325,561	5,747,169	6,984,649	5,517,724	8,129,292
0	0	0	5,520	0	0
10,517	5,896	2,695,745	2,711,479	2,368,942	1,952,649
0	0	6,812	228	0	0
11,298,451	13,274,021	14,314,370	12,561,434	11,313,346	9,570,957
0	0	0	0	0	0
27	8	318	0	0	0
0	0	10,000	10,000	0	11,001
2,020,824	111,074	1,330,958	1,027,728	603,569	584,813
0	0	0	0	0	3,000
0	0	0	0	82,845	150,816
\$26,179,506	\$28,311,522	\$33,027,229	\$31,616,971	\$27,621,768	\$27,742,388

(continued)

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

	2013	2012	2011	2010
Business-type Activities:				
Charges for Services				
Sewer	\$1,859,902	\$1,501,116	\$1,432,150	\$1,423,766
Water	1,049,357	923,064	769,817	680,141
Operating Grants and Contributions	0	0	1,288,512	770,855
Capital Grants and Contributions	333,586	757,791	0	0
<i>Total Business-type Activities Program Revenues</i>	<u>3,242,845</u>	<u>3,181,971</u>	<u>3,490,479</u>	<u>2,874,762</u>
Net (Expense)/Revenue				
Governmental Activities	(30,259,267)	(31,892,077)	(33,736,167)	(27,479,173)
Business-type Activities	46,309	245,145	(626,706)	198,475
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(30,212,958)</u>	<u>(31,646,932)</u>	<u>(34,362,873)</u>	<u>(27,280,698)</u>
General Revenues				
Governmental Activities				
Property Taxes Levied for:				
General Purposes	3,799,201	3,709,895	3,606,481	3,610,729
Special Revenue	6,092,732	6,081,816	5,742,737	5,587,037
Capital Projects	0	0	0	202,500
Permissive Sales Tax Levied for:				
General Purposes	11,628,331	10,823,737	9,824,850	9,115,316
Intergovernmental	7,610,091	6,897,219	6,471,898	7,295,558
Interest	155,923	195,979	252,246	364,715
Miscellaneous	1,915,748	2,140,459	1,826,674	2,078,412
<i>Total Governmental Activities</i>	<u>31,202,026</u>	<u>29,849,105</u>	<u>27,724,886</u>	<u>28,254,267</u>
Business-type Activities:				
Miscellaneous	31,121	13,293	63,532	51,268
<i>Total Primary Government</i>	<u>31,233,147</u>	<u>29,862,398</u>	<u>27,788,418</u>	<u>28,305,535</u>
Change in Net Position				
Governmental Activities	942,759	(2,042,972)	(6,011,281)	775,094
Business-type Activities	77,430	258,438	(563,174)	249,743
<i>Total Primary Government Change in Net Position</i>	<u>\$1,020,189</u>	<u>(\$1,784,534)</u>	<u>(\$6,574,455)</u>	<u>\$1,024,837</u>

2009	2008	2007	2006	2005	2004
\$1,519,765	\$1,426,150	\$1,161,117	\$1,099,750	\$1,126,798	\$1,044,090
644,151	641,190	659,673	669,509	614,791	639,597
1,170,218	22,807	179,154	21,881	304,205	340,804
0	0	0	0	0	0
<u>3,334,134</u>	<u>2,090,147</u>	<u>1,999,944</u>	<u>1,791,140</u>	<u>2,045,794</u>	<u>2,024,491</u>
(32,367,743)	(32,062,186)	(27,790,267)	(20,533,872)	(31,643,857)	(23,209,212)
575,642	(331,326)	(232,404)	(637,877)	(519,688)	(14,416)
<u>(31,792,101)</u>	<u>(32,393,512)</u>	<u>(28,022,671)</u>	<u>(21,171,749)</u>	<u>(32,163,545)</u>	<u>(23,223,628)</u>
3,748,746	3,825,862	3,848,506	4,082,112	3,911,803	3,249,935
5,710,276	5,850,032	6,161,762	6,221,346	6,260,984	6,122,048
0	0	0	0	0	0
8,545,688	9,428,769	9,491,461	9,319,233	9,024,769	10,077,250
7,399,494	5,983,060	2,702,419	2,296,969	2,895,713	2,715,540
897,605	1,853,397	3,003,932	2,693,128	1,710,584	853,889
1,325,550	1,581,059	1,270,814	1,504,947	1,232,674	862,340
<u>27,627,359</u>	<u>28,522,179</u>	<u>26,478,894</u>	<u>26,117,735</u>	<u>25,036,527</u>	<u>23,881,002</u>
15,347	41,324	1,585	91,502	18,275	93,136
<u>27,642,706</u>	<u>28,563,503</u>	<u>26,480,479</u>	<u>26,209,237</u>	<u>25,054,802</u>	<u>23,974,138</u>
(4,740,384)	(3,540,007)	(1,311,373)	5,583,863	(6,607,330)	671,790
590,989	(290,002)	(230,819)	(546,375)	(501,413)	78,720
<u>(\$4,149,395)</u>	<u>(\$3,830,009)</u>	<u>(\$1,542,192)</u>	<u>\$5,037,488</u>	<u>(\$7,108,743)</u>	<u>\$750,510</u>

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

	2013	2012	2011	2010
General Fund				
Nonspendable	\$873,701	\$1,297,498	\$1,360,473	\$649,791
Committed	528,227	1,313,290	0	0
Assigned	1,509,632	1,339,657	1,383,944	1,937,349
Unassigned	10,258,196	9,278,624	10,189,313	12,094,416
Reserved	N/A	N/A	N/A	N/A
Unreserved	N/A	N/A	N/A	N/A
Total	13,169,756	13,229,069	12,933,730	14,681,556
All Other Governmental Funds				
Nonspendable	1,670,743	1,630,462	1,249,649	1,425,871
Restricted	23,134,810	21,312,813	21,166,436	26,082,009
Committed	57,221	41,433	20,167	12,047
Assigned	4,356,687	5,112,572	4,976,324	580,913
Unassigned (Deficit)	(662,701)	(902,998)	(239,156)	(3,221)
Reserved	N/A	N/A	N/A	N/A
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	N/A	N/A	N/A	N/A
Debt Service Funds	N/A	N/A	N/A	N/A
Capital Project Funds	N/A	N/A	N/A	N/A
Total All Other Governmental Funds	28,556,760	27,194,282	27,173,420	28,097,619
Total Governmental Funds	\$41,726,516	\$40,423,351	\$40,107,150	\$42,779,175

Note: During 2011, the County implemented GASB 54.

2009	2008	2007	2006	2005	2004
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
\$604,879	\$455,178	\$378,046	\$344,374	\$176,829	\$215,414
11,460,637	12,176,365	13,516,261	13,558,438	13,282,597	13,928,215
12,065,516	12,631,543	13,894,307	13,902,812	13,459,426	14,143,629
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	N/A	N/A	N/A	N/A	N/A
4,341,011	4,469,970	3,791,412	6,444,810	8,207,909	12,563,929
18,932,319	20,350,556	21,481,094	20,649,873	\$22,248,374	20,305,345
0	0	0	24,784	0	0
6,319,246	6,809,707	6,935,388	4,184,368	2,678,962	1,859,718
29,592,576	31,630,233	32,207,894	31,303,835	33,135,245	34,728,992
\$41,658,092	\$44,261,776	\$46,102,201	\$45,206,647	\$46,594,671	\$48,872,621

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

	2013	2012	2011	2010
Revenues				
Property Taxes	\$9,935,376	\$9,830,632	\$9,322,935	\$9,461,889
Sales Taxes	11,465,955	10,625,204	9,678,074	9,099,568
Intergovernmental	24,030,926	23,650,020	21,971,672	28,392,226
Interest	155,923	195,979	252,246	364,715
Licenses and Permits	7,370	7,349	6,131	7,006
Fines and Forfeitures	555,663	637,364	520,552	562,266
Rentals	101,847	100,475	111,553	73,289
Charges for Services	5,627,043	6,288,312	5,938,931	5,520,794
Contributions and Donations	92,063	80,149	27,518	95,412
Other	1,915,748	2,140,459	1,826,674	2,078,412
<i>Total Revenues</i>	<u>53,887,914</u>	<u>53,555,943</u>	<u>49,656,286</u>	<u>55,655,577</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	7,030,105	6,065,425	7,248,163	6,405,646
Judicial	4,587,243	4,388,308	4,315,643	4,341,884
Public Safety	7,553,411	7,444,905	7,226,587	7,211,371
Public Works	5,882,686	6,382,003	6,500,031	7,446,424
Health	9,013,971	9,112,837	8,943,608	8,037,300
Human Services	12,365,608	13,586,631	13,048,877	14,434,631
Economic Development and Assistance	0	0	0	0
Conservation and Recreation	371,507	216,049	362,076	373,642
Intergovernmental	2,500,218	2,017,957	1,888,248	2,139,137
Capital Outlay	3,051,123	3,794,705	2,577,180	5,503,842
Debt Service:				
Principal Retirement	123,054	118,291	113,655	47,462
Interest and Fiscal Charges	105,823	112,631	110,899	43,155
<i>Total Expenditures</i>	<u>52,584,749</u>	<u>53,239,742</u>	<u>52,334,967</u>	<u>55,984,494</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,303,165</u>	<u>316,201</u>	<u>(2,678,681)</u>	<u>(328,917)</u>
Other Financing Sources (Uses)				
Inception of Capital Lease	0	0	6,656	0
General Obligation Bonds Issued	0	0	0	1,450,000
Bond Anticipation Note Issued	0	0	0	0
Transfers In	3,474,802	4,233,403	4,046,023	7,752,954
Transfers Out	(3,474,802)	(4,233,403)	(4,046,023)	(7,752,954)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>6,656</u>	<u>1,450,000</u>
<i>Net Change in Fund Balance</i>	<u>\$1,303,165</u>	<u>\$316,201</u>	<u>(\$2,672,025)</u>	<u>\$1,121,083</u>
Debt Service as a Percentage of Noncapital Expenditures	0.47%	0.46%	0.45%	0.18%

2009	2008	2007	2006	2005	2004
\$9,273,434	\$9,677,548	\$9,983,069	\$10,101,392	\$10,136,930	\$9,536,239
8,680,388	9,422,894	9,372,726	9,291,205	9,130,299	9,173,333
26,390,173	26,841,683	28,067,994	26,184,238	25,477,142	22,892,488
897,605	1,853,397	3,003,932	2,693,128	1,710,584	853,889
6,937	7,147	7,967	9,972	9,543	10,145
507,155	489,574	547,787	516,794	370,629	363,504
154,449	92,830	85,896	87,221	116,354	115,753
5,473,726	5,397,963	5,351,859	5,309,764	5,122,447	5,007,777
29,065	20,917	76,195	26,780	51,342	60,769
1,798,368	1,581,059	1,270,814	1,439,481	1,232,674	832,918
<u>53,211,300</u>	<u>55,385,012</u>	<u>57,768,239</u>	<u>55,659,975</u>	<u>53,357,944</u>	<u>48,846,815</u>
6,963,302	6,789,314	6,380,697	6,202,468	5,905,079	5,935,538
4,370,727	4,434,261	4,132,924	4,059,526	3,770,048	3,844,962
7,241,133	7,481,387	7,037,695	7,285,431	6,438,168	7,068,293
6,558,335	6,886,050	7,847,022	7,139,061	7,532,715	6,702,027
8,640,105	8,542,711	7,078,955	6,806,563	6,814,653	6,777,538
16,862,589	20,095,453	19,401,882	18,901,793	17,530,954	15,837,979
50,000	25,000	0	0	0	0
374,199	383,830	443,145	435,448	436,415	191,086
1,950,970	1,871,782	2,507,776	2,250,226	2,335,524	1,231,399
2,730,605	667,290	1,940,957	3,849,480	5,793,790	1,187,129
45,972	43,514	50,017	81,573	71,478	69,247
44,373	23,414	51,615	48,860	7,070	11,099
<u>55,832,310</u>	<u>57,244,006</u>	<u>56,872,685</u>	<u>57,060,429</u>	<u>56,635,894</u>	<u>48,856,297</u>
<u>(2,621,010)</u>	<u>(1,858,994)</u>	<u>895,554</u>	<u>(1,400,454)</u>	<u>(3,277,950)</u>	<u>(9,482)</u>
17,326	18,569	0	12,430	0	0
0	0	0	0	0	0
0	0	0	0	1,000,000	0
7,090,090	8,493,011	8,302,757	11,225,545	7,836,948	7,207,526
<u>(7,090,090)</u>	<u>(8,493,011)</u>	<u>(8,302,757)</u>	<u>(11,225,545)</u>	<u>(7,836,948)</u>	<u>(7,207,526)</u>
<u>17,326</u>	<u>18,569</u>	<u>0</u>	<u>12,430</u>	<u>1,000,000</u>	<u>0</u>
<u>(\$2,603,684)</u>	<u>(\$1,840,425)</u>	<u>\$895,554</u>	<u>(\$1,388,024)</u>	<u>(\$2,277,950)</u>	<u>(\$9,482)</u>
0.18%	0.12%	0.19%	0.27%	0.14%	0.16%

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

Collection Year	Real Property			Tangible Personal Property		Tangible Personal Property	
	Assessed Value		Estimated Actual Value (1)	Public Utility		General Business	
	Residential/Agricultural	Commercial/Industrial/PU		Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value (1)
2013	\$1,246,227,740	\$295,843,090	\$4,405,916,657	\$82,674,500	\$93,948,295	\$0	\$0
2012	1,242,753,180	297,269,600	4,400,065,086	76,705,110	87,164,898	0	0
2011	1,238,183,250	298,691,140	4,391,069,686	73,077,780	83,042,932	0	0
2010	1,268,027,663	316,119,687	4,526,135,286	73,077,780	83,042,932	1,655,700	26,491,200
2009	1,274,613,430	315,743,250	4,543,876,229	67,972,430	77,241,398	27,002,810	432,044,960
2008	1,243,241,730	308,542,760	4,433,669,971	61,650,840	70,057,773	53,694,030	859,104,480
2007	1,155,312,960	292,562,490	4,136,787,000	70,521,320	80,137,864	107,531,873	860,254,984
2006	1,128,496,100	294,239,920	4,064,960,057	70,699,140	80,339,932	149,847,953	799,189,083
2005	1,106,947,440	288,998,600	3,988,417,257	71,154,330	80,857,193	202,463,379	809,853,516
2004	984,665,180	273,369,120	3,594,383,714	70,000,100	79,545,568	204,896,470	819,585,880

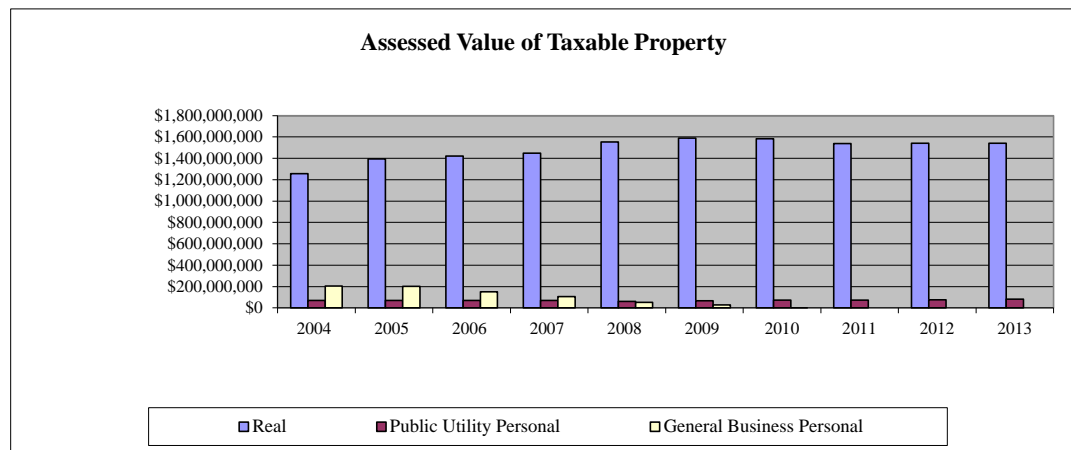
(1) Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property tax was phased out beginning in 2006.

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

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

Total		Full Tax Rate				
Assessed Value	Estimated Actual Value (1)	Ratio	Real Property		Tangible Personal Property	Weighted Average Tax Rate (per \$1,000 of assessed value)
			Residential/ Agricultural	Commercial/ Industrial/PU	General Business/PU	
\$1,624,745,330	\$4,499,864,953	36.11%	\$6.048391	\$7.107522	\$8.300000	\$6.387335
1,616,727,890	4,487,229,983	36.03	6.136859	7.155594	8.300000	6.418528
1,609,952,170	4,474,112,618	35.98	6.131400	7.133800	8.300000	6.419068
1,658,880,830	4,635,669,418	35.79	5.845300	6.953400	8.300000	6.167047
1,685,331,920	5,053,162,586	33.35	5.743100	6.717600	8.300000	6.069762
1,667,129,360	5,362,832,224	31.09	5.738000	6.703200	8.300000	6.093893
1,625,928,643	5,077,179,848	32.02	5.948100	6.824800	8.300000	6.363403
1,643,283,113	4,944,489,072	33.23	5.746700	6.673000	8.200000	6.241820
1,669,563,749	4,879,127,966	34.22	5.743300	6.664600	8.200000	6.305394
1,532,930,870	4,493,515,162	34.11	6.097800	6.840000	8.200000	6.607139



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

	2013	2012	2011	2010
Unvoted Millage				
Operating	\$2.200000	\$2.200000	\$2.200000	\$2.200000
Voted Millage - by levy				
1981 Mental Health and Retardation				
Residential/Agricultural Real	\$0.552571	\$0.565275	\$0.564400	\$0.563900
Commercial/Industrial and Public Utility Real	0.893778	0.902532	0.897300	0.891700
General Business and Public Utility Personal	1.300000	1.300000	1.300000	1.300000
1982 Mental Health				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.216900
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.343000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.500000
1993 Mental Health and Retardation				
Residential/Agricultural Real	0.932512	0.953951	0.952400	0.951600
Commercial/Industrial and Public Utility Real	1.312124	1.324976	1.317300	1.309000
General Business and Public Utility Personal	1.700000	1.700000	1.700000	1.700000
1997 Mental Health and Retardation				
Residential/Agricultural Real	1.207402	1.235152	1.233200	1.232100
Commercial/Industrial and Public Utility Real	1.513262	1.528086	1.519200	1.509700
General Business and Public Utility Personal	1.900000	1.900000	1.900000	1.900000
2001 Senior Citizen				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000
2006 Senior Citizen				
Residential/Agricultural Real	0.667143	0.682481	0.681400	0.680800
Commercial/Industrial and Public Utility Real	0.693209	0.700000	0.700000	0.700000
General Business and Public Utility Personal	0.700000	0.700000	0.700000	0.700000
2011 Mental Health				
Residential/Agricultural Real	0.488763	0.500000	0.500000	0.000000
Commercial/Industrial and Public Utility Real	0.495149	0.500000	0.500000	0.000000
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.000000
Total voted millage by type of property				
Residential/Agricultural Real	\$3.848391	\$3.936859	\$3.931400	\$3.645300
Commercial/Industrial and Public Utility Real	4.907522	4.955594	4.933800	4.753400
General Business and Public Utility Personal	6.100000	6.100000	6.100000	6.100000
Total millage by type of property (Direct rate)				
Residential/Agricultural Real	\$6.048391	\$6.136859	\$6.131400	\$5.845300
Commercial/Industrial and Public Utility Real	7.107522	7.155594	7.133800	6.953400
General Business and Public Utility Personal	8.300000	8.300000	8.300000	8.300000
Total Weighted Average Tax Rate	\$6.387335	\$6.418528	\$6.419068	\$6.167047

2009	2008	2007	2006	2005	2004
<u>\$2.200000</u>	<u>\$2.200000</u>	<u>\$2.200000</u>	<u>\$2.200000</u>	<u>\$2.200000</u>	<u>\$2.200000</u>
\$0.548100	\$0.547300	\$0.579800	\$0.579600	\$0.579100	\$0.637000
0.843400	0.840700	0.863400	0.860900	0.859300	0.893000
1.300000	1.300000	1.300000	1.300000	1.300000	1.300000
0.210800	0.210500	0.223000	0.222900	0.222700	0.245000
0.324400	0.323300	0.332100	0.331100	0.330500	0.343500
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.924900	0.923600	0.978400	0.978200	0.977200	1.075000
1.238100	1.234200	1.267500	1.263800	1.261500	1.311000
1.700000	1.700000	1.700000	1.700000	1.700000	1.700000
1.197600	1.195800	1.266900	1.266500	1.265300	1.391900
1.427900	1.423400	1.461800	1.457600	1.454800	1.512000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
0.000000	0.000000	0.000000	0.499500	0.499000	0.548900
0.000000	0.000000	0.000000	0.559600	0.558500	0.580500
0.000000	0.000000	0.000000	0.600000	0.600000	0.600000
0.661700	0.660800	0.700000	0.000000	0.000000	0.000000
0.683800	0.681600	0.700000	0.000000	0.000000	0.000000
0.700000	0.700000	0.700000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
<u>\$3.543100</u>	<u>\$3.538000</u>	<u>\$3.748100</u>	<u>\$3.546700</u>	<u>\$3.543300</u>	<u>\$3.897800</u>
4.517600	4.503200	4.624800	4.473000	4.464600	4.640000
6.100000	6.100000	6.100000	6.000000	6.000000	6.000000
<u>\$5.743100</u>	<u>\$5.738000</u>	<u>\$5.948100</u>	<u>\$5.746700</u>	<u>\$5.743300</u>	<u>\$6.097800</u>
6.717600	6.703200	6.824800	6.673000	6.664600	6.840000
8.300000	8.300000	8.300000	8.200000	8.200000	8.200000
<u>\$6.069762</u>	<u>\$6.093893</u>	<u>\$6.363403</u>	<u>\$6.241820</u>	<u>\$6.305394</u>	<u>\$6.607139</u>

(continued)

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

Overlapping Rates by Taxing District	2013	2012	2011	2010
In County School Districts:				
Claymont City School District				
Residential/Agricultural Real	\$25.871362	\$26.154048	\$26.121000	\$26.078300
Commercial/Industrial and Public Utility Real	27.018322	28.000000	26.684300	26.447400
General Business and Public Utility Personal	30.700000	30.900000	30.900000	30.900000
Dover City School District				
Residential/Agricultural Real	37.549058	37.987339	37.963100	37.954600
Commercial/Industrial and Public Utility Real	44.981866	45.473864	45.244400	44.909400
General Business and Public Utility Personal	59.570000	59.870000	59.870000	59.870000
Garaway Local School District				
Residential/Agricultural Real	27.423582	28.126665	28.928000	29.242800
Commercial/Industrial and Public Utility Real	30.306490	31.056117	31.843600	32.430400
General Business and Public Utility Personal	50.100000	50.600000	51.400000	51.700000
Indian Valley Local School District				
Residential/Agricultural Real	30.250557	30.880084	30.900100	30.874700
Commercial/Industrial and Public Utility Real	37.822976	38.182948	38.008800	37.479100
General Business and Public Utility Personal	43.300000	43.850000	43.900000	43.900000
Newcomerstown Exempted Village School District				
Residential/Agricultural Real	29.268118	29.683865	29.910100	30.497800
Commercial/Industrial and Public Utility Real	38.040238	38.169829	38.070600	39.312700
General Business and Public Utility Personal	52.000000	52.400000	52.400000	53.000000
New Philadelphia City School District				
Residential/Agricultural Real	29.607584	29.817998	30.002600	29.992100
Commercial/Industrial and Public Utility Real	32.083010	32.710395	32.803000	32.615100
General Business and Public Utility Personal	48.900000	49.000000	49.200000	49.200000
Strasburg-Franklin Local School District				
Residential/Agricultural Real	32.169989	32.748525	33.525500	33.608400
Commercial/Industrial and Public Utility Real	39.261035	40.315820	41.025700	41.061800
General Business and Public Utility Personal	62.200000	62.600000	63.400000	63.500000
Tuscarawas Valley Local School District				
Residential/Agricultural Real	29.739472	30.239931	30.256700	30.236200
Commercial/Industrial and Public Utility Real	30.072034	30.271472	30.199100	30.159200
General Business and Public Utility Personal	35.800000	35.900000	36.000000	36.000000
Out of County School Districts:				
Fairless Local School District				
Residential/Agricultural Real	35.872649	35.753379	33.147100	33.607700
Commercial/Industrial and Public Utility Real	38.215313	37.485692	35.660100	35.591500
General Business and Public Utility Personal	50.600000	50.300000	49.900000	50.200000

2009	2008	2007	2006	2005	2004
\$26.254100	\$26.081850	\$26.295538	\$26.177587	\$26.401353	\$27.101469
26.580500	26.331185	26.487918	26.234500	26.469196	27.351716
31.050000	30.900000	31.050000	30.950000	31.200000	31.800000
35.843900	27.814814	28.140386	27.891736	28.475802	29.502459
41.619200	33.540115	34.814864	34.548677	35.108679	36.152514
58.820000	50.820000	51.120000	50.870000	51.470000	52.170000
29.528900	29.653918	30.059017	29.963520	30.467099	22.499389
32.326700	32.310818	33.032352	32.885495	33.509566	26.322637
52.150000	52.300000	52.650000	52.500000	53.050000	44.950000
31.344200	31.379594	32.139263	32.266628	28.500012	29.177196
35.760200	35.807900	36.460797	36.593049	32.843049	34.270267
44.350000	44.400000	45.110000	45.250000	41.500000	42.150000
31.010500	30.979337	31.570260	31.486117	23.886998	25.677640
39.983400	39.981922	40.877712	40.873056	33.245397	35.842887
53.700000	53.700000	55.000000	54.900000	47.300000	48.100000
28.964100	28.992328	21.917607	21.921866	21.763002	22.188001
31.545900	31.562211	25.161619	25.049757	24.880014	25.812776
49.000000	49.050000	41.950000	41.950000	41.800000	42.150000
33.762800	33.881839	27.305950	27.397854	27.788687	23.180966
39.966700	39.988314	33.971657	34.031468	34.372395	28.603687
63.750000	63.900000	57.200000	57.300000	57.700000	50.800000
29.665900	29.800012	30.300012	30.467707	30.500012	31.650012
29.754900	30.653691	31.100006	30.611886	30.500012	31.661192
36.100000	36.300000	36.800000	36.950000	37.000000	38.150000
33.684800	33.305316	32.348049	33.695470	34.898444	30.100025
35.906800	33.166599	32.273916	34.376762	35.370439	30.671404
50.300000	50.000000	49.100000	50.400000	51.600000	46.800000

(continued)

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

	2013	2012	2011	2010
Harrison Hills City School District				
Residential/Agricultural Real	\$21.445944	\$0.000000	\$0.000000	\$0.000000
Commercial/Industrial and Public Utility Real	27.056424	0.000000	0.000000	0.000000
General Business and Public Utility Personal	37.750000	0.000000	0.000000	0.000000
Ridgewood Local School District				
Residential/Agricultural Real	22.164519	22.205134	22.400400	22.218800
Commercial/Industrial and Public Utility Real	22.509085	22.214119	22.376900	22.218000
General Business and Public Utility Personal	33.580000	33.620000	33.800000	33.620000
Sandy Valley Local School District				
Residential/Agricultural Real	33.333746	34.696309	33.062800	33.084400
Commercial/Industrial and Public Utility Real	39.378689	39.809331	36.919000	36.178500
General Business and Public Utility Personal	50.100000	50.800000	50.500000	50.600000
Joint Vocational School Districts:				
Belmont Harrison Joint Vocational School District				
Residential/Agricultural Real	1.450000	0.000000	1.450000	1.450000
Commercial/Industrial and Public Utility Real	1.450000	0.000000	1.450000	1.450000
General Business and Public Utility Personal	1.450000	0.000000	1.450000	1.450000
Buckeye Joint Vocational School District				
Residential/Agricultural Real	2.446609	2.021944	2.020700	2.018600
Commercial/Industrial and Public Utility Real	2.567884	2.185360	2.175000	2.163800
General Business and Public Utility Personal	2.800000	2.800000	2.800000	2.800000
Coshocton County Joint Vocational School District				
Residential/Agricultural Real	2.000045	2.000002	2.007400	2.006300
Commercial/Industrial and Public Utility Real	2.079017	2.023767	2.005600	2.000000
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Stark County Area Joint Vocational School District				
Residential/Agricultural Real	2.000000	2.000000	2.000000	2.000000
Commercial/Industrial and Public Utility Real	2.000000	2.000000	2.000000	2.000000
General Business and Public Utility Personal	2.000000	2.000000	2.000000	2.000000
Cities:				
Dover City				
Residential/Agricultural Real	3.956178	3.953449	3.952000	3.951400
Commercial/Industrial and Public Utility Real	4.861898	4.878246	4.857100	4.829400
General Business and Public Utility Personal	6.600000	6.600000	6.600000	6.600000
New Philadelphia City				
Residential/Agricultural Real	3.800000	3.800000	3.800000	2.800000
Commercial/Industrial and Public Utility Real	3.800000	3.800000	3.800000	2.800000
General Business and Public Utility Personal	3.800000	3.800000	3.800000	2.800000

2009	2008	2007	2006	2005	2004
\$0.000000	\$21.703506	\$21.692655	\$21.694215	\$21.993375	\$21.999375
0.000000	24.951337	24.955002	24.942389	26.379508	26.378926
0.000000	37.750000	37.750000	37.750000	37.750000	37.750000
23.824800	23.807464	23.808180	24.899521	24.885752	24.925392
23.821200	23.822246	23.822305	24.220947	24.038958	23.784063
43.000000	43.000000	43.000000	43.000000	43.000000	43.000000
32.678500	33.245429	33.065173	31.790382	26.193199	26.926707
36.063700	36.667079	39.578810	35.505723	26.552188	27.588137
50.400000	51.100000	50.900000	49.500000	43.900000	44.600000
1.450000	1.450000	1.450000	1.450000	1.450000	1.450000
1.450000	1.450000	1.450000	1.450000	1.450000	1.450000
1.450000	1.450000	1.450000	1.450000	1.450000	1.450000
2.000400	2.000000	2.000000	2.000000	2.000000	2.000000
2.066500	2.066134	2.123494	2.111967	2.112051	2.193251
2.800000	2.800000	2.800000	2.800000	2.800000	2.800000
2.026300	2.030242	2.033165	2.249842	2.253910	2.255702
2.199500	2.182047	2.186272	2.255945	2.251872	2.205217
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
3.899600	3.897793	3.958190	3.958273	3.957528	4.018324
4.647500	4.640113	4.714989	4.714975	4.711875	4.734606
6.600000	6.600000	6.600000	6.600000	6.600000	6.600000
3.800000	4.926104	5.793861	7.002017	6.950572	7.090955
3.800000	5.269081	6.127939	7.805395	7.751837	7.789575
2.800000	6.050000	6.850000	9.670000	9.620000	9.570000

(continued)

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

	2013	2012	2011	2010
Uhrichsville City				
Residential/Agricultural Real	\$11.394673	\$11.349975	\$11.291300	\$11.278600
Commercial/Industrial and Public Utility Real	12.152452	12.373163	12.361900	12.330400
General Business and Public Utility Personal	12.400000	12.400000	12.400000	12.400000
Villages:				
Baltic Corporation				
Residential/Agricultural Real	5.562091	6.273109	5.203500	5.203800
Commercial/Industrial and Public Utility Real	7.577369	8.380520	7.958200	7.958200
General Business and Public Utility Personal	9.200000	9.900000	9.900000	9.900000
Barnhill Corporation				
Residential/Agricultural Real	5.801425	5.812245	5.788100	5.787300
Commercial/Industrial and Public Utility Real	6.021525	6.021525	6.021500	6.021500
General Business and Public Utility Personal	6.850000	6.850000	6.850000	6.850000
Bolivar Corporation				
Residential/Agricultural Real	8.926692	8.924246	8.921100	8.921100
Commercial/Industrial and Public Utility Real	8.707482	8.815234	8.815300	8.811200
General Business and Public Utility Personal	10.400000	10.400000	10.400000	10.400000
Dennison Corporation				
Residential/Agricultural Real	11.576742	8.758078	6.928200	7.925000
Commercial/Industrial and Public Utility Real	11.396273	9.100000	7.154500	8.121500
General Business and Public Utility Personal	11.600000	9.100000	8.100000	9.100000
Gnadenhutzen Corporation				
Residential/Agricultural Real	5.215521	5.214629	5.220700	5.210800
Commercial/Industrial and Public Utility Real	7.736525	7.800000	7.800000	7.800000
General Business and Public Utility Personal	7.800000	7.800000	7.800000	7.800000
Midvale Corporation				
Residential/Agricultural Real	5.439925	5.440160	5.435100	5.434300
Commercial/Industrial and Public Utility Real	6.219985	6.400000	6.400000	6.400000
General Business and Public Utility Personal	6.400000	6.400000	6.400000	6.400000
Mineral City Corporation				
Residential/Agricultural Real	11.254290	11.455350	11.449000	11.450700
Commercial/Industrial and Public Utility Real	11.957520	12.200000	12.200000	12.200000
General Business and Public Utility Personal	12.200000	12.200000	12.200000	12.200000
Newcomerstown Corporation				
Residential/Agricultural Real	2.500000	2.500000	2.500000	2.500000
Commercial/Industrial and Public Utility Real	2.500000	2.500000	2.500000	2.500000
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000

2009	2008	2007	2006	2005	2004
\$8.690900	\$9.091346	\$9.432809	\$7.429106	\$9.225304	\$9.848016
9.738400	10.200524	10.206145	8.135420	10.025622	10.380000
9.900000	10.380000	10.380000	8.380000	10.380000	10.380000
5.183100	5.184188	5.259885	5.259885	5.260113	5.854038
7.587200	7.587268	7.587268	7.587268	7.587268	7.854091
9.900000	9.900000	9.900000	9.900000	9.900000	9.900000
5.399300	6.622801	9.791870	9.791184	9.795253	9.992354
6.415400	8.216483	11.818649	11.818649	11.818649	12.317599
6.850000	9.850000	15.850000	15.850000	15.850000	15.400000
7.192200	7.184990	7.638426	7.637024	5.959490	5.995353
7.280300	7.280360	7.280360	7.253345	5.558139	5.619166
8.900000	8.900000	8.900000	8.900000	7.900000	7.900000
5.160500	5.155659	6.270852	4.269952	4.267919	6.618742
5.452000	5.396267	6.410971	4.410971	4.410971	6.853196
9.100000	8.100000	9.100000	7.100000	7.100000	9.500000
5.193400	5.192584	5.219741	5.219266	5.218941	5.559479
7.763600	7.763610	7.743020	7.743020	7.743020	7.800000
7.800000	7.800000	7.800000	7.800000	7.800000	7.800000
5.077700	5.076210	5.397740	5.397740	5.391125	5.402260
6.224400	6.224435	6.224435	6.224435	6.224435	6.400000
6.400000	6.400000	6.400000	6.400000	6.400000	6.400000
10.755800	10.744145	9.541200	9.541520	9.531590	10.927725
12.200000	12.200000	11.367810	11.367810	11.367810	11.703705
12.200000	12.200000	12.200000	12.200000	12.200000	12.200000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
1.600000	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

	2013	2012	2011	2010
Parral Corporation				
Residential/Agricultural Real	\$3.049760	\$3.049357	\$3.049300	\$3.045800
Commercial/Industrial and Public Utility Real	3.553865	3.606597	3.606600	3.606600
General Business and Public Utility Personal	4.100000	4.100000	4.100000	4.100000
Port Washington Corporation				
Residential/Agricultural Real	6.005852	6.031963	4.053600	4.044000
Commercial/Industrial and Public Utility Real	6.037378	6.082763	4.486300	4.486300
General Business and Public Utility Personal	6.300000	6.300000	6.300000	6.300000
Roswell Corporation				
Residential/Agricultural Real	11.557490	11.263886	10.259900	10.259900
Commercial/Industrial and Public Utility Real	11.973796	11.973796	10.973800	10.973800
General Business and Public Utility Personal	12.900000	12.900000	11.900000	11.900000
Stonecreek Corporation				
Residential/Agricultural Real	1.900000	1.900000	1.900000	1.900000
Commercial/Industrial and Public Utility Real	1.900000	1.900000	1.900000	1.900000
General Business and Public Utility Personal	1.900000	1.900000	1.900000	1.900000
Strasburg Corporation				
Residential/Agricultural Real	3.653541	3.654075	3.651900	3.650900
Commercial/Industrial and Public Utility Real	4.174780	4.250765	4.247900	4.245100
General Business and Public Utility Personal	5.200000	5.200000	5.200000	5.200000
Sugar Creek Corporation				
Residential/Agricultural Real	4.704875	4.763933	4.764800	4.760900
Commercial/Industrial and Public Utility Real	5.335616	6.385873	5.389700	5.469800
General Business and Public Utility Personal	6.600000	6.600000	6.600000	6.600000
Tuscarawas Corporation				
Residential/Agricultural Real	7.634391	7.674347	7.671900	7.672100
Commercial/Industrial and Public Utility Real	7.457788	7.700000	7.700000	7.700000
General Business and Public Utility Personal	7.700000	7.700000	7.700000	7.700000
Zoar Corporation				
Residential/Agricultural Real	6.300162	6.319880	6.309500	6.301300
Commercial/Industrial and Public Utility Real	6.107307	6.242726	6.242700	6.242700
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
Townships:				
Auburn Township				
Residential/Agricultural Real	5.589258	5.784875	5.776600	5.778100
Commercial/Industrial and Public Utility Real	6.149004	6.137658	6.125700	6.110600
General Business and Public Utility Personal	6.400000	6.400000	6.400000	6.400000

2009	2008	2007	2006	2005	2004
\$3.028100	\$3.028055	\$3.028100	\$3.028100	\$3.028075	\$3.205287
3.607600	3.607567	3.664810	3.664810	3.664810	3.879520
4.100000	4.100000	4.100000	4.100000	4.100000	4.100000
4.059000	4.056550	4.218325	4.223313	4.219650	4.757534
4.458800	4.458732	4.458732	4.480060	4.480060	4.575983
6.300000	6.300000	6.300000	6.300000	6.300000	6.300000
9.076500	9.019146	9.962588	9.962588	9.962588	10.539315
10.744100	10.744084	10.737262	10.737262	10.737262	11.229740
11.900000	11.900000	11.900000	11.900000	11.900000	11.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
3.623000	3.619836	3.698706	3.697797	3.697121	3.940261
4.145100	4.131035	4.194071	4.192873	4.188856	4.259170
5.200000	5.200000	5.200000	5.200000	5.200000	5.200000
4.537100	4.534926	4.648535	4.648170	4.647047	4.931937
5.321000	5.302593	5.392057	5.391390	5.391390	5.511165
6.600000	6.600000	6.600000	6.600000	6.600000	6.600000
7.568400	6.773734	6.944836	6.566391	5.515464	5.777884
7.700000	7.085140	7.085140	6.777710	6.030545	6.179535
7.700000	7.700000	7.700000	7.700000	7.800000	7.800000
6.281400	4.270696	4.291049	4.295994	4.273765	4.500000
6.218800	4.218804	4.218804	4.280957	4.218802	4.500000
6.500000	4.500000	4.500000	4.500000	4.500000	4.500000
5.880300	5.874629	6.070571	5.454421	4.950818	5.076545
6.081700	6.081644	6.098188	5.492398	4.992398	5.162870
6.400000	6.400000	6.400000	6.400000	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

	2013	2012	2011	2010
Bucks Township				
Residential/Agricultural Real	\$4.404992	\$4.492122	\$4.490000	\$4.485300
Commercial/Industrial and Public Utility Real	4.650000	4.646122	4.650000	4.650000
General Business and Public Utility Personal	4.650000	4.650000	4.650000	4.650000
Clay Township				
Residential/Agricultural Real	4.559762	4.718734	4.711500	4.708000
Commercial/Industrial and Public Utility Real	7.050000	7.028274	7.021000	6.982400
General Business and Public Utility Personal	7.050000	7.050000	7.050000	7.050000
Dover Township				
Residential/Agricultural Real	3.992394	4.029662	4.028500	4.028200
Commercial/Industrial and Public Utility Real	4.333780	4.335524	4.333400	4.318900
General Business and Public Utility Personal	4.900000	4.900000	4.900000	4.900000
Fairfield Township				
Residential/Agricultural Real	4.531719	4.605956	4.606700	4.606800
Commercial/Industrial and Public Utility Real	6.605045	6.631835	6.585800	6.425700
General Business and Public Utility Personal	7.400000	7.400000	7.400000	7.400000
Franklin Township				
Residential/Agricultural Real	4.157414	4.201102	6.127400	4.196800
Commercial/Industrial and Public Utility Real	1.256463	4.266890	6.700000	4.264600
General Business and Public Utility Personal	4.400000	4.400000	6.700000	4.400000
Goshen Township				
Residential/Agricultural Real	4.760111	4.800000	3.500000	3.785600
Commercial/Industrial and Public Utility Real	4.785715	4.800000	3.500000	3.800000
General Business and Public Utility Personal	4.800000	4.800000	3.500000	3.800000
Jefferson Township				
Residential/Agricultural Real	6.658317	5.979407	8.082200	6.865500
Commercial/Industrial and Public Utility Real	7.300000	6.400000	9.158900	7.291900
General Business and Public Utility Personal	7.300000	7.300000	9.820000	7.300000
Lawrence Township				
Residential/Agricultural Real	9.585790	9.657595	9.655900	9.645600
Commercial/Industrial and Public Utility Real	9.921917	9.972517	9.963500	9.962900
General Business and Public Utility Personal	10.300000	10.300000	10.300000	10.300000
Mill Township				
Residential/Agricultural Real	4.129514	4.166936	4.165600	4.160700
Commercial/Industrial and Public Utility Real	5.034057	4.580551	4.577900	4.557100
General Business and Public Utility Personal	5.050000	5.050000	5.050000	5.050000

2009	2008	2007	2006	2005	2004
\$4.646500	\$4.536181	\$4.543843	\$4.542948	\$4.265095	\$4.430670
4.650000	4.623737	4.623737	4.623737	4.457979	4.500000
4.650000	4.650000	4.650000	4.650000	4.500000	4.500000
4.871100	4.871152	4.906867	4.910858	4.908799	5.171677
6.266600	6.266547	6.266547	6.261647	6.261647	6.417878
7.050000	7.050000	7.050000	7.050000	7.050000	7.050000
3.978000	3.975918	4.056096	4.056184	4.054444	4.165582
4.256300	4.256290	4.316422	4.310094	4.307942	4.347090
4.900000	4.900000	4.900000	4.900000	4.900000	4.900000
4.503500	4.500841	4.644683	4.643707	4.641227	4.824974
6.184400	6.184386	6.184386	6.184386	6.184386	6.434465
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000
3.208000	3.837107	3.886007	3.261320	3.260902	3.329181
3.247200	4.019183	4.044895	3.385086	3.381929	3.446041
3.400000	4.770000	4.770000	3.970000	3.970000	3.970000
3.744400	3.743668	3.770050	3.646917	3.646375	3.741685
3.797200	3.796600	3.783150	3.743316	3.743316	3.800000
3.800000	3.800000	3.800000	3.800000	3.800000	3.800000
6.969800	6.436588	6.646895	5.647793	5.646556	6.072626
7.279300	7.279306	7.034142	6.034142	6.046413	6.197446
7.300000	7.300000	7.300000	6.300000	6.300000	6.300000
9.404300	8.467043	8.790439	8.204367	8.196120	8.637363
9.919900	9.413170	9.413170	9.065329	8.970229	9.618301
10.300000	10.300000	10.300000	10.300000	10.300000	10.300000
4.193000	4.190691	4.266575	4.263644	4.261035	4.488204
4.834400	4.825749	4.818560	4.818485	4.815875	4.970111
5.050000	5.050000	5.050000	5.050000	5.050000	5.050000

(continued)

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

	2013	2012	2011	2010
Oxford Township				
Residential/Agricultural Real	\$3.299306	\$3.310408	\$3.310200	\$3.310100
Commercial/Industrial and Public Utility Real	3.594846	2.951836	3.529600	3.500600
General Business and Public Utility Personal	3.950000	3.950000	3.950000	3.950000
Perry Township				
Residential/Agricultural Real	3.640464	3.800000	5.029400	4.532900
Commercial/Industrial and Public Utility Real	3.800000	3.800000	5.800000	5.800000
General Business and Public Utility Personal	3.800000	3.800000	5.800000	5.800000
Rush Township				
Residential/Agricultural Real	4.068098	4.235308	4.232800	4.226300
Commercial/Industrial and Public Utility Real	4.800000	4.800000	4.800000	4.800000
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000
Salem Township				
Residential/Agricultural Real	3.372833	3.417011	3.415400	3.414600
Commercial/Industrial and Public Utility Real	3.800000	3.800000	3.780100	3.740200
General Business and Public Utility Personal	3.800000	3.800000	3.800000	3.800000
Sandy Township				
Residential/Agricultural Real	6.546464	6.800000	6.800000	6.038900
Commercial/Industrial and Public Utility Real	6.800000	6.800000	6.800000	6.754500
General Business and Public Utility Personal	6.800000	6.800000	6.800000	6.800000
Sugar Creek Township				
Residential/Agricultural Real	5.572703	5.891513	5.887400	5.900000
Commercial/Industrial and Public Utility Real	5.613119	5.813095	5.811800	5.814000
General Business and Public Utility Personal	5.700000	5.900000	5.900000	5.900000
Union Township				
Residential/Agricultural Real	4.336211	4.434272	4.429900	4.425900
Commercial/Industrial and Public Utility Real	4.493761	4.500000	4.500000	4.500000
General Business and Public Utility Personal	4.500000	4.500000	4.500000	4.500000
Warren Township				
Residential/Agricultural Real	3.360746	3.393025	3.583500	3.582700
Commercial/Industrial and Public Utility Real	3.394840	3.392596	3.600000	3.600000
General Business and Public Utility Personal	3.400000	3.400000	3.600000	3.600000
Warwick Township				
Residential/Agricultural Real	5.151229	5.262050	5.257000	5.253000
Commercial/Industrial and Public Utility Real	5.300000	5.300000	5.300000	5.300000
General Business and Public Utility Personal	5.300000	5.300000	5.300000	5.300000

2009	2008	2007	2006	2005	2004
\$3.307300	\$3.306752	\$3.319892	\$3.319512	\$3.319370	\$3.349888
3.492000	3.491972	3.491972	3.491972	3.490914	3.489685
3.950000	3.950000	3.950000	3.950000	3.950000	3.950000
4.689700	4.679136	3.767726	3.764315	3.761901	4.504661
5.665000	5.665022	4.665002	4.665022	4.665022	5.639556
5.800000	5.800000	4.800000	4.800000	4.800000	5.800000
4.402400	4.401936	4.440382	4.439062	4.436888	4.612138
4.664900	4.664862	4.664862	4.664862	4.664862	4.699578
4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
3.446400	3.446099	3.497392	3.495764	3.495467	3.600716
3.663000	3.662981	3.662981	3.662981	3.662981	3.698646
3.800000	3.800000	3.800000	3.800000	3.800000	3.800000
4.886200	4.890834	5.030932	5.027204	5.025896	5.211298
5.919000	5.919002	5.919002	5.919002	5.919002	6.067552
6.800000	6.800000	6.800000	6.800000	6.800000	6.800000
5.604000	5.602329	5.763048	5.762810	5.457832	5.721239
5.794400	5.758735	5.763806	5.763773	5.536094	5.898693
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
4.312000	4.310532	3.839030	3.838684	3.836894	4.661837
4.464000	4.463959	3.942516	3.938602	3.938602	4.809212
4.500000	4.500000	4.000000	4.000000	4.000000	5.000000
3.582600	3.518396	3.153046	3.152611	3.152076	3.200000
3.600000	3.569441	3.169441	3.169441	3.169441	3.200000
3.600000	3.600000	3.200000	3.200000	3.200000	3.200000
5.151800	5.021211	5.106804	5.106224	5.008870	4.794323
5.247100	5.194184	5.190322	5.181934	5.152417	5.109421
5.300000	5.300000	5.300000	5.300000	5.300000	5.300000

(continued)

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

	2013	2012	2011	2010
Washington Township				
Residential/Agricultural Real	\$4.437060	\$4.663392	\$4.659900	\$4.659100
Commercial/Industrial and Public Utility Real	4.800000	4.800000	4.800000	4.800000
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000
Wayne Township				
Residential/Agricultural Real	5.864505	6.045129	6.027900	6.031100
Commercial/Industrial and Public Utility Real	6.926816	6.689713	6.673100	6.565900
General Business and Public Utility Personal	10.800000	10.800000	10.800000	10.800000
York Township				
Residential/Agricultural Real	5.722520	5.900000	5.900000	5.839300
Commercial/Industrial and Public Utility Real	5.900000	5.900000	5.900000	5.900000
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000
Other Units:				
General Health District				
Residential/Agricultural Real	0.853780	0.878611	0.877100	0.876200
Commercial/Industrial and Public Utility Real	0.998473	1.000000	1.000000	0.999900
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
Newcomerstown Public Library				
Residential/Agricultural Real	2.432795	2.500000	2.500000	0.459800
Commercial/Industrial and Public Utility Real	2.464930	2.434180	2.422300	0.745000
General Business and Public Utility Personal	2.500000	2.500000	2.500000	1.000000
Tri-County Ambulance District				
Residential/Agricultural Real	1.162308	1.228755	0.745800	0.744200
Commercial/Industrial and Public Utility Real	1.389623	1.381574	1.141800	1.164800
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000
Tri-Division Ambulance District				
Residential/Agricultural Real	3.891736	4.000000	4.000000	3.988200
Commercial/Industrial and Public Utility Real	3.928596	3.858880	3.603600	3.601400
General Business and Public Utility Personal	4.000000	4.000000	4.000000	4.000000
Tuscarawas County Public Library				
Residential/Agricultural Real	0.485773	0.500000	0.500000	0.500000
Commercial/Industrial and Public Utility Real	0.491794	0.500000	0.500000	0.500000
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
Lawrence Township Recreational District				
Residential/Agricultural Real	0.246742	0.249180	0.248700	0.248500
Commercial/Industrial and Public Utility Real	0.324696	0.327301	0.325200	0.325000
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000

2009	2008	2007	2006	2005	2004
\$4.800000	\$2.800000	\$2.800000	\$2.800000	\$2.800000	\$2.800000
4.800000	2.800000	2.800000	2.800000	2.800000	2.800000
4.800000	2.800000	2.800000	2.800000	2.800000	2.800000
6.012300	6.012450	6.318780	6.318083	6.307799	6.760079
6.545200	6.545138	6.545138	6.545138	6.545138	7.679417
10.800000	10.800000	10.800000	10.800000	10.800000	10.800000
5.724400	5.723642	5.900000	5.383523	5.382350	5.637266
5.900000	5.900000	5.900000	5.481131	5.481131	5.900000
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
0.857100	0.855813	0.906499	0.906107	0.905118	1.000000
0.944100	0.940485	0.960514	0.959057	0.956940	1.000000
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.451300	0.450591	0.482109	0.481684	0.481488	0.548188
0.727700	0.727801	0.727974	0.727974	0.727159	0.783895
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.753400	0.752175	0.796851	0.795812	0.794884	0.909335
1.118000	1.118180	1.118398	1.118811	1.117737	1.193828
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
4.000000	2.851081	2.822550	2.998023	3.006969	3.056889
3.569600	3.403755	3.401704	3.181384	3.205923	3.246342
4.000000	4.500000	4.500000	4.500000	4.500000	4.500000
0.640000	0.286534	0.313999	0.313971	0.303830	0.287483
0.640000	0.345031	0.369859	0.369211	0.358820	0.337067
0.640000	0.460000	0.480000	0.480000	0.470000	0.440000
0.236200	0.235492	0.249118	0.248961	0.248564	0.268022
0.314300	0.314347	0.314347	0.314186	0.309685	0.340434
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000

(continued)

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

	2013	2012	2011	2010
Gnadenhutten-Clay Union Cemetery				
Residential/Agricultural Real	\$0.463368	\$0.480732	\$0.480700	\$0.479200
Commercial/Industrial and Public Utility Real	0.500000	0.500000	0.500000	0.500000
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
Mineral-Sandy Joint Ambulance District				
Residential/Agricultural Real	1.793467	1.885765	1.882100	1.881400
Commercial/Industrial and Public Utility Real	2.495657	2.500000	2.500000	2.500000
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Delaware Valley Joint Fire District				
Residential/Agricultural Real	2.272230	2.412355	2.405000	2.400600
Commercial/Industrial and Public Utility Real	2.500000	2.500000	2.500000	2.500000
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Union Cemetery				
Residential/Agricultural Real	0.626655	0.627326	0.626100	0.624400
Commercial/Industrial and Public Utility Real	1.297644	1.259420	1.256800	1.237100
General Business and Public Utility Personal	1.980000	1.980000	1.980000	1.980000

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

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

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

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

2009	2008	2007	2006	2005	2004
\$0.493100	\$0.492976	\$0.499696	\$0.500000	\$0.000000	\$0.303554
0.500000	0.500000	0.500000	0.500000	0.000000	0.500000
0.500000	0.500000	0.500000	0.500000	0.000000	0.500000
1.824000	1.832210	1.960665	1.959330	1.956902	2.238277
2.500000	2.500000	2.393265	2.393265	2.393265	2.500000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
2.500000	2.011495	2.161560	2.158515	2.157177	2.499930
2.500000	2.405960	2.405960	2.414482	2.414482	2.500000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
0.623400	0.622507	0.656526	0.655683	0.654690	0.737059
1.244600	1.236719	1.237258	1.224945	1.223703	1.301443
1.980000	1.980000	1.980000	1.980000	1.980000	1.980000

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

Collection Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (2)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy (3)
2013	\$10,451,080	\$10,164,611	97.26%	\$299,731	\$10,464,342	100.13%
2012	10,376,520	10,144,710	97.77	320,164	10,464,874	100.85
2011	9,939,503	9,645,388	97.04	325,595	9,970,983	100.32
2010	10,010,746	9,627,561	96.17	303,720	9,931,281	99.21
2009	9,840,536	9,533,933	96.88	316,129	9,850,062	100.10
2008	10,190,088	9,871,417	96.87	321,470	10,192,887	100.03
2007	10,346,388	10,081,415	97.44	307,284	10,388,699	100.41
2006	10,257,148	9,965,881	97.16	312,267	10,278,148	100.20
2005	10,527,175	10,243,938	97.31	308,252	10,552,190	100.24
2004	10,128,268	9,760,284	96.37	346,746	10,107,030	99.79

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's current reporting system does not track delinquency tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.
- (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
 2013 and 2004 (1)

Name of Taxpayer	2013	
	Assessed Value	Percent of Real Property Assessed Value
Glimcher Properties Limited Partnership	\$15,953,990	1.03 %
Muskingum Watershed Conservancy District	10,489,440	0.68
Belden Brick Company	8,301,350	0.54
RHDK Investments, LLC	2,991,640	0.19
Artex Oil Company	2,770,660	0.18
Holmes Limestone Company	2,276,020	0.15
Wal-Mart Real Estate Business Trust	2,267,650	0.15
IMCO Recycling of Ohio, LLC	2,228,190	0.14
Park Village Assisted Living, LLC	2,197,750	0.14
The Union Hospital Association	2,085,260	0.14
Totals	<u>\$51,561,950</u>	<u>3.34 %</u>
Total Real Property Assessed Valuation	<u>\$1,542,070,830</u>	

Name of Taxpayer	2004	
	Assessed Value	Percent of Real Property Assessed Value
Glimcher Properties Limited Partnership	\$16,529,820	1.32 %
Muskingum Watershed Conservancy District	10,390,220	0.83
Belden Brick Company	6,588,260	0.52
The Dutch Corporation	3,080,170	0.24
Wal-Mart Real Estate Business Trust	3,025,020	0.24
W T Properties, Limited	2,274,900	0.18
Oxford Capital	2,207,070	0.18
New Plan Realty	2,104,920	0.17
Lowe's Home Centers Incorporated	2,025,240	0.16
Octagon Associates Limited	1,927,610	0.15
Totals	<u>\$50,153,230</u>	<u>3.99 %</u>
Total Real Property Assessed Valuation	<u>\$1,258,034,300</u>	

(1) The amounts presented represent the assessed values upon which 2013 and 2004 collections were based.

Source: Office of the Auditor, Tuscarawas County, Ohio

Tuscarawas County, Ohio
Principal Public Utilities Tangible Personal Property Taxpayers
 2013 and 2004 (1)

Name of Taxpayer	2013	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$45,466,230	54.99 %
East Ohio Gas Company DBA Dominion East Ohio	15,547,420	18.80
Dominion Transmission, Incorporated	9,350,560	11.31
Tennessee Gas Pipeline Company	4,657,500	5.63
Frontier Power Company	1,579,520	1.91
Guernsey-Muskingum Electric Cooperative, Incorporated	1,310,580	1.59
Ohio Edison Company	1,050,070	1.27
Carroll Electric Cooperative, Incorporated	963,190	1.17
Columbia Gas of Ohio, Incorporated	915,330	1.11
Piedmont Gas Company	422,710	0.51
Total	\$81,263,110	98.29 %
Total Public Utilities Tangible Personal Property Assessed Valuation	\$82,674,500	

Name of Taxpayer	2004	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$28,119,580	40.17 %
Dominion Transmission, Incorporated	9,966,140	14.24
Verizon North, Incorporated	9,861,590	14.08
East Ohio Gas Company DBA Dominion East Ohio	6,976,370	9.97
Tennessee Gas Pipeline Company	3,080,330	4.40
Ohio Bell Telephone Company	2,476,970	3.54
MCI Telecommunications Corporation	1,232,770	1.76
Guernsey-Muskingum Electric Cooperative, Incorporated	942,940	1.35
Frontier Power Company	930,710	1.33
Carroll Electric Cooperative, Incorporated	715,160	1.02
Total	\$64,302,560	91.86 %
Total Public Utilities Tangible Personal Property Assessed Valuation	\$70,000,100	

(1) The amounts presented represent the assessed values upon which 2013 and 2004 collections were based.

Source: Office of the Auditor, Tuscarawas County, Ohio

Tuscarawas County, Ohio

Taxable Sales by Type (1)

Last Three Years (2)

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

(1) Cash basis

(2) 2011 was the first year that sales tax is the County's largest own-source revenue.

Source: Ohio Department of Taxation

Note: Sales tax is remitted to the Ohio Department of Taxation. The portion pertaining to the County is remitted on a monthly 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 Four 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		
2013	92,672	\$4,499,864,953	\$1,242,968	\$1,644,800	\$2,887,768	0.06 %	\$31
2012	92,392	4,487,229,983	1,315,605	1,684,600	3,000,205	0.07	32
2011	92,508	4,474,112,618	1,384,553	1,723,000	3,107,553	0.07	34
2010	92,582	4,635,669,418	1,450,000	0	1,450,000	0.03	16

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

Source: Tuscarawas County Auditor

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

Year	Governmental Activities			Business-type Activities				
	General Obligation Bonds	Bond Anticipation Notes	Capital Leases	General Obligation Bonds	USDA Loan	OPWC Loans Payable	OWDA Loans Payable	Capital Leases
2013	\$1,242,968	\$704,000	\$3,135	\$1,644,800	\$3,963,778	\$2,683,930	\$2,713,968	\$246,000
2012	1,315,605	747,000	10,552	1,684,600	3,789,031	1,779,561	2,633,835	255,000
2011	1,384,553	788,000	18,895	1,723,000	535,584	1,778,518	2,850,249	264,000
2010	1,450,000	828,000	20,447	0	0	1,766,684	4,334,461	271,000
2009	0	866,000	29,909	0	0	1,603,657	4,280,253	278,000
2008	0	902,000	22,555	0	0	1,296,811	3,242,797	285,000
2007	0	937,000	12,500	0	0	1,291,405	1,203,506	291,000
2006	0	970,000	29,517	0	0	953,121	1,319,591	297,000
2005	0	1,000,000	68,660	0	0	792,058	1,424,555	303,000
2004	0	0	140,138	0	0	675,803	1,368,189	308,000

Source: Tuscarawas County Auditor

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

<u>Total Debt</u>	<u>Percentage of Personal Income</u>	<u>Per Capita</u>
\$13,202,579	0.4401 %	\$142.47
12,215,184	0.4353	132.21
9,342,799	0.3510	100.99
8,670,592	0.3238	93.65
7,057,819	0.2636	77.44
5,749,163	0.2147	62.95
3,735,411	0.1428	40.93
3,569,229	0.1430	39.19
3,588,273	0.1493	39.30
2,492,130	0.1071	27.21

Tuscarawas County, Ohio
Legal Debt Margin
Last Ten Years

	2013	2012	2011	2010
Tax Valuation	\$1,624,745,330	\$1,616,727,890	\$1,609,952,170	\$1,658,880,830
Debt Limit (1)	39,118,633	38,918,197	38,748,804	39,972,021
Amount of Debt Applicable to Debt Limit				
General Obligation Bonds	1,242,968	1,315,605	1,384,553	1,450,000
Bond Anticipation Note	704,000	747,000	788,000	828,000
Amount of Debt Subject to Limit	1,946,968	2,062,605	2,172,553	2,278,000
Legal Debt Margin	\$37,171,665	\$36,855,592	\$36,576,251	\$37,694,021
Legal Debt Margin as a Percentage of the Debt Limit	95.02%	94.70%	94.39%	94.30%
Unvoted Debt Limit (2)	\$16,247,453	\$16,167,279	\$16,099,522	\$16,588,808
Amount of Debt Subject to Limit	1,946,968	2,062,605	2,172,553	2,278,000
Unvoted Legal Debt Margin	\$14,300,485	\$14,104,674	\$13,926,969	\$14,310,808
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	88.02%	87.24%	86.51%	86.27%

(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

2009	2008	2007	2006	2005	2004
\$1,685,331,920	\$1,667,129,360	\$1,625,928,643	\$1,643,283,113	\$1,669,563,749	\$1,532,930,870
40,633,298	40,178,234	39,148,216	39,582,078	40,239,094	36,823,272
0	0	0	0	0	0
866,000	902,000	937,000	970,000	1,000,000	0
866,000	902,000	937,000	970,000	1,000,000	0
\$39,767,298	\$39,276,234	\$38,211,216	\$38,612,078	\$39,239,094	\$36,823,272
97.87%	97.76%	97.61%	97.55%	97.51%	100.00%
\$16,853,319	\$16,671,294	\$16,259,286	\$16,432,831	\$16,695,637	\$15,329,309
866,000	902,000	937,000	970,000	1,000,000	0
\$15,987,319	\$15,769,294	\$15,322,286	\$15,462,831	\$15,695,637	\$15,329,309
94.86%	94.59%	94.24%	94.10%	94.01%	100.00%

Tuscarawas County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
 December 31, 2013

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Tuscarawas County			
Capital Lease	\$3,135	100 %	\$3,135
General Obligation Bonds	1,242,968	100	1,242,968
Bond Anticipation Notes	704,000	100	704,000
<i>Total Direct - Tuscarawas County</i>	<u>1,950,103</u>		<u>1,950,103</u>
Overlapping			
Cities and Villages Wholly Within the County	6,999,366	100	6,999,366
Townships Wholly Within the County	126,589	100	126,589
School Districts Wholly Within the County	21,776,438	100	21,776,438
Delaware Valley Joint Fire District	17,118	100	17,118
Tri-County Joint Ambulance District	20,000	100	20,000
Newcomerstown Public Library	156,800	100	156,800
Swiss Valley Joint Ambulance District	201,587	100	201,587
Garaway Local School District	406,417	90	406,417
Tuscarawas Valley Local School District	3,869,481	93	3,598,617
Sandy Valley Local School District	10,796,382	17	1,835,385
Ridgewood Local School District	2,224,997	2	44,500
Fairless Local School District	11,489,997	2	229,800
Coshocton County Career Center	257,228	1	2,572
Newcomerstown Exempted Village School District	1,749,998	80	1,399,998
<i>Total Overlapping</i>	<u>60,092,398</u>		<u>36,815,188</u>
<i>Totals</i>	<u><u>\$62,042,501</u></u>		<u><u>\$38,765,291</u></u>

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

Source: Tuscarawas County Auditor

Tuscarawas County, Ohio
Pledged Revenue Coverage
Sewer
Last Ten Years

Year	Sewer Operating Revenues (1)	Sewer Operating Expenses (2)	Net Available Revenues	Debt Service (3)		Coverage
				Principal	Interest	
2013	\$1,868,070	\$1,313,014	\$555,056	\$286,287	\$93,017	1.46
2012	1,557,720	1,133,937	423,783	262,215	101,536	1.17
2011	2,374,622	1,405,632	968,990	1,508,160	56,211	0.62
2010	2,206,260	1,266,215	940,045	210,230	89,085	3.14
2009	2,698,402	1,520,321	1,178,081	247,116	59,303	3.84
2008	1,433,478	969,066	464,412	198,304	35,973	1.98
2007	1,161,580	954,136	207,444	130,654	41,438	1.21
2006	1,183,107	1,148,161	34,946	127,018	46,572	0.20
2005	1,135,871	1,266,630	(130,759)	112,958	46,504	(0.82)
2004	1,127,065	828,889	298,176	64,186	41,432	2.82

- (1) Includes other non-operating revenues, except federal and state subsidies
- (2) Direct operating expenses do not include depreciation expense.
- (3) Revenue debt includes both OPWC and OWDA loans payable and capital leases payable solely from net revenues in the sewer enterprise fund.

Source: Tuscarawas County Auditor

Tuscarawas County, Ohio
Pledged Revenue Coverage
Water
Last Ten Years

Year	Water Operating Revenues (1)	Water Operating Expenses (2)	Net Available Revenues	Debt Service (3)		Coverage
				Principal	Interest	
2013	\$1,072,310	\$1,077,757	(\$5,447)	\$102,514	\$15,241	(0.05)
2012	1,637,544	985,417	652,127	91,883	12,286	6.26
2011	1,197,596	2,045,027	(847,431)	90,153	28,897	(7.12)
2010	711,851	704,454	7,397	88,508	15,604	0.07
2009	639,256	618,423	20,833	86,945	17,166	0.20
2008	653,491	820,797	(167,306)	81,684	18,650	(1.67)
2007	659,913	643,108	16,805	76,495	20,063	0.17
2006	677,654	620,887	56,767	73,390	21,407	0.60
2005	623,993	599,001	24,992	68,845	21,713	0.28
2004	649,758	539,661	110,097	67,624	22,877	1.22

(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)
2013	92,672	\$3,000,195	\$32,374	6.20 %
2012	92,392	2,806,442	30,375	6.30
2011	92,508	2,662,000	28,776	7.50
2010	92,582	2,677,442	28,920	9.50
2009	91,137	2,677,442	29,378	11.90
2008	91,330	2,677,442	29,316	6.20
2007	91,263	2,615,703	28,661	5.40
2006	91,085	2,496,351	27,407	5.10
2005	91,309	2,403,544	26,323	5.90
2004	91,576	2,326,891	25,409	5.90

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

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

Employer	Nature of Business	2013			2004		
		Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Union Hospital	Health Care	833	1	1.90 %	950	1	2.18 %
The Belden Brick Company	Face and Acid Proof Brick	394	2	0.90	474	2	1.09
Lauren International, Incorporated	Gaskets, Dense Rubber, Etc.	288	3	0.66			
Allied Machine and Engineering	Spade and Flat Drills, Holders, Etc.	250	4	0.57	305	6	0.70
Marlite	Paneling/Doors/Restroom Partitions	250	4	0.57			
Twin City Hospital	Health Care	250	4	0.57			
Copley Ohio Newspapers	Newspaper Publishing	245	7	0.56			
GMI Holdings, Incorporated	Rubber Product Manufacturing	201	8	0.46	300	7	0.69
Dover Chemical Corporation	Chemical Producer	200	9	0.45	350	4	0.79
Cable Manufacturing and Assembly, Incorporated	Aluminum Refining and Smelting	200	9	0.45			
Gradall Company	Construction Equipment				445	3	1.02
Smurfit Stone Container	Paper/Cardboard Products				320	5	0.72
Zimmer Patient Care	Surgical Equipment				300	8	0.69
Greer Steel	Cold-rolled Strip Steel				290	9	0.67
Sugarcreek Industries	Windows and Storm Doors				260	10	0.59
Total		<u>3,111</u>		<u>7.09 %</u>	<u>3,994</u>		<u>9.14 %</u>
Total Employment within the County		<u>43,900</u>			<u>43,700</u>		

Sources: Tuscarawas County and the 2013 Ohio Industrial Directory, published by Harris Publishing Company

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

	2013	2012	2011	2010
General Government				
Legislative and Executive				
Commissioners	6.00	6.00	6.00	6.00
Auditor	17.50	17.50	20.00	20.00
Treasurer	5.00	5.00	5.00	5.00
Prosecuting Attorney	13.00	13.00	15.00	14.00
Board of Elections	12.50	13.25	14.00	14.00
Recorder	4.00	4.00	4.00	4.00
Buildings and Grounds	7.00	7.00	7.00	7.00
Data Processing	4.00	4.00	4.00	4.00
Certificate of Title Administration	8.75	8.75	10.00	12.00
Judicial				
Common Pleas Court	15.25	14.75	16.00	15.00
Probate Court	4.00	4.00	7.00	6.00
Juvenile Court	17.50	17.50	18.00	18.00
Municipal Court	11.50	12.00	8.00	6.00
County Court	15.50	14.50	16.00	15.00
Clerk of Courts	9.00	10.00	16.00	15.00
Law Library	2.00	2.00	2.00	2.00
Public Safety				
Sheriff	45.25	43.50	37.00	36.00
Jail Operations	42.00	39.50	42.00	45.00
Probation	8.00	8.00	7.00	6.00
911 Dispatch Center	20.00	22.00	20.00	23.00
Homeland Security and Emergency Management	4.00	3.00	3.00	4.00
Coroner	2.00	2.00	2.00	2.00
Public Works				
Engineer	31.50	31.50	32.00	37.00
Map Office	0.00	0.00	0.00	0.00
Sewer District	10.50	10.00	11.00	12.00
Water District	9.25	9.50	8.00	7.00
Solid Waste Grant	2.00	2.00	2.00	2.00
Health				
Developmental Disabilities	115.50	128.50	143.00	134.00
Dog and Kennel	3.50	4.50	5.00	4.00
Human Services				
Income Maintenance	41.00	41.00	42.00	46.00
Children's Services	30.00	27.00	28.00	31.00
Shared Employees	15.00	15.00	18.00	20.00
Veteran Services	10.00	11.00	12.00	11.00
Child Support Enforcement	28.00	29.50	37.00	39.00
County Home	0.00	0.00	0.00	0.00
Community and Economic Development	2.00	3.00	3.00	3.00
Total	<u>572.00</u>	<u>583.75</u>	<u>620.00</u>	<u>625.00</u>

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

Sources: Departmental and County Auditor Payroll records

2009	2008	2007	2006	2005	2004
6.00	6.00	6.00	5.00	5.00	5.00
19.00	22.00	22.00	19.00	18.00	18.00
6.50	6.50	6.50	6.25	6.50	6.75
12.00	16.00	15.00	14.00	16.00	14.00
16.25	15.00	14.00	10.00	10.00	10.00
4.00	4.00	4.00	4.00	4.00	4.00
6.00	7.00	7.00	5.00	5.00	4.00
4.00	4.00	4.00	4.00	4.50	4.50
9.25	11.00	10.00	9.00	9.00	8.00
14.50	15.00	17.00	15.00	15.00	15.00
6.00	6.00	6.00	6.00	6.00	6.00
19.50	21.00	22.00	25.00	18.00	14.00
6.00	6.00	6.00	5.00	5.00	5.00
13.50	15.00	15.00	15.00	14.00	13.00
12.50	14.00	15.00	14.00	14.00	14.00
1.50	1.00	1.00	1.00	1.00	1.00
35.00	38.00	35.00	34.00	34.00	34.00
44.00	48.00	46.00	47.00	46.00	48.00
5.00	5.00	5.00	5.00	5.00	4.00
22.00	20.00	21.00	22.00	22.00	21.00
4.00	4.00	4.00	4.00	4.25	4.50
2.00	2.00	2.00	2.00	2.00	2.00
38.00	33.00	29.00	34.00	35.00	35.00
0.00	2.00	2.00	2.00	2.00	3.00
12.50	11.00	9.00	9.00	10.00	9.00
7.50	6.00	6.00	6.00	6.00	4.00
2.00	2.00	2.00	5.00	4.00	4.50
129.50	142.00	134.00	138.00	133.00	136.00
3.50	5.00	4.00	4.00	4.00	3.00
46.00	50.00	50.00	46.00	45.00	44.00
31.00	32.00	35.00	36.00	37.00	37.00
20.00	22.00	19.00	18.00	16.00	17.00
10.00	10.00	9.00	5.00	5.00	5.00
36.25	44.00	44.00	44.00	44.00	46.00
0.00	36.00	32.00	29.00	29.00	29.00
3.00	3.00	3.00	3.00	3.00	3.00
<u>607.75</u>	<u>684.50</u>	<u>661.50</u>	<u>650.25</u>	<u>637.25</u>	<u>631.25</u>

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

	2013	2012	2011	2010
General Government				
Legislative and Executive				
Commissioners				
Number of resolutions	1,178	1,166	1,192	1,234
Number of meetings	99	98	95	101
Auditor				
Number of non-exempt conveyances	1,836	1,699	1,526	1,576
Number of exempt conveyances	1,852	1,662	1,562	1,525
Number of real estate transfers	3,688	3,361	3,088	3,101
Number of personal property returns	0	0	0	16
Number of non-payroll checks issued	31,260	22,714	24,175	25,947
Number of payroll checks issued	8,638	5,678	6,138	7,461
Number of payroll direct deposits	13,023	12,750	12,770	12,223
Treasurer				
Number of parcels billed	61,546	61,556	63,489	61,567
Return on portfolio (cash basis)	\$196,079	\$175,838	\$230,596	\$433,904
Prosecuting Attorney				
Number of cases - criminal	276	323	521	518
Number of cases - civil stalking	84	65	66	92
Number of cases - domestic violence	131	133	152	172
Board of Elections				
Number of registered voters	58,077	59,884	58,283	59,920
Number of voters last general election	15,821	41,693	29,744	29,875
Percentage of register voters that voted	27.24%	69.62%	51.03%	49.86%
Recorder				
Number of deeds recorded	3,487	3,202	2,935	2,783
Number of mortgages recorded	3,604	3,528	2,862	3,213
Data Processing				
Number of users served	408	356	347	309
Risk Management				
Number of claims	11	10	5	4
Judicial				
Common Pleas Court- General Division				
Number of civil cases filed	846	1,167	1,256	1,341
Number of criminal cases filed	299	340	309	323
Number of D.R. filings including post-decree	786	837	999	1,159
Juvenile Court				
Number of Delinquencies filed	320	443	443	410
Number of Traffic Cases	422	446	394	455
Number of Neglect/Abuse Cases	31	42	54	66
Number of Unruly Cases	60	102	108	113
Number of Contributing Cases	16	37	35	57
Number of Parentage cases	290	289	350	443
Number of Tobacco cases	7	12	5	2

2009	2008	2007	2006	2005	2004
1,238	1,211	1,061	1,208	1,239	1,284
101	99	103	98	99	101
1,469	1,797	2,077	3,195	2,521	2,508
1,561	1,647	1,758	1,822	1,781	1,853
3,030	3,444	3,835	5,017	4,302	4,361
17	640	1,050	1,172	1,299	1,323
27,067	28,752	28,304	26,976	26,535	32,011
8,414	9,755	9,738	10,485	11,172	11,821
11,697	15,795	10,869	9,490	8,736	7,890
61,567	63,801	61,700	61,694	61,309	61,021
\$1,093,128	\$2,039,825	\$2,660,919	\$2,384,094	\$1,810,133	\$1,215,714
599	553	445	365	328	358
90	86	58	31	24	14
144	139	114	86	93	72
58,771	59,778	56,625	56,295	54,768	55,656
24,702	43,650	23,992	31,593	25,266	43,786
42.03%	73.02%	42.37%	56.12%	46.13%	78.63%
3,545	3,606	3,788	4,044	2,317	4,154
3,011	3,673	4,836	5,625	6,533	6,742
368	352	352	363	N/A	N/A
2	9	2	10	7	15
1,358	948	992	891	832	799
335	300	456	379	366	380
579	1,067	1,044	600	595	546
502	529	539	482	541	641
467	511	537	578	551	557
41	47	50	67	63	61
94	111	111	106	108	102
52	12	20	13	17	11
433	404	382	419	442	382
0	6	9	13	21	20

(continued)

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

	2013	2012	2011	2010
Probate Court				
Number of Estates filed	501	465	437	423
Number of Guardianships filed	38	58	38	33
Number of Civil cases filed	6	11	20	8
Number of Adoptions filed	71	66	57	40
Number of Minor Settlements filed	32	4	3	9
Number of Name Changes filed	20	31	19	19
Number of Marriage Licenses filed	604	600	544	551
Tuscarawas County Court				
Number of civil cases filed	669	544	422	461
Number of criminal cases filed	759	840	659	769
Number of traffic cases filed	3,197	3,206	2,577	2,774
Number of civil cases terminated	585	535	482	560
Number of criminal cases terminated	1,332	1,366	1,096	1,269
Number of traffic cases terminated	3,222	3,517	2,805	3,171
Clerk of Courts				
Number of civil cases filed	925	1,167	1,322	1,441
Number of criminal cases filed	290	330	307	338
Number of Court of Appeals cases filed	63	72	47	48
Number of Domestic cases filed	529	554	630	653
Number of MWCD Objections filed	0	0	1	0
Number of Motor Vehicle Titles Issued	63,238	60,340	58,880	56,118
Public Safety				
Sheriff				
Jail Operation				
Average daily jail census	102	96	97	94
Prisoners transported	827	719	1,243	942
Number of miles transporting prisoners	30,350	25,323	30,559	27,392
Average days served per prisoner	28	32	42	50
Average daily housing cost	\$70	\$77	\$78	\$82
Average cost per meal served	\$1.12	\$1.15	\$1.30	\$1.59
Enforcement				
Number of incidents reported	7,277	7,518	7,444	7,454
Number of calls responded to	17,306	16,260	17,454	17,003
Number of papers served	2,238	2,509	2,563	3,380
Number of telephone calls	50,772	51,224	49,414	48,901
Court Security Hours	4,731	4,233	4,233	4,553
Number of sheriff's sales	279	298	268	404
Number of CCW Licenses Issued	1,392	570	388	418
Number of registered SORN offenders	125	141	111	118
Homeland Security & Emergency Management				
Number of Haz-Mat Responses	11	6	10	1
Public Works				
Engineer				
Miles of roads resurfaced	11.3	13.0	12.4	18.1
Number of bridges replaced/improved	7	4	7	9
Number of culverts built/replaced/improved	18	74	45	35

2009	2008	2007	2006	2005	2004
440	505	479	431	547	506
40	57	45	52	70	46
9	9	8	8	5	4
69	83	63	64	64	69
8	9	12	28	10	8
28	23	26	16	21	31
576	558	567	589	590	643
669	891	763	715	659	577
759	823	872	889	870	882
3,197	2,884	2,717	2,503	1,865	1,873
759	970	703	684	624	596
1,247	1,407	922	950	888	974
3,595	3,278	2,773	2,488	1,857	1,980
1,358	948	983	891	832	799
335	300	456	379	366	380
69	76	78	73	85	81
579	583	578	600	595	546
1	1	7	5,256	1	1
65,683	70,383	69,955	63,024	66,971	65,275
108	116	102	N/A	N/A	90
1,125	1,355	N/A	N/A	N/A	1,181
33,730	42,142	N/A	N/A	N/A	54,910
27	30	30	N/A	N/A	46
\$73	\$50	\$50	N/A	N/A	\$45
\$1.39	\$1.53	\$1.42	\$1.68	N/A	\$1.43
8,208	8,693	12,606	12,623	12,577	12,607
16,325	18,990	N/A	N/A	N/A	8,173
3,643	3,676	N/A	N/A	N/A	4,000
44,612	48,996	40,425	40,231	39,271	38,802
5,184	6,546	6,240	5,976	5,976	5,976
369	368	391	N/A	N/A	243
489	532	880	N/A	N/A	N/A
185	136	115	N/A	N/A	N/A
6	7	12	6	13	20
20.2	9.1	27.0	25.0	26.0	26.0
9	10	12	20	14	19
48	43	26	37	48	33

(continued)

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

	2013	2012	2011	2010
Sewer District				
Average daily sewage treated (in million gallons per day)	0.89	0.77	0.98	0.79
Number of tap-ins	13	17	10	17
Number of customers	4,092	4,070	4,060	4,370
Water District				
Average daily water treated (in million gallons per day)	0.65	0.70	0.64	0.63
Average daily water billed (in million gallons per day)	0.37	0.40	0.46	0.42
Number of tap-ins	25	21	7	4
Number of customers	2,456	2,436	2,690	2,660
Health				
Developmental Disabilities				
Adult Program				
Days of Non-Vocational Attendance	28,377	30,346	32,590	32,354
Individuals Served (Non-Vocational)	197	193	208	204
Other Services (Adult Day, Home service)	24	24	25	30
Children's Program				
Days of Attendance (0-2 Years)	1,119	973	1,156	1,020
Days of Attendance (3-5 Years)	3,384	3,164	3,283	2,767
Days of Attendance (6-21 Years)	3,283	4,220	4,867	5,074
Individuals Served (Children)	178	194	235	173
Transportation (One Way Trips)				
Children's Programs	6,899	8,524	12,006	9,946
Adult Programs	48,466	43,396	49,860	52,946
Total Individuals served by the DD Board	673	582	620	609
Human Services				
Jobs and Family Services				
Average client count - food stamps	6,227	5,899	6,099	5,750
Average client count - day care	343	387	396	737
Average client count - Medicaid	4,727	3,676	3,814	3,650
Average client count - Ohio Works First	315	637	423	331
Average client count - utility assistance	0	1	0	0
Child Support Enforcement Agency				
Average number of active support orders	7,555	7,801	8,158	8,318
Percentage collected	72.00%	72.00%	70.81%	68.06%
Children's Services				
Average client count - foster care	105	117	87	86
Average client count - adoption	32	28	26	19
Veteran Services				
Number of clients served	15,727	16,029	15,130	17,043
Amount of benefits paid to county residents	\$256,535	\$252,473	\$305,249	\$311,708
Community and Economic Development				
Number of new enterprise zone agreements	4	3	2	2
Number of related infrastructure projects	0	0	8	5

Source: Tuscarawas County

2009	2008	2007	2006	2005	2004
0.79	0.92	0.86	0.94	1.09	0.84
130	21	7	34	15	17
3,800	3,693	3,689	3,656	3,622	3,607
0.57	0.55	0.55	0.53	0.52	0.53
0.43	0.42	0.43	0.42	0.41	0.36
14	8	11	8	14	4
2,397	2,406	2,410	2,389	2,381	2,367
34,042	34,237	32,127	33,930	34,425	35,217
202	229	200	194	207	198
57	81	179	137	112	125
1,028	1,173	1,288	13,720	10,498	7,740
2,855	2,761	2,440	3,458	2,534	2,700
5,333	4,707	4,358	5,642	5,430	4,680
103	104	166	213	216	199
17,020	8,510	10,230	11,236	10,154	8,961
64,471	54,312	53,682	60,643	61,293	61,892
512	579	545	544	535	522
5,500	4,246	3,623	3,020	3,013	2,860
770	699	699	616	594	661
7,400	6,715	6,386	6,263	6,110	5,957
434	397	355	448	417	454
252	744	1,737	1,242	1,088	984
8,379	8,101	7,929	7,695	7,477	7,398
68.00%	70.13%	70.47%	71.67%	72.38%	72.52%
95	127	134	145	133	82
37	27	30	37	16	20
15,642	20,880	19,059	17,391	12,929	14,248
\$324,850	\$389,565	\$349,159	\$331,472	\$246,985	\$213,515
1	2	2	2	3	8
6	7	4	5	6	5

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

	2013	2012	2011	2010
General Government				
Legislative and Executive				
Commissioners				
Administrative office space (square feet)	1,847	1,847	1,847	1,330
Auditor				
Administrative office space (square feet)	4,600	4,600	4,600	5,636
Number of vehicles	3	3	3	3
Treasurer				
Administrative office space (square feet)	2,622	2,622	2,622	1,333
Prosecuting Attorney				
Administrative office space (square feet)	4,074	4,074	4,074	3,734
Board of Elections				
Administrative office space (square feet)	3,842	3,842	3,842	3,120
Recorder				
Administrative office space (square feet)	2,625	2,625	2,625	2,420
Buildings and Grounds				
Administrative office space (square feet)				
Number of vehicles	3	3	3	3
Data Processing				
Administrative office space (square feet)	1,369	1,369	1,369	1,309
Judicial				
Common Pleas Court				
Number of court rooms	2	2	2	2
Probate Court				
Number of court rooms	1	1	1	1
Juvenile Court				
Number of court rooms	1	1	1	1
Number of vehicles	4	4	4	5
Municipal Court				
Number of court rooms	3	1	1	1
County Court				
Number of vehicles	2	1	2	2
Clerk of Courts				
Administrative office space (square feet)	3,553	3,553	3,553	3,422
Public Safety				
Sheriff				
Number of patrol vehicles	35	39	36	37
Probation				
Number of vehicles	2	2	2	2
Homeland Security & Emergency Management				
Number of emergency response vehicles	3	1	1	1

2009	2008	2007	2006	2005	2004
1,330	1,330	1,330	1,330	1,330	1,330
5,636	5,636	5,636	5,636	5,636	5,636
2	2	2	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	3,120	3,120	2,598	0
2,420	2,420	2,420	2,420	2,420	2,420
2	2	2	2	2	2
1,309	1,309	1,309	1,309	1,299	1,299
2	2	2	2	2	2
1	1	1	1	1	1
1	1	1	1	1	1
5	5	5	4	4	4
1	1	1	1	1	1
1	1	1	1	1	2
3,422	3,422	3,422	3,422	3,422	3,422
36	36	36	36	36	35
2	2	2	2	1	1
1	1	1	1	1	1

(continued)

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

	2013	2012	2011	2010
Public Works				
Engineer				
Centerline miles of roads	467	467	467	467
Number of bridges	273	273	274	274
Number of culverts	2,099	3,099	3,292	3,292
Number of traffic signs	2,636	2,636	2,636	2,636
Number of vehicles	56	56	54	56
Sewer District				
Number of treatment facilities	5	5	5	4
Number of pumping stations	25	25	20	20
Miles of sewer lines	77	76	76	73
Number of vehicles	14	16	15	8
Water District				
Number of treatment facilities	4	4	4	4
Miles of water lines	53	53	49	49
Number of vehicles	8	8	8	5
Human Services				
Jobs and Family Services				
Administrative office space (square feet)	11,994	11,994	11,994	11,994
Number of vehicles	0	0	0	2
Children Services				
Administrative office space (square feet)	12,484	12,484	12,484	12,484
Number of vehicles	3	4	4	7
Child Support Enforcement Agency				
Administrative office space (square feet)	1,500	1,500	1,500	1,500
Number of vehicles	0	1	1	2
Veteran Services				
Administrative office space (square feet)	2,584	2,584	2,584	2,584
Number of vehicles	1	1	1	1
County Home				
Number of vehicles	0	0	0	0

Source: Tuscarawas County

2009	2008	2007	2006	2005	2004
467	467	467	467	467	467
274	274	263	263	263	263
3,292	3,292	3,292	3,292	3,292	3,292
2,636	2,636	2,636	2,636	2,635	2,632
54	54	54	54	54	54
4	4	4	4	4	4
20	20	20	20	20	18
73	73	73	73	73	71
8	8	8	8	8	8
4	4	4	4	4	4
49	49	49	49	49	49
5	5	5	5	5	5
11,994	11,994	11,994	11,994	11,994	11,115
2	2	2	2	2	2
12,484	12,484	12,484	12,484	12,484	11,569
7	7	7	7	6	6
1,500	1,500	1,500	1,500	1,500	1,500
2	2	2	3	2	2
2,584	2,584	2,584	2,584	2,584	2,584
1	1	1	1	1	1
3	3	3	3	3	3

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Dave Yost • Auditor of State

TUSCARAWAS 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, 2014