



**Auditor of State
Betty Montgomery**

TUSCARAWAS COUNTY

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**Auditor of State
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE AND ON
INTERNAL CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Tuscarawas County
125 East High Avenue
New Philadelphia, Ohio 44663

To the County Commissioners:

We have audited the financial statements of Tuscarawas County, Ohio, (the County) as of and for the year ended December 31, 2003, and have issued our report thereon dated June 11, 2004, which indicated the financial statements of the County's component unit were audited by other auditors, and our opinion, insofar as it relates to the amounts included for the component unit, is based on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

However, we noted immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated June 11, 2004.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 11, 2004.

This report is intended for the information and use of the audit committee, management, County Commissioners, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

June 11, 2004



**Auditor of State
Betty Montgomery**

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

Tuscarawas County
125 East High Avenue
New Philadelphia, Ohio 44663

To the County Commissioners:

Compliance

We have audited the compliance of Tuscarawas County, Ohio, (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2003. The County's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. 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 that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2003.

Internal Control Over Compliance

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

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

This report is intended for the information and use of the audit committee, management, County Commissioners, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

June 11, 2004

TUSCARAWAS COUNTY

Schedule of Receipts and Expenditures of Federal Awards
For the Year Ended December 31, 2003

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Receipts	Expenditures
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
<i>Passed through the Ohio Department of Development:</i>				
Community Development Block Grants/States Program	14.228	B-F-02-072-1 B-C-02-072-1 B-F-01-072-1 B-F-03-072-1	131,800 107,020 229,400 0	130,107 105,635 209,460 1,493
Total Community Development Block Grants/States Program			468,220	446,695
HOME Investment Partnerships Program	14.239	B-C-02-072-2	22,600	43,956
Total U.S. Department of Housing and Urban Development			490,820	490,651
<u>U.S. DEPARTMENT OF THE INTERIOR</u>				
<i>Passed through the Ohio & Erie Canal Association:</i>				
Ohio and Erie Canal Association Cooperative Agreement	15.AAA	555 700-1-12098	47,631	0
<u>U.S. DEPARTMENT OF JUSTICE</u>				
<i>Direct Grant</i>				
Public Safety Partnership and Community Policing Grant	16.710	1995-CFWX-3950	9,941	13,516
<i>Passed through the Ohio Office of Criminal Justice Services:</i>				
Crime Victim Assistance	16.575	2002VAGENE428T	27,178	27,178
Byrne Formula Grant Program	16.579	2001-DG-G01-9102	136,215	103,103
Edward Byrne Memorial State-Local Law Enforcement Assistance Discretionary Grants Program	16.580	2001-DG-C01-7335	17,343	17,343
Bulletproof Vest Partnership Program	16.607	N/A	0	3,759
Total U.S. Department of Justice			190,677	164,899
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
<i>Passed through the Ohio Department of Public Safety - Governor's Highway Safety Office</i>				
Highway Planning and Construction	20.205	3233.0	26,149	26,149
<i>Passed through the Ohio Department of Transportation</i>				
Highway Planning and Construction	20.205	TUS MR0184 PID 18998 TUS CR0082 PID 22721	52,599 82,670	52,599 82,670
Total Highway Planning and Construction			135,269	135,269
Total U.S. Department of Transportation			161,418	161,418

TUSCARAWAS COUNTY

Schedule of Receipts and Expenditures of Federal Awards
For the Year Ended December 31, 2003

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Receipts	Expenditures
U.S. DEPARTMENT OF EDUCATION				
<i>Passed through the Ohio Department of Education unless noted otherwise:</i>				
<u>Special Education Cluster:</u>				
Special Education - State Grants	84.027	071167-6B-SF-2002P	1,440	0
Special Education - Preschool Grants	84.173	071167-PG-S1-04	2,081	0
		071167-6BSF-04P	4,564	0
		071167-PG-S1-03	9,499	9,256
		071167-6BSF-2003P	2,396	23,689
Total Special Education - Preschool Grants			18,540	32,945
Total Special Education Cluster			19,980	32,945
Rehabilitation Services - Basic Support	84.126	N/A	6,312	6,312
<i>Passed through the Ohio Department of Rehabilitative Services</i>				
Grants for Infants and Families with Disabilities	84.181	J912	54,660	61,709
<i>Passed through the Ohio Department of Health</i>				
		K443	33,395	0
Total Grants for Infants and Families with Disabilities			88,055	61,709
Innovative Education Program Strategies	84.298	071167-C261-03	381	465
		071167-C2S1-04	79	0
Total Innovative Education Program Strategies			460	465
Total U.S. Department of Education			114,807	101,431
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed through the Ohio Department of Mental Retardation and Developmental Disabilities:</i>				
Social Services Block Grant	93.667	N/A	78,755	71,012
Medical Assistance Program	93.778	071167-TCM	346,620	346,620
		071167-CAFS	604,698	604,698
Total Medical Assistance Program			951,318	951,318
Total U.S. Department of Health and Human Services			1,030,073	1,022,330
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Passed through the Ohio Department of Public Safety - Ohio Emergency Management Agency:</i>				
State Domestic Preparedness Equipment Support Program	97.004	2002-TE-CX-0106	77,120	64,937
		2002-TF-CX-0049	469	5,208
		S03-JE99-79-0353	1,028	1,028
Total State Domestic Preparedness Equipment Support Program			78,617	71,173
Emergency Management Performance Grants	97.042	EMC-2003-GR-7006	36,482	36,482
Pre-Disaster Mitigation	97.047	EMC-2002-GF-7037	9,063	10,457
State and Local All Hazards Emergency Operations Planning	97.051	EMC-2003-GR-7026	27,914	33,266
		EMC-2003-GR-7027	5,000	4,499
Total State and Local All Hazards Emergency Operations Planning			32,914	37,765
Total U.S. Department of Homeland Security			157,076	155,877
Total			\$2,192,502	\$2,096,606

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

TUSCARAWAS COUNTY

**NOTES TO THE SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2003**

Note A - SIGNIFICANT ACCOUNTING POLICIES

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

Note B - FIFO METHOD

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

Note C - REVOLVING LOAN PROGRAM

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

The loans are collateralized by mortgages on the property and by promissory notes. In addition, all revolving loan funds are secured by personal guarantees, to the greatest extent possible. At December 31, 2003, there were no loans outstanding.

Note D – U.S. DEPARTMENT OF HOMELAND SECURITY FEDERAL AWARDS

The Federal Homeland Security Act of 2002 established the Department of Homeland Security (the Department) to consolidate functions of other Federal agencies related to homeland security. Effective January 24, 2003, the Department began to administer certain Federal awards the County previously received from other Federal agencies. The accompanying Federal Awards Expenditure Schedule reports all such 2003 award amounts under the Department's Catalog of Federal Domestic Assistance (CFDA) numbers. The purposes and compliance requirement of these programs has not changed. A comparison of the former Federal agencies and CFDA numbers the County reported in its 2002 Federal Awards Expenditure Schedule compared with the Department's CFDA numbers reported in the 2003 Schedule follows:

<u>Previous Federal Agency</u>	<u>CFDA No. used in 2002</u>	<u>Homeland Security CFDA No. used for 2003</u>
Department of Justice	16.007	97.004
Federal Emergency Management Agency	83.552	97.042
Federal Emergency Management Agency	83.557	97.047
Federal Emergency Management Agency	83.562	97.051

TUSCARAWAS COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 §.505
DECEMBER 31, 2003

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	Medical Assistance Program CFDA #93.778
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

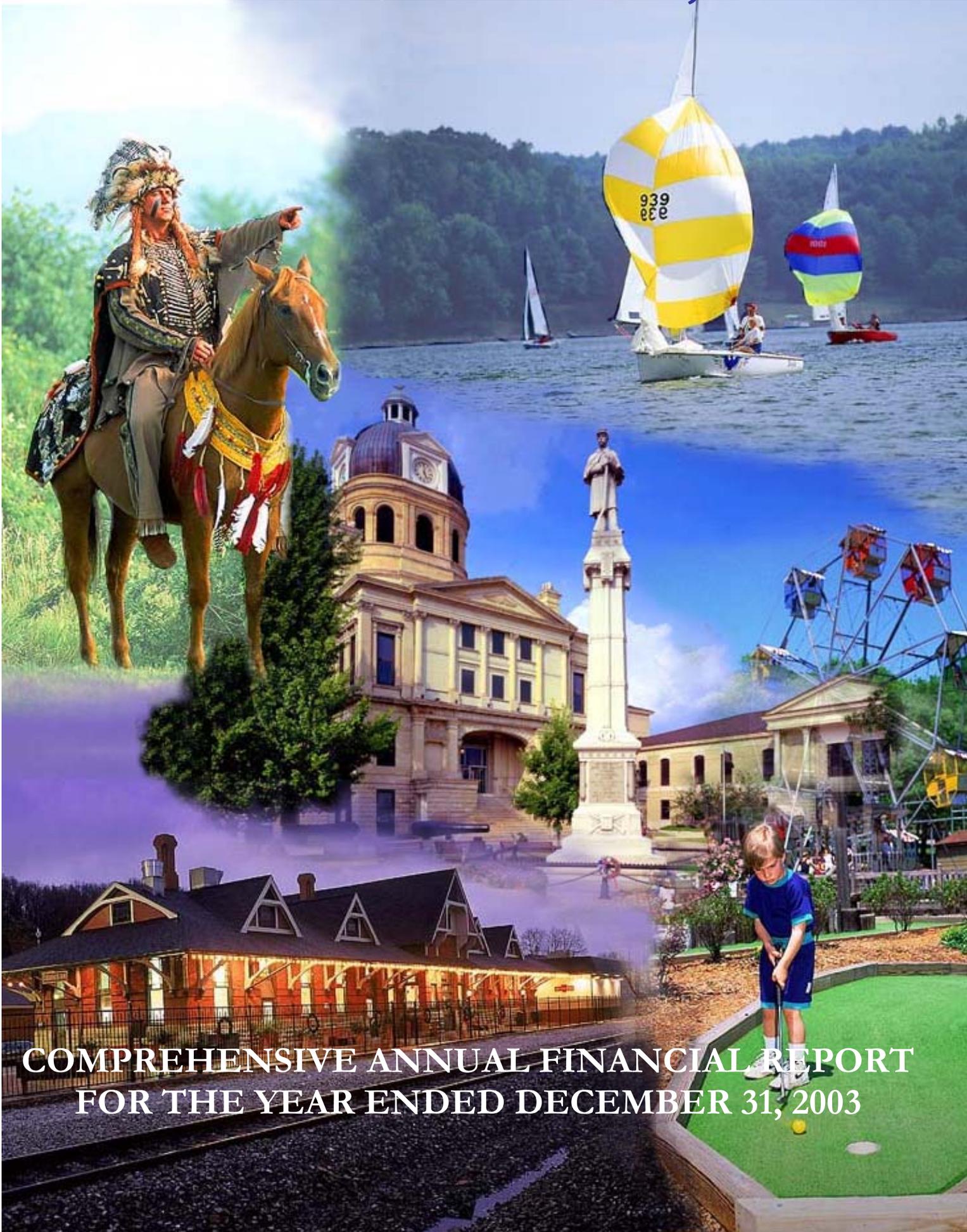
**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

TUSCARAWAS COUNTY, OHIO



**COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2003**

On the Cover

The cover of the Comprehensive Annual Financial Report reflects a collage of scenes from several Tuscarawas County attractions:

Trumpet in the Land, Ohio's first outdoor drama, reflects the founding of the first settlement in Ohio, Schoenbrunn.

Atwood Lake is one of the state's -- and region's -- top lakes for sailing and pleasure boating.

The Dennison Depot was located on the National Railway Defense Route. You can visit this beautifully restored Museum today and feel what the G.I.'s felt during the war.

Tuscora Park has many activities for young and the "young at heart". The grassy slopes of the park are beautifully shaded with large majestic trees, which allow for a peaceful setting for a picnic, family reunion, company picnic, or any special event. The City of New Philadelphia purchased the Herschell-Spillman carousel secondhand in about 1940 and placed it at Tuscora Park. It is the centerpiece of the amusement rides at the park.

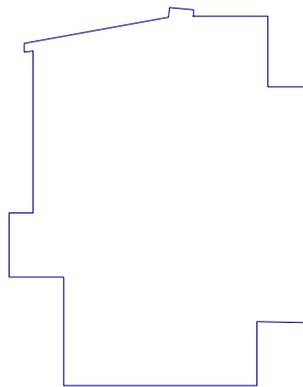
The Tuscarawas County Courthouse can be seen in the center of the collage. In 1882, the county's third courthouse was built for a contract price of \$98,860. Currently the Courthouse building houses the Common Pleas courtrooms. The ground floor houses the County's Law Library and Board of Elections. The Courthouse is on the National Register of Historic Buildings.

We would like to thank Jane Whitman of the Tuscarawas County Data Processing Department for developing the cover collage and Jim Celuch of Celuch's Creative Imaging of New Philadelphia, Ohio for providing the photography used in the collage.

Tuscarawas County, Ohio

Comprehensive Annual Financial Report

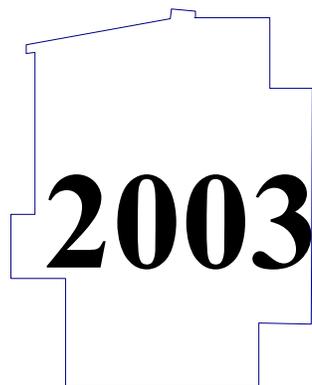
For the Year Ended December 31, 2003



Matt Judy
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**

**MATT JUDY
Tuscarawas County Auditor**

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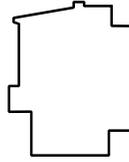
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Auditor's Office

Tuscarawas County

MATT JUDY, Auditor
125 E. High Avenue
New Philadelphia, Ohio 44663



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

June 11, 2004

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

Honorable Kerry Metzger
Honorable Bill Ress
Honorable James B. Seldenright

We are pleased to present the 2003 Comprehensive Annual Financial Report (CAFR) for the County of Tuscarawas. The responsibility for the accuracy of all data presented, its completeness, and fairness of presentation, rests with the County Auditor's Office and specifically, the Fiscal Reporting Section. To the best of our knowledge and belief, this report contains the financial statements and other financial and statistical data that provide a complete and full disclosure of all material aspects of the County. This report conforms to generally accepted accounting principles (GAAP) and provides full and complete disclosure of the financial position and operations of the County.

The information contained in this report will assist County officials in making management decisions and will provide the taxpayers of the County with comprehensive financial data in a format that will enable them to gain a true understanding of the County's financial affairs. The general public as well as investors will be able to compare the financial position of the County and the results of its operations with other governmental entities. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County, specifically the County Auditor's office.

This report is presented in three sections: introductory, financial and statistical. The introductory section includes the transmittal letter, a copy of the GFOA Certificate of Achievement, a list of elected officials, and the County's organizational chart. The financial section includes the Independent Accountants' Report, the Management's Discussion and Analysis and the basic financial statements, as well as the combining and individual fund financial statements and schedules. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

REPORTING ENTITY

For financial reporting purposes, the County has included all agencies, departments and organizations that are not legally separate from the County (the primary government). Starlight Enterprises, Inc. and the Tuscarawas County Port Authority have been included as discretely presented component units based on the significant services and resources the County provides to them.

The County Auditor serves as fiscal agent for the following organizations which are included as agency funds in this report:

Tuscarawas County Soil and Water Conservation District
Tuscarawas County District Board of Health
Local Emergency Planning Commission

The following organizations have been excluded from the reporting entity because they are not fiscally dependent on the County and the County is not financially accountable for them:

- Tuscarawas County Educational Service Center
- Tuscarawas County Historical Society
- Tuscarawas County Committee on Aging, Inc.
- Tuscarawas County Law Library Association
- Tuscarawas County Agricultural Society
- New Philadelphia Municipal Court

The County is associated with the following Joint Ventures, Jointly Governed Organizations, Related Organizations and Insurance Purchasing Pools:

- Joint County Public Defender's Commission
- 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 of 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

A complete discussion of the County's reporting entity is provided in Note 1 of the Financial Section.

COUNTY ORGANIZATION AND SERVICES

The County of Tuscarawas is a political subdivision of the State of Ohio, organized in 1808. It encompasses twenty-two townships, sixteen villages and three cities. The largest city in Tuscarawas County is New Philadelphia with a total of 17,056 residents. New Philadelphia has 7,338 housing units which are 65.8 percent owner occupied. The County's second largest city, with 12,210 residents, is Dover, which has 4,996 households with 71.9 percent owner occupied. Uhrichsville is the third largest city with a population of 5,662. Uhrichsville has 2,254 households with 66.3 percent owner occupied. In 2003, the average price for a home in Tuscarawas County was \$95,059. The County includes 567.6 square miles and has a 2000 census population of 90,914, of which 67,819 are age 18 or over.

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

ECONOMIC CONDITION AND OUTLOOK

Tuscarawas County also continues to be a Mecca for tourists. Lodging receipts, which are used as a gauge for the number of visitors to the County, have increased an average of 7 percent per year during each of the last ten years. The County imposed a 3 percent hotel/motel tax in 1980.

Agriculture contributes nearly \$68 million annually to the Tuscarawas County economy, making it one of the County's largest industries. Farms located in the County have average annual cash receipts of \$64,998. The average farm size for the 1,060 farms located in the County is 143 acres, according to statistics from the Ohio State University Extension Service. Tuscarawas County currently ranks 4th in the State in cattle production, 9th in hay production and 4th in milk production.

In January 2003, the Tractor Supply Company moved into the vacated Quality Farm and Fleet Building. They provide seventeen full and part time positions. Tractor Supply will utilize 2,800 square feet of the building along with two large outside sales areas. They have a wide variety of items to meet the needs of the County.

Kent State Tuscarawas opened a community training center to provide computer education for the community. Twenty state of the art computers will be available for learning computer technologies. The university obtained a \$60,000 grant over three years to provide financial assistance to those who qualify.

Owens Corning entered into a lease with the Tuscarawas County Port Authority. In March 2003, 253,000 square feet were occupied with another 15,000 square feet being leased on a month to month basis with an option for an additional 15,000 square feet.

Tourism continues to contribute strongly to our economy. Dutchman Hospitality Group constructed the Carlisle Village Inn of Sugarcreek. The new inn has sixty-nine rooms with modern amenities. The Carlisle Village Inn is a great addition to the Dutch Valley complex which has an Amish restaurant and craft stores.

Union Hospital completed a \$20 million renovation and expansion. An additional 50,000 square feet was added to the hospital. They were able to increase their in-patient bed capacity from 120 to 165. The number of employees will increase from 900 to 1,000 as a result of the expansion. The hospital is the County's largest non-public employer.

CURRENT MAJOR INITIATIVES

The Auditor's Office is currently in the process of reappraising all properties within the County. The \$712,000 project is scheduled for completion by June of 2004.

The Governor's Office on Appalachia, through the Appalachian Technology and Workforce Development Initiative(ATWDI), provided \$298,797 in funds to assist 208 low income families achieve skills necessary to secure and maintain employment. The funds were administered by Tuscarawas County Job and Family Services and awarded to the community schools and agencies selected to develop programs and provide training to eligible participants. Workforce training programs were provided by Goodwill Industries, HARCATUS, Community Action, Kent State University Tuscarawas Campus, and Buckeye Career Center. Claymont Community Center created a program for high school students and their parents to build and strengthen basic skills necessary for success. Kent State University also utilized the funding to equip a nursing lab to help train local youth in the growing field of nursing. Funding through ATWDI ended June 2003.

Tuscarawas County Job and Family Services initiated two new endeavors in 2003 that will ensure the continued efforts toward excellence; Caseload Analysis and Accreditation. Caseload Analysis is a comprehensive methodology to drive safety and permanence in Child Protective Services and supports consistent systematic delivery of family-centered, strength-based services. It includes innovative practice technologies which encompass family assessment and service planning, while striving for a balance between workload and available hours. It emphasizes organization development to build readiness and maintain a strong foundation with an emphasis on sound fiscal management, data-driven decision making, collaboration with community resources and continuous improvement in both practice and outcomes. Accreditation focuses on nationally recognized standards of excellence. Receiving accreditation from the National Council on Accreditation will assure that our organization is credible, is in compliance with governance, management and service stands, and is focused on mission-critical areas.

Accomplishments of the Sheriff's Office during 2003 include: the arrest of 11 on-line predators through the participation in the Internet Crimes Against Children Task Force; the seizure of over \$247,000 worth of marijuana in a major drug bust; the purchase of 12 additional in-car cameras to increase enforcement against those driving under the influence (DUI); the capture of individuals breaking into storage units and recovering over \$36,000 in stolen items; continuing to promote the Beacon Light program and the Victim's Information and Notification Everyday (VINE) program; launching a website to enable citizens to receive pertinent information at their fingertips regarding sex offenders, Sheriff's Sales, VINE program, Beacon Light program, etc; working with citizens to help promote safety while using the Internet; and informing citizens how to prevent identity theft.

The Office of Recycling and Litter Prevention implemented Recycling Jeopardy during 2003. This interactive "competition" is based on the popular TV game show. The program is effective in challenging students on their knowledge concerning solid waste issues and waste reduction. This program is available for any size classroom or school assembly and can be geared towards student in grades 5-12 with questions primarily for their knowledge levels. The program is hosted and operated by the Tuscarawas County Office of Recycling and Litter Prevention staff representatives. The Office of Recycling and Litter Prevention has also partnered with the Tuscarawas County Sheriff's Office, the County Commissioners, the New Philadelphia Municipal Court and Southern Court to implement an Inmate Worker Litter Program. On the weekends, inmates sentenced to the Tuscarawas County Jail are used to pick-up litter along the county and township roads, parks and grounds of non-profit organizations as requested. With this program in place, Municipal and Southern Courts have the option of sentencing suitable offenders to serve in the Inmate Worker Litter Program thus freeing up space in the County Jail for more serious offenders.

The Treasurer's Office established a real estate tax payment escrow program in 2003. The program allows non-delinquent taxpayers to prepay their taxes in equal installments. The interest dollars earned on the escrow payments are expected to pay for the program. The Treasurer's Office has also made tax payment history available on the internet which is updated on a daily basis.

FUTURE MAJOR INITIATIVES

The Sheriff's Office has been actively working with the County Commissioners to upgrade the existing countywide radio system so that the County's first responders can communicate with Central Dispatch and with each other regardless of their location within our County when responding to a critical incident.

The Water Department will complete three major projects in 2004:

Small waterlines are being replaced in the Wilkshire Hills Water System along State Route 212 and in the Newland Drive area to improve service and fire protection. The cost of this project is \$59,800 and is being financed with District funds.

Two waterlines are being replaced in Mineral City, one on First Street and one on Short Street. The combined cost of these two replacements is \$84,000 and is being financed with District funds.

The Dundee Pump House Rehabilitation consists of replacing a dilapidated pole building structure with a concrete block building and replacing aging sand filters. The \$83,500 project is being financed with District monies and will include a new chlorine room.

The Sewer Department will also complete three projects in 2004:

Broadway Street in Mineral City will receive a new 8 inch sanitary sewer and a pump station. This \$148,000 project will be funded by an Ohio Public Works Commission loan and will include the rehabilitation of an ejector station on First Street. This project will reduce the discharge of waste into a tributary of Huff Run.

The Village of Sandyville's Pump Station No. 1 will receive a complete mechanical overhaul. This project is funded by the Ohio Public Works Commission and is estimated at \$70,000.

A new 8 inch sanitary sewer will be completed in the Schumacher Hollow area of Warwick Township. The new sewer was ordered by the Ohio Environmental Protection Agency and will serve twenty-one homes. The Schumacher Hollow project will cost \$370,000 and is financed by an Ohio Public Works Commission grant and local revenues.

FINANCIAL INFORMATION

Internal Controls In developing the County's accounting system, much consideration was given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute assurance regarding (1) the safeguarding of assets against loss from unauthorized use or disposition and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of internal accounting controls should not exceed the benefits expected to be derived from their implementation.

As a recipient of Federal Funds, the County is responsible for providing adequate internal control to ensure compliance with applicable laws and regulations related to those programs. The County utilizes a fully automated accounting system as well as automated systems of control for capital assets and payroll. These systems, coupled with the manual auditing of each voucher prior to payment by the Fiscal Division of the Auditor's Office, ensure that the financial information generated is both accurate and reliable.

Under Ohio law, the Board of County Commissioners must adopt an appropriations budget by January 1st of a given year, or adopt a temporary appropriation measure with final passage of a permanent budget by April 1. No expenditure can be made from any budgetary account without the County Auditor certifying that funds are available or are being collected. When a purchase order is issued or a contract entered into by any County department or agency, the County Auditor encumbers the necessary funds to pay for the expenditure. Contracts or purchase orders are rejected and are invalid under Ohio law if sufficient appropriations are not available to permit the County Auditor to certify the transaction. A further discussion of the budgetary accounting system and its controls may be found in Note 2 of the Financial Section.

Budgetary Controls All funds, other than agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriation resolution, which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount that the County Commissioners may appropriate. The appropriation resolution is the County Commissioner's authorization to spend resources and sets annual limits on expenditures plus encumbrances at a level of control selected by the Commissioners. The legal level of control has been established by the County Commissioner's at the object level within each department.

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

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

Financial Reporting The County prepared financial statements following GASB Statement 34 – Basic Financial Statements-and-Management’s Discussion and Analysis – for State and Local Governments.” GASB 34 provides basic financial statements for reporting on the County’s financial activities as follows:

Government-wide financial statements These statements are prepared on an accrual basis of accounting, which is similar to the basis of accounting followed by many businesses. The government-wide statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

Fund financial statements These statements present information for individual major funds rather than by fund type. Nonmajor funds are presented in total in one column. Governmental funds use the modified accrual basis of accounting and include reconciliation to the governmental activities accrual information presented in the government-wide financial statements. Proprietary and fiduciary funds use the accrual basis of accounting.

Statements of budgetary comparisons These statements present comparisons of actual information to the legally adopted budget. The budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances.

As a part of this reporting model, management is responsible for preparing a Management Discussion and Analysis of the County. This discussion follows the Independent Accountants’ Report, providing an assessment of the County finances for 2003.

Cash Management During the year ended December 31, 2003, the County’s cash resources were divided into bank deposits and investments in federal agency securities, certificates of deposit, treasury notes, STAROhio and repurchase agreements. The County Treasurer, as custodian of all County monies, is responsible for investing idle funds and directing the investment policies of the County. The County pools its cash to maximize investment efficiency and to simplify accountability. Approximately 98 percent of all available monies is maintained continually in interest bearing activities. Interest is deposited almost entirely in the general fund.

During the year, the County made deposits which were collateralized by a securities pool. The County monitors this securities pool to insure that it carries a market value in excess of the total public funds on deposit monthly.

Risk Management The County maintains a self-funded health insurance program for employees and employs an administrator to monitor and process all claims. The County carries \$100,000 per employee and aggregate stop-loss coverage to insure the stability of the plan. The County also maintains comprehensive liability, official and employees’ errors and omissions and property coverage.

OTHER INFORMATION

Independent Audit Included in this report is an unqualified audit opinion rendered on the County’s financial statements as of December 31, 2003, by our independent auditor, Betty Montgomery, Auditor of State. In addition to meeting the requirements set forth in state statutes, the audit also is designed to meet the requirements of the Federal Single Audit Act Amendments of 1996.

County management plans to continue to subject the financial statements to an annual independent audit as part of the preparation of a CAFR. The annual audit serves to maintain and strengthen the County’s accounting and budgetary controls.

Awards The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Tuscarawas County, Ohio, for its comprehensive annual financial report for the year ended December 31, 2002. This was the seventeenth consecutive year that the County received this prestigious award. In order to be awarded a Certificate of Achievement, a

governmental unit must prepare an easily readable and efficiently organized comprehensive annual financial report, whose contents satisfy all program standards. Reports must conform to generally accepted accounting principles (GAAP) and satisfy all applicable legal requirements respective to the entity.

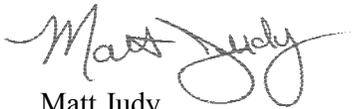
A Certificate of Achievement is valid for a period of one year. We believe our current report continues to meet the Certificate of Achievement Program's requirements, and we are again submitting it to the GFOA to determine its eligibility to receive the certificate, which is the highest form of recognition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

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

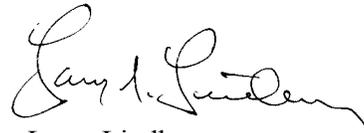
A great deal of credit must go to the Local Government Services Section of the Auditor of State's Office for their guidance and support throughout this project.

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

Sincerely,



Matt Judy
Auditor
Tuscarawas County



Larry Lindberg
Chief Deputy Auditor
Tuscarawas County

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Tuscarawas County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2002

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



A handwritten signature in cursive script, appearing to read "Edward Haney".

President

A handwritten signature in cursive script, appearing to read "Jeffrey R. Emer".

Executive Director

Tuscarawas County, Ohio
Elected Officials
December 31, 2003

Board of Commissioners

Kerry Metzger
Bill Ress
James Seldenright

Engineer

Joseph S. Bachman

Auditor

Matt Judy

Prosecuting Attorney

Amanda Spies Bornhorst

Clerk of Courts

Rockne W. Clarke

Recorder

Lori L. Smith

Coroner

Dr. James G. Hubert

Sheriff

Walt Wilson

Court of Common Pleas – General

Edward E. O'Farrell
Elizabeth Lehigh Thomakos

Treasurer

Jeffery S. Mamarella

Court of Common Pleas – Probate and Juvenile

Linda A. Kate

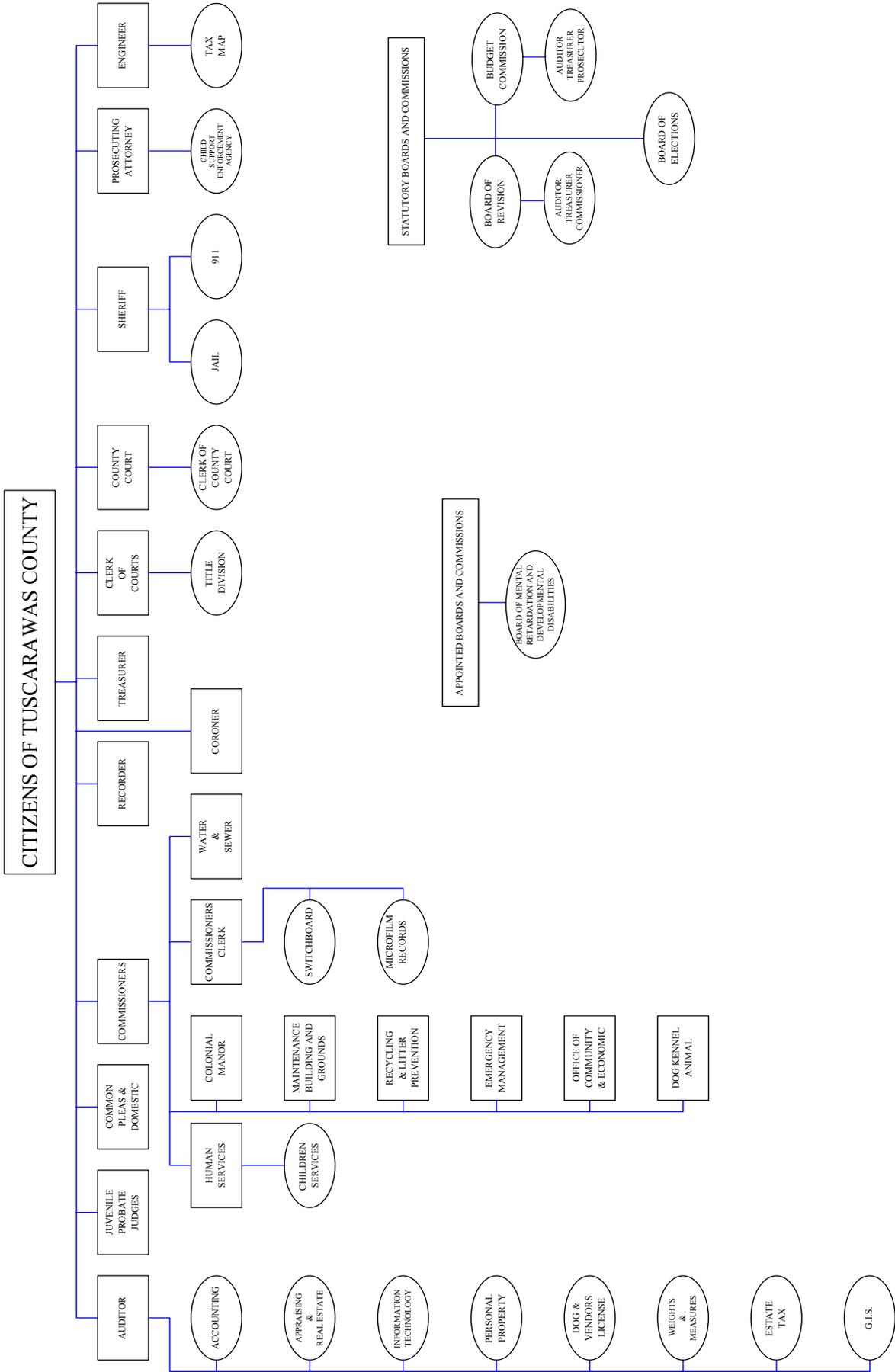
County Court – Southern District

Brad Hillyer

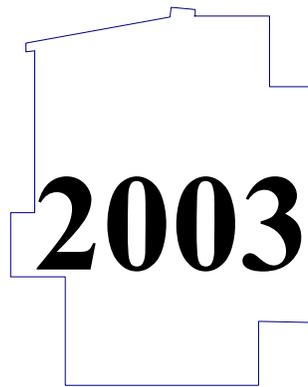
New Philadelphia Municipal Court

Mary Wade Space

TUSCARAWAS COUNTY GOVERNMENT



Tuscarawas County, Ohio Comprehensive Annual Financial Report



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

**MATT JUDY
Tuscarawas County Auditor**

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Tuscarawas County
125 East High Avenue
New Philadelphia, Ohio 44663

To the County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and aggregate remaining fund information of Tuscarawas County, Ohio, (the County) as of and for the year ended December 31, 2003, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Starlight Enterprises, Inc., which represent 4 percent and 8 percent, respectively, of the assets and revenues of the aggregate discretely presented component units and aggregate remaining fund information. Other auditors audited those financial statements. They have furnished their report thereon to us, and we base our opinion, insofar as it relates to the amounts included for Starlight Enterprises, Inc. on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and aggregate remaining fund information of Tuscarawas County, Ohio, as of December 31, 2003, and the respective changes in financial position and cash flows, where applicable, and the respective budgetary comparison for the General, Mental Retardation Board, Public Assistance, and Motor Vehicle License and Gas Tax funds thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 3, for the year ended December 31, 2003, the County restated its Mental Retardation Board fund balance and net assets of the Governmental Activities at December 31, 2002 to reflect an understatement of Cash with Fiscal Agent.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 11, 2004, 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 grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information the Governmental Accounting Standards Board requires. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to form opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining nonmajor fund statements and schedules and statistical tables are presented for additional analysis and are not a required part of the basic financial statements. The federal awards expenditure schedule is required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements. We subjected the combining nonmajor fund statements and schedules and the federal awards expenditure schedule to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.



Betty Montgomery
Auditor of State

June 11, 2004

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2003
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, 2003. 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 2003 are as follows:

The assets of the County exceeded its liabilities at December 31, 2003 by \$99,494,805 (net assets). Of this amount \$19,911,052 is unrestricted and may be used to meet the County's ongoing obligations. Governmental activities' unrestricted net assets are \$17,254,267. The County's total net assets decreased by \$1,662,274, which represents a 1.6 percent decrease from 2002.

At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$48,782,103, a decrease of \$1,468,383 from the prior year. Of this amount, \$41,640,014 is available for spending (unreserved fund balance) on behalf of its citizens.

At the end of the current year, unreserved fund balance for the General Fund was \$14,594,151, which represents a 7.7 percent decrease from the prior year and represents 113.6 percent of total General Fund expenditures.

Overview of the Financial Statements

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

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

County-Wide Financial Statements

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

Statement of Net Assets and Statement of Activities

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

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

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

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2003
Unaudited

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

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

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

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

Fund Financial Statements

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

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

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

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

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

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2003
Unaudited

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

Fiduciary Funds – The County has two types of fiduciary funds, a private purpose trust fund and agency funds. The private purpose trust fund is used to account for monies held in trust for meeting the extra needs of children in foster care. Agency funds are used to account for resources held for the benefit of parties outside of the County. Agency 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 agency funds is much like that used for the proprietary funds.

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

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

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2003 compared to 2002:

Table 1 Net Assets						
	Governmental Activities		Business-Type Activities		Total	
	2003	2002	2003	2002	2003	2002
Assets						
Current and Other Assets	\$67,528,188	\$68,597,415	\$2,818,744	\$2,901,819	\$70,346,932	\$71,499,234
Capital Assets, Net	29,467,017	29,213,661	15,826,654	16,184,521	45,293,671	45,398,182
<i>Total Assets</i>	<u>96,995,205</u>	<u>97,811,076</u>	<u>18,645,398</u>	<u>19,086,340</u>	<u>115,640,603</u>	<u>116,897,416</u>
Liabilities						
Current and Other Liabilities	11,881,126	11,437,897	117,116	167,389	11,998,242	11,605,286
Long-Term Liabilities:						
Due Within One Year	1,095,286	1,002,571	165,648	158,031	1,260,934	1,160,602
Due in More than One Year	518,625	471,573	2,367,997	2,502,876	2,886,622	2,974,449
<i>Total Liabilities</i>	<u>13,495,037</u>	<u>12,912,041</u>	<u>2,650,761</u>	<u>2,828,296</u>	<u>16,145,798</u>	<u>15,740,337</u>
Net Assets						
Invested in Capital Assets						
Net of Debt	29,257,632	29,028,751	13,337,852	13,558,045	42,595,484	42,586,796
Restricted:						
Capital Projects	10,790,813	971,366	0	0	10,790,813	971,366
Mental Retardation Board	10,771,617	8,648,391	0	0	10,771,617	8,648,391
Motor Vehicle and Gas Tax	3,355,054	3,826,736	0	0	3,355,054	3,826,736
County 911 Operations	4,672,456	5,645,076	0	0	4,672,456	5,645,076
Real Estate Assessment	1,129,659	1,187,566	0	0	1,129,659	1,187,566
Title Department Operations	694,288	731,539	0	0	694,288	731,539
Children Services	540,650	320,333	0	0	540,650	320,333
Economic Development and Growth	3,710,256	3,245,723	0	0	3,710,256	3,245,723
Other Purposes	1,323,476	2,518,684	0	0	1,323,476	2,518,684
Unrestricted	17,254,267	28,774,870	2,656,785	2,699,999	19,911,052	31,474,869
<i>Total Net Assets</i>	<u>\$83,500,168</u>	<u>\$84,899,035</u>	<u>\$15,994,637</u>	<u>\$16,258,044</u>	<u>\$99,494,805</u>	<u>\$101,157,079</u>

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2003
Unaudited

As noted earlier, the County's net assets, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by \$99,494,805 (\$83,500,168 in governmental activities and \$15,994,637 in business-type activities) as of December 31, 2003. By far, the largest portion of the County's net assets (42.8 percent) represents capital assets (e.g., land and improvements, buildings and building improvements, improvements other than buildings, machinery and equipment, vehicles, and infrastructure) less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets (20.0 percent) consists of unrestricted assets (\$19,911,052) which may be used to meet the County's ongoing obligations to citizens and creditors. The remaining balance (37.2 percent) represents resources that are subject to restrictions on how they can be used.

Table 2 shows the changes in net assets for 2003 compared to 2002.

Table 2
Changes in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2003	2002	2003	2002	2003	2002
Revenues						
Program Revenues:						
Charges for Services	\$6,648,334	\$7,273,575	\$1,760,092	\$1,606,703	\$8,408,426	\$8,880,278
Operating Grants and Contributions	19,251,122	18,777,385	0	0	19,251,122	18,777,385
Capital Grants	871,590	1,077,809	0	19,115	871,590	1,096,924
Total Program Revenues	<u>26,771,046</u>	<u>27,128,769</u>	<u>1,760,092</u>	<u>1,625,818</u>	<u>28,531,138</u>	<u>28,754,587</u>
General Revenues:						
Property Taxes	9,351,625	8,970,499	0	0	9,351,625	8,970,499
Sales Taxes	8,692,705	9,040,344	0	0	8,692,705	9,040,344
Intergovernmental	2,864,539	2,220,324	0	0	2,864,539	2,220,324
Interest	917,004	1,530,361	0	0	917,004	1,530,361
Other	656,889	669,757	89,110	22,724	745,999	692,481
Total General Revenues	<u>22,482,762</u>	<u>22,431,285</u>	<u>89,110</u>	<u>22,724</u>	<u>22,571,872</u>	<u>22,454,009</u>
Total Revenues	<u>\$49,253,808</u>	<u>\$49,560,054</u>	<u>\$1,849,202</u>	<u>\$1,648,542</u>	<u>\$51,103,010</u>	<u>\$51,208,596</u>

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2003
Unaudited

	Governmental Activities		Business-Type Activities		Total	
	2003	2002	2003	2002	2003	2002
Program Expenses						
Governmental Activities:						
General Government:						
Legislative and Executive	\$7,842,428	\$7,733,080	\$0	\$0	\$7,842,428	\$7,733,080
Judicial	3,754,557	3,621,093	0	0	3,754,557	3,621,093
Public Safety	7,926,398	7,275,708	0	0	7,926,398	7,275,708
Public Works	6,740,743	7,573,815	0	0	6,740,743	7,573,815
Health	6,274,549	6,719,575	0	0	6,274,549	6,719,575
Human Services	16,878,484	14,943,366	0	0	16,878,484	14,943,366
Conservation and Recreation	127,694	186,159	0	0	127,694	186,159
Intergovernmental	1,093,361	1,416,722	0	0	1,093,361	1,416,722
Debt Service:						
Interest and Fiscal Charges	14,461	11,451	0	0	14,461	11,451
Sewer	0	0	1,342,352	1,293,836	1,342,352	1,293,836
Water	0	0	770,257	625,938	770,257	625,938
Total Expenses	<u>50,652,675</u>	<u>49,480,969</u>	<u>2,112,609</u>	<u>1,919,774</u>	<u>52,765,284</u>	<u>51,400,743</u>
Increase (Decrease) in Net Assets	(1,398,867)	79,085	(263,407)	(271,232)	(1,662,274)	(192,147)
Net Assets Beginning of Year	<u>84,899,035</u>	<u>84,819,950</u>	<u>16,258,044</u>	<u>16,529,276</u>	<u>101,157,079</u>	<u>101,349,226</u>
Net Assets End of Year	<u>\$83,500,168</u>	<u>\$84,899,035</u>	<u>\$15,994,637</u>	<u>\$16,258,044</u>	<u>\$99,494,805</u>	<u>\$101,157,079</u>

Governmental Activities

Operating grants were the largest program revenue, accounting for \$19,251,122 or 39.1 percent of total governmental revenues. The major recipients of intergovernmental program revenues were Motor Vehicle and Gas Tax; Public Assistance; and Mental Retardation and Developmental Disabilities.

The County's direct charges to users of governmental services made up \$6,648,334 or 13.5 percent of total governmental revenues. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, road improvements for subdivisions and licenses and permits. The 8.6 percent decrease from the prior year was a result of a fewer governmental reimbursements for road construction projects provided by the County Engineer to other subdivisions.

Property tax revenues account for \$9,351,625 of the \$49,253,808, total revenues for governmental activities, or 19.0 percent of total revenues.

The County's sales tax is a major revenue component amounting to \$8,692,705 or 17.6 percent of total revenues. The 3.8 percent decrease from the prior year is due to poor economic conditions.

The human services program accounted for \$16,878,484 of the \$50,652,675 total expenses for governmental activities, or 33.3 percent of total expenses. The next largest program was public safety, accounting for \$7,926,398 and representing 15.6 percent of total governmental expenses.

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Human services, which includes the department of job and family services, the child support enforcement agency, children services, the county home, and senior citizen programs, has increased from 2002 to 2003 by \$1,935,118. This increase is substantially due to rising foster care costs and an increase in the number of children being placed into foster care facilities.

Health, which includes the mental retardation board, has decreased from 2002 to 2003 by \$445,026 primarily due to decreased activity during the year within the mental retardation board.

Public works expenses, which used the motor vehicle and gas tax money, also has decreased from 2002 to 2003 by \$833,072 due to the decrease in the number of "chip and seal" projects being performed for subdivisions previously referred to.

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

Table 3
Governmental Activities

	Total Cost of Services 2003	Total Cost of Services 2002	Net Cost of Services 2003	Net Cost of Services 2002
Governmental Activities:				
General Government:				
Legislative and Executive	\$7,842,428	\$7,733,080	(\$3,171,440)	(\$3,150,770)
Judicial	3,754,557	3,621,093	(2,551,358)	(2,555,485)
Public Safety	7,926,398	7,275,708	(7,373,623)	(6,778,342)
Public Works	6,740,743	7,573,815	(886,971)	273,694
Health	6,274,549	6,719,575	(3,450,111)	(3,817,168)
Human Services	16,878,484	14,943,366	(5,371,652)	(4,786,964)
Consevation and Recreation	127,694	186,159	7,162	(162,953)
Intergovernmental	1,093,361	1,416,722	(1,069,175)	(1,362,761)
Debt Service:				
Interest and Fiscal Charges	14,461	11,451	(14,461)	(11,451)
Total	\$50,652,675	\$49,480,969	(\$23,881,629)	(\$22,352,200)

Charges for services and grants of \$26,771,046 (52.9 percent of the total costs of services) are received and used to fund the expenses of the County. The remaining \$23,881,629 in expenses is funded by property taxes, sales taxes, and intergovernmental revenues. A material portion of health expenses (45.0 percent), public works (86.8 percent), and human services expenses (68.2 percent) are funded by charges for services and operating grants. The remaining \$9,708,734 is funded by property taxes and intergovernmental revenues.

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Business-Type Activities

The net assets for business-type activities decreased by \$263,407 during 2003. Major revenue sources were charges for services of \$1,760,092.

Financial Analysis of County Funds

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

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

As of December 31, 2003, the County's governmental funds reported a combined ending fund balance of \$48,782,103, a decrease of \$1,468,383 in comparison with the prior year. Approximately 85.4 percent of this total (\$41,640,014) constitutes unreserved fund balance, which is available for spending at the County's discretion. The remainder of the fund balance is reserved to indicate that it is not available for new spending because it has already been committed to liquidate contracts and purchase orders of the prior year (\$1,298,694) or a variety of other restricted purposes (\$5,843,395).

The General Fund is the primary operating fund of the County. At the end of 2003, unreserved fund balance was \$14,594,151, while total fund balance was \$14,871,982. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 113.6 percent to total General Fund expenditures, while total fund balance represents 115.7 percent of that same amount.

The fund balance of the County's General Fund decreased by \$1,340,673 during 2003. Key factors in this decrease are as follows:

1. A substantial decrease in interest revenue as well as a decrease in the permissive sales tax, and
2. An increase in transfers from the General fund to various other funds.

The Mental Retardation Board had an unreserved fund balance of \$10,559,957 at the end of 2003, which was also the total fund balance. This fund balance represents 175.7 percent of total Mental Retardation Fund expenditures. The fund balance increased by \$2,051,895 during 2003. This increase resulted from operating revenues exceeding operating expenses.

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

Unrestricted net assets of the Sewer District at December 31, 2003, were \$985,535, and for the Water District were \$1,655,860. Unrestricted net assets decreased by \$263,407.

Tuscarawas County, Ohio
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Budgetary Highlights

By State statute, the Board of County Commissioners adopts the annual operating budget for the County in January. For the General Fund, changes from the original to the final budget net change in fund balance was \$1,400,193. The majority of the increase of expenditures over revenues occurred from an increase in transfers made to various other governmental funds.

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2003, was \$45,293,671 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, equipment, infrastructure, and sewer/water lines.

Major capital asset events during 2003 included renovations to the MRDD school and workshop in the amount of \$560,000, bridge replacement of \$349,000 and a 911 communication tower of \$100,000. Table 4 shows 2003 balances compared to 2002:

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

	Governmental Activities		Business-Type Activities		Total	
	2003	2002	2003	2002	2003	2002
Land	\$1,591,404	\$1,591,404	\$232,894	\$232,894	\$1,824,298	\$1,824,298
Buildings and Improvements	22,530,007	22,474,045	1,162,442	1,205,626	23,692,449	23,679,671
Equipment	4,054,886	4,594,194	353,369	379,930	4,408,255	4,974,124
Construction in Progress	310,832	0	169,272	0	480,104	0
Infrastructure	979,888	554,018	0	0	979,888	554,018
Sewer/Water Lines	0	0	13,908,677	14,366,071	13,908,677	14,366,071
Totals	\$29,467,017	\$29,213,661	\$15,826,654	\$16,184,521	\$45,293,671	\$45,398,182

See Note 9 for additional information of capital assets.

Long-Term Debt - At December 31, 2003, the County had outstanding debt in the form of OWDA loans payable of \$1,452,744, and OPWC loans payable of \$723,058.

Table 5
Outstanding Debt at Year End

	Business-Type Activities	
	2003	2002
OPWC Loans Payable	\$723,058	\$770,313
OWDA Loans Payable	1,452,744	1,538,163
Totals	\$2,175,802	\$2,308,476

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

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2003
Unaudited

Economic Factors

Tourism in Tuscarawas County continues to contribute greatly to the local economy. The Convention and Visitors Bureau receives a portion of the bed tax and reinvests the funds to promote tourism in Tuscarawas County. In 2003 the Visitors Bureau collected \$250,000. According to Longwoods International, visitors to Tuscarawas County spent nearly \$158 million and were responsible for funding over 400 jobs, which is approximately 1 percent of the County's labor force.

Property sales in 2003, including commercial and industrial properties and vacant land and lots, farmlands and homes totaled 2,286 which compared to 2002 sales of 2,073. The average sale prices of homes in the various communities were as follows: Dover City \$109,016; New Philadelphia \$122,328; Northern Tuscarawas County \$107,708; Dennison Village/Uhrichsville City \$51,305; Lake area \$103,778; and Southern Tuscarawas, which includes Newcomerstown, Gnadenuhthen and the Village of Tuscarawas \$52,802.

The labor force for Tuscarawas stood at 44,500 potential employees, with 41,600 employed and 2,900 unemployed. For December 2003 the Civilian Labor Force estimates list the County's unemployment rate at 6.5 percent compared to the State's unemployment rate of 6.0 percent. The national average for the same period was 6.0 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 213 percent since its inception, while the rate of one percent has remained unchanged.

The County's permissive sales tax collections were approximately \$350,000 less than last year, a reflection of the overall national economic downturn. Further, the continued monetary policies of the Federal Reserve have resulted in our interest revenue declining by approximately \$600,000 from 2002.

Requests for Information

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

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Tuscarawas County, Ohio

Statement of Net Assets

December 31, 2003

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Starlight Enterprises, Inc.	Tuscarawas County Port Authority
Assets					
Equity in Pooled Cash and Cash Equivalents	\$42,815,907	\$3,144,082	\$45,959,989	\$0	\$0
Cash and Cash Equivalents					
in Segregated Accounts	0	69,344	69,344	207,005	904,883
With Fiscal Agents	1,249,261	0	1,249,261	0	0
Deposits	0	0	0	2,892	0
Materials and Supplies Inventory	605,233	75,161	680,394	8,230	0
Accrued Interest Receivable	185,477	0	185,477	0	0
Accounts Receivable	99,605	440,004	539,609	115,738	0
Internal Balances	910,783	(910,783)	0	0	0
Intergovernmental Receivable	5,522,572	0	5,522,572	0	0
Prepaid Items	403,016	936	403,952	12,842	0
Sales Tax Receivable	1,471,769	0	1,471,769	0	0
Property Taxes Receivable	9,398,560	0	9,398,560	0	0
Due from Primary Government	0	0	0	9,731	0
Loans Receivable	2,898,505	0	2,898,505	0	0
Loans Receivable from Component Unit	1,967,500	0	1,967,500	0	0
Nondepreciable Capital Assets	1,902,236	402,166	2,304,402	0	935,142
Depreciable Capital Assets, Net	27,564,781	15,424,488	42,989,269	496,739	3,273,788
<i>Total Assets</i>	<u>96,995,205</u>	<u>18,645,398</u>	<u>115,640,603</u>	<u>853,177</u>	<u>5,113,813</u>
Liabilities					
Accounts Payable	752,802	13,115	765,917	46,478	53,600
Accrued Wages	209,291	5,264	214,555	0	0
Contracts Payable	98,250	67,164	165,414	0	0
Intergovernmental Payable	1,549,397	31,573	1,580,970	0	3,865
Matured Compensated Absences Payable	2,342	0	2,342	0	0
Accrued Interest Payable	0	0	0	0	37,253
Short Term Notes Payable	0	0	0	0	2,067,500
Claims Payable	371,477	0	371,477	0	0
Deferred Revenue	8,887,836	0	8,887,836	35,000	0
Security Deposits	0	0	0	2,650	0
Other Accrued Liabilities	0	0	0	28,098	0
Due to Component Unit	9,731	0	9,731	0	0
Long-Term Liabilities:					
Due Within One Year	1,095,286	165,648	1,260,934	25,569	150,000
Due In More Than One Year	518,625	2,367,997	2,886,622	202,540	2,812,500
<i>Total Liabilities</i>	<u>13,495,037</u>	<u>2,650,761</u>	<u>16,145,798</u>	<u>340,335</u>	<u>5,124,718</u>
Net Assets					
Invested in Capital Assets, Net of Related Debt	29,257,632	13,337,852	42,595,484	268,630	0
Restricted for:					
Capital Projects	10,790,813	0	10,790,813	0	0
Mental Retardation Board	10,771,617	0	10,771,617	0	0
Motor Vehicle and Gas Tax	3,355,054	0	3,355,054	0	0
County 911 Operations	4,672,456	0	4,672,456	0	0
Real Estate Assessment	1,129,659	0	1,129,659	0	0
Title Department Operations	694,288	0	694,288	0	0
Children Services	540,650	0	540,650	0	0
Economic Development and Growth	3,710,256	0	3,710,256	0	0
Other Purposes	1,323,476	0	1,323,476	0	0
Unrestricted (Deficit)	17,254,267	2,656,785	19,911,052	244,212	(10,905)
<i>Total Net Assets (Deficit)</i>	<u>\$83,500,168</u>	<u>\$15,994,637</u>	<u>\$99,494,805</u>	<u>\$512,842</u>	<u>(\$10,905)</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Activities
For the Year Ended December 31, 2003

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General Government:				
Legislative and Executive	\$7,842,428	\$4,445,668	\$225,320	\$0
Judicial	3,754,557	912,857	290,342	0
Public Safety	7,926,398	178,253	291,600	82,922
Public Works	6,740,743	330,111	4,985,024	538,637
Health	6,274,549	141,748	2,571,215	111,475
Human Services	16,878,484	611,156	10,887,621	8,055
Conservation and Recreation	127,694	4,355	0	130,501
Intergovernmental	1,093,361	24,186	0	0
Interest and Fiscal Charges	14,461	0	0	0
<i>Total Governmental Activities</i>	<u>50,652,675</u>	<u>6,648,334</u>	<u>19,251,122</u>	<u>871,590</u>
Business-Type Activities				
Sewer District	1,342,352	1,109,242	0	0
Water District	770,257	650,850	0	0
<i>Total Business-Type Activities</i>	<u>2,112,609</u>	<u>1,760,092</u>	<u>0</u>	<u>0</u>
<i>Total - Primary Government</i>	<u>\$52,765,284</u>	<u>\$8,408,426</u>	<u>\$19,251,122</u>	<u>\$871,590</u>
Component Units				
Workshop	\$899,214	\$857,386	\$0	\$0
Port Authority	540,381	0	0	0
Totals - Component Units	<u>\$1,439,595</u>	<u>\$857,386</u>	<u>\$0</u>	<u>\$0</u>

General Revenues

Property Taxes Levied for:

General Purposes

Mental Retardation Board

Aging

Community Mental Health

Sales Taxes Levied for

General Purposes

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Total General Revenues

Change in Net Assets

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

Net Assets (Deficit) End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Workshop	Port Authority
(\$3,171,440)	\$0	(\$3,171,440)	\$0	\$0
(2,551,358)	0	(2,551,358)	0	0
(7,373,623)	0	(7,373,623)	0	0
(886,971)	0	(886,971)	0	0
(3,450,111)	0	(3,450,111)	0	0
(5,371,652)	0	(5,371,652)	0	0
7,162	0	7,162	0	0
(1,069,175)	0	(1,069,175)	0	0
(14,461)	0	(14,461)	0	0
(23,881,629)	0	(23,881,629)	0	0
0	(233,110)	(233,110)	0	0
0	(119,407)	(119,407)	0	0
0	(352,517)	(352,517)	0	0
(23,881,629)	(352,517)	(24,234,146)	0	0
0	0	0	(41,828)	0
0	0	0	0	(540,381)
0	0	0	(41,828)	(540,381)
3,251,188	0	3,251,188	0	0
4,909,407	0	4,909,407	0	0
769,199	0	769,199	0	0
421,831	0	421,831	0	0
8,692,705	0	8,692,705	0	0
2,864,539	0	2,864,539	0	0
917,004	0	917,004	0	3,532
656,889	89,110	745,999	0	453,670
22,482,762	89,110	22,571,872	0	457,202
(1,398,867)	(263,407)	(1,662,274)	(41,828)	(83,179)
84,899,035	16,258,044	101,157,079	554,670	72,274
<u>\$83,500,168</u>	<u>\$15,994,637</u>	<u>\$99,494,805</u>	<u>\$512,842</u>	<u>(\$10,905)</u>

Tuscarawas County, Ohio

Balance Sheet

Governmental Funds

December 31, 2003

	General	Mental Retardation Board	Public Assistance	Motor Vehicle License and Gas Tax	Capital Projects
Assets					
Equity in Pooled Cash and Cash Equivalents	\$13,969,149	\$9,238,974	\$1,088,737	\$474,842	\$5,319,804
Cash and Cash Equivalents					
With Fiscal Agents	0	1,249,261	0	0	0
Materials and Supplies Inventory	91,222	13,841	18,214	431,547	0
Accrued Interest Receivable	185,477	0	0	0	0
Accounts Receivable	31,903	37	791	19,366	168
Interfund Receivable	262,701	0	1,180	300	922,873
Intergovernmental Receivable	1,092,026	461,434	142,108	2,651,630	2,104
Prepaid Items	277,989	107,965	3,264	0	0
Sales Taxes Receivable	1,471,769	0	0	0	0
Property Taxes Receivable	3,079,864	5,064,321	0	0	0
Loans Receivable	0	0	0	0	2,711,250
Loans Receivable from Component Unit	0	0	0	0	0
<i>Total Assets</i>	<u>\$20,462,100</u>	<u>\$16,135,833</u>	<u>\$1,254,294</u>	<u>\$3,577,685</u>	<u>\$8,956,199</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$130,571	\$11,374	\$136,297	\$99,334	\$798
Accrued Wages	63,009	38,766	35,053	14,450	0
Contracts Payable	500	15,727	22,822	0	0
Intergovernmental Payable	411,135	77,548	578,533	31,940	0
Matured Compensated Absences Payable	0	1,728	614	0	0
Interfund Payable	168,665	0	147,423	0	0
Deferred Revenue	4,816,238	5,421,002	0	2,382,444	0
Due to Component Units	0	9,731	0	0	0
<i>Total Liabilities</i>	<u>5,590,118</u>	<u>5,575,876</u>	<u>920,742</u>	<u>2,528,168</u>	<u>798</u>
Fund Balances					
Reserved for Encumbrances	223,314	0	141,195	350,127	22,311
Reserved for Unclaimed Monies	54,517	0	0	0	0
Reserved for Loans Receivable	0	0	0	0	2,711,250
Reserved for Interfund Receivable	0	0	0	0	922,873
Unreserved, Undesignated Reported in:					
General Fund	14,594,151	0	0	0	0
Special Revenue Funds	0	10,559,957	192,357	699,390	0
Capital Projects Funds	0	0	0	0	5,298,967
<i>Total Fund Balances</i>	<u>14,871,982</u>	<u>10,559,957</u>	<u>333,552</u>	<u>1,049,517</u>	<u>8,955,401</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$20,462,100</u>	<u>\$16,135,833</u>	<u>\$1,254,294</u>	<u>\$3,577,685</u>	<u>\$8,956,199</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Assets of Governmental Activities
 December 31, 2003*

Other Governmental Funds	Total Governmental Funds			
\$11,571,451	\$41,662,957	Total Governmental Funds Balances		\$48,782,103
		<i>Amounts reported for governmental activities in the statement of net assets are different because</i>		
0	1,249,261	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		29,467,017
50,409	605,233			
0	185,477	Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds:		
46,476	98,741	Property Taxes	510,724	
169,438	1,356,492	Intergovernmental	4,794,625	
1,173,270	5,522,572	Sales Taxes	792,949	
13,798	403,016			
0	1,471,769			
1,254,375	9,398,560	Total		6,098,298
187,255	2,898,505	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
1,967,500	1,967,500	Compensated Absences	(1,404,526)	
		Capital Leases	(209,385)	
\$16,433,972	\$66,820,083			
\$374,428	\$752,802	Total		(1,613,911)
58,013	209,291	An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets.		782,051
59,201	98,250			
449,955	1,549,111	An internal balance is recorded in governmental activities to reflect overpayments to the internal service fund by the business-type activities.		(15,390)
0	2,342			
114,231	430,319	<i>Net Assets of Governmental Activities</i>		\$83,500,168
2,366,450	14,986,134			
0	9,731			
3,422,278	18,037,980			
561,747	1,298,694			
0	54,517			
2,154,755	4,866,005			
0	922,873			
0	14,594,151			
8,574,981	20,026,685			
1,720,211	7,019,178			
13,011,694	48,782,103			
\$16,433,972	\$66,820,083			

Tuscarawas County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2003

	General	Mental Retardation Board	Public Assistance	Motor Vehicle License and Gas Tax	Capital Projects
Revenues					
Property and Other Taxes	\$3,241,592	\$4,893,286	\$0	\$0	\$0
Sales Taxes	8,664,790	0	0	0	0
Intergovernmental	2,387,499	2,966,280	7,039,686	4,378,269	0
Interest	905,920	0	0	11,084	0
Licenses and Permits	17,002	0	0	0	0
Fines and Forfeitures	222,168	0	0	84,428	0
Rentals	108,181	0	0	0	3,938
Charges for Services	2,293,118	0	0	231,770	0
Contributions and Donations	0	0	0	0	0
Other	225,662	161,964	59,912	40,160	0
<i>Total Revenues</i>	<u>18,065,932</u>	<u>8,021,530</u>	<u>7,099,598</u>	<u>4,745,711</u>	<u>3,938</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	4,454,542	0	0	0	0
Judicial	3,415,442	0	0	0	0
Public Safety	3,654,427	0	0	0	0
Public Works	144,001	0	0	5,179,642	0
Health	160,352	5,984,796	0	0	0
Human Services	538,056	0	8,481,222	0	0
Intergovernmental	448,282	0	0	0	0
Capital Outlay	0	0	0	0	320,347
Debt Service:					
Principal Retirement	30,647	22,743	11,870	0	0
Interest and Fiscal Charges	5,311	3,742	2,361	0	0
<i>Total Expenditures</i>	<u>12,851,060</u>	<u>6,011,281</u>	<u>8,495,453</u>	<u>5,179,642</u>	<u>320,347</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>5,214,872</u>	<u>2,010,249</u>	<u>(1,395,855)</u>	<u>(433,931)</u>	<u>(316,409)</u>
Other Financing Sources (Uses)					
Inception of Capital Lease	0	41,646	0	0	0
Transfers In	50,000	0	723,838	0	466,904
Transfers Out	(6,605,545)	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(6,555,545)</u>	<u>41,646</u>	<u>723,838</u>	<u>0</u>	<u>466,904</u>
<i>Net Change in Fund Balance</i>	<u>(1,340,673)</u>	<u>2,051,895</u>	<u>(672,017)</u>	<u>(433,931)</u>	<u>150,495</u>
<i>Fund Balance Beginning of Year - Restated (See Note 3)</i>	<u>16,212,655</u>	<u>8,508,062</u>	<u>1,005,569</u>	<u>1,483,448</u>	<u>8,804,906</u>
<i>Fund Balances End of Year</i>	<u>\$14,871,982</u>	<u>\$10,559,957</u>	<u>\$333,552</u>	<u>\$1,049,517</u>	<u>\$8,955,401</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, 2003*

Other Governmental Funds	Total Governmental Funds		
		Net Change in Fund Balances - Total Governmental Funds	(\$1,468,383)
		<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
\$1,187,168	\$9,322,046	Governmental funds report capital outlays as expenditures.	
0	8,664,790	However, in the statement of activities, the cost of those	
6,252,497	23,024,231	assets is allocated over their estimated useful lives as	
0	917,004	depreciation expense. This is the amount by which depreciation	
600	17,602	exceeded capital outlay in the current period.	
102,764	409,360	Capital Asset Additions	2,199,502
7,096	119,215	Current Year Depreciation	<u>(1,866,854)</u>
2,332,576	4,857,464		
31,057	31,057	Total	332,648
169,007	656,705		
<u>10,082,765</u>	<u>48,019,474</u>	Governmental funds only report the disposal of capital assets to	
		the extent proceeds are received from the sale. In the	
		statement of activities, a gain or loss is reported for each	
		disposal.	(79,292)
1,373,877	5,828,419	Revenues in the statement of activities that do not provide	
190,173	3,605,615	current financial resources are not reported as revenues	
3,855,087	7,509,514	in the funds.	
1,048,592	6,372,235	Property Taxes	29,579
269,591	6,414,739	Grants	(68,037)
7,605,893	16,625,171	Sales Taxes	<u>27,915</u>
645,079	1,093,361		
1,728,470	2,048,817	Total	(10,543)
9,303	74,563	Some expenses reported in the statement of activities,	
3,047	14,461	such as compensated absences and capital leases,	
<u>16,729,112</u>	<u>49,586,895</u>	do not require the use of current financial resources	
		and therefore are not reported as expenditures in	
		governmental funds.	
(6,646,347)	(1,567,421)	Compensated Absences	(115,292)
		Capital Leases	<u>74,563</u>
		Total	(40,729)
57,392	99,038	Inception of a capital lease is an other financing source in the	
5,847,961	7,088,703	governmental funds, but increases liabilities in governmental	
(483,158)	(7,088,703)	activities.	(99,038)
<u>5,422,195</u>	<u>99,038</u>	The internal service funds used by management to charge the	
		the costs of insurance and workers' compensation to	
(1,224,152)	(1,468,383)	individual funds are not reported in the entity-wide	
		statement of activities. Governmental fund expenditures	
14,235,846	50,250,486	and related internal service fund revenues are eliminated.	<u>(33,530)</u>
<u>\$13,011,694</u>	<u>\$48,782,103</u>	<i>Change in Net Assets of Governmental Activities</i>	<u><u>(\$1,398,867)</u></u>

Tuscarawas County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP) and Actual
General Fund
For the Year Ended December 31, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property and Other Taxes	\$3,208,620	\$3,160,000	\$3,241,592	\$81,592
Sales Taxes	8,584,354	8,856,952	8,676,133	(180,819)
Intergovernmental	2,369,967	2,240,000	2,394,321	154,321
Interest	1,044,618	1,100,000	1,055,353	(44,647)
Licenses and Permits	14,466	11,550	14,615	3,065
Fines and Forfeitures	219,859	198,000	222,118	24,118
Rentals	107,441	90,000	108,545	18,545
Charges for Services	2,233,304	2,068,450	2,256,253	187,803
Other	230,116	122,995	233,420	110,425
<i>Total Revenues</i>	<u>18,012,745</u>	<u>17,847,947</u>	<u>18,202,350</u>	<u>354,403</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	4,884,823	5,015,283	4,752,425	262,858
Judicial	3,465,512	3,550,724	3,511,495	39,229
Public Safety	3,410,987	3,470,740	3,448,127	22,613
Public Works	154,296	155,466	154,947	519
Health	160,868	167,916	163,501	4,415
Human Services	597,489	626,489	550,285	76,204
Conservation and Recreation	430,986	430,986	430,804	182
Capital Outlay	250,000	0	0	0
Intergovernmental	0	31,477	17,478	13,999
<i>Total Expenditures</i>	<u>13,354,961</u>	<u>13,449,081</u>	<u>13,029,062</u>	<u>420,019</u>
<i>Excess of Revenues Over Expenditures</i>	<u>4,657,784</u>	<u>4,398,866</u>	<u>5,173,288</u>	<u>774,422</u>
Other Financing Sources (Uses)				
Advances In	17,000	17,000	17,000	0
Advances Out	(60,000)	(60,000)	(60,000)	0
Transfers In	49,978	67,814	50,000	(17,814)
Transfers Out	(5,758,328)	(6,917,439)	(6,797,466)	119,973
<i>Total Other Financing Sources (Uses)</i>	<u>(5,751,350)</u>	<u>(6,892,625)</u>	<u>(6,790,466)</u>	<u>102,159</u>
<i>Net Change in Fund Balance</i>	(1,093,566)	(2,493,759)	(1,617,178)	876,581
<i>Fund Balance Beginning of Year</i>	14,201,967	14,201,967	14,201,967	0
Prior Year Encumbrances Appropriated	425,962	425,962	425,962	0
<i>Fund Balance End of Year</i>	<u>\$13,534,363</u>	<u>\$12,134,170</u>	<u>\$13,010,751</u>	<u>\$876,581</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
*Statement of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP) and Actual
 Mental Retardation Board Fund
 For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property and Other Taxes	\$4,643,023	\$4,495,206	\$4,893,286	\$398,080
Intergovernmental	2,312,999	2,540,733	2,397,653	(143,080)
Other	156,234	59,750	163,756	104,006
<i>Total Revenues</i>	7,112,256	7,095,689	7,454,695	359,006
Expenditures				
Current:				
Health	7,189,997	7,205,452	6,125,793	1,079,659
<i>Net Change in Fund Balance</i>	(77,741)	(109,763)	1,328,902	1,438,665
<i>Fund Balance Beginning of Year</i>	7,878,920	7,878,920	7,878,920	0
<i>Fund Balance End of Year</i>	<u>\$7,801,179</u>	<u>\$7,769,157</u>	<u>\$9,207,822</u>	<u>\$1,438,665</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP) and Actual
Public Assistance Fund
For the Year Ended December 31, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$8,105,707	\$7,210,432	\$7,498,293	\$287,861
Other	64,979	45,000	60,110	15,110
<i>Total Revenues</i>	8,170,686	7,255,432	7,558,403	302,971
Expenditures				
Current:				
Human Services	9,261,158	8,450,087	8,292,713	157,374
<i>Excess of Revenues Under Expenditures</i>	(1,090,472)	(1,194,655)	(734,310)	460,345
Other Financing Sources				
Transfers In	782,474	276,835	723,838	447,003
<i>Net Change in Fund Balance</i>	(307,998)	(917,820)	(10,472)	907,348
<i>Fund Balance Beginning of Year</i>	614,822	614,822	614,822	0
Prior Year Encumbrances Appropriated	302,998	302,998	302,998	0
<i>Fund Balance End of Year</i>	\$609,822	\$0	\$907,348	\$907,348

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
*Statement of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP) and Actual
 Motor Vehicle License and Gas Tax Fund
 For the Year Ended December 31, 2003*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$4,483,494	\$4,317,189	\$4,348,061	\$30,872
Interest	11,488	15,000	10,660	(4,340)
Fines and Forfeitures	89,962	95,000	83,476	(11,524)
Charges for Services	437,776	292,811	218,406	(74,405)
Other	43,280	41,000	40,160	(840)
<i>Total Revenues</i>	5,066,000	4,761,000	4,700,763	(60,237)
Expenditures				
Current:				
Public Works	5,727,634	5,802,135	5,717,516	84,619
<i>Net Change in Fund Balance</i>	(661,634)	(1,041,135)	(1,016,753)	24,382
<i>Fund Balance Beginning of Year</i>	379,501	379,501	379,501	0
Prior Year Encumbrances Appropriated	661,634	661,634	661,634	0
<i>Fund Balance End of Year</i>	<u>\$379,501</u>	<u>\$0</u>	<u>\$24,382</u>	<u>\$24,382</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio

Statement of Fund Net Assets

Proprietary Funds

12/31/2003

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer District	Water District	Total	
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,631,070	\$1,513,012	\$3,144,082	\$1,152,950
Cash and Cash Equivalents in Segregated Accounts	43,541	25,803	69,344	0
Accounts Receivable	255,401	184,603	440,004	864
Materials and Supplies Inventory	41,566	33,595	75,161	0
Prepaid Items	800	136	936	0
<i>Total Current Assets</i>	<u>1,972,378</u>	<u>1,757,149</u>	<u>3,729,527</u>	<u>1,153,814</u>
<i>Noncurrent Assets:</i>				
Capital Assets:				
Land and Construction in Progress	361,648	40,518	402,166	0
Depreciable Capital Assets, Net	10,836,430	4,588,058	15,424,488	0
<i>Total Noncurrent Assets</i>	<u>11,198,078</u>	<u>4,628,576</u>	<u>15,826,654</u>	<u>0</u>
<i>Total Assets</i>	<u>13,170,456</u>	<u>6,385,725</u>	<u>19,556,181</u>	<u>1,153,814</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	7,001	6,114	13,115	0
Accrued Wages	3,825	1,439	5,264	0
Contracts Payable	0	67,164	67,164	0
Intergovernmental Payable	13,872	17,701	31,573	286
Compensated Absences Payable	24,835	4,004	28,839	0
Interfund Payable	1,975	1,325	3,300	0
OPWC Loans Payable	19,850	27,404	47,254	0
OWDA Loans Payable	44,335	40,220	84,555	0
Capital Leases Payable	5,000	0	5,000	0
Claims Payable	0	0	0	371,477
<i>Total Current Liabilities</i>	<u>120,693</u>	<u>165,371</u>	<u>286,064</u>	<u>371,763</u>
<i>Long-Term Liabilities:</i>				
Compensated Absences Payable (net of current portion)	12,462	3,542	16,004	0
Interfund Payable	922,873	0	922,873	0
OPWC Loans Payable (net of current portion)	326,348	349,456	675,804	0
OWDA Loans Payable (net of current portion)	553,140	815,049	1,368,189	0
Capital Leases Payable (net of current portion)	308,000	0	308,000	0
<i>Total Long-Term Liabilities</i>	<u>2,122,823</u>	<u>1,168,047</u>	<u>3,290,870</u>	<u>0</u>
<i>Total Liabilities</i>	<u>2,243,516</u>	<u>1,333,418</u>	<u>3,576,934</u>	<u>371,763</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	9,941,405	3,396,447	13,337,852	0
Unrestricted	985,535	1,655,860	2,641,395	782,051
<i>Total Net Assets</i>	<u>\$10,926,940</u>	<u>\$5,052,307</u>	<u>15,979,247</u>	<u>\$782,051</u>

Some amounts reported for business-type activities in the statement of net assets are different because a portion of the internal service fund net assets is included with business-type activities.

Net assets of business-type activities

15,390
\$15,994,637

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
*Statement of Revenues,
Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2003*

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer District	Water District	Total	
Operating Revenues				
Charges for Services	\$1,109,242	\$650,850	\$1,760,092	\$4,492,354
Other	81,243	7,867	89,110	184
<i>Total Operating Revenues</i>	<u>1,190,485</u>	<u>658,717</u>	<u>1,849,202</u>	<u>4,492,538</u>
Operating Expenses				
Personal Services	441,946	180,367	622,313	16,956
Materials and Supplies	37,807	56,953	94,760	0
Contractual Services	368,896	340,116	709,012	220,009
Claims	0	0	0	4,289,776
Other	9,586	7,843	17,429	0
Depreciation	410,014	156,763	566,777	0
<i>Total Operating Expenses</i>	<u>1,268,249</u>	<u>742,042</u>	<u>2,010,291</u>	<u>4,526,741</u>
<i>Operating Loss</i>	<u>(77,764)</u>	<u>(83,325)</u>	<u>(161,089)</u>	<u>(34,203)</u>
Non-Operating Expenses				
Interest and Fiscal Charges	(66,991)	(24,536)	(91,527)	0
Loss on Disposal of Capital Assets	(6,678)	(3,440)	(10,118)	0
<i>Total Non-Operating Expenses</i>	<u>(73,669)</u>	<u>(27,976)</u>	<u>(101,645)</u>	<u>0</u>
<i>Loss Before Transfers</i>	<u>(151,433)</u>	<u>(111,301)</u>	<u>(262,734)</u>	<u>(34,203)</u>
Transfers In	538	0	538	0
Transfers Out	0	(538)	(538)	0
<i>Change in Net Assets</i>	<u>(150,895)</u>	<u>(111,839)</u>	<u>(262,734)</u>	<u>(34,203)</u>
<i>Net Assets Beginning of Year</i>	<u>11,077,835</u>	<u>5,164,146</u>		<u>816,254</u>
<i>Net Assets End of Year</i>	<u>\$10,926,940</u>	<u>\$5,052,307</u>		<u>\$782,051</u>

Some amounts reported for business-type activities in the statement of activities are different because a portion of the change in net assets of the internal service fund is reported with business-type activities.

	(673)
Change in net assets of business-type activities	(\$263,407)

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2003

	<u>Business-Type Activities - Enterprise Funds</u>			Governmental
	<u>Sewer District</u>	<u>Water District</u>	<u>Total</u>	<u>Activities - Internal Service Fund</u>
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$1,109,308	\$657,386	\$1,766,694	\$0
Cash Received from Transactions				
With Other Funds	0	0	0	3,246,818
Cash Received from Transactions				
For Outside Organizations	0	0	0	1,244,697
Other Cash Receipts	82,297	7,867	90,164	184
Cash Payments to Employees for Services	(444,555)	(182,765)	(627,320)	(16,670)
Cash Payments for Goods and Services	(490,490)	(353,007)	(843,497)	(249,193)
Cash Payments for Claims	0	0	0	(4,268,365)
Other Cash Payments	(9,586)	(7,843)	(17,429)	0
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>246,974</u>	<u>121,638</u>	<u>368,612</u>	<u>(42,529)</u>
Cash Flows from Noncapital Financing Activities				
Interfund Loans	(56,667)	19,752	(36,915)	0
Transfers	538	(538)	0	0
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	<u>(56,129)</u>	<u>19,214</u>	<u>(36,915)</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities				
Purchase of Capital Assets	(196,996)	(22,032)	(219,028)	0
Principal Payments - OWDA Loans	(45,928)	(39,491)	(85,419)	0
Principal Payments - OPWC Loans	(19,851)	(27,404)	(47,255)	0
Principal Payments - Capital Lease	(5,000)	0	(5,000)	0
Interest Payments - OWDA Loans	(47,261)	(24,536)	(71,797)	0
Interest Payments - Capital Leases	(19,730)	0	(19,730)	0
<i>Net Cash Used in Capital and Related Financing Activities</i>	<u>(334,766)</u>	<u>(113,463)</u>	<u>(448,229)</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(143,921)	27,389	(116,532)	(42,529)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>1,818,532</u>	<u>1,511,426</u>	<u>3,329,958</u>	<u>1,195,479</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$1,674,611</u>	<u>\$1,538,815</u>	<u>\$3,213,426</u>	<u>\$1,152,950</u>

(continued)

Tuscarawas County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2003

	<u>Business-Type Activities - Enterprise Funds</u>			Governmental
	<u>Sewer District</u>	<u>Water District</u>	<u>Total</u>	<u>Activities - Internal Service Fund</u>
Reconciliation of Operating Loss to Net Cash Provided by (Used in) Operating Activities				
Operating Loss	(77,764)	(83,325)	(\$161,089)	(\$34,203)
Adjustments:				
Depreciation	410,014	156,763	566,777	0
(Increase) Decrease in Assets:				
Accounts Receivable/Due from Primary Government	(6,820)	4,145	(2,675)	(839)
Materials and Supplies Inventory	2,970	2,401	5,371	0
Prepaid Items	(100)	(136)	(236)	0
Increase (Decrease) in Liabilities:				
Accounts Payable	(17,749)	(13,301)	(31,050)	(28,949)
Contracts Payable	(60,609)	67,164	6,555	0
Accrued Wages	(10,785)	(3,906)	(14,691)	0
Compensated Absences Payable	8,629	1,783	10,412	0
Due to Other Funds	275	50	325	0
Intergovernmental Payable	(1,087)	(10,000)	(11,087)	51
Claims Payable	0	0	0	21,411
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>\$246,974</u>	<u>\$121,638</u>	<u>\$368,612</u>	<u>(\$42,529)</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2003

	Private Purpose Trust	
	James Hindman Trust	Agency
Assets		
Equity in Pooled Cash and Cash Equivalents	\$15,272	\$6,287,003
Cash and Cash Equivalents in Segregated Accounts	0	424,247
Property Taxes Receivable	0	68,152,108
Intergovernmental Receivable	0	116,908
<i>Total Assets</i>	15,272	\$74,980,266
Liabilities		
Intergovernmental Payable	0	\$70,604,579
Undistributed Monies	0	4,375,687
<i>Total Liabilities</i>	0	\$74,980,266
Net Assets		
Held in Trust for Meeting the Extra Needs of Children in Foster Care	\$15,272	

See accompanying notes to the basic financial statements

Tuscarawas County
Statement of Changes in Fiduciary Net Assets
Private Purpose Trust Fund
For the Year Ended December 31, 2003

	<u>James Hindman Trust</u>
Additions	
Interest	\$1,589
Deductions	
Materials and Supplies	<u>1,312</u>
<i>Change in Net Assets</i>	277
<i>Net Assets Beginning of Year - Restated (See Note 3)</i>	<u>14,995</u>
<i>Net Assets End of Year</i>	<u><u>\$15,272</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, 2003

Note 1 – Description of Tuscarawas County and Reporting Entity

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

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

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

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

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

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

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

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

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

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

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

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

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

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

Joint County Public Defender's Commission
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

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

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

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

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

Local Emergency Planning Commission The Local Emergency Planning Commission is statutorily created as a separate and distinct political subdivision of the State. Its members are appointed by the Emergency Response Commission. The Commission adopts its own budget, authorizes expenditures, hires and fires staff, and operates autonomously from the County. The activity of the Local Emergency Planning Commission is reported to the Emergency Response Commission.

Information in the following notes to the basic financial statements is applicable to the primary government. Information relative to the component units are presented in Notes 24 and 25.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

Note 2 - Summary of Significant Accounting Policies

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

A. Basis of Presentation

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

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

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

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

B. Fund Accounting

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

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

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

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

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

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

Capital Projects Fund The capital projects fund accounts for various revenues to be used for various County capital projects.

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

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

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

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

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

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

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

C. Measurement Focus

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

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

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

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

D. Basis of Accounting

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

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

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

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

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

Property taxes for which there is an enforceable legal claim as of December 31, 2003, but which were levied to finance year 2004 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

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

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

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

E. Cash, Cash Equivalents, and Investments

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

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

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

During 2003, investments were limited to Repurchase Agreements, Certificates of Deposit, Ginnie Mae Federal Agency Securities, Treasury Notes, Fannie Mae Federal Agency Securities, Freddie Mac Federal Agency Securities, Federal Home Loan Bank Notes and STAROhio.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

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

STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2003.

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 2003 amounted to \$905,920, which includes \$598,458 assigned from other County funds.

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

F. Inventory

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

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2003, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

H. Capital Assets

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of \$2,500. 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:

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

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

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

I. Interfund Balances

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

J. Compensated Absences

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

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

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

K. Accrued Liabilities and Long-term Obligations

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

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

L. Fund Balance Reserves

The County reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent expendable resources and therefore are not available for appropriation or expenditure. Fund balance reserves have been established for encumbrances, loans (community

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

development block grant monies loaned to local businesses, capital project trust monies loaned to local governments for various capital projects and monies loaned to the TCPA for various acquisitions, renovations and operations), interfund and unclaimed monies. Under Ohio law, unclaimed monies are not available for appropriation until they have remained unclaimed for five years.

M. Net Assets

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

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

N. Operating Revenues and Expenses

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

O. Contributions of Capital

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

P. Interfund Activity

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

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

Q. Extraordinary and Special Items

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

R. Estimates

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

S. Budgetary Data

All funds, other than agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriation resolution, which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount that the County Commissioners may appropriate. The appropriation resolution is the County Commissioner's authorization to spend resources and sets annual limits on expenditures plus encumbrances at a level of control selected by the Commissioners. The legal level of control has been established by the County Commissioner's at the object level within each department.

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

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

Note 3 – Restatement of Prior Year Balance/Net Assets

The capital projects fund had an overstatement of loans receivable in the amount of \$11,143. The mental retardation board fund had an understatement of cash with fiscal agent in the amount of \$850,314. These restatements had the following effects on fund balance of the major and nonmajor funds of the County as they were previously reported as of December 31, 2002:

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

	General	Mental Retardation Board	Public Assistance	Motor Vehicle License and Gas Tax
Fund Balances, December 31, 2002	\$16,212,655	\$7,657,748	\$1,005,569	\$1,483,448
Cash with Fiscal Agent Understatement	0	850,314	0	0
Loan Overstatement	0	0	0	0
Adjusted Fund Balance, December 31, 2002	<u>\$16,212,655</u>	<u>\$8,508,062</u>	<u>\$1,005,569</u>	<u>\$1,483,448</u>
	Capital Projects	Nonmajor	Totals	
Fund Balances, December 31, 2002	\$8,816,049	\$14,235,846	\$49,411,315	
Cash with Fiscal Agent Understatement	0	0	850,314	
Loan Overstatement	(11,143)	0	(11,143)	
Adjusted Fund Balance, December 31, 2002	<u>\$8,804,906</u>	<u>\$14,235,846</u>	<u>\$50,250,486</u>	

The loan receivable overstatement and the cash with fiscal agent understatement had the following effects on net assets of governmental activities of the County as they were previously reported.

	Governmental Activities
Net Assets December 31, 2002	\$84,059,864
Cash with Fiscal Agent Understatement	850,314
Loan Overstatement	(11,143)
Adjusted Net Assets, December 31, 2002	<u>\$84,899,035</u>

The cash with fiscal agent understatement and the loan receivable overstatement had the following effects on net change in fund balance of the major and nonmajor funds of the County as they were previously reported as of December 31, 2002.

	General	Mental Retardation Board	Public Assistance	Motor Vehicle License and Gas Tax
Net Change in Fund Balances, December 31, 2002	\$165,712	\$112,986	(\$731,084)	(\$855,786)
Cash with Fiscal Agent Understatement	0	850,314	0	0
Loan Overstatement	0	0	0	0
Adjusted Net Change in Fund Balances, December 31, 2002	<u>\$165,712</u>	<u>\$963,300</u>	<u>(\$731,084)</u>	<u>(\$855,786)</u>
	Capital Projects	Nonmajor	Totals	
Net Change in Fund Balances, December 31, 2002	\$448,415	(\$1,265,773)	(\$2,125,530)	
Cash with Fiscal Agent Understatement	0	0	850,314	
Loan Overstatement	(11,143)	0	(11,143)	
Adjusted Net Change in Fund Balance, December 31, 2002	<u>\$437,272</u>	<u>(\$1,265,773)</u>	<u>(\$1,286,359)</u>	

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
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The cash with fiscal agent understatement and the loan receivable overstatement and the Capital Replacement fund elimination had the following effects on net change in net assets of governmental activities of the County as they were previously reported.

	Governmental Activities
Net Change in Net Assets, December 31, 2002	(\$771,229)
Cash with Fiscal Agent Understatement	850,314
Loan Overstatement	(11,143)
Adjusted Net Change in Net Assets, December 31, 2002	\$67,942

The net asset amount for the James Hindman Trust private purpose trust fund was \$14,995 at December 31, 2002. This private purpose trust fund was omitted in previous years.

Note 4 - Budgetary Basis of Accounting

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

1. Revenues and other sources are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures/expenses and other uses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Outstanding year end encumbrances are treated as expenditures (budget) rather than as a reservation of fund balance for governmental fund types (GAAP).
4. Unreported cash represents amounts received but not included as revenue on the budget basis operating statements. These amounts are included as revenue on the GAAP basis operating statement.
5. Investments reported at fair value (GAAP) rather than cost (budget).

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:

Tuscarawas County, Ohio
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Net Change in Fund Balance
 General and Major Special Revenue Funds

	General	Mental Retardation Board	Public Assistance	Motor Vehicle License and Gas Tax
GAAP Basis	(\$1,340,673)	\$2,051,895	(\$672,017)	(\$433,931)
Revenue Accruals	200,681	(414,866)	458,805	(44,948)
Unreported Cash	85,015	0	0	0
Beginning Fair Value Adjustment for Investments	(498,757)	0	0	0
Ending Fair Value Adjustment for Investments	349,479	0	0	0
Advances In	17,000	0	0	0
Advances Out	(60,000)			
Expenditure Accruals	78,594	(308,127)	352,413	(101,853)
Encumbrances	(448,517)	0	(149,673)	(436,021)
Budget Basis	<u>(\$1,617,178)</u>	<u>\$1,328,902</u>	<u>(\$10,472)</u>	<u>(\$1,016,753)</u>

Note 5 - Cash and Cash Equivalents

Monies held by the County are classified by State Statute into two categories. Active monies are public monies determined to be necessary to meet current demand 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 (FDIC), 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:

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities 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;

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

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 division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAROhio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) of this section or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio; and,
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

Investments in stripped principal or interest obligations reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Cash on Hand At year end, the County had \$130,283 in undeposited cash on hand which is included on the Financial Statements of the County as part of "Equity in Pooled Cash and Cash Equivalents."

The following information classifies deposits and investments by categories of risk as defined in GASB Statement No. 3, "Deposits with Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements."

Deposits At year end the carrying amount of the County's deposits was \$8,102,129 and the bank balance was \$981,839. Of the bank balance:

1. \$511,106 was covered by federal depository insurance; and
2. \$470,733 was uninsured and uncollateralized. Although all statutory requirements for the deposit of money had been followed, non compliance with federal requirements could potentially subject the County held to a successful claim by the FDIC.

Investments The County's investments are required to be categorized to give an indication of the level of custodial credit risk assumed by the County at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the County's name. STAROhio is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

	Category		Carrying Amount	Fair Value
	2	3		
Repurchase Agreements	\$0	\$13,538,511	\$13,538,511	\$13,538,511
Ginnie Mae Federal Agency Securities	1,794	0	1,794	1,794
Treasury Notes	0	7,305,630	7,305,630	7,305,630
Fannie Mae Federal Agency Securities	0	8,013,380	8,013,380	8,013,380
Freddie Mac Federal Agency Securities	0	1,001,600	1,001,600	1,001,600
Federal Home Loan Bank Notes	0	14,524,595	14,524,595	14,524,595
Investment in State Treasurer's Investment Pool (STAROhio)			1,387,194	1,387,194
Total Investments			<u>\$45,772,704</u>	<u>\$45,772,704</u>

The classification of cash and cash equivalents, and investments on the financial statements is based on criteria set forth in GASB Statement No. 9, "Reporting Cash Flows of Proprietary and Non-Expendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting."

A reconciliation between the classifications of cash and cash equivalents and investments on the financial statements and the classifications of deposits and investments presented above per GASB Statement No. 3 is as follows:

	Cash and Cash Equivalents	Investments
GASB Statement No. 9	\$54,005,116	\$0
Investments of the Cash Management Pool:		
Repurchase Agreements	(13,538,511)	13,538,511
Ginnie Mae Federal Agency Securities	(1,794)	1,794
Treasury Notes	(7,305,630)	7,305,630
Fannie Mae Federal Agency Securities	(8,013,380)	8,013,380
Freddie Mac Federal Agency Securities	(1,001,600)	1,001,600
Federal Home Loan Bank Notes	(14,524,595)	14,524,595
State Treasurer's Investment Pool (STAROhio)	(1,387,194)	1,387,194
Cash on Hand	(130,283)	0
GASB Statement No. 3	<u>\$8,102,129</u>	<u>\$45,772,704</u>

Note 6 - Property Taxes

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Property tax revenue received during 2003 for real and public utility property taxes represents collections of 2002 taxes. Property tax payments received during 2003 for tangible personal property (other than public utility property) are for 2003 taxes.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

2003 real property taxes are levied after October 1, 2003, on the assessed value as of January 1, 2003, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2003 real property taxes are collected in and intended to finance 2004.

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. 2003 public utility property taxes which became a lien December 31, 2002, are levied after October 1, 2003, and are collected in 2004 with real property taxes.

2003 tangible personal property taxes are levied after October 1, 2002, on the value as of December 31, 2002. Collections are made in 2003. Tangible personal property assessments are 25 percent of true value for capital assets and 23 percent for inventory.

The full tax rate for all County operations for the year ended December 31, 2003, was \$8.20 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2003 property tax receipts were based are as follows:

	<u>Assessed Value</u>
Real Estate	\$1,233,342,150
Public Utility Property	70,163,550
Tangible Personal	<u>202,689,724</u>
Total Property Taxes	<u><u>\$1,506,195,424</u></u>

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

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

The County treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2003 and for which there is an enforceable legal claim. In the general fund, the mental retardation board fund, the aging fund and the community mental health fund, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2003 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable is deferred.

Note 7 - Receivables

Receivables at December 31, 2003, consisted of taxes, accrued interest, accounts (billings for user charged services, including unbilled utility services, and rental payments), loans and intergovernmental receivables arising from grants, entitlements and shared revenues. All receivables are considered

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

collectible in full, including accounts receivable which, if delinquent, may be certified and collected as a special assessment, subject to foreclosure for nonpayment. A summary of the principal items of intergovernmental receivables follows:

Governmental Activities

Local Government and Local Government	
Revenue Assistance	\$1,027,254
Gasoline and Excise Taxes	2,651,630
Mental Retardation Grant and Subsidies	461,434
Public Assistance Grant and Subsidies	142,108
Child Support Enforcement Agency Grant and Subsidies	1,248
Jail Operation Grant and Subsidies	1,171
Children's Services Grant and Subsidies	56,653
Litter Control Grant and Subsidies	70,127
Other Community Improvement Grants and Subsidies	965,780
Other Law Enforcement Grants and Subsidies	76,236
Other Grants and Subsidies	1,932
Sheriff Computerization Grant and Subsidies	123
Reimbursements	2,104
Miscellaneous	64,772
	<hr/>
Total	<u>\$5,522,572</u>

The community development block grant monies loaned to local businesses (\$187,255), the monies loaned to the Tuscarawas County Agricultural Society for the purchase of a parking lot (\$412,250), the monies loaned to the Newcomerstown Community Improvement Corporation (\$2,299,000), and the monies loaned to the TCPA (\$1,967,500) are classified as loans receivable on the County financial statements and are also considered collectible in full.

Receivables and payables to be recorded on the County's financial statements are recorded to the extent that the amounts are determined material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, collectibility.

Using this criterion, the County has elected not to record child support arrearages within the special revenue and agency funds. These amounts, while potentially significant, are not considered measurable, and because collections are often significantly in arrears, the County is unable to determine a reasonable value.

Note 8 - Permissive Sales and Use Tax

In 1985, the County Commissioners by resolution imposed a one percent tax on all retail sales made in the County. The tax collection began March 1, 1988 and ran through December 31, 2000. In February 1997, the County Commissioners adopted a resolution imposing this tax through December 31, 2007; this tax was also upheld by the voters. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The State Tax Commissioner's certification must be made within forty-five days after the end of the month. The State Auditor then has five days in which to draw a warrant payable to the County. Sales tax revenue in 2003 amounted to \$8,664,790 credited to the general fund.

Tuscarawas County, Ohio
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For the Year Ended December 31, 2003

A receivable is recognized at year-end for amounts that will be received from sales which occurred during 2003. On a full accrual basis, the full amount of the receivable is recognized as revenue. On a modified accrual basis, the amount of the receivable that will be received outside of the available period is deferred.

Note 9 - Capital Assets

Capital asset activity for the year ended December 31, 2003, was as follows:

	Balance 12/31/2002	Additions	Deletions	Balance 12/31/2003
Governmental Activities:				
Capital Assets, not being depreciated:				
Land	\$1,591,404	\$0	\$0	\$1,591,404
Construction in Progress	0	310,832	0	310,832
Total Capital Assets, not being depreciated:	<u>1,591,404</u>	<u>310,832</u>	<u>0</u>	<u>1,902,236</u>
Capital Assets, being depreciated:				
Building and Improvements	30,032,138	732,585	0	30,764,723
Equipment	12,393,837	702,929	(376,459)	12,720,307
Infrastructure	554,018	453,156	0	1,007,174
Total Capital Assets, being depreciated	<u>42,979,993</u>	<u>1,888,670</u>	<u>(376,459)</u>	<u>44,492,204</u>
Less Accumulated Depreciation:				
Building and Improvements	(7,558,093)	(676,623)	0	(8,234,716)
Equipment	(7,799,643)	(1,162,945)	297,167	(8,665,421)
Infrastructure	0	(27,286)	0	(27,286)
Total Accumulated Depreciation	<u>(15,357,736)</u>	<u>(1,866,854) *</u>	<u>297,167</u>	<u>(16,927,423)</u>
Total Capital Assets being depreciated, Net	<u>27,622,257</u>	<u>21,816</u>	<u>(79,292)</u>	<u>27,564,781</u>
Governmental Activities Capital Assets, Net	<u>\$29,213,661</u>	<u>\$332,648</u>	<u>(\$79,292)</u>	<u>\$29,467,017</u>

For 2003, the County is again only bringing the infrastructure that was acquired in the fiscal year onto the books. Therefore, infrastructure being reported consists of all amounts acquired during fiscal years 2002 and 2003. The County plans to phase in the amounts prior to 2002 in future years.

*Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
Legislative and Executive	\$400,003
Judicial	77,967
Public Safety	565,073
Public Works	405,222
Health	161,340
Human Services	216,230
Conservation and Recreation	40,614
Other	405
Total Governmental Activities Depreciation Expense	<u>\$1,866,854</u>

Tuscarawas County, Ohio
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For the Year Ended December 31, 2003

	Balance 12/31/2002	Additions	Deletions	Balance 12/31/2003
Business-Type Activities:				
Capital Assets, not being depreciated:				
Land	\$232,894	\$0	\$0	\$232,894
Construction in Progress	0	169,272		169,272
Total Capital Assets, not being depreciated	232,894	169,272	0	402,166
Capital Assets, being depreciated:				
Buildings	1,673,801	0	0	1,673,801
Equipment	1,049,568	49,756	(33,343)	1,065,981
Sewer/Water Lines	21,522,926	0	0	21,522,926
Total Capital Assets, being depreciated	24,246,295	49,756	(33,343)	24,262,708
Less Accumulated Depreciation				
Buildings	(468,175)	(43,184)	0	(511,359)
Equipment	(669,639)	(66,198)	23,225	(712,612)
Sewer/Water Lines	(7,156,854)	(457,395)	0	(7,614,249)
Total Accumulated Depreciation	(8,294,668)	(566,777)	23,225	(8,838,220)
Total Capital Assets being depreciated, Net	15,951,627	(517,021)	(10,118)	15,424,488
Business-Type Activities Capital Assets, Net	\$16,184,521	(\$347,749)	(\$10,118)	\$15,826,654

Note 10 - Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. Arthur J. Gallagher & Company administers all County real and personal property, comprehensive general liability including law enforcement liability, blanket crime coverage and public official's liability insurance. Coregis Insurance Company covers up to \$20,000,000 per occurrence for real and personal property subject to a \$25,000 self-insured retention except for a \$50,000 retention for perils of flood/earthquake and one percent of damaged location(s) value retention for perils of wind/hail. Coregis also provides \$1,000,000 per occurrence limit each for General Liability, Law Enforcement Liability and Public Official's Liability. These liability policies each have a \$25,000 self-insured retention. A \$4,000,000 Excess Liability policy is provided over all liability policies by Insurance Company of the State of Pennsylvania. The County also carries a comprehensive Boiler and Machinery policy by the Travelers Indemnity Company of Illinois on all county buildings with the property damage limits of \$50,000,000 subject to a \$1,000 deductible.

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

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

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

Tuscarawas County, Ohio
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The County has elected to provide employees' major medical, vision and hospitalization through a self-insured program. The predominant participant is the County. The County maintains a Self-Insurance Internal Service Fund to account for and finance its uninsured risks of loss in this program. This plan provides a major medical plan with a \$100 single and \$200 family deductible. A third party administrator, AultCare, located in Canton, Ohio, reviewed all claims which were then paid by the County. The County purchases stop-loss coverage of \$100,000 per employee per year and an aggregate annual limit of \$1,000,000. The County pays coverage into the Self-Insurance Internal Service Fund for County employees, of \$677.36 family, \$290.08 individual per employee per month. Employees on the family plan are required to contribute \$7.64 per month towards their healthcare insurance, and employees on the single plan are required to contribute \$2.92 per month toward their healthcare insurance. The County also pays a \$4.31 monthly premium per employee for death benefit. These premiums are paid by the fund that pays the salary for the employee and is based on historic cost information.

The claims liability of \$371,477, reported in the fund at December 31, 2003, was estimated by the third party administrator and is based on the requirements of GASB Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Financial information relating to the fund's claims liability in 2002 and 2003 includes:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2002	\$571,849	\$3,712,972	\$3,934,755	\$350,066
2003	350,066	4,289,776	4,268,365	371,477

Note 11 - Defined Benefit Pension Plans

A. Ohio Public Employees Retirement System (OPERS)

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

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

For the year ended December 31, 2003, the members of all three plans, except those in law enforcement or public safety participating in the traditional plan, were required to contribute 8.5 percent of their annual covered salaries. Members participating in the traditional plan who were in law enforcement contributed

Tuscarawas County, Ohio
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For the Year Ended December 31, 2003

10.1 percent of their annual covered salary; members in public safety contributed 9 percent. The County's contribution rate for pension benefits for 2003 was 8.55 percent, except for those plan members in law enforcement or public safety. For those classifications, the County's pension contributions were 11.7 percent of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2003, 2002, and 2001 were \$1,633,816, \$1,514,429, and \$1,564,174 respectively; 92.32 percent has been contributed for 2003 and 100 percent for 2002 and 2001. Contributions to the member-directed plan for 2003 were \$17,316 made by the County and \$10,862 made by the plan members.

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

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

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on member contributions and earned interest matched by STRS Ohio funds times an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan. Existing members with less than five years of service credit as of June 30, 2001, were given the option of making a one time irrevocable decision to transfer their account balances from the existing DB Plan into the DC Plan or the Combined Plan. This option expired on December 31, 2001. Benefits are established by Chapter 3307 of the Ohio Revised Code.

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

For the year ended December 31, 2003, plan members were required to contribute 9.3 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For year 2002, the portion used to fund pension obligations was 9.5 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

Tuscarawas County, Ohio
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The County's required contributions for pension obligations to the DB Plan for the years ended December 31, 2003, 2002, and 2001 were \$71,194, \$54,650, and \$35,379 respectively; 98.87 percent has been contributed for year 2003 and 100 percent for years 2002 and 2001. Neither the County nor any plan members made any contributions to the DC and Combined Plans for year 2003.

Note 12 - Postemployment Benefits

A. Ohio Public Employees Retirement System

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit as described in *GASB Statement No. 12*. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2003 local government employer contribution rate was 13.55 percent of covered payroll (16.7 percent for public safety and law enforcement); 5.00 percent of covered payroll was the portion that was used to fund health care.

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2002, include a rate of return on investments of 8.00 percent, an annual increase in active employee total payroll of 4.00 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .50 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.00 percent annually.

All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets annually.

The number of active contributing participants in the traditional and combined plans was 364,881. Actual employer contributions for 2003 which were used to fund postemployment benefits were \$924,067. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2002, (the latest information available) were \$10.0 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$18.7 billion and \$8.7 billion, respectively.

In December 2001, the Board adopted the Health Care "Choices" Plan. The Choices Plan will be offered to all persons newly hired in an OPERS covered position after January 1, 2003, with no prior service credit accumulated toward health care coverage. Choices will incorporate a cafeteria approach, offering a broader range of health care options. The Plan uses a graded scale from ten to thirty years to calculate a monthly health care benefit. This is in contrast to the ten-year "cliff" eligibility standard for the present Plan.

The benefit recipient will be free to select the option that best meets their needs. Recipients will fund health care costs in excess of their monthly health care benefit. The Plan will also offer a spending account feature, enabling the benefit recipient to apply their allowance toward specific medical expenses, much like a Medical Spending Account.

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

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

All STRS Ohio benefit recipients and sponsored dependents are eligible for health care coverage. The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRS Ohio funds is included in the employer contribution rate, currently 14 percent of covered payroll. For the year ended December 31, 2003, the STRS Ohio Board allocated employer contributions equal to 1 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$5,476 for year 2003.

STRS Ohio pays health care benefits from the Health Care Reserve Fund. At June 30, 2003, the balance in the Fund was \$2.8 billion. For the year ended June 30, 2003, net health care costs paid by STRS Ohio were \$352,301,000 and STRS Ohio had 108,294 eligible benefit recipients.

Note 13 - Compensated Absences

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

Note 14 - Capital Leases

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

The assets acquired through capital leases are as follows:

	Governmental Activities	Business-Type Activities
Asset:		
Machinery and equipment	\$472,264	\$0
Sewer/Water Lines	0	355,000
Less: Accumulated depreciation	(177,845)	(87,100)
Total	\$294,419	\$267,900

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

	Governmental Activities	Business-Type Activities	Total
2004	\$80,840	\$24,420	\$105,260
2005	78,547	24,110	102,657
2006	52,097	24,800	76,897
2007	14,233	24,428	38,661
2008	5,144	24,055	29,199
2009-2013	0	122,940	122,940
2014-2018	0	123,925	123,925
2019-2023	0	123,190	123,190
2024-2028	0	123,003	123,003
2029	0	24,427	24,427
Total Minimum Lease Payment	230,861	639,298	870,159
Less: Amount Representing Interest	(21,476)	(326,298)	(347,774)
Present Value of Minimum Lease Payments	<u>\$209,385</u>	<u>\$313,000</u>	<u>\$522,385</u>

Note 15 - Long-Term Obligations

Debt Issue	Interest Rate	Original Issue Amount	Date of Maturity
Business-Type Activities			
OPWC Loans:			
Water 2002 Wilkshire	0.00%	\$149,286	2023
Water 1998 Sandy Township Waterline	0.00%	183,981	2019
Water 1998 Schumacher Hollow	0.00%	90,149	2018
Water 1997 Sandyville	0.00%	135,955	2017
Water 1996 Wainwright	0.00%	138,000	2016
Sewer 1999 Wilkshire	0.00%	247,729	2020
OWDA Loans:			
Sewer 1996 Stone Creek	0.00%	15,000	2006
Sewer 1983 Mineral City	5.50%	124,287	2004
Sewer 1989 Various Projects	7.89%	910,694	2014
Water 1989 Various Projects	7.89%	181,167	2014
Water 1998 Mineral City	2.00%	894,485	2023
Water 1996 Stone Creek	0.00%	15,000	2006

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

	Balance 12/31/02	Increase	Decrease	Balance 12/31/03	Amounts Due In One Year
<i>Business-Type Activities</i>					
OPWC Loans Payable:					
Sewer Sandyville	\$149,286	\$0	\$7,464	\$141,822	\$7,464
Sewer Wilkshire	216,763	0	12,387	204,376	12,386
Water Sandy Township Waterline	151,784	0	9,199	142,585	9,199
Water Schumacher Hollow	67,612	0	4,508	63,104	4,507
Water Sandyville	95,168	0	6,797	88,371	6,798
Water Wainwright	89,700	0	6,900	82,800	6,900
Total OPWC Loans Payable	770,313	0	47,255	723,058	47,254
OWDA Loans Payable:					
Sewer Stone Creek	6,000	0	1,500	4,500	1,500
Sewer Mineral City	13,849	0	9,114	4,735	4,735
Sewer Various Projects	623,554	0	35,314	588,240	38,100
Water Various Projects	124,046	0	7,025	117,021	7,579
Water Mineral City	764,714	0	30,966	733,748	31,141
Water Stone Creek	6,000	0	1,500	4,500	1,500
Total OWDA Loans Payable	1,538,163	0	85,419	1,452,744	84,555
Capital Leases Payable	318,000	0	5,000	313,000	5,000
Compensated Absences	34,431	29,665	19,253	44,843	28,839
Total Business-Type Activities	\$2,660,907	\$29,665	\$156,927	\$2,533,645	\$165,648
<i>Governmental Activities:</i>					
Capital Leases:					
Verizon: MRDD	\$0	\$730	\$172	\$558	\$179
Verizon: MRDD	0	1,504	0	1,504	483
Verizon: MRDD	0	327	77	250	80
Verizon: MRDD	0	39,085	12,544	26,541	13,022
Verizon: Sheriff	0	57,392	9,303	48,089	9,850
Allied Capital: MRDD	31,962	0	9,950	22,012	10,638
Allied Capital: Commissioner	12,110	0	3,199	8,911	3,474
Allied Capital: Commissioner	12,282	0	2,299	9,983	2,497
Xerox: Job and Family Services	4,882	0	3,083	1,799	1,799
Verizon: Job and Family Services	46,503	0	8,787	37,716	11,464
GTE Phone System	65,609	0	13,587	52,022	17,120
Election Systems	11,562	0	11,562	0	0
Total Capital Leases	184,910	99,038	74,563	209,385	70,606
Compensated Absences	1,289,234	317,179	201,887	1,404,526	1,024,680
Total Governmental Activities	\$1,474,144	\$416,217	\$276,450	\$1,613,911	\$1,095,286

The OPWC loans, the OWDA loans and the capital lease reported in the business-type activities will be paid from charges for services revenue in the enterprise funds. The capital leases reported in governmental activities will be paid from the general fund, the mental retardation fund and the public assistance fund. Compensated absences reported in the "Compensated Absences Payable" account will be paid from the general fund, the mental retardation fund, the public assistance fund, the motor vehicle license and gas tax fund, the child support enforcement agency fund, the county 911 fund, the jail

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operations fund, the real estate assessment fund, the certificate of title fund, the county home fund, the litter control fund, the dog and kennel fund, the community development block grant fund, and the community corrections fund.

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

	OWDA Loans		OPWC Loans
	Principal	Interest	Principal
2004	\$84,555	\$36,384	\$47,254
2005	81,863	68,278	47,254
2006	86,232	63,908	47,254
2007	87,910	59,231	47,254
2008	92,919	54,222	47,254
2009-2013	553,216	182,488	236,271
2014-2018	289,517	40,887	206,575
2019-2023	176,532	13,117	43,942
Totals	<u>\$1,452,744</u>	<u>\$518,515</u>	<u>\$723,058</u>

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

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of total valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. The County's overall debt margin was \$36,154,886 at December 31, 2003.

The County Commissioners have guaranteed \$1,500,000 or 50% of the outstanding balance on the TCPA's bank promissory note for the first mortgage on the AK Steel Property. (See Note 25).

Conduit Debt The County has served as the issuer of \$27,345,000 in hospital revenue bonds. The proceeds were used to acquire, construct, improve, and equip hospital facilities. The hospital facilities are leased and subsequently sold to the hospital. The lease payments are made to the trustee, The Huntington Trust Company, in an amount equal to the debt principal and interest payments. The trustee then makes the principal and interest payments on the bonds. The hospital revenue bonds do not constitute a general obligation, debt or bonded indebtedness of the County. Neither is the full faith and credit or taxing power of the County pledged to make repayment. As of December 31, 2003, \$23,985,000 was still outstanding. The outstanding amount is comprised of \$17,485,000 from a new 2001 issue and \$6,500,000 from a 1993 issue.

The County has served as the issuer of two industrial development bonds for Primary Packaging Inc. in the amount of \$5,095,000. The proceeds were used to acquire, construct, improve and equip facilities. Payments are made by the companies to the trustee in an amount equal to the debt principal and interest

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payments. The trustee is PNC Bank Ohio, NA for Primary Packaging Inc. The trustee then makes the principal and interest payments on the bonds. The bonds do not constitute a general obligation, debt or bonded indebtedness of the County. Neither is the full faith and credit or taxing power of the County pledged to make repayment. The principal outstanding at December 31, 2003, was \$1,415,000. The outstanding amount is comprised fully from the 1995 issue.

Note 16 - Food Stamps

The County's Department of Human Services (Welfare) distributed, through contracting issuance centers, federal food stamps to entitled recipients within the County. The receipt and issuance of these stamps have the characteristics of federal "grants;" however, the Human Services Department merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. Food Stamps are now disbursed using an automated computer system. The balance below is held as a precautionary measure against computer failure. Changes in the balance held by the County during 2003 were:

Balance 12/31/02	Receipts	Disbursements	Balance 12/31/03
\$19,091	\$3,375	\$3,375	\$19,091

Note 17 - Interfund Transactions

A. Interfund Balances

Interfund balances for the year ended December 31, 2003, consisted of the following:

Interfund Payable	Interfund Receivable					Total
	General Fund	Public Assistance Fund	Motor Vehicle License and Gas Tax Fund	Capital Projects Trust Fund	Nonmajor Funds	
Nonmajor Funds	\$111,978	\$1,180	\$300	\$0	\$773	\$114,231
General Fund	0	0	0	0	168,665	168,665
Public Assistance Fund	147,423	0	0	0	0	147,423
Sewer Fund	1,975	0	0	922,873	0	924,848
Water Fund	1,325	0	0	0	0	1,325
Total	\$262,701	\$1,180	\$300	\$922,873	\$169,438	\$1,356,492

Interfund balances at December 31, 2003, represent charges for services or reimbursable expenses. 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 \$922,873 interfund balance between the capital projects trust fund and the sewer fund which will be repaid through monthly payments of \$3,076.25 over a thirty year period. The repayments began in 1998.

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The general fund owes the children services fund \$156,921 for a transfer of 4th quarter expense allocation. \$11,469 is owed to the victim witness fund as a local match. An additional general fund obligation of \$275 to the revolving loan fund is for interest earned during 2003. The dog and kennel fund owes the motor vehicle fund \$300 for gasoline used and the County general fund \$650 for 2003 longevity payments to employees. The jail operations fund owes the general fund \$60,000 for a temporary cash advance made to assist with cash flow difficulties. The public assistance fund owes the general fund \$147,423, \$9,422 of which is for rent and utilities, and \$138,001 as an indirect cost allocation. The litter and recycling fund owes the general fund \$143 as a reimbursement for gasoline. The county home fund owes the general fund \$4,425 as a longevity reimbursement. The real estate assessment fund owes the general fund \$4,027 for data processing supplies. The sewer fund owes the general fund \$1,975 and the water fund owes \$1,325 for longevity reimbursements. The children services fund owes the public assistance fund \$1,953, of which \$1,180 is for children services expenses paid from public assistance, and \$773 is due to a prior year error. The southern district probation fund owes the general fund \$700 as a longevity reimbursement. The child support enforcement agency owes the general fund \$11,058. Of that amount, \$4,944 is for the IV-D contract, \$3,310 is an indirect cost allocation, \$2,455 is for data processing supplies, and \$349 is a reimbursement for gasoline. The community development block grant fund owes the general fund \$30,000 for a cash advance. The community economic development fund owes the general fund \$975 as a longevity reimbursement.

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2003, consisted of the following:

Transfer to	Transfer From		
	General Fund	Nonmajor Funds	Water Fund
Nonmajor Funds	\$5,847,960	\$0	\$0
General Fund	0	50,000	0
Public Assistance Fund	290,681	433,158	0
Capital Projects Fund	466,904	0	0
Sewer Fund	0	0	538
	<u>\$6,605,545</u>	<u>\$483,158</u>	<u>\$538</u>

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; reclassification of prior year distributed monies, to segregate money for anticipated capital projects; and to return money to the fund from which it was originally provided once a project is completed. The certificate of title fund transferred \$50,000 to the general fund for excess funds. The children services fund transferred \$433,158 to the public assistance fund for services provided.

Tuscarawas County, Ohio
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Note 18 - Contractual Commitments

As of December 31, 2003, the County had contractual commitments outstanding for the following projects:

Funds/Projects	Contract Amount Outstanding
General Fund	
Computer Contracts	\$11,700
Building and Equipment Maintenance and Repairs	16,316
Consulting and Transportation Contracts	61,531
Health Services	2,019
Utilities and Staffing	3,057
Special Revenue Funds:	
Public Assistance	
Program Services and Equipment Maintenance	18,718
Motor Vehicle License and Gas Tax	
Consulting, Testing and Designing	74,624
Utilities and Equipment Repair	15,446
CSEA	
Utilities and Title IV-D Contracts	16,522
County 911	
Utilities and Professional Services	5,525
Jail Operations	
Inmate Medical Treatment and Building Repairs	3,030
Real Estate Assessment	
Consulting and Maintenance	9,698
Certificate of Title	
Utilities and Equipment Repair	31,400
Children's Services	
Foster Daycare and Transcripts	5,101
County Home	
Equipment Repairs	1,472
Utilities and Staffing	13,662
Litter Control	
Recycling Contracts	10,322
Dog and Kennel	
Medical Care	860
Equipment Repairs and Utilities	1,444
Delinquent Real Estate Collection	
Professional Services	1,690
Community Economic Development	
Utilities and Staffing	3,284
Felony Delinquent Care	
Utilities and Vehicle Maintenance	533
Indigent Guardianship	
Investigation and Guardianship	1,393
Recorder's Special	
Utilities and Equipment Repair	12,119
Southern District Probation	
Equipment Maintenance and Repairs	532
County Courts	
Professional Services	875

Tuscarawas County, Ohio
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For the Year Ended December 31, 2003

Funds/Projects	Contract Amount Outstanding
Capital Projects Funds:	
Permanent Improvement - County Home	
Building Repairs	8,613
Capital Projects Trust	
Utilities and Building Maintenance	765
Court Computerization	
Computer Contracts	3,370
Canal	
Maintenance and Construction	239,743
Norma Johnson Nature Preserve	
Utilities	204
Enterprise Funds:	
Sewer Fund	
Consulting and Utilities	48,107
Construction Project	348,527
Water Fund	
Consulting and Utilities	20,567
Construction Project	111,660

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.

Note 20 - Joint Ventures

A. Joint County Public Defender's Commission

The Joint County Public Defender's Commission has six members. Tuscarawas and Carroll County commissioners each appoint three members. The purpose of the Commission is to provide legal assistance to indigent individuals charged with a serious criminal offense. The Commission exercises total operational control including budgeting, appropriating, contracting, and designating management. 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 2003, the County contributed \$270,120 which represents 47 percent of total contributions. Complete financial statements can be obtained from the Joint County Public Defender's Commission, Tuscarawas County, Ohio.

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B. Tuscarawas County Regional Planning Commission

The County participates in the Tuscarawas County Regional Planning Commission which is a statutorily created political subdivision of the State. The Commission is jointly governed among Tuscarawas County, and certain municipalities and townships. Of the 61 members of the Commission board of trustees, the County appoints 10. Each member's control over the operation of the Commission is limited to its representation on the board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environmental, social, economical and governmental characteristics, functions and services of the County. 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 2003, the County contributed \$66,435 which represents 76 percent of total contributions. Complete financial statements can be obtained from the Regional Planning Commission, Tuscarawas County, Ohio.

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

The ADAMHS Board is responsible for developing, coordinating, modernizing, funding, monitoring and evaluating a community-based mental health and substance abuse program. The Board is managed by an eighteen member board of trustees, six appointed by the commissioners of Tuscarawas County, four by Carroll County, four by the Ohio Department of Alcohol and Drug Addiction Services and four appointed by the director of the State Department of Mental Health. The trustees exercise total control of the operation of the Board including budgeting, appropriating, contracting and designating management. Continued existence of the Board is dependent on the County's continued participation; however, the County does not have an equity interest in the Board. The Board is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2003, the County made no contributions to the ADAMHS Board. Complete financial statements can be obtained from the ADAMHS Board, Tuscarawas County, Ohio.

Note 21 - Jointly Governed Organizations

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

The Council provides services to multi-need youths in Tuscarawas County. There are twenty-eight organizations which are members of the Council. The operations of the Council are controlled by a board consisting of representatives of the member organizations. Members refer cases to the Council which determines how the case is to be handled. In 2003, the County contributed \$32,863 which represents 91 percent of total contributions.

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

The District 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 2003, the District's revenues were received from haulers; no monies were received from the County.

Tuscarawas County, Ohio
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For the Year Ended December 31, 2003

C. Multi-County Juvenile Attention Center (Center)

The Center is jointly operated by Tuscarawas, Carroll, Wayne, Holmes, Stark and Columbiana Counties for the purpose of providing training, treatment and rehabilitation of delinquent, dependent, abused or neglected children. The operation of the Center is controlled by a joint board of commissioners whose membership consists of the three commissioners from each participating county. The Board exercises total control over the operation of the Center including budgeting, appropriating, contracting and designating management. Budgets are adopted by the governing board of commissioners. Each County's degree of control is limited to its representation on the Board. In 2003, the County contributed \$1,106,510 which represents 11 percent of total contributions.

D. Community Improvement Corporation of Tuscarawas County (Corporation)

The Corporation is operated by Tuscarawas County, New Philadelphia, Dover, Uhrichsville, Dennison, Strasburg, Sugar Creek and Gnadenhutten. It is controlled by 25 trustees consisting of the three County Commissioners, the mayor of each participating city and fifteen self-elected trustees. The Board exercises total control over the operations of the Corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. In 2003, the County contributed \$24,046 which represents 4 percent of total contributions.

E. The Area Office on Aging (Council)

The Area Office on Aging is a regional council of governments that assists nine counties, including Tuscarawas County, in providing services to senior citizens in the Council's service area. The Council is governed by a board of directors comprised of one representative appointed by each participating County. The Board has total control over budgeting, personnel and all other financial matters. The Area Office on Aging receives Title III monies to be used for programs within member Counties. The continued existence of the Council is not dependent on the County's continued participation and no equity interest exists. The Council has no outstanding debt. In 2003, no monies were received from the County.

F. Tuscarawas County Tax Incentive Review Council (TCTIRC)

The TCTIRC is a jointly governed organization, created as a regional council of governments pursuant to State statutes. TCTIRC has 48 members, consisting of three members appointed by the County Commissioners, eighteen members appointed by municipal corporations, sixteen members appointed by township trustees, one member from the County Auditor's Office and ten members appointed by boards of education located within the County. The TCTIRC reviews and evaluates the performance of each Enterprise Zone Agreement. This body is advisory in nature and cannot directly impact an existing Enterprise Zone Agreement; however, the council can make written recommendations to the legislative authority that approved the agreement. There is no cost associated with being a member of this Council. The continued existence of the TCTIRC is not dependent upon the County's continued participation and no measurable equity interest exists. The County did not make any contributions to this organization in 2003.

G. Stark Regional Community Corrections Center (SRCCC)

SRCCC is a community based corrections facility that provides residents of the facility educational, vocational substance abuse and support counseling services. The facility is administered by a Judicial Corrections Board consisting of eleven common pleas court judges. The members consist of one judge

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from Holmes County, two judges each from Wayne and Tuscarawas Counties, and six judges from Stark County. The Board adopts its own budget, authorizes expenditures and hires and fires its own staff. Funding comes from the State. The County did not make any contributions to this organization in 2003.

H. Ohio Mid-Eastern Governments Association (OMEGA)

OMEGA is a ten county regional council of governments comprised of Belmont, Carroll, Coshocton, Columbiana, Guernsey, Harrison, Holmes, Jefferson, Muskingum and Tuscarawas counties. OMEGA was formed to aid and assist the participating counties and political subdivisions within the counties in the application for Appalachian Regional Commission and Economic Development grant monies. OMEGA is governed by a seventeen member executive board comprised of members appointed from each participating county and cities within each county. City membership is voluntary. A county commissioner serves as the County's representative on the board. The board has total control over budgeting, personnel and financial matters. Each member currently pays a per capita membership fee based on the most recent United States census. During 2003, OMEGA received \$7,278 from Tuscarawas County for an annual fee. OMEGA has no outstanding debt. Information can be obtained from 326 Highland Avenue, PO Box 130, Cambridge, Ohio 43725.

I. Mid-Eastern Ohio Regional Council (MEORC)

MEORC is a jointly governed organization among fourteen counties in Ohio. MEORC provides services to the mentally retarded and developmentally disabled residents in the participating counties. MEORC is governed by a Council made up of the superintendents of each county's Board of Mental Retardation and Developmental Disabilities. Revenues are generated by fees and State grants. The Council does not have any outstanding debt. During 2003, MEORC received \$37,626 for membership and annual project service fees. Information can be obtained from 11700 Upper Gilchrist Road, Mount Vernon, Ohio 43050.

Note 22 - Related Organizations

A. Tuscarawas County University Branch District

The County Commissioners are responsible for appointing the trustees of the Tuscarawas County University Branch District, but the County's accountability does not extend beyond making the appointments.

B. Tuscarawas County Public Library

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

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Note 23 - Related Party Transactions

During 2003, the County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of programs to the Workshop. Starlight Enterprise, Inc., a discretely presented component unit of the County, reported \$143,572 for such contributions. Starlight Enterprise, Inc. recorded support and revenues and expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of the Workshop. Additional habilitative services provided directly to Workshop clients by the County amounted to \$1,418,332.

The County has outstanding loans with the Tuscarawas County Port Authority, a discretely presented component unit of the County, in the amount of \$1,967,500 at December 31, 2003. During 2003, the County loaned the Port Authority \$2,817,500; however, \$850,000 was repaid to County during the year.

Note 24 – Starlight Enterprises, Inc.

A. Significant Accounting Policies

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

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

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

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

Accounts Receivable The organization uses the allowance method of accounting for doubtful accounts. All accounts were considered to be fully collectible at December 31, 2003. 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:

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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.

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

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

B. Donated Services

The wages of certain staff personnel working at the organization are paid by the Tuscarawas County Board of Mental Retardation and Developmental Disabilities. The total wages \$144,660 in 2003 are reflected in the organization's financial statements to reflect the value of this contribution.

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

C. Compensated Absences

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

D. Deposits with Off Balance Sheet Risk

As of December 31, 2003, the Workshop had a bank balance of \$207,005. Of this bank balance, \$199,821 was covered by federal depository insurance and \$7,184 was uncollateralized.

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E. Notes Payable

A summary of the note transactions for the year ended December 31, 2003, follows:

	<u>1/1/2003</u>	<u>Additions</u>	<u>Reductions</u>	<u>12/31/2003</u>
Tuscarawas County Board of Mental Retardation	\$131,414	\$0	\$16,256	\$115,158
Belmont National Bank - 6.5-8.25%	121,281	0	8,330	112,951
Total	<u>\$252,695</u>	<u>\$0</u>	<u>\$24,586</u>	<u>\$228,109</u>

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

Principal requirements to retire outstanding notes at December 31, 2003, are as follows:

	<u>Workshop</u>
2004	\$25,569
2005	26,336
2006	27,258
2007	28,348
2008	29,482
2009 - 2011	91,116
	<u>\$228,109</u>

F. Accounting and Financial Reporting of Proprietary Activities

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

G. Residential Housing Fund

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

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

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

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

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

H. 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.

I. Related Party Transactions

The Workshop had transactions with other component units of Tuscarawas County. As of December 31, 2003, the organization had accounts receivable from related party component units of \$13,416. The Workshop had accounts payable to related party component units of \$8,029 for the year ended December 31, 2003.

J. Deferred Revenue

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

Note 25 – Tuscarawas County Port Authority

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
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A. Significant Accounting Policies

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

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

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

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

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

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

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

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

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

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

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

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

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

Citation Contrary to Ohio Rev. Code 5705.41(D), the TCPA had expenditures which were not certified by the Executive Director as to the availability of funds, prior to incurring the obligation.

Capital Assets Capital Assets utilized by the Port Authority are reported on the statement of net assets. All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are reported at their fair market values as of the date received. The Port Authority maintains a capitalization threshold of five hundred dollars. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. A useful life of 40 years is used for buildings and 5 years is used for vehicles. The Port Authority does not possess any infrastructure.

Net Assets Net assets represent the difference between assets and liabilities. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the TCPA or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The TCPA applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available. The TCPA did not have any restricted net assets for 2003.

Operating Revenues and Expenses Operating revenues are those revenues that are generated directly from primary activities. For the TCPA, these revenues are rental fees. Operating expenses are necessary costs incurred to provide the goods or services that are the primary activity of the TCPA.

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

B. Cash Equivalents

Deposits At year end the carrying amount of the TCPA's deposits were \$904,883 and the bank balance was \$904,883, all of which was covered by both Federal Depository Insurance and Pledged Securities.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

C. Capital Assets

Capital Asset activity for the fiscal year ended December 31, 2003 was as followed:

	Balance 1/1/2003	Additions	Deletions	Balance 12/31/2003
Capital Assets, not being depreciated				
Land	\$0	\$624,620	\$0	\$624,620
Construction in Progress	209,277	310,522	(209,277)	310,522
Total Capital Assets not being depreciated	\$209,277	\$935,142	(\$209,277)	\$935,142
Capital Assets, being depreciated				
Buildings and Improvements	\$0	\$3,310,601	\$0	\$3,310,601
Vehicles	0	14,009	0	14,009
Total Capital Assets being depreciated	\$0	\$3,324,610	\$0	\$3,324,610
Less Accumulated Depreciation				
Buildings and Improvements	\$0	(\$49,421)	\$0	(\$49,421)
Vehicles	0	(1,401)	0	(1,401)
Total Accumulated Depreciation	\$0	(\$50,822)	\$0	(\$50,822)
Capital Assets, Net	\$209,277	\$4,208,930	(\$209,277)	\$4,208,930

D. Defined Benefit Pension Plans

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

Plan members are required to contribute 8.5 percent of their annual covered salary to fund pension obligations. For plan members, the TCPA was required to contribute 8.55 percent of covered salary for 2003. Contributions are authorized by State statute. The contribution rates are determined actuarially. The TCPA's required contributions to OPERS for the year ended December 31, 2003 was \$8,797 and \$3,700, respectively; 87 percent has been contributed for 2003 and 100 percent for 2002. The unpaid contribution for 2003 is recorded as a liability as an intergovernmental payable.

Post Employment Benefits The Ohio Public Employees Retirement System (OPERS) provides post-retirement health care coverage to age and service retirees with 10 or more years of qualifying Ohio service credit and primary survivor recipients of such retirees. Health care coverage for disability recipients is also available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to OPERS is set aside for the funding of postretirement health care based on authority granted by State statute. The employer contribution rate for 2003 was 13.55 percent of covered payroll; 5.00 percent was the portion that was used to fund health care. The Port Authority's required contributions to OPERS for the year ended December 31, 2003 and 2002 was \$5,144 and \$2,163, respectively.

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2001, include a rate of return on investments of 8.00 percent, an annual increase in active employee total payroll of 4.00 percent

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compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between 0.50 percent and 6.30 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.00 percent annually.

All investments are carried at market. For actuarial purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets.

The number of active contributing participants was 364,881. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2002, (the latest information available) were \$10.0 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$18.7 billion and \$8.7 billion, respectively.

E. Risk Management

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

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

The Port Authority is a party to two Legal Actions as a result of the demise of the "Mines" Project. GGJ Engineering and VOA Associates have filed separate claims against the TCPA for damages and unpaid invoices.

F. Notes Payable

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

	Balance 12/31/02	Increase	Decrease	Balance 12/31/03
Short Term Notes:				
Tuscarawas County - December 2002	\$100,000	\$0	\$100,000	\$0
Tuscarawas County - January 2003	0	1,500,000	500,000	1,000,000
Tuscarawas County - February 2003	0	250,000	250,000	0
Tuscarawas County - June 2003	0	150,000	0	150,000
Tuscarawas County - October 2003	0	317,500	0	317,500
Tuscarawas County - December 2003	0	600,000	0	600,000
Total Short Term Notes	<u>\$100,000</u>	<u>\$2,817,500</u>	<u>\$850,000</u>	<u>\$2,067,500</u>

In December 2002, the TCPA borrowed \$100,000 from Tuscarawas County to make the deposit for the acquisition of the AK Steel property. The short term note bears an interest rate of 3% and was payable in one payment during October 2003.

In January 2003, the Tuscarawas County Commissioners approved a \$1,500,000 loan to enable the TCPA to acquire the AK Steel property. The loan bears a 3% interest rate for the first year and a 5% rate if it is renewed the following year.

Tuscarawas County, Ohio
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In February 2003, the Tuscarawas County Commissioners approved a \$250,000 loan to enable the TCPA to start renovations to the acquired AK Steel property. The loan bears a 3% interest rate for the first year and a 5% rate if it is renewed the following year.

In March 2003, the TCPA repaid \$850,000 of the outstanding loan listed above from the proceeds of the loan made by the Tuscarawas County Bank Consortium to the TCPA.

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

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

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

The total indebtedness at December 31, 2003 to the County including accrued interest is \$2,104,753.

G. Long-Term Note Payable

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

	Balance 12/31/02	Increase	Decrease	Balance 12/31/03	Amounts Due In One Year
Long-Term Note:					
Tuscarawas Bank Consortium	\$0	\$3,000,000	\$37,500	\$2,962,500	\$150,000

Loan from Tuscarawas County Bank Consortium In March 2003, the following banks agreed to loan TCPA a total of \$3,000,000 –

- Belmont National Bank
- Citizens Bank
- First Federal Community Bank
- First National Bank of Dennison
- Huntington National Bank
- Indian Village Community Bank
- National City Bank

The proceeds will be used to pay \$850,000 on the loan from Tuscarawas County and provide funds to renovate the AK Steel Building.

The loan will bear interest at prime + 0% floating with a 5% floor rate and will be amortized over a 180-month period after a 6-month period of interest only. The interest rate and payment is reset annually.

The loan also requires covenants for minimum debt service coverage, minimum cash position, and minimum net worth. There is no prepayment penalty on the loan.

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In addition to the first mortgage on the AK Steel property, the Tuscarawas County Commissioners will guaranty \$1,500,000 or 50% of the outstanding balance on the bank promissory note, which will decline as the note is paid down.

H. Subsequent Events

Lease of TCPA Business Park In February 2004, the TCPA entered into a lease agreement with Norris Manufacturing to lease 34,375 square feet at a monthly base rent of \$5,729 for the first year. The lease is for a period of 5 years and has renewable options available.

Also in February 2004, the TCPA entered into a lease agreement with the Business Park Incubator, Inc. (BPI) for 20,000 square feet of the TCPA Business Park. The lease is for 20 years with the following stipulations: (1) The BPI is responsible to pay for utilities and maintenance of the building and (2) the BPI is to continue to provide services as a Business Incubator.

I. Concentration of Credit Risk

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

Note 26 – Fund Deficits and Compliance

A. Fund Deficits

Fund Balances at December 31, 2003, included the following individual fund deficits:

Special Revenue Funds	
Child Support Enforcement Agency	(\$84,716)
Jail Operations	(86,970)

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

B. Compliance

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

Fund/Object	Appropriations	Expenditures plus Encumbrances	Excess
Capital Projects Funds			
Issue II			
Capital Outlay	\$0	\$538,637	\$538,637

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Note 27 – Subsequent Events

On January 26, 2004, the Tuscarawas County Commissioners approved the rolling over of the loan at a 5 percent interest rate to the Tuscarawas County Port Authority in the amount of \$780,875.

On March 1, 2004, the Tuscarawas County Commissioners approved the rolling over of the loan at a 5 percent interest rate to the Tuscarawas County Port Authority in the amount of \$257,500.

On June 1, 2004, the Tuscarawas County Commissioners approved the rolling over of the loan at a 5 percent interest rate to the Tuscarawas County Port Authority in the amount of \$154,500.

Combining Statements and Individual Fund Schedules

Fund Descriptions – Nonmajor Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

Community Mental Health Fund - To account for a county-wide property tax levy for the operation of the Alcohol, Drug Addiction and Mental Health Services Board of Tuscarawas and Carroll Counties. The fund did not have any budgetary activity in 2003, therefore, budgetary information is not provided.

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

(continued)

Fund Descriptions – Nonmajor Funds (continued)

Nonmajor Special Revenue Funds (continued)

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

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

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

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

Community Corrections Grant Fund
Drug Law Enforcement Fund
Felony Delinquent Care Fund
Hiring Grant Fund
Victim Witness Fund
Jail Diversion Fund

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

Indigent Drivers Alcohol Fund
Special Activities M. R. S. Fund
Legal Research Fund
Indigent Guardianship Fund
Recorder's Special Fund
Enforcement and Education Fund
Marriage License Special Fund
Southern District Probation Fund
Mediation Grant Fund
Tuscarawas Intervention and Prevention Program Fund
County Court Special Projects
Juvenile Court Title IV-E
Department of Treasury Seizure of Monies

(continued)

Fund Descriptions – Nonmajor Funds (continued)

Nonmajor Capital Projects Funds

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

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

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

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

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

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

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

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2003

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$9,733,138	\$1,838,313	\$11,571,451
Materials and Supplies Inventory	50,409	0	50,409
Accounts Receivable	42,038	4,438	46,476
Interfund Receivable	169,438	0	169,438
Intergovernmental Receivable	1,173,147	123	1,173,270
Prepaid Items	13,737	61	13,798
Property Taxes Receivable	1,254,375	0	1,254,375
Loans Receivable	2,154,755	0	2,154,755
<i>Total Assets</i>	<u>\$14,591,037</u>	<u>\$1,842,935</u>	<u>\$16,433,972</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$366,905	\$7,523	\$374,428
Accrued Wages	58,013	0	58,013
Contracts Payable	59,201	0	59,201
Intergovernmental Payable	449,955	0	449,955
Interfund Payable	114,231	0	114,231
Deferred Revenue	2,366,450	0	2,366,450
<i>Total Liabilities</i>	<u>3,414,755</u>	<u>7,523</u>	<u>3,422,278</u>
Fund Balances			
Reserved for Encumbrances	446,546	115,201	561,747
Reserved for Loans Receivable	2,154,755	0	2,154,755
Undesignated, Reported in:			
Special Revenue Funds	8,574,981	0	8,574,981
Capital Projects Funds	0	1,720,211	1,720,211
<i>Total Fund Balances</i>	<u>11,176,282</u>	<u>1,835,412</u>	<u>13,011,694</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$14,591,037</u>	<u>\$1,842,935</u>	<u>\$16,433,972</u>

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2003

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Revenues			
Property and Other Taxes	\$1,187,168	\$0	\$1,187,168
Intergovernmental	5,356,050	896,447	6,252,497
Licenses and Permits	600	0	600
Fines and Forfeitures	102,764	0	102,764
Rentals	0	7,096	7,096
Charges for Services	2,219,711	112,865	2,332,576
Contributions and Donations	22,802	8,255	31,057
Other	114,916	54,091	169,007
<i>Total Revenues</i>	<u>9,004,011</u>	<u>1,078,754</u>	<u>10,082,765</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	1,373,877	0	1,373,877
Judicial	190,173	0	190,173
Public Safety	3,855,087	0	3,855,087
Public Works	1,048,592	0	1,048,592
Health	269,591	0	269,591
Human Services	7,605,893	0	7,605,893
Intergovernmental	645,079	0	645,079
Capital Outlay	0	1,728,470	1,728,470
Debt Service:			
Principal Retirement	9,303	0	9,303
Interest and Fiscal Charges	3,047	0	3,047
<i>Total Expenditures</i>	<u>15,000,642</u>	<u>1,728,470</u>	<u>16,729,112</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(5,996,631)</u>	<u>(649,716)</u>	<u>(6,646,347)</u>
Other Financing Sources (Uses)			
Inception of Capital Lease	57,392	0	57,392
Transfers In	5,839,961	8,000	5,847,961
Transfers Out	(483,158)	0	(483,158)
<i>Total Other Financing Sources (Uses)</i>	<u>5,414,195</u>	<u>8,000</u>	<u>5,422,195</u>
<i>Net Change in Fund Balance</i>	(582,436)	(641,716)	(1,224,152)
<i>Fund Balance Beginning of Year</i>	<u>11,758,718</u>	<u>2,477,128</u>	<u>14,235,846</u>
<i>Fund Balances End of Year</i>	<u>\$11,176,282</u>	<u>\$1,835,412</u>	<u>\$13,011,694</u>

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2003

	Child Support Enforcement Agency	County 911	Jail Operations
Assets			
Equity in Pooled Cash and Cash Equivalents	\$250,345	\$4,724,757	\$47,207
Materials and Supplies Inventory	3,077	753	24,164
Accounts Receivable	30,143	0	3,006
Interfund Receivable	773	0	0
Intergovernmental Receivable	1,248	0	1,171
Prepaid Items	1,593	4,226	4,123
Property Taxes Receivable	0	0	0
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$287,179</u>	<u>\$4,729,736</u>	<u>\$79,671</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$6,049	\$9,706	\$50,621
Accrued Wages	13,466	6,409	16,937
Contracts Payable	0	0	0
Intergovernmental Payable	341,322	13,619	39,083
Interfund Payable	11,058	0	60,000
Deferred Revenue	0	0	0
<i>Total Liabilities</i>	<u>371,895</u>	<u>29,734</u>	<u>166,641</u>
Fund Balances			
Reserved for Encumbrances	9,813	6,565	1,512
Reserved for Loans Receivable	0	0	0
Unreserved, Undesignated (Deficit)	<u>(94,529)</u>	<u>4,693,437</u>	<u>(88,482)</u>
<i>Total Fund Balances</i>	<u>(84,716)</u>	<u>4,700,002</u>	<u>(86,970)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$287,179</u>	<u>\$4,729,736</u>	<u>\$79,671</u>

Real Estate Assessment	Certificate Of Title	Children's Services	County Home	Litter Control	Dog and Kennel
\$1,172,040	\$708,064	\$568,983	\$52,799	\$80,285	\$50,146
0	6,313	0	10,984	319	2,027
0	0	0	412	529	361
0	0	156,921	0	0	0
0	0	56,653	0	70,127	0
110	26	0	1,890	1,447	150
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$1,172,150</u>	<u>\$714,403</u>	<u>\$782,557</u>	<u>\$66,085</u>	<u>\$152,707</u>	<u>\$52,684</u>
\$8,822	\$0	\$237,446	\$11,597	\$2,115	\$1,610
4,009	2,231	0	7,503	1,359	1,029
728	0	2,260	0	5,584	0
6,372	4,832	248	16,662	13,068	2,332
4,027	0	1,953	4,425	143	950
0	0	0	0	68,127	0
<u>23,958</u>	<u>7,063</u>	<u>241,907</u>	<u>40,187</u>	<u>90,396</u>	<u>5,921</u>
9,599	43,641	13,504	13,568	6,538	5,030
0	0	0	0	0	0
1,138,593	663,699	527,146	12,330	55,773	41,733
<u>1,148,192</u>	<u>707,340</u>	<u>540,650</u>	<u>25,898</u>	<u>62,311</u>	<u>46,763</u>
<u>\$1,172,150</u>	<u>\$714,403</u>	<u>\$782,557</u>	<u>\$66,085</u>	<u>\$152,707</u>	<u>\$52,684</u>

(continued)

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2003

	Delinquent Real Estate Collection	Community Mental Health	Aging
Assets			
Equity in Pooled Cash and Cash Equivalents	\$199,599	\$0	\$7,277
Materials and Supplies Inventory	0	0	0
Accounts Receivable	0	0	0
Interfund Receivable	0	0	0
Intergovernmental Receivable	0	0	0
Prepaid Items	0	0	0
Property Taxes Receivable	0	441,701	812,674
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$199,599</u>	<u>\$441,701</u>	<u>\$819,951</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$602	\$0	\$0
Accrued Wages	534	0	0
Contracts Payable	0	0	0
Intergovernmental Payable	2,736	0	0
Interfund Payable	0	0	0
Deferred Revenue	0	441,701	812,674
<i>Total Liabilities</i>	<u>3,872</u>	<u>441,701</u>	<u>812,674</u>
Fund Balances			
Reserved for Encumbrances	2,077	0	0
Reserved for Loans Receivable	0	0	0
Unreserved, Undesignated (Deficit)	193,650	0	7,277
<i>Total Fund Balances</i>	<u>195,727</u>	<u>0</u>	<u>7,277</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$199,599</u>	<u>\$441,701</u>	<u>\$819,951</u>

Growth	Other Community Improvement	Other Law Enforcement	Other	Total Nonmajor Special Revenue Funds
\$679,528	\$269,253	\$232,981	\$689,874	\$9,733,138
0	2,044	283	445	50,409
0	118	0	7,469	42,038
0	275	11,469	0	169,438
0	965,780	76,236	1,932	1,173,147
0	172	0	0	13,737
0	0	0	0	1,254,375
1,967,500	187,255	0	0	2,154,755
<u>\$2,647,028</u>	<u>\$1,424,897</u>	<u>\$320,969</u>	<u>\$699,720</u>	<u>\$14,591,037</u>
\$0	\$23,197	\$3,736	\$11,404	\$366,905
0	1,072	2,339	1,125	58,013
0	50,629	0	0	59,201
0	2,394	5,479	1,808	449,955
0	30,975	0	700	114,231
0	965,780	76,236	1,932	2,366,450
0	1,074,047	87,790	16,969	3,414,755
21,040	285,628	13,167	14,864	446,546
1,967,500	187,255	0	0	2,154,755
658,488	(122,033)	220,012	667,887	8,574,981
<u>2,647,028</u>	<u>350,850</u>	<u>233,179</u>	<u>682,751</u>	<u>11,176,282</u>
<u>\$2,647,028</u>	<u>\$1,424,897</u>	<u>\$320,969</u>	<u>\$699,720</u>	<u>\$14,591,037</u>

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003

	Child Support Enforcement Agency	County 911	Jail Operations
Revenues			
Property and Other Taxes	\$0	\$0	\$0
Intergovernmental	1,847,012	0	0
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Charges for Services	274,323	0	51,658
Contributions and Donations	0	0	0
Other	50,818	0	7,343
<i>Total Revenues</i>	<u>2,172,153</u>	<u>0</u>	<u>59,001</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	969,943	2,540,136
Public Works	0	0	0
Health	0	0	0
Human Services	2,477,091	0	0
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	0	0	9,303
Interest and Fiscal Charges	0	0	3,047
<i>Total Expenditures</i>	<u>2,477,091</u>	<u>969,943</u>	<u>2,552,486</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(304,938)</u>	<u>(969,943)</u>	<u>(2,493,485)</u>
Other Financing Sources (Uses)			
Inception of Capital Lease	0	0	57,392
Transfers In	100,000	0	2,312,564
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>100,000</u>	<u>0</u>	<u>2,369,956</u>
<i>Net Change in Fund Balance</i>	(204,938)	(969,943)	(123,529)
<i>Fund Balance Beginning of Year</i>	<u>120,222</u>	<u>5,669,945</u>	<u>36,559</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>(\$84,716)</u></u>	<u><u>\$4,700,002</u></u>	<u><u>(\$86,970)</u></u>

Real Estate Assessment	Certificate Of Title	Children's Services	County Home	Litter Control	Dog and Kennel
\$0	\$0	\$0	\$0	\$0	\$0
0	0	1,995,783	0	364,194	0
600	0	0	0	0	0
0	0	0	0	0	6,887
637,767	434,056	0	321,237	0	134,861
0	0	0	5,140	0	13,661
3,358	441	0	6,177	10,598	0
641,725	434,497	1,995,783	332,554	374,792	155,409
698,061	419,522	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	394,291	0
0	0	0	0	0	168,737
0	0	3,080,844	1,172,018	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
698,061	419,522	3,080,844	1,172,018	394,291	168,737
(56,336)	14,975	(1,085,061)	(839,464)	(19,499)	(13,328)
0	0	0	0	0	0
0	0	1,738,536	757,373	15,000	2,000
0	(50,000)	(433,158)	0	0	0
0	(50,000)	1,305,378	757,373	15,000	2,000
(56,336)	(35,025)	220,317	(82,091)	(4,499)	(11,328)
1,204,528	742,365	320,333	107,989	66,810	58,091
\$1,148,192	\$707,340	\$540,650	\$25,898	\$62,311	\$46,763

(continued)

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2003

	Delinquent Real Estate Collection	Community Mental Health	Aging
Revenues			
Property and Other Taxes	\$0	\$420,541	\$766,627
Intergovernmental	0	46,069	92,874
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Charges for Services	127,637	0	0
Contributions and Donations	0	0	0
Other	0	0	0
<i>Total Revenues</i>	<u>127,637</u>	<u>466,610</u>	<u>859,501</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	97,214	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	859,900
Intergovernmental	0	466,610	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>97,214</u>	<u>466,610</u>	<u>859,900</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>30,423</u>	<u>0</u>	<u>(399)</u>
Other Financing Sources (Uses)			
Inception of Capital Lease	0	0	0
Transfers In	0	0	0
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	30,423	0	(399)
<i>Fund Balance Beginning of Year</i>	<u>165,304</u>	<u>0</u>	<u>7,676</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$195,727</u></u>	<u><u>\$0</u></u>	<u><u>\$7,277</u></u>

Growth	Other Community Improvement	Other Law Enforcement	Other	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$1,187,168
0	652,229	297,317	60,572	5,356,050
0	0	0	0	600
0	0	538	95,339	102,764
0	2,800	0	235,372	2,219,711
0	0	0	4,001	22,802
0	11,373	0	24,808	114,916
0	666,402	297,855	420,092	9,004,011
0	49,936	0	109,144	1,373,877
0	0	0	190,173	190,173
0	0	345,008	0	3,855,087
30,160	624,141	0	0	1,048,592
0	0	0	100,854	269,591
0	0	0	16,040	7,605,893
0	154,029	0	24,440	645,079
0	0	0	0	9,303
0	0	0	0	3,047
30,160	828,106	345,008	440,651	15,000,642
(30,160)	(161,704)	(47,153)	(20,559)	(5,996,631)
0	0	0	0	57,392
694,091	103,860	10,580	105,957	5,839,961
0	0	0	0	(483,158)
694,091	103,860	10,580	105,957	5,414,195
663,931	(57,844)	(36,573)	85,398	(582,436)
1,983,097	408,694	269,752	597,353	11,758,718
\$2,647,028	\$350,850	\$233,179	\$682,751	\$11,176,282

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2003

	Permanent Improvement	Permanent Improvement County Home	Permanent Improvement MRS
Assets			
Equity in Pooled Cash and Cash Equivalents	\$1,323,979	\$85,967	\$17,493
Accounts Receivable	0	196	0
Intergovernmental Receivable	0	0	0
Prepaid Items	0	0	0
<i>Total Assets</i>	<u>\$1,323,979</u>	<u>\$86,163</u>	<u>\$17,493</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$0	\$5,613	\$0
<i>Total Liabilities</i>	<u>0</u>	<u>5,613</u>	<u>0</u>
Fund Balances			
Reserved for Encumbrances	0	3,000	0
Unreserved, Undesignated	1,323,979	77,550	17,493
<i>Total Fund Balances</i>	<u>1,323,979</u>	<u>80,550</u>	<u>17,493</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$1,323,979</u>	<u>\$86,163</u>	<u>\$17,493</u>

Other	Total Nonmajor Capital Projects Funds
\$410,874	\$1,838,313
4,242	4,438
123	123
61	61
<u>\$415,300</u>	<u>\$1,842,935</u>
<u>\$1,910</u>	<u>\$7,523</u>
<u>1,910</u>	<u>7,523</u>
112,201	115,201
301,189	1,720,211
<u>413,390</u>	<u>1,835,412</u>
<u>\$415,300</u>	<u>\$1,842,935</u>

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2003

	Permanent Improvement	Permanent Improvement County Home	Permanent Improvement MRS
Revenues			
Intergovernmental	\$0	\$0	\$111,475
Rentals	0	2,741	0
Charges for Services	0	0	0
Contributions and Donations	0	8,055	0
Other	0	0	0
<i>Total Revenues</i>	0	10,796	111,475
Expenditures			
Capital Outlay	16,295	8,051	746,145
<i>Excess of Revenues Over (Under) Expenditures</i>	(16,295)	2,745	(634,670)
Other Financing Sources			
Transfers In	0	0	0
<i>Net Change in Fund Balance</i>	(16,295)	2,745	(634,670)
<i>Fund Balance Beginning of Year</i>	1,340,274	77,805	652,163
<i>Fund Balances End of Year</i>	<u>\$1,323,979</u>	<u>\$80,550</u>	<u>\$17,493</u>

Issue II	Other	Total Nonmajor Capital Projects Funds
\$538,637	\$246,335	\$896,447
0	4,355	7,096
0	112,865	112,865
0	200	8,255
0	54,091	54,091
538,637	417,846	1,078,754
538,637	419,342	1,728,470
0	(1,496)	(649,716)
0	8,000	8,000
0	6,504	(641,716)
0	406,886	2,477,128
\$0	\$413,390	\$1,835,412

Fund Descriptions - Fiduciary Funds

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

Agency Funds

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

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

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

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

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

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

Other Agency Funds

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

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2003

	Balance 12/31/2002	Additions	Deductions	Balance 12/31/2003
REAL ESTATE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,272,132	\$48,748,808	\$48,659,749	\$1,361,191
Property Taxes Receivable	51,784,656	55,025,393	51,784,656	55,025,393
<i>Total Assets</i>	<u>\$53,056,788</u>	<u>\$103,774,201</u>	<u>\$100,444,405</u>	<u>\$56,386,584</u>
Liabilities				
Intergovernmental Payable	<u>\$53,056,788</u>	<u>\$103,774,201</u>	<u>\$100,444,405</u>	<u>\$56,386,584</u>
TANGIBLE PERSONAL PROPERTY TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$567,933	\$12,320,094	\$12,690,209	\$197,818
Property Taxes Receivable	13,553,728	13,126,715	13,553,728	13,126,715
<i>Total Assets</i>	<u>\$14,121,661</u>	<u>\$25,446,809</u>	<u>\$26,243,937</u>	<u>\$13,324,533</u>
Liabilities				
Intergovernmental Payable	<u>\$14,121,661</u>	<u>\$25,446,809</u>	<u>\$26,243,937</u>	<u>\$13,324,533</u>
SCHOOL				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$0</u>	<u>\$42,405,466</u>	<u>\$42,405,466</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payable	<u>\$0</u>	<u>\$42,405,466</u>	<u>\$42,405,466</u>	<u>\$0</u>
MUNICIPAL CORPORATION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$8,605,912	\$8,605,912	\$0
Intergovernmental Receivable	27,078	26,554	27,078	26,554
<i>Total Assets</i>	<u>\$27,078</u>	<u>\$8,632,466</u>	<u>\$8,632,990</u>	<u>\$26,554</u>
Liabilities				
Intergovernmental Payable	<u>\$27,078</u>	<u>\$8,632,466</u>	<u>\$8,632,990</u>	<u>\$26,554</u>

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2003

	Balance 12/31/2002	Additions	Deductions	Balance 12/31/2003
TOWNSHIP				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$6,443,090	\$6,443,090	\$0
Intergovernmental Receivable	11,214	11,418	11,214	11,418
<i>Total Assets</i>	<u>\$11,214</u>	<u>\$6,454,508</u>	<u>\$6,454,304</u>	<u>\$11,418</u>
Liabilities				
Intergovernmental Payable	<u>\$11,214</u>	<u>\$6,454,508</u>	<u>\$6,454,304</u>	<u>\$11,418</u>
ESTATE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$695,386	\$1,093,590	\$1,397,622	\$391,354
Liabilities				
Intergovernmental Payable	<u>\$695,386</u>	<u>\$1,093,590</u>	<u>\$1,397,622</u>	<u>\$391,354</u>
MANUFACTURED HOME TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$91,648	\$705,929	\$716,547	\$81,030
Liabilities				
Intergovernmental Payable	<u>\$91,648</u>	<u>\$705,929</u>	<u>\$716,547</u>	<u>\$81,030</u>
HOTEL LODGING TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$287,022	\$287,022	\$0
Intergovernmental Receivable	13,629	15,038	13,629	15,038
<i>Total Assets</i>	<u>\$13,629</u>	<u>\$302,060</u>	<u>\$300,651</u>	<u>\$15,038</u>
Liabilities				
Intergovernmental Payable	<u>\$13,629</u>	<u>\$302,060</u>	<u>\$300,651</u>	<u>\$15,038</u>
CIGARETTE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$14	\$5,528	\$5,542	\$0
Liabilities				
Intergovernmental Payable	<u>\$14</u>	<u>\$5,528</u>	<u>\$5,542</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, 2003

	Balance 12/31/2002	Additions	Deductions	Balance 12/31/2003
UNDIVIDED INCOME TAX - REAL PROPERTY				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$14,281	\$14,281	\$0
Liabilities				
Intergovernmental Payable	\$0	\$14,281	\$14,281	\$0
STATE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$224,269	\$224,269	\$0
Liabilities				
Intergovernmental Payable	\$0	\$224,269	\$224,269	\$0
COURT AGENCY				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$258,678	\$14,029,473	\$13,984,000	\$304,151
Liabilities				
Intergovernmental Payable	\$258,678	\$14,029,473	\$13,984,000	\$304,151
SHERIFF				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$106,469	\$3,383,642	\$3,372,610	\$117,501
Liabilities				
Undistributed Monies	\$106,469	\$3,383,642	\$3,372,610	\$117,501
COMMUNITY MENTAL HEALTH				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,476,817	\$6,854,003	\$7,004,176	\$1,326,644
Intergovernmental Receivable	240,277	0	240,277	0
<i>Total Assets</i>	<u>\$1,717,094</u>	<u>\$6,854,003</u>	<u>\$7,244,453</u>	<u>\$1,326,644</u>
Liabilities				
Undistributed Monies	<u>\$1,717,094</u>	<u>\$6,854,003</u>	<u>\$7,244,453</u>	<u>\$1,326,644</u>

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2003

	Balance 12/31/2002	Additions	Deductions	Balance 12/31/2003
LAW ENFORCEMENT TRUST				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$126,046	\$12,685	\$73,780	\$64,951
Liabilities				
Undistributed Monies	\$126,046	\$12,685	\$73,780	\$64,951
ALIMONY AND CHILD SUPPORT				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$2,603	\$3,509	\$3,517	\$2,595
Liabilities				
Undistributed Monies	\$2,603	\$3,509	\$3,517	\$2,595
LIBRARY LOCAL GOVERNMENT				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,220,578	\$3,220,578	\$0
Liabilities				
Intergovernmental Payable	\$0	\$3,220,578	\$3,220,578	\$0
SOIL AND WATER				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$48,099	\$361,168	\$317,526	\$91,741
Liabilities				
Undistributed Monies	\$48,099	\$361,168	\$317,526	\$91,741
JOINT PUBLIC DEFENDER				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,909	\$575,413	\$576,382	\$3,940
Intergovernmental Receivable	23,618	0	23,618	0
<i>Total Assets</i>	\$28,527	\$575,413	\$600,000	\$3,940
Liabilities				
Undistributed Monies	\$28,527	\$575,413	\$600,000	\$3,940

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2003

	Balance 12/31/2002	Additions	Deductions	Balance 12/31/2003
LAW LIBRARY				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$698	\$133,747	\$134,445	\$0
Intergovernmental Receivable	6,607	8,365	6,607	8,365
<i>Total Assets</i>	<u>\$7,305</u>	<u>\$142,112</u>	<u>\$141,052</u>	<u>\$8,365</u>
Liabilities				
Intergovernmental Payable	<u>\$7,305</u>	<u>\$142,112</u>	<u>\$141,052</u>	<u>\$8,365</u>
LIBRARY				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$352,974	\$352,974	\$0
Liabilities				
Intergovernmental Payable	<u>\$0</u>	<u>\$352,974</u>	<u>\$352,974</u>	<u>\$0</u>
DISTRICT BOARD OF HEALTH				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$780,878	\$3,516,672	\$3,298,812	\$998,738
Liabilities				
Undistributed Monies	<u>\$780,878</u>	<u>\$3,516,672</u>	<u>\$3,298,812</u>	<u>\$998,738</u>
REGIONAL PLANNING				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$38,824	\$87,814	\$108,536	\$18,102
Liabilities				
Undistributed Monies	<u>\$38,824</u>	<u>\$87,814</u>	<u>\$108,536</u>	<u>\$18,102</u>
CLASSIFIED TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$19	\$0	\$0	\$19
Liabilities				
Intergovernmental Payable	<u>\$19</u>	<u>\$0</u>	<u>\$0</u>	<u>\$19</u>

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2003

	Balance 12/31/2002	Additions	Deductions	Balance 12/31/2003
FAMILY AND CHILDREN FIRST COUNCIL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$149,469	\$60,535	\$61,877	\$148,127
Liabilities				
Undistributed Monies	\$149,469	\$60,535	\$61,877	\$148,127
OHIO ELECTIONS COMMISSION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$5,645	\$5,110	\$535
Liabilities				
Undistributed Monies	\$0	\$5,645	\$5,110	\$535
PAYROLL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,357,647	\$30,694,763	\$30,692,693	\$1,359,717
Intergovernmental Receivable	66	962	66	962
<i>Total Assets</i>	<u>\$1,357,713</u>	<u>\$30,695,725</u>	<u>\$30,692,759</u>	<u>\$1,360,679</u>
Liabilities				
Intergovernmental Payable	\$66	\$962	\$66	\$962
Undistributed Monies	1,357,647	30,694,763	30,692,693	1,359,717
<i>Total Liabilities</i>	<u>\$1,357,713</u>	<u>\$30,695,725</u>	<u>\$30,692,759</u>	<u>\$1,360,679</u>
DRESS DOWN				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$7,303	\$6,733	\$570
Liabilities				
Undistributed Monies	\$0	\$7,303	\$6,733	\$570
LOCAL EMERGENCY PLANNING COMMISSION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$58,698	\$32,999	\$28,022	\$63,675
Liabilities				
Undistributed Monies	\$58,698	\$32,999	\$28,022	\$63,675

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2003

	Balance 12/31/2002	Additions	Deductions	Balance 12/31/2003
EMERGENCY MANAGEMENT				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$35,327	\$162,664	\$152,283	\$45,708
Intergovernmental Receivable	2,755	0	2,755	0
<i>Total Assets</i>	<u>\$38,082</u>	<u>\$162,664</u>	<u>\$155,038</u>	<u>\$45,708</u>
Liabilities				
Undistributed Monies	<u>\$38,082</u>	<u>\$162,664</u>	<u>\$155,038</u>	<u>\$45,708</u>
TRANSPORTATION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$6,115	\$77,198	\$59,153	\$24,160
Liabilities				
Undistributed Assets	<u>\$6,115</u>	<u>\$77,198</u>	<u>\$59,153</u>	<u>\$24,160</u>
OHIO HOUSING TRUST				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$243,582	\$134,599	\$108,983
Intergovernmental Receivable	0	54,571	0	54,571
<i>Total Assets</i>	<u>\$0</u>	<u>\$298,153</u>	<u>\$134,599</u>	<u>\$163,554</u>
Liabilities				
Intergovernmental Payable	\$0	\$54,571	\$0	\$54,571
Undistributed Assets	0	243,582	134,599	108,983
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$298,153</u>	<u>\$134,599</u>	<u>\$163,554</u>
TOTAL - ALL AGENCY FUNDS				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$6,710,659	\$167,253,732	\$167,677,388	\$6,287,003
Cash and Cash Equivalents in Segregated Accounts	367,750	17,416,624	17,360,127	424,247
Property Taxes Receivable	65,338,384	68,152,108	65,338,384	68,152,108
Intergovernmental Receivable	325,244	116,908	325,244	116,908
<i>Total Assets</i>	<u>\$72,742,037</u>	<u>\$252,939,372</u>	<u>\$250,701,143</u>	<u>\$74,980,266</u>
Liabilities				
Intergovernmental Payable	\$68,283,486	\$206,859,777	\$204,538,684	\$70,604,579
Undistributed Monies	4,458,551	46,079,595	46,162,459	4,375,687
<i>Total Liabilities</i>	<u>\$72,742,037</u>	<u>\$252,939,372</u>	<u>\$250,701,143</u>	<u>\$74,980,266</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, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property and Other Taxes	\$3,208,620	\$3,160,000	\$3,241,592	\$81,592
Sales Taxes	8,584,354	8,856,952	8,676,133	(180,819)
Intergovernmental	2,369,967	2,240,000	2,394,321	154,321
Interest	1,044,618	1,100,000	1,055,353	(44,647)
Licenses and Permits	14,466	11,550	14,615	3,065
Fines and Forfeitures	219,859	198,000	222,118	24,118
Rentals	107,441	90,000	108,545	18,545
Charges for Services	2,233,304	2,068,450	2,256,253	187,803
Other	230,116	122,995	233,420	110,425
<i>Total Revenues</i>	<u>18,012,745</u>	<u>17,847,947</u>	<u>18,202,350</u>	<u>354,403</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Commissioners:				
Personal Services	337,906	342,980	327,681	15,299
Materials and Supplies	3,852	3,852	3,834	18
Contractual Services	127,824	121,642	107,960	13,682
Capital Outlay	2,331	5,331	4,965	366
Other	8,050	20,643	20,528	115
Total Commissioners	<u>479,963</u>	<u>494,448</u>	<u>464,968</u>	<u>29,480</u>
Microfilming Services:				
Personal Services	90,757	85,561	82,953	2,608
Materials and Supplies	6,200	4,836	4,506	330
Contractual Services	7,715	28,675	27,920	755
Total Microfilming Services	<u>104,672</u>	<u>119,072</u>	<u>115,379</u>	<u>3,693</u>
Auditor - General:				
Personal Services	370,647	361,450	359,132	2,318
Materials and Supplies	18,766	17,766	17,754	12
Contractual Services	102,864	105,561	101,023	4,538
Capital Outlay	2,600	4,100	3,866	234
Other	2,000	3,000	2,587	413
Total Auditor - General	<u>496,877</u>	<u>491,877</u>	<u>484,362</u>	<u>7,515</u>
Auditor - Personal Property:				
Personal Services	34,810	34,810	34,352	458
Materials and Supplies	1,600	1,600	1,597	3
Total Auditor - Personal Property	<u>\$36,410</u>	<u>\$36,410</u>	<u>\$35,949</u>	<u>\$461</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, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Treasurer:				
Personal Services	\$246,372	\$241,499	\$238,700	\$2,799
Materials and Supplies	11,100	11,100	10,773	327
Contractual Services	5,731	7,204	6,669	535
Capital Outlay	0	3,400	3,400	0
Other	1,900	1,900	1,887	13
Total Treasurer	265,103	265,103	261,429	3,674
Prosecuting Attorney:				
Personal Services	737,418	737,418	701,814	35,604
Materials and Supplies	6,055	7,055	5,863	1,192
Contractual Services	73,302	73,302	69,430	3,872
Capital Outlay	5,300	4,300	4,281	19
Total Prosecuting Attorney	822,075	822,075	781,388	40,687
Budget Commission:				
Personal Services	12,660	12,660	12,434	226
Contractual Services	625	625	0	625
Total Budget Commission	13,285	13,285	12,434	851
Board of Revision:				
Personal Services	6,095	6,087	4,860	1,227
Materials and Supplies	50	58	58	0
Total Board of Revision	6,145	6,145	4,918	1,227
Bureau of Inspection:				
Contractual Services	70,000	72,683	72,683	0
Planning Services:				
Contractual Services	88,580	89,080	89,080	0
Data Processing Board:				
Personal Services	197,550	185,950	176,984	8,966
Materials and Supplies	22,216	31,816	31,445	371
Contractual Services	135,452	126,360	103,931	22,429
Capital Outlay	2,500	13,592	13,489	103
Total Data Processing Board	357,718	357,718	325,849	31,869
Board of Elections:				
Personal Services	510,233	505,882	479,322	26,560
Materials and Supplies	13,612	13,453	12,144	1,309
Contractual Services	94,030	98,433	95,317	3,116
Capital Outlay	0	159	159	0
Other	800	749	749	0
Total Board of Elections	\$618,675	\$618,676	\$587,691	\$30,985

(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, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Building and Grounds:				
Personal Services	\$129,191	\$132,624	\$131,390	\$1,234
Materials and Supplies	192,255	202,254	198,538	3,716
Contractual Services	384,750	380,318	369,985	10,333
Capital Outlay	1,466	21,153	21,067	86
Total Building and Grounds	707,662	736,349	720,980	15,369
Recorder:				
Personal Services	225,046	225,046	204,839	20,207
Materials and Supplies	5,034	5,034	1,997	3,037
Contractual Services	1,100	1,100	797	303
Other	2,000	2,000	1,812	188
Total Recorder	233,180	233,180	209,445	23,735
IT Internal Service:				
Materials and Supplies	1,000	1,600	909	691
Other :				
Personal Services	2,000	2,000	14	1,986
Contractual Services	567,478	643,768	576,446	67,322
Other	14,000	11,814	8,501	3,313
Total Other	583,478	657,582	584,961	72,621
Total General Government - Legislative and Executive	4,884,823	5,015,283	4,752,425	262,858
General Government - Judicial				
Court of Appeals:				
Other	15,000	15,000	7,731	7,269
Common Pleas Court:				
Personal Services	746,531	738,922	738,789	133
Materials and Supplies	17,144	18,403	17,512	891
Contractual Services	102,908	107,956	107,458	498
Capital Outlay	275	1,153	1,153	0
Other	2,915	4,115	4,115	0
Total Common Pleas Court	869,773	870,549	869,027	1,522
Jury Commission:				
Personal Services	60	60	58	2
Contractual Services	1,839	1,969	1,960	9
Total Jury Commission	\$1,899	\$2,029	\$2,018	\$11

(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, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Law Library:				
Personal Services	\$48,254	\$48,254	\$47,724	\$530
Juvenile Court:				
Personal Services	636,712	657,520	657,517	3
Materials and Supplies	9,786	8,970	8,968	2
Contractual Services	135,438	143,575	143,445	130
Capital Outlay	2,200	2,433	2,432	1
Other	1,175	1,405	1,355	50
Total Juvenile Court	785,311	813,903	813,717	186
Probate Court:				
Personal Services	210,772	207,368	207,363	5
Materials and Supplies	10,170	8,520	8,463	57
Contractual Services	5,425	4,363	4,362	1
Capital Outlay	153	3,693	3,693	0
Other	845	745	745	0
Total Probate Court	227,365	224,689	224,626	63
Clerk of Courts:				
Personal Services	465,807	474,459	469,852	4,607
Materials and Supplies	14,544	16,769	15,505	1,264
Contractual Services	9,656	6,597	6,597	0
Capital Outlay	2,305	1,081	1,080	1
Other	1,000	800	753	47
Total Clerk of Courts	493,312	499,706	493,787	5,919
County Court:				
Personal Services	599,768	583,768	572,804	10,964
Materials and Supplies	5,741	10,841	10,081	760
Contractual Services	59,275	71,712	67,631	4,081
Capital Outlay	0	2,000	1,000	1,000
Other	1,500	9,500	9,500	0
Total County Court	666,284	677,821	661,016	16,805
New Philadelphia Court:				
Personal Services	100,157	114,653	110,912	3,741
Contractual Services	8,787	14,000	10,817	3,183
Total New Philadelphia Court	108,944	128,653	121,729	6,924
Joint County Public Defender:				
Contractual Services	249,370	270,120	270,120	0
Total General Government - Judicial	\$3,465,512	\$3,550,724	\$3,511,495	\$39,229

(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, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Public Safety:				
Disaster Services:				
Personal Services	\$154,408	\$157,943	\$154,060	\$3,883
Materials and Supplies	6,686	8,174	7,924	250
Contractual Services	39,422	42,842	41,004	1,838
Other	725	517	502	15
Total Disaster Services	201,241	209,476	203,490	5,986
Coroner:				
Personal Services	93,760	93,793	91,628	2,165
Materials and Supplies	500	1,007	349	658
Contractual Services	54,389	54,389	50,425	3,964
Other	2,000	1,460	1,460	0
Total Coroner	150,649	150,649	143,862	6,787
Sheriff:				
Personal Services	1,702,097	1,696,123	1,692,631	3,492
Materials and Supplies	118,366	108,198	107,819	379
Contractual Services	105,205	101,840	96,984	4,856
Capital Outlay	80,417	97,858	96,745	1,113
Other	100	86	86	0
Total Sheriff	2,006,185	2,004,105	1,994,265	9,840
Multi-County Juvenile Attention Center:				
Contractual Services	1,052,912	1,106,510	1,106,510	0
Total Public Safety	3,410,987	3,470,740	3,448,127	22,613
Public Works:				
Engineer - Tax Map:				
Personal Services	141,100	126,806	126,287	519
Materials and Supplies	11,896	13,214	13,214	0
Contractual Services	500	7,000	7,000	0
Capital Outlay	800	8,430	8,430	0
Other	0	16	16	0
Total Public Works	154,296	155,466	154,947	519
Health:				
Vital Statistics:				
Contractual Services	\$1,600	\$1,600	\$110	\$1,490

(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, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Other Health:				
Materials and Supplies	\$1,500	\$1,500	\$1,000	\$500
Contractual Services	150,191	150,191	148,843	1,348
Grants in Aid	0	7,048	7,048	0
Total Other Health	151,691	158,739	156,891	1,848
Humane Society:				
Personal Services	6,000	6,000	6,000	0
Contractual Services	1,577	1,577	500	1,077
Total Humane Society	7,577	7,577	6,500	1,077
Total Health	160,868	167,916	163,501	4,415
Human Services:				
Soldiers Relief:				
Personal Services	48,104	48,104	46,656	1,448
Materials and Supplies	250	250	0	250
Contractual Services	1,300	1,300	669	631
Grants in Aid	200,000	176,000	133,091	42,909
Capital Outlay	1,087	4,587	3,676	911
Other	375	375	50	325
Total Soldiers Relief	251,116	230,616	184,142	46,474
Veteran Services:				
Personal Services	203,547	203,547	199,682	3,865
Materials and Supplies	19,422	24,922	16,611	8,311
Contractual Services	113,377	167,179	149,659	17,520
Other	10,027	225	191	34
Total Veteran Services	346,373	395,873	366,143	29,730
Total Human Services	597,489	626,489	550,285	76,204
Conservation and Recreation:				
Cooperative Extension:				
Grants in Aid	267,451	425,227	425,227	0
Soil and Water Conservation:				
Grants in Aid	157,776	0	0	0
Agriculture Society:				
Grants in Aid	5,759	5,759	5,577	182
Total Conservation and Recreation	\$430,986	\$430,986	\$430,804	\$182

(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, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Capital Outlay	\$250,000	\$0	\$0	\$0
Intergovernmental	0	31,477	17,478	13,999
<i>Total Expenditures</i>	<u>13,354,961</u>	<u>13,449,081</u>	<u>13,029,062</u>	<u>420,019</u>
<i>Excess of Revenues Over Expenditures</i>	<u>4,657,784</u>	<u>4,398,866</u>	<u>5,173,288</u>	<u>774,422</u>
Other Financing Sources (Uses)				
Advances In	17,000	17,000	17,000	0
Advances Out	(60,000)	(60,000)	(60,000)	0
Transfers In	49,978	67,814	50,000	(17,814)
Transfers Out	<u>(5,758,328)</u>	<u>(6,917,439)</u>	<u>(6,797,466)</u>	<u>119,973</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(5,751,350)</u>	<u>(6,892,625)</u>	<u>(6,790,466)</u>	<u>102,159</u>
<i>Net Change in Fund Balance</i>	(1,093,566)	(2,493,759)	(1,617,178)	876,581
<i>Fund Balance Beginning of Year</i>	14,201,967	14,201,967	14,201,967	0
Prior Year Encumbrances Appropriated	<u>425,962</u>	<u>425,962</u>	<u>425,962</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$13,534,363</u></u>	<u><u>\$12,134,170</u></u>	<u><u>\$13,010,751</u></u>	<u><u>\$876,581</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Retardation Board Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property and Other Taxes	\$4,643,023	\$4,495,206	\$4,893,286	\$398,080
Intergovernmental	2,312,999	2,540,733	2,397,653	(143,080)
Other	156,234	59,750	163,756	104,006
<i>Total Revenues</i>	<u>7,112,256</u>	<u>7,095,689</u>	<u>7,454,695</u>	<u>359,006</u>
Expenditures				
Current:				
Health:				
Mental Retardation Board:				
Personal Services	5,895,057	5,703,899	5,022,519	681,380
Materials and Supplies	151,347	167,755	128,946	38,809
Contractual Services	837,280	978,845	713,353	265,492
Grants in Aid	0	10,000	0	10,000
Capital Outlay	302,529	299,953	257,751	42,202
Other	3,784	45,000	3,224	41,776
<i>Total Expenditures</i>	<u>7,189,997</u>	<u>7,205,452</u>	<u>6,125,793</u>	<u>1,079,659</u>
<i>Net Change in Fund Balance</i>	(77,741)	(109,763)	1,328,902	1,438,665
<i>Fund Balance Beginning of Year</i>	<u>7,878,920</u>	<u>7,878,920</u>	<u>7,878,920</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$7,801,179</u>	<u>\$7,769,157</u>	<u>\$9,207,822</u>	<u>\$1,438,665</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$8,105,707	\$7,210,432	\$7,498,293	\$287,861
Other	64,979	45,000	60,110	15,110
<i>Total Revenues</i>	<u>8,170,686</u>	<u>7,255,432</u>	<u>7,558,403</u>	<u>302,971</u>
Expenditures				
Current:				
Human Services:				
Public Assistance:				
Personal Services	3,278,674	3,011,996	2,980,182	31,814
Materials and Supplies	124,165	122,141	105,556	16,585
Contractual Services	948,498	673,515	649,121	24,394
Grants in Aid	1,247,039	1,243,991	1,227,100	16,891
Capital Outlay	33,475	71,805	33,494	38,311
Other	79,016	70,702	70,672	30
Total Public Assistance	<u>5,710,867</u>	<u>5,194,150</u>	<u>5,066,125</u>	<u>128,025</u>
Social Services:				
Personal Services	1,563,334	1,437,385	1,421,083	16,302
Materials and Supplies	44	500	40	460
Contractual Services	1,984,204	1,815,147	1,803,060	12,087
Capital Outlay	0	500	0	500
Other	2,709	2,405	2,405	0
Total Social Services	<u>3,550,291</u>	<u>3,255,937</u>	<u>3,226,588</u>	<u>29,349</u>
<i>Total Expenditures</i>	<u>9,261,158</u>	<u>8,450,087</u>	<u>8,292,713</u>	<u>157,374</u>
<i>Excess of Revenues Under Expenditures</i>	(1,090,472)	(1,194,655)	(734,310)	460,345
Other Financing Sources				
Transfers In	782,474	276,835	723,838	447,003
<i>Net Change in Fund Balance</i>	(307,998)	(917,820)	(10,472)	907,348
<i>Fund Balance Beginning of Year</i>	614,822	614,822	614,822	0
Prior Year Encumbrances Appropriated	302,998	302,998	302,998	0
<i>Fund Balance End of Year</i>	<u>\$609,822</u>	<u>\$0</u>	<u>\$907,348</u>	<u>\$907,348</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, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$4,483,494	\$4,317,189	\$4,348,061	\$30,872
Interest	11,488	15,000	10,660	(4,340)
Fines and Forfeitures	89,962	95,000	83,476	(11,524)
Charges for Services	437,776	292,811	218,406	(74,405)
Other	43,280	41,000	40,160	(840)
<i>Total Revenues</i>	<u>5,066,000</u>	<u>4,761,000</u>	<u>4,700,763</u>	<u>(60,237)</u>
Expenditures				
Current:				
Public Works:				
Engineer - Administration:				
Personal Services	209,850	219,000	218,777	223
Materials and Supplies	10,712	11,958	9,781	2,177
Contractual Services	8,525	9,791	9,791	0
Capital Outlay	3,738	3,897	3,897	0
<i>Total Engineer - Administration</i>	<u>232,825</u>	<u>244,646</u>	<u>242,246</u>	<u>2,400</u>
Engineer - Roads:				
Personal Services	1,361,217	1,421,841	1,420,235	1,606
Materials and Supplies	1,843,566	1,755,760	1,703,041	52,719
Contractual Services	646,995	633,781	626,788	6,993
Capital Outlay	119,183	201,805	201,422	383
Other	1,080	5,137	1,048	4,089
<i>Total Engineer - Roads</i>	<u>3,972,041</u>	<u>4,018,324</u>	<u>3,952,534</u>	<u>65,790</u>
Engineer - Bridges:				
Personal Services	13,095	14,000	13,652	348
Materials and Supplies	282,695	246,228	242,426	3,802
Contractual Services	1,226,978	1,278,937	1,266,658	12,279
<i>Total Engineer - Bridges</i>	<u>1,522,768</u>	<u>1,539,165</u>	<u>1,522,736</u>	<u>16,429</u>
<i>Total Expenditures</i>	<u>5,727,634</u>	<u>5,802,135</u>	<u>5,717,516</u>	<u>84,619</u>
<i>Net Change in Fund Balance</i>	(661,634)	(1,041,135)	(1,016,753)	24,382
<i>Fund Balance Beginning of Year</i>	379,501	379,501	379,501	0
Prior Year Encumbrances Appropriated	<u>661,634</u>	<u>661,634</u>	<u>661,634</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$379,501</u>	<u>\$0</u>	<u>\$24,382</u>	<u>\$24,382</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, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Rentals	\$0	\$0	\$1,796	\$1,796
Other	55,996	0	24,250	24,250
<i>Total Revenues</i>	55,996	0	26,046	26,046
Expenditures				
Capital Outlay	396,433	398,580	351,430	47,150
<i>Excess of Revenues Under Expenditures</i>	(340,437)	(398,580)	(325,384)	73,196
Other Financing Sources				
Advances In	0	0	36,915	36,915
Transfers In	415,254	471,250	466,904	(4,346)
<i>Total Other Financing Sources</i>	415,254	471,250	503,819	32,569
<i>Net Change in Fund Balance</i>	74,817	72,670	178,435	105,765
<i>Fund Balance Beginning of Year</i>	5,076,827	5,076,827	5,076,827	0
Prior Year Encumbrances Appropriated	41,433	41,433	41,433	0
<i>Fund Balance End of Year</i>	<u>\$5,193,077</u>	<u>\$5,190,930</u>	<u>\$5,296,695</u>	<u>\$105,765</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, 2003

	<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	\$1,564,112	\$1,190,150	\$1,109,308	(\$80,842)
Intergovernmental	0	441,000	0	(441,000)
Other	116,766	49,675	82,297	32,622
<i>Total Revenues</i>	<u>1,680,878</u>	<u>1,680,825</u>	<u>1,191,605</u>	<u>(489,220)</u>
Expenses				
Personal Services	549,179	494,900	446,627	48,273
Materials and Supplies	45,032	87,139	37,059	50,080
Contractual Services	799,463	640,573	531,954	108,619
Capital Outlay	227,266	666,337	528,966	137,371
Other	12,358	11,555	9,586	1,969
Debt Service:				
Principal	81,089	70,814	70,779	35
Interest and Fiscal Charges	66,991	66,991	66,991	0
<i>Total Expenses</i>	<u>1,781,378</u>	<u>2,038,309</u>	<u>1,691,962</u>	<u>346,347</u>
<i>Excess of Revenues Under Expenses</i>	(100,500)	(357,484)	(500,357)	(142,873)
Advances Out	(19,752)	(19,752)	(56,667)	(36,915)
Transfers In	0	0	538	538
Transfers Out	(30,236)	(5,693)	0	5,693
<i>Net Change in Fund Equity</i>	(150,488)	(382,929)	(556,486)	(173,557)
<i>Fund Equity Beginning of Year</i>	1,570,895	1,570,895	1,570,895	0
Prior Year Encumbrances Appropriated	192,666	192,666	192,666	0
<i>Fund Equity End of Year</i>	<u>\$1,613,073</u>	<u>\$1,380,632</u>	<u>\$1,207,075</u>	<u>(\$173,557)</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, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Charges for Services	\$627,631	\$640,000	\$657,386	\$17,386
Other	26,369	14,000	7,867	(6,133)
<i>Total Revenues</i>	<u>654,000</u>	<u>654,000</u>	<u>665,253</u>	<u>11,253</u>
Expenses				
Personal Services	183,682	237,080	184,067	53,013
Materials and Supplies	63,987	79,535	70,130	9,405
Contractual Services	331,754	464,036	428,484	35,552
Capital Outlay	28,944	58,217	44,753	13,464
Other	8,329	10,000	9,618	382
Debt Service:				
Principal	70,797	72,711	66,895	5,816
Interest and Fiscal Charges	24,536	24,536	24,536	0
<i>Total Expenses</i>	<u>712,029</u>	<u>946,115</u>	<u>828,483</u>	<u>117,632</u>
<i>Excess of Revenues Under Expenses</i>	(58,029)	(292,115)	(163,230)	128,885
Advances In	0	0	19,752	19,752
Transfers In	3,530	3,404	0	(3,404)
Transfers Out	0	0	(538)	(538)
<i>Net Change in Fund Equity</i>	(54,499)	(288,711)	(144,016)	144,695
<i>Fund Equity Beginning of Year</i>	1,427,340	1,427,340	1,427,340	0
Prior Year Encumbrances Appropriated	54,499	54,499	54,499	0
<i>Fund Equity End of Year</i>	<u>\$1,427,340</u>	<u>\$1,193,128</u>	<u>\$1,337,823</u>	<u>\$144,695</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, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$1,708,344	\$1,822,130	\$1,881,672	\$59,542
Charges for Services	251,678	229,600	277,213	47,613
Other	45,919	45,000	50,578	5,578
<i>Total Revenues</i>	<u>2,005,941</u>	<u>2,096,730</u>	<u>2,209,463</u>	<u>112,733</u>
Expenditures				
Current:				
Human Services:				
Child Support Enforcement Agency:				
Personal Services	1,687,280	1,782,856	1,782,101	755
Materials and Supplies	61,433	65,218	64,520	698
Contractual Services	396,280	400,389	395,210	5,179
Capital Outlay	216	236	229	7
Other	415	500	475	25
<i>Total Expenditures</i>	<u>2,145,624</u>	<u>2,249,199</u>	<u>2,242,535</u>	<u>6,664</u>
<i>Excess of Revenues Under Expenditures</i>	(139,683)	(152,469)	(33,072)	119,397
Other Financing Sources				
Transfers In	90,789	0	100,000	100,000
<i>Net Change in Fund Balance</i>	(48,894)	(152,469)	66,928	219,397
<i>Fund Balance Beginning of Year</i>	109,463	109,463	109,463	0
Prior Year Encumbrances Appropriated	43,456	43,456	43,456	0
<i>Fund Balance End of Year</i>	<u>\$104,025</u>	<u>\$450</u>	<u>\$219,847</u>	<u>\$219,397</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County 911 Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Sales Taxes	\$0	\$0	\$10,782	\$10,782
Expenditures				
Current:				
Public Safety:				
County 911:				
Personal Services	676,291	679,718	679,477	241
Materials and Supplies	9,479	10,812	7,678	3,134
Contractual Services	309,796	319,814	301,104	18,710
Capital Outlay	27,166	91,385	14,384	77,001
Other	256	260	257	3
<i>Total Expenditures</i>	<u>1,022,988</u>	<u>1,101,989</u>	<u>1,002,900</u>	<u>99,089</u>
<i>Net Change in Fund Balance</i>	(1,022,988)	(1,101,989)	(992,118)	109,871
<i>Fund Balance Beginning of Year</i>	5,673,103	5,673,103	5,673,103	0
Prior Year Encumbrances Appropriated	<u>31,325</u>	<u>31,325</u>	<u>31,325</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,681,440</u></u>	<u><u>\$4,602,439</u></u>	<u><u>\$4,712,310</u></u>	<u><u>\$109,871</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, 2003

	<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	\$49,755	\$40,000	\$50,667	\$10,667
Other	7,140	15,000	7,271	(7,729)
<i>Total Revenues</i>	<u>56,895</u>	<u>55,000</u>	<u>57,938</u>	<u>2,938</u>
Expenditures				
Current:				
Public Safety:				
Jail Operations:				
Personal Services	1,861,067	1,941,427	1,941,427	0
Materials and Supplies	315,859	305,163	298,837	6,326
Contractual Services	250,499	274,522	274,425	97
Capital Outlay	13,943	15,047	15,047	0
Other	40	42	42	0
<i>Total Expenditures</i>	<u>2,441,408</u>	<u>2,536,201</u>	<u>2,529,778</u>	<u>6,423</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,384,513)</u>	<u>(2,481,201)</u>	<u>(2,471,840)</u>	<u>9,361</u>
Other Financing Sources				
Advance In	60,000	60,000	60,000	0
Transfers In	2,269,855	2,315,551	2,312,564	(2,987)
<i>Total Other Financing Sources</i>	<u>2,329,855</u>	<u>2,375,551</u>	<u>2,372,564</u>	<u>(2,987)</u>
<i>Net Change in Fund Balance</i>	(54,658)	(105,650)	(99,276)	6,374
<i>Fund Balance Beginning of Year</i>	64,532	64,532	64,532	0
Prior Year Encumbrances Appropriated	41,134	41,134	41,134	0
<i>Fund Balance End of Year</i>	<u>\$51,008</u>	<u>\$16</u>	<u>\$6,390</u>	<u>\$6,374</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, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses and Permits	\$600	\$200	\$600	\$400
Charges for Services	638,140	639,900	637,767	(2,133)
Other	3,360	2,000	3,358	1,358
<i>Total Revenues</i>	<u>642,100</u>	<u>642,100</u>	<u>641,725</u>	<u>(375)</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Real Estate Assessment:				
Personal Services	363,044	314,720	267,982	46,738
Materials and Supplies	31,651	30,445	25,801	4,644
Contractual Services	697,624	744,202	434,687	309,515
Capital Outlay	5,548	10,500	8,845	1,655
<i>Total Expenditures</i>	<u>1,097,867</u>	<u>1,099,867</u>	<u>737,315</u>	<u>362,552</u>
<i>Net Change in Fund Balance</i>	(455,767)	(457,767)	(95,590)	362,177
<i>Fund Balance Beginning of Year</i>	1,123,011	1,123,011	1,123,011	0
Prior Year Encumbrances Appropriated	<u>123,197</u>	<u>123,197</u>	<u>123,197</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$790,441</u></u>	<u><u>\$788,441</u></u>	<u><u>\$1,150,618</u></u>	<u><u>\$362,177</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Certificate of Title Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$410,581	\$410,000	\$431,860	\$21,860
Other	419	1,000	441	(559)
<i>Total Revenues</i>	<u>411,000</u>	<u>411,000</u>	<u>432,301</u>	<u>21,301</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Certificate of Title:				
Personal Services	229,688	274,678	270,432	4,246
Materials and Supplies	18,702	17,714	15,027	2,687
Contractual Services	83,271	110,799	110,740	59
Capital Outlay	74,718	76,557	76,518	39
Other	699	1,000	823	177
<i>Total Expenditures</i>	<u>407,078</u>	<u>480,748</u>	<u>473,540</u>	<u>7,208</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	3,922	(69,748)	(41,239)	28,509
Other Financing Uses				
Transfers Out	(42,471)	(50,000)	(50,000)	0
<i>Net Change in Fund Balance</i>	(38,549)	(119,748)	(91,239)	28,509
<i>Fund Balance Beginning of Year</i>	681,006	681,006	681,006	0
Prior Year Encumbrances Appropriated	41,915	41,915	41,915	0
<i>Fund Balance End of Year</i>	<u><u>\$684,372</u></u>	<u><u>\$603,173</u></u>	<u><u>\$631,682</u></u>	<u><u>\$28,509</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children's Services Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	<u>\$1,477,908</u>	<u>\$1,832,000</u>	<u>\$1,897,505</u>	<u>\$65,505</u>
Expenditures				
Current:				
Human Services:				
Children's Services:				
Materials and Supplies	2,640	3,769	2,958	811
Contractual Services	2,469,704	3,025,245	2,967,734	57,511
Capital Outlay	2,753	1,978	1,835	143
Other	<u>7,121</u>	<u>7,350</u>	<u>7,228</u>	<u>122</u>
<i>Total Expenditures</i>	<u>2,482,218</u>	<u>3,038,342</u>	<u>2,979,755</u>	<u>58,587</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,004,310)</u>	<u>(1,206,342)</u>	<u>(1,082,250)</u>	<u>124,092</u>
Other Financing Sources (Uses)				
Transfers In	1,354,092	1,467,698	1,738,536	270,838
Transfers Out	<u>(362,784)</u>	<u>(433,158)</u>	<u>(433,158)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>991,308</u>	<u>1,034,540</u>	<u>1,305,378</u>	<u>270,838</u>
<i>Net Change in Fund Balance</i>	(13,002)	(171,802)	223,128	394,930
<i>Fund Balance Beginning of Year</i>	316,825	316,825	316,825	0
Prior Year Encumbrances Appropriated	<u>13,002</u>	<u>13,002</u>	<u>13,002</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$316,825</u></u>	<u><u>\$158,025</u></u>	<u><u>\$552,955</u></u>	<u><u>\$394,930</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, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$300,300	\$330,000	\$321,365	(\$8,635)
Contributions and Donations	5,140	5,140	5,140	0
Other	5,503	2,160	6,250	4,090
<i>Total Revenues</i>	<u>310,943</u>	<u>337,300</u>	<u>332,755</u>	<u>(4,545)</u>
Expenditures				
Current:				
Human Services:				
County Home:				
Personal Services	814,277	920,241	920,157	84
Materials and Supplies	111,973	98,137	98,137	0
Contractual Services	154,478	157,170	154,261	2,909
Capital Outlay	7,627	4,484	4,460	24
Other	37,497	44,436	41,999	2,437
<i>Total Expenditures</i>	<u>1,125,852</u>	<u>1,224,468</u>	<u>1,219,014</u>	<u>5,454</u>
<i>Excess of Revenues Under Expenditures</i>	(814,909)	(887,168)	(886,259)	909
Other Financing Sources				
Transfers In	<u>707,729</u>	<u>749,488</u>	<u>757,373</u>	<u>7,885</u>
<i>Net Change in Fund Balance</i>	(107,180)	(137,680)	(128,886)	8,794
<i>Fund Balance Beginning of Year</i>	77,569	77,569	77,569	0
Prior Year Encumbrances Appropriated	<u>73,370</u>	<u>73,370</u>	<u>73,370</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$43,759</u></u>	<u><u>\$13,259</u></u>	<u><u>\$22,053</u></u>	<u><u>\$8,794</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Litter Control Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$357,552	\$368,389	\$362,665	(\$5,724)
Other	10,449	0	10,598	10,598
<i>Total Revenues</i>	<u>368,001</u>	<u>368,389</u>	<u>373,263</u>	<u>4,874</u>
Expenditures				
Current:				
Public Works:				
Litter Control:				
Personal Services	173,236	180,283	175,857	4,426
Materials and Supplies	56,146	61,196	58,517	2,679
Contractual Services	128,077	136,547	130,484	6,063
Grants in Aid	29,459	40,000	40,000	0
Capital Outlay	9,146	11,859	9,314	2,545
Other	599	835	635	200
<i>Total Expenditures</i>	<u>396,663</u>	<u>430,720</u>	<u>414,807</u>	<u>15,913</u>
<i>Excess of Revenues Under Expenditures</i>	(28,662)	(62,331)	(41,544)	20,787
Other Financing Sources				
Transfers In	14,789	15,000	15,000	0
<i>Net Change in Fund Balance</i>	(13,873)	(47,331)	(26,544)	20,787
<i>Fund Balance Beginning of Year</i>	67,800	67,800	67,800	0
Prior Year Encumbrances Appropriated	13,274	13,274	13,274	0
<i>Fund Balance End of Year</i>	<u><u>\$67,201</u></u>	<u><u>\$33,743</u></u>	<u><u>\$54,530</u></u>	<u><u>\$20,787</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$6,210	\$5,800	\$6,526	\$726
Charges for Services	136,849	133,000	143,807	10,807
Contributions and Donations	13,490	4,000	14,176	10,176
Other	1,903	15,653	0	(15,653)
<i>Total Revenues</i>	<u>158,452</u>	<u>158,453</u>	<u>164,509</u>	<u>6,056</u>
Expenditures				
Current:				
Health:				
Animal Control:				
Personal Services	112,636	112,574	111,842	732
Materials and Supplies	24,082	26,229	25,643	586
Contractual Services	16,704	18,629	14,793	3,836
Capital Outlay	3,295	2,110	2,087	23
Other	1,595	1,584	1,583	1
Total Animal Control	158,312	161,126	155,948	5,178
Auditor - Dog Licensing Activities:				
Other	25,484	27,000	25,286	1,714
<i>Total Expenditures</i>	<u>183,796</u>	<u>188,126</u>	<u>181,234</u>	<u>6,892</u>
<i>Excess of Revenues Under Expenditures</i>	(25,344)	(29,673)	(16,725)	12,948
Other Financing Sources				
Transfers In	0	0	2,000	2,000
<i>Net Change in Fund Balance</i>	(25,344)	(29,673)	(14,725)	14,948
<i>Fund Balance Beginning of Year</i>	47,487	47,487	47,487	0
Prior Year Encumbrances Appropriated	8,796	8,796	8,796	0
<i>Fund Balance End of Year</i>	<u>\$30,939</u>	<u>\$26,610</u>	<u>\$41,558</u>	<u>\$14,948</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, 2003

	<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	\$120,000	\$120,000	\$127,637	\$7,637
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Delinquent Real Estate - Treasurer:				
Personal Services	49,029	45,959	42,404	3,555
Materials and Supplies	1,705	1,420	1,200	220
Contractual Services	1,387	4,500	2,925	1,575
Capital Outlay	4,156	4,500	3,594	906
Total Delinquent Real Estate - Treasurer	56,277	56,379	50,123	6,256
Delinquent Real Estate - Prosecutor:				
Personal Services	59,403	60,000	51,376	8,624
<i>Total Expenditures</i>	<u>115,680</u>	<u>116,379</u>	<u>101,499</u>	<u>14,880</u>
<i>Net Change in Fund Balance</i>	4,320	3,621	26,138	22,517
<i>Fund Balance Beginning of Year</i>	167,474	167,474	167,474	0
Prior Year Encumbrances Appropriated	<u>1,420</u>	<u>1,420</u>	<u>1,420</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$173,214</u></u>	<u><u>\$172,515</u></u>	<u><u>\$195,032</u></u>	<u><u>\$22,517</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, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property and Other Taxes	\$707,126	\$759,404	\$766,627	\$7,223
Intergovernmental	92,874	92,874	92,874	0
<i>Total Revenues</i>	800,000	852,278	859,501	7,223
Expenditures				
Current:				
Human Services:				
Senior Citizens Levy:				
Contractual Services	800,000	859,954	859,900	54
<i>Net Change in Fund Balance</i>	0	(7,676)	(399)	7,277
<i>Fund Balance Beginning of Year</i>	7,676	7,676	7,676	0
<i>Fund Balance End of Year</i>	<u>\$7,676</u>	<u>\$0</u>	<u>\$7,277</u>	<u>\$7,277</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, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
	\$0	\$0	\$0	\$0
Revenues				
Expenditures				
Current:				
Economic Development:				
Growth:				
Contractual Services	365	42,587	25,086	17,501
Capital Outlay	1,513,034	31,310	31,310	0
<i>Total Expenditures</i>	<u>1,513,399</u>	<u>73,897</u>	<u>56,396</u>	<u>17,501</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,513,399)</u>	<u>(73,897)</u>	<u>(56,396)</u>	<u>17,501</u>
Other Financing Sources (Uses)				
Loan Repayment	389,744	700,000	850,000	150,000
Loan to Component Unit	(41,222)	(2,857,500)	(2,817,500)	40,000
Transfers In	318,256	708,000	694,091	(13,909)
<i>Total Other Financing Sources (Uses)</i>	<u>666,778</u>	<u>(1,449,500)</u>	<u>(1,273,409)</u>	<u>176,091</u>
<i>Net Change in Fund Balance</i>	(846,621)	(1,523,397)	(1,329,805)	193,592
<i>Fund Balance Beginning of Year</i>	475,259	475,259	475,259	0
Prior Year Encumbrances Appropriated	<u>1,513,034</u>	<u>1,513,034</u>	<u>1,513,034</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,141,672</u>	<u>\$464,896</u>	<u>\$658,488</u>	<u>\$193,592</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, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$0	\$0	\$8,615	\$8,615
Expenditures				
Current:				
Public Works:				
Revolving Loan:				
Other	<u>30,000</u>	<u>30,000</u>	<u>25,200</u>	<u>4,800</u>
<i>Excess of Revenues Under Expenditures</i>	(30,000)	(30,000)	(16,585)	13,415
Other Financing Sources				
Transfers In	<u>0</u>	<u>0</u>	<u>660</u>	<u>660</u>
<i>Net Change in Fund Balance</i>	(30,000)	(30,000)	(15,925)	14,075
<i>Fund Balance Beginning of Year</i>	<u>67,993</u>	<u>67,993</u>	<u>67,993</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$37,993</u></u>	<u><u>\$37,993</u></u>	<u><u>\$52,068</u></u>	<u><u>\$14,075</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, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$959,003	\$879,444	\$592,250	(\$287,194)
Other	249,597	0	2,637	2,637
<i>Total Revenues</i>	<u>1,208,600</u>	<u>879,444</u>	<u>594,887</u>	<u>(284,557)</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Administration:				
Contractual Services	168,357	97,567	97,336	231
Public Works:				
Community Development Program:				
Capital Outlay	875,683	565,670	565,568	102
Intergovernmental	248,198	299,900	299,873	27
<i>Total Expenditures</i>	<u>1,292,238</u>	<u>963,137</u>	<u>962,777</u>	<u>360</u>
<i>Net Change in Fund Balance</i>	(83,638)	(83,693)	(367,890)	(284,197)
<i>Fund Balance (Deficit) Beginning of Year</i>	(308,044)	(308,044)	(308,044)	0
Prior Year Encumbrances Appropriated	391,737	391,737	391,737	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$55</u>	<u>\$0</u>	<u>(\$284,197)</u>	<u>(\$284,197)</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, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$55,060	\$55,060	\$60,072	\$5,012
Expenditures				
Current:				
Public Works:				
Community Development:				
Personal Services	148,408	134,951	129,612	5,339
Materials and Supplies	3,279	4,800	3,729	1,071
Contractual Services	11,330	20,457	9,698	10,759
Capital Outlay	791	3,200	2,932	268
<i>Total Expenditures</i>	<u>163,808</u>	<u>163,408</u>	<u>145,971</u>	<u>17,437</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(108,748)</u>	<u>(108,348)</u>	<u>(85,899)</u>	<u>22,449</u>
Other Financing Sources (Uses)				
Transfers In	103,200	103,200	103,200	0
Transfers Out	0	(400)	0	400
<i>Total Other Financing Sources (Uses)</i>	<u>103,200</u>	<u>102,800</u>	<u>103,200</u>	<u>400</u>
<i>Net Change in Fund Balance</i>	(5,548)	(5,548)	17,301	22,849
<i>Fund Balance Beginning of Year</i>	113,069	113,069	113,069	0
Prior Year Encumbrances Appropriated	<u>5,558</u>	<u>5,558</u>	<u>5,558</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$113,079</u></u>	<u><u>\$113,079</u></u>	<u><u>\$135,928</u></u>	<u><u>\$22,849</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, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$2,900	\$2,900	\$2,800	(\$100)
Expenditures				
Current:				
Public Works:				
Enterprise Zone:				
Contractual Services	<u>5,950</u>	<u>5,950</u>	<u>3,811</u>	<u>2,139</u>
<i>Net Change in Fund Balance</i>	(3,050)	(3,050)	(1,011)	2,039
<i>Fund Balance Beginning of Year</i>	5,986	5,986	5,986	0
Prior Year Encumbrances Appropriated	<u>50</u>	<u>50</u>	<u>50</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,986</u></u>	<u><u>\$2,986</u></u>	<u><u>\$5,025</u></u>	<u><u>\$2,039</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Corrections Grant Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$50,111	\$48,851	\$48,858	\$7
Expenditures				
Current:				
Public Safety:				
Community Corrections:				
Personal Services	50,111	53,288	51,465	1,823
Contractual Services	0	591	0	591
<i>Total Expenditures</i>	<u>50,111</u>	<u>53,879</u>	<u>51,465</u>	<u>2,414</u>
<i>Net Change in Fund Balance</i>	0	(5,028)	(2,607)	2,421
<i>Fund Balance Beginning of Year</i>	<u>22,111</u>	<u>22,111</u>	<u>22,111</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$22,111</u>	<u>\$17,083</u>	<u>\$19,504</u>	<u>\$2,421</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Law Enforcement Fund
For the Year Ended December 31, 2003

	<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	\$100	\$100	\$563	\$463
Expenditures				
Current:				
Public Safety:				
Drug Law Enforcement:				
Capital Outlay	1,000	1,000	0	1,000
Other	1,000	1,000	0	1,000
<i>Total Expenditures</i>	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>2,000</u>
<i>Net Change in Fund Balance</i>	(1,900)	(1,900)	563	2,463
<i>Fund Balance Beginning of Year</i>	<u>2,033</u>	<u>2,033</u>	<u>2,033</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$133</u>	<u>\$133</u>	<u>\$2,596</u>	<u>\$2,463</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, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	<u>\$151,285</u>	<u>\$151,285</u>	<u>\$151,285</u>	<u>\$0</u>
Expenditures				
Current:				
Public Safety:				
Felony Delinquent Care:				
Personal Services	128,639	129,526	126,615	2,911
Materials and Supplies	5,131	5,523	4,918	605
Contractual Services	65,092	72,111	62,817	9,294
Grants in Aid	9,792	38,600	19,275	19,325
Capital Outlay	<u>0</u>	<u>700</u>	<u>500</u>	<u>200</u>
<i>Total Expenditures</i>	<u>208,654</u>	<u>246,460</u>	<u>214,125</u>	<u>32,335</u>
<i>Net Change in Fund Balance</i>	(57,369)	(95,175)	(62,840)	32,335
<i>Fund Balance Beginning of Year</i>	219,251	219,251	219,251	0
Prior Year Encumbrances Appropriated	<u>7,034</u>	<u>7,034</u>	<u>7,034</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$168,916</u></u>	<u><u>\$131,110</u></u>	<u><u>\$163,445</u></u>	<u><u>\$32,335</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Hiring Grant Fund
For the Year Ended December 31, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$8,440	\$9,942	\$9,942	\$0
Expenditures				
Current:				
Public Safety:				
Hiring Grant:				
Personal Services	8,440	13,516	13,516	0
<i>Net Change in Fund Balance</i>	0	(3,574)	(3,574)	0
<i>Fund Balance Beginning of Year</i>	3,574	3,574	3,574	0
<i>Fund Balance End of Year</i>	<u>\$3,574</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
Victim Witness Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$27,178	\$27,178	\$27,178	\$0
Expenditures				
Current:				
Public Safety:				
Victim Witness:				
Personal Services	37,629	39,071	38,557	514
Grants in Aid	129	132	132	0
<i>Total Expenditures</i>	<u>37,758</u>	<u>39,203</u>	<u>38,689</u>	<u>514</u>
<i>Excess of Revenues Under Expenditures</i>	(10,580)	(12,025)	(11,511)	514
Other Financing Sources				
Transfers In	10,580	10,580	10,580	0
<i>Net Change in Fund Balance</i>	0	(1,445)	(931)	514
<i>Fund Balance Beginning of Year</i>	<u>7,641</u>	<u>7,641</u>	<u>7,641</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,641</u></u>	<u><u>\$6,196</u></u>	<u><u>\$6,710</u></u>	<u><u>\$514</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jail Diversion Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$61,594	\$60,054	\$60,054	\$0
Expenditures				
Current:				
Public Safety:				
Jail Diversion:				
Personal Services	61,570	63,670	61,708	1,962
Contractual Services	82	482	24	458
<i>Total Expenditures</i>	<u>61,652</u>	<u>64,152</u>	<u>61,732</u>	<u>2,420</u>
<i>Net Change in Fund Balance</i>	(58)	(4,098)	(1,678)	2,420
<i>Fund Balance Beginning of Year</i>	24,169	24,169	24,169	0
Prior Year Encumbrances Appropriated	<u>58</u>	<u>58</u>	<u>58</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$24,169</u></u>	<u><u>\$20,129</u></u>	<u><u>\$22,549</u></u>	<u><u>\$2,420</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, 2003

	<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	\$4,374	\$4,000	\$4,434	\$434
Other	6,201	6,325	6,287	(38)
<i>Total Revenues</i>	<u>10,575</u>	<u>10,325</u>	<u>10,721</u>	<u>396</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Indigent Drivers:				
Contractual Services	500	500	0	500
Other	5,000	5,000	0	5,000
<i>Total Expenditures</i>	<u>5,500</u>	<u>5,500</u>	<u>0</u>	<u>5,500</u>
<i>Net Change in Fund Balance</i>	5,075	4,825	10,721	5,896
<i>Fund Balance Beginning of Year</i>	<u>83,616</u>	<u>83,616</u>	<u>83,616</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$88,691</u></u>	<u><u>\$88,441</u></u>	<u><u>\$94,337</u></u>	<u><u>\$5,896</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Activities M. R. S. Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$49,557	\$27,045	\$27,046	\$1
Contributions and Donations	4,001	4,001	4,001	0
Other	6,442	1,698	1,698	0
<i>Total Revenues</i>	<u>60,000</u>	<u>32,744</u>	<u>32,745</u>	<u>1</u>
Expenditures				
Current:				
Health:				
Special Activities M.R.S.:				
Contractual Services	95,977	65,000	53,398	11,602
Capital Outlay	17,205	40,000	9,572	30,428
Other	11,818	20,000	6,575	13,425
<i>Total Expenditures</i>	<u>125,000</u>	<u>125,000</u>	<u>69,545</u>	<u>55,455</u>
<i>Net Change in Fund Balance</i>	(65,000)	(92,256)	(36,800)	55,456
<i>Fund Balance Beginning of Year</i>	<u>227,209</u>	<u>227,209</u>	<u>227,209</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$162,209</u></u>	<u><u>\$134,953</u></u>	<u><u>\$190,409</u></u>	<u><u>\$55,456</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, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$17,224	\$17,224	\$20,366	\$3,142
Expenditures				
Current:				
General Government - Judicial:				
Legal Research:				
Contractual Services	1,288	6,000	690	5,310
Capital Outlay	18,872	14,160	11,183	2,977
<i>Total Expenditures</i>	<u>20,160</u>	<u>20,160</u>	<u>11,873</u>	<u>8,287</u>
<i>Net Change in Fund Balance</i>	(2,936)	(2,936)	8,493	11,429
<i>Fund Balance Beginning of Year</i>	26,909	26,909	26,909	0
Prior Year Encumbrances Appropriated	<u>2,850</u>	<u>2,850</u>	<u>2,850</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$26,823</u></u>	<u><u>\$26,823</u></u>	<u><u>\$38,252</u></u>	<u><u>\$11,429</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	<u>\$15,000</u>	<u>\$13,185</u>	<u>\$14,085</u>	<u>\$900</u>
Expenditures				
Current:				
Human Services:				
Indigent Guardianship:				
Personal Services	6,297	7,398	4,564	2,834
Contractual Services	15,996	20,350	15,975	4,375
Capital Outlay	0	2,020	2,020	0
Other	<u>600</u>	<u>650</u>	<u>245</u>	<u>405</u>
<i>Total Expenditures</i>	<u>22,893</u>	<u>30,418</u>	<u>22,804</u>	<u>7,614</u>
<i>Net Change in Fund Balance</i>	(7,893)	(17,233)	(8,719)	8,514
<i>Fund Balance Beginning of Year</i>	30,280	30,280	30,280	0
Prior Year Encumbrances Appropriated	<u>1,900</u>	<u>1,900</u>	<u>1,900</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$24,287</u></u>	<u><u>\$14,947</u></u>	<u><u>\$23,461</u></u>	<u><u>\$8,514</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, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$85,000	\$85,000	\$103,308	\$18,308
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Recorder:				
Contractual Services	110,054	124,320	114,825	9,495
Capital Outlay	265	6,000	284	5,716
<i>Total Expenditures</i>	<u>110,319</u>	<u>130,320</u>	<u>115,109</u>	<u>15,211</u>
<i>Net Change in Fund Balance</i>	(25,319)	(45,320)	(11,801)	33,519
<i>Fund Balance Beginning of Year</i>	74,682	74,682	74,682	0
Prior Year Encumbrances Appropriated	<u>14,319</u>	<u>14,319</u>	<u>14,319</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$63,682</u></u>	<u><u>\$43,681</u></u>	<u><u>\$77,200</u></u>	<u><u>\$33,519</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, 2003

	<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	\$805	\$1,000	\$1,869	\$869
Other	220	25	510	485
<i>Total Revenues</i>	1,025	1,025	2,379	1,354
Expenditures				
Current:				
Public Safety				
Enforcement and Education:				
Capital Outlay	1,800	1,800	0	1,800
<i>Net Change in Fund Balance</i>	(775)	(775)	2,379	3,154
<i>Fund Balance Beginning of Year</i>	2,360	2,360	2,360	0
<i>Fund Balance End of Year</i>	<u>\$1,585</u>	<u>\$1,585</u>	<u>\$4,739</u>	<u>\$3,154</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, 2003

	<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	\$26,500	\$26,500	\$24,440	(\$2,060)
Expenditures				
Intergovernmental	<u>26,500</u>	<u>26,500</u>	<u>24,440</u>	<u>2,060</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
Southern District Probation Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$38,185	\$28,307	\$41,467	\$13,160
Expenditures				
Current:				
General Government - Judicial:				
Southern District Probation:				
Materials and Supplies	3,126	4,852	3,374	1,478
Contractual Services	12,043	13,732	11,554	2,178
Capital Outlay	1,752	3,600	793	2,807
Total Southern District Probation	16,921	22,184	15,721	6,463
Special Probation:				
Personal Services	83,679	77,511	76,118	1,393
Materials and Supplies	9,375	8,412	7,993	419
Contractual Services	24,027	26,199	21,620	4,579
Capital Outlay	4,710	4,406	4,310	96
Total Special Probation	121,791	116,528	110,041	6,487
<i>Total Expenditures</i>	138,712	138,712	125,762	12,950
<i>Excess of Revenues Under Expenditures</i>	(100,527)	(110,405)	(84,295)	26,110
Other Financing Sources				
Transfers In	97,572	105,957	105,957	0
<i>Net Change in Fund Balance</i>	(2,955)	(4,448)	21,662	26,110
<i>Fund Balance Beginning of Year</i>	27,146	27,146	27,146	0
Prior Year Encumbrances Appropriated	2,955	2,955	2,955	0
<i>Fund Balance End of Year</i>	\$27,146	\$25,653	\$51,763	\$26,110

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, 2003

	<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	\$35,500	\$31,607	\$31,608	\$1
Expenditures				
Current:				
General Government - Judicial:				
Mediation:				
Personal Services	33,581	33,916	31,308	2,608
Contractual Services	912	850	850	0
Capital Outlay	1,480	1,207	907	300
<i>Total Expenditures</i>	<u>35,973</u>	<u>35,973</u>	<u>33,065</u>	<u>2,908</u>
<i>Net Change in Fund Balance</i>	(473)	(4,366)	(1,457)	2,909
<i>Fund Balance Beginning of Year</i>	6,527	6,527	6,527	0
Prior Year Encumbrances Appropriated	<u>507</u>	<u>507</u>	<u>507</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,561</u></u>	<u><u>\$2,668</u></u>	<u><u>\$5,577</u></u>	<u><u>\$2,909</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Tuscarawas Intervention and Prevention Program Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$38,646	\$33,525	\$33,526	\$1
Expenditures				
Current:				
General Government - Judicial:				
Tuscarawas Intervention and Prevention Program:				
Contractual Services	<u>38,646</u>	<u>38,646</u>	<u>33,864</u>	<u>4,782</u>
<i>Net Change in Fund Balance</i>	0	(5,121)	(338)	4,783
<i>Fund Balance Beginning of Year</i>	<u>5,541</u>	<u>5,541</u>	<u>5,541</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,541</u></u>	<u><u>\$420</u></u>	<u><u>\$5,203</u></u>	<u><u>\$4,783</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, 2003

	<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	\$51,109	\$50,000	\$88,960	\$38,960
Charges for Services	891	1,550	1,550	0
<i>Total Revenues</i>	<u>52,000</u>	<u>51,550</u>	<u>90,510</u>	<u>38,960</u>
Expenditures				
Current:				
General Government - Judicial:				
County Court Special Projects:				
Materials and Supplies	2,513	9,000	2,694	6,306
Contractual Services	3,076	6,000	4,173	1,827
Capital Outlay	3,665	7,000	1,785	5,215
Other	17,058	19,313	16,879	2,434
<i>Total Expenditures</i>	<u>26,312</u>	<u>41,313</u>	<u>25,531</u>	<u>15,782</u>
<i>Excess of Revenues Over Expenditures</i>	25,688	10,237	64,979	54,742
Other Financing Uses				
Transfers Out	0	(20,000)	0	20,000
<i>Net Change in Fund Balance</i>	25,688	(9,763)	64,979	74,742
<i>Fund Balance Beginning of Year</i>	73,498	73,498	73,498	0
Prior Year Encumbrances Appropriated	<u>3,313</u>	<u>3,313</u>	<u>3,313</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$102,499</u></u>	<u><u>\$67,048</u></u>	<u><u>\$141,790</u></u>	<u><u>\$74,742</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Court Title IV-E Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$0	\$0	\$0
Expenditures				
Current:				
General Government -				
Judicial				
Juvenile Court:				
Capital Outlay	<u>3,159</u>	<u>3,159</u>	<u>0</u>	<u>3,159</u>
<i>Net Change in Fund Balance</i>	(3,159)	(3,159)	0	3,159
<i>Fund Balance Beginning of Year</i>	<u>3,159</u>	<u>3,159</u>	<u>3,159</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$3,159</u></u>	<u><u>\$3,159</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Department of Treasury Seizure of Monies Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$0	\$0	\$16,313	\$16,313
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	16,313	16,313
<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>\$16,313</u></u>	<u><u>\$16,313</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Permanent Improvement Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Rentals	\$100,000	\$0	\$0	\$0
Expenditures				
Capital Outlay	<u>104,685</u>	<u>104,685</u>	<u>16,295</u>	<u>88,390</u>
<i>Net Change in Fund Balance</i>	(4,685)	(104,685)	(16,295)	88,390
<i>Fund Balance Beginning of Year</i>	1,335,589	1,335,589	1,335,589	0
Prior Year Encumbrances Appropriated	<u>4,685</u>	<u>4,685</u>	<u>4,685</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,335,589</u></u>	<u><u>\$1,235,589</u></u>	<u><u>\$1,323,979</u></u>	<u><u>\$88,390</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Permanent Improvement County Home Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Rentals	\$526	\$2,000	\$2,877	\$877
Contributions and Donations	1,474	0	8,055	8,055
<i>Total Revenues</i>	2,000	2,000	10,932	8,932
Expenditures				
Capital Outlay	8,000	17,950	11,051	6,899
<i>Net Change in Fund Balance</i>	(6,000)	(15,950)	(119)	15,831
<i>Fund Balance Beginning of Year</i>	77,473	77,473	77,473	0
<i>Fund Balance End of Year</i>	<u>\$71,473</u>	<u>\$61,523</u>	<u>\$77,354</u>	<u>\$15,831</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Permanent Improvement M. R. S. Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$111,475	\$111,475	\$111,475	\$0
Expenditures				
Capital Outlay	<u>600,000</u>	<u>763,638</u>	<u>746,145</u>	<u>17,493</u>
<i>Net Change in Fund Balance</i>	(488,525)	(652,163)	(634,670)	17,493
<i>Fund Balance Beginning of Year</i>	<u>652,163</u>	<u>652,163</u>	<u>652,163</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$163,638</u></u>	<u><u>\$0</u></u>	<u><u>\$17,493</u></u>	<u><u>\$17,493</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Issue II Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$497,720	\$538,637	\$40,917
Expenditures				
Capital Outlay	<u>0</u>	<u>0</u>	<u>538,637</u>	<u>(538,637)</u>
<i>Net Change in Fund Balance</i>	0	497,720	0	(497,720)
<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>\$497,720</u></u>	<u><u>\$0</u></u>	<u><u>(\$497,720)</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, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay	<u>8,000</u>	<u>10,756</u>	<u>8,974</u>	<u>1,782</u>
<i>Excess of Revenues Under Expenditures</i>	(8,000)	(10,756)	(8,974)	1,782
Other Financing Sources				
Transfers In	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	(2,756)	(974)	1,782
<i>Fund Balance Beginning of Year</i>	<u>2,756</u>	<u>2,756</u>	<u>2,756</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,756</u></u>	<u><u>\$0</u></u>	<u><u>\$1,782</u></u>	<u><u>\$1,782</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Computers Fund
For the Year Ended December 31, 2003

	<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	\$103,500	\$98,087	\$112,333	\$14,246
Expenditures				
Capital Outlay	<u>173,028</u>	<u>198,228</u>	<u>118,251</u>	<u>79,977</u>
<i>Net Change in Fund Balance</i>	(69,528)	(100,141)	(5,918)	94,223
<i>Fund Balance Beginning of Year</i>	155,537	155,537	155,537	0
Prior Year Encumbrances Appropriated	<u>33,328</u>	<u>33,328</u>	<u>33,328</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$119,337</u></u>	<u><u>\$88,724</u></u>	<u><u>\$182,947</u></u>	<u><u>\$94,223</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Canal Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$276,581	\$190,642	\$130,301	(\$60,341)
Contributions and Donations	1,161	2,000	200	(1,800)
<i>Total Revenues</i>	277,742	192,642	130,501	(62,141)
Expenditures				
Capital Outlay	272,805	279,841	223,861	55,980
<i>Net Change in Fund Balance</i>	4,937	(87,199)	(93,360)	(6,161)
<i>Fund Balance (Deficit) Beginning of Year</i>	(102,564)	(102,564)	(102,564)	0
Prior Year Encumbrances Appropriated	189,805	189,805	189,805	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$92,178</u>	<u>\$42</u>	<u>(\$6,119)</u>	<u>(\$6,161)</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, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Rentals	\$2,672	\$2,672	\$4,279	\$1,607
Expenditures				
Capital Outlay	<u>2,500</u>	<u>2,500</u>	<u>1,297</u>	<u>1,203</u>
<i>Net Change in Fund Balance</i>	172	172	2,982	2,810
<i>Fund Balance Beginning of Year</i>	<u>2,010</u>	<u>2,010</u>	<u>2,010</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,182</u></u>	<u><u>\$2,182</u></u>	<u><u>\$4,992</u></u>	<u><u>\$2,810</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Commissioners Parks and Recreation Fund
For the Year Ended December 31, 2003

	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 Revenue Over Expenditures</i>	0	0	0	0
Other Financing Uses				
Transfers Out	<u>(30,000)</u>	<u>(30,000)</u>	<u>0</u>	<u>30,000</u>
<i>Net Change in Fund Balance</i>	(30,000)	(30,000)	0	30,000
<i>Fund Balance Beginning of Year</i>	<u>107,543</u>	<u>107,543</u>	<u>107,543</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$77,543</u></u>	<u><u>\$77,543</u></u>	<u><u>\$107,543</u></u>	<u><u>\$30,000</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff Computerization Fund
For the Year Ended December 31, 2003

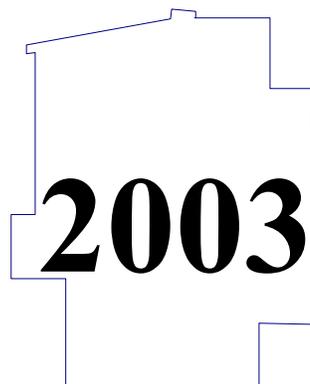
	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$79,582	\$88,951	\$115,911	\$26,960
Other	43,713	60,228	54,091	(6,137)
<i>Total Revenues</i>	123,295	149,179	170,002	20,823
Expenditures				
Capital Outlay	118,532	215,653	214,383	1,270
<i>Excess of Revenues Over (Under) Expenditures</i>	4,763	(66,474)	(44,381)	22,093
Other Financing Sources (Uses)				
Advances Out	(48,382)	(17,000)	(17,000)	0
Transfers In	0	19,015	0	(19,015)
<i>Total Other Financing Sources (Uses)</i>	(48,382)	2,015	(17,000)	(19,015)
<i>Net Change in Fund Balance</i>	(43,619)	(64,459)	(61,381)	3,078
<i>Fund Balance Beginning of Year</i>	18,206	18,206	18,206	0
Prior Year Encumbrances Appropriated	46,637	46,637	46,637	0
<i>Fund Balance End of Year</i>	<u>\$21,224</u>	<u>\$384</u>	<u>\$3,462</u>	<u>\$3,078</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, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$5,049,793	\$4,480,465	\$4,491,515	\$11,050
Other	207	0	184	184
<i>Total Revenues</i>	<u>5,050,000</u>	<u>4,480,465</u>	<u>4,491,699</u>	<u>11,234</u>
Expenses				
Personal Services	18,555	16,975	16,670	305
Contractual Services	760,055	761,665	249,307	512,358
Claims	4,268,365	4,268,365	4,268,365	0
<i>Total Expenses</i>	<u>5,046,975</u>	<u>5,047,005</u>	<u>4,534,342</u>	<u>512,663</u>
<i>Net Change in Fund Equity</i>	3,025	(566,540)	(42,643)	523,897
<i>Fund Equity Beginning of Year</i>	<u>1,195,479</u>	<u>1,195,479</u>	<u>1,195,479</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$1,198,504</u></u>	<u><u>\$628,939</u></u>	<u><u>\$1,152,836</u></u>	<u><u>\$523,897</u></u>

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Tuscarawas County, Ohio Comprehensive Annual Financial Report



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

**MATT JUDY
Tuscarawas County Auditor**

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Tuscarawas County, Ohio
Governmental Activities Revenues by Source
and Expenses by Function
Last Two Years *

	2003	2002
Program Revenues		
Charges for Services	\$6,648,334	\$7,273,575
Operating Grants and Contributions	19,251,122	18,777,385
Capital Grants and Contributions	871,590	1,077,809
General Revenues		
Property and Other Taxes	9,351,625	8,970,499
Sales Taxes	8,692,705	9,040,344
Intergovernmental	2,864,539	2,220,324
Interest	917,004	1,530,361
Other	656,889	669,757
Total	\$49,253,808	\$49,560,054
Expenses		
General Government:		
Legislative and Executive	\$7,842,428	\$7,733,080
Judicial	3,754,557	3,621,093
Public Safety	7,926,398	7,275,708
Public Works	6,740,743	7,573,815
Health	6,274,549	6,719,575
Human Services	16,878,484	14,943,366
Conservation and Recreation	127,694	186,159
Intergovernmental	1,093,361	1,416,722
Debt Service		
Interest and Fiscal Charges	14,461	11,451
Total	\$50,652,675	\$49,480,969

Notes:

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

Source: Tuscarawas County Auditor

Tuscarawas County, Ohio
Governmental Revenues by Source
and Expenditures by Function *
Last Ten Years

	2003	2002	2001	2000
Revenues				
Property and Other Taxes **	\$9,322,046	\$9,157,523	\$9,095,828	\$8,848,178
Sales Taxes **	8,664,790	9,027,152	8,493,461	8,574,725
Intergovernmental	23,024,231	21,129,273	27,753,810	23,556,391
Interest	917,004	1,530,361	3,378,233	3,628,571
Licenses and Permits	17,602	12,001	40,533	46,301
Fines and Forfeitures	409,360	409,916	267,850	295,671
Rentals	119,215	126,174	174,068	131,879
Charges for Services	4,857,464	5,411,437	4,718,965	4,095,888
Contributions and Donations ***	31,057	62,948	68,365	121,292
Other	656,705	666,312	828,174	466,145
Total	\$48,019,474	\$47,533,097	\$54,819,287	\$49,765,041
Expenditures				
General Government:				
Legislative and Executive	\$5,828,419	\$5,955,574	\$5,259,338	\$5,142,518
Judicial	3,605,615	3,639,631	3,243,603	2,809,067
Public Safety	7,509,514	7,022,416	6,538,346	5,978,978
Public Works	6,372,235	7,354,283	6,031,474	5,453,321
Health	6,414,739	6,408,259	6,421,499	5,770,124
Human Services	16,625,171	15,208,503	15,902,731	16,350,741
Conservation and Agriculture ****	0	0	0	0
Economic Development and Assitance	0	0	199,720	0
Other - Liability Insurance	0	0	0	0
Capital Outlay	2,048,817	1,882,879	2,014,989	2,068,432
Intergovernmental ****	1,093,361	1,416,722	2,036,941	2,062,041
Debt Service*****				
Principal Retirement	74,563	65,282	47,305	45,221
Interest and Fiscal Charges	14,461	11,451	0	0
Total	\$49,586,895	\$48,965,000	\$47,695,946	\$45,680,443

Notes:

* Includes General, Special Revenue and Capital Projects Funds.

** Prior to 1994, all taxes were presented in one category.

*** Prior to 1994 Contributions and Donations were included in Other.

**** Prior to 1994, payments to certain other governments were included in conservation and agriculture rather than intergovernmental.

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

Prior year amounts include both in principal.

Source: Tuscarawas County Auditor

1999	1998	1997	1996	1995	1994
\$8,602,952	\$8,074,357	\$5,969,204	\$5,187,677	\$5,033,080	\$12,255,062
8,329,590	9,078,108	9,036,763	8,722,601	8,554,671	0
19,028,962	18,774,142	15,698,816	15,274,459	16,579,043	13,430,871
2,326,264	2,423,805	1,868,691	1,766,673	1,521,877	1,040,327
43,519	44,251	43,866	43,527	41,270	17,460
220,612	322,640	251,808	192,188	204,059	178,397
119,876	145,332	149,438	159,652	161,878	132,520
4,595,657	4,931,433	4,754,258	4,413,432	4,535,317	4,234,345
374,628	49,227	29,330	25,456	21,225	25,487
615,845	495,979	274,245	195,508	345,358	160,909
<u>\$44,257,905</u>	<u>\$44,339,274</u>	<u>\$38,076,419</u>	<u>\$35,981,173</u>	<u>\$36,997,778</u>	<u>\$31,475,378</u>

\$5,199,679	\$4,763,899	\$5,351,109	\$4,692,821	\$3,781,748	\$3,318,157
2,458,955	2,232,697	2,226,607	1,929,964	1,722,057	1,582,626
5,669,318	5,233,857	4,753,148	4,895,799	5,048,317	5,001,784
4,714,900	4,725,260	5,155,602	5,159,869	4,739,227	4,354,885
5,895,951	5,319,037	5,282,738	5,105,207	5,058,890	4,337,138
11,173,645	8,901,010	8,175,502	8,127,352	8,126,756	7,610,807
0	0	0	0	0	224,721
0	0	0	0	0	0
0	0	0	0	216,976	242,857
2,739,490	1,282,663	1,403,036	2,633,977	4,773,143	1,712,249
1,512,216	1,430,926	1,581,449	1,110,296	1,118,209	8,794
7,800	105,165	106,413	131,175	127,493	124,073
0	0	0	0	0	0
<u>\$39,371,954</u>	<u>\$33,994,514</u>	<u>\$34,035,604</u>	<u>\$33,786,460</u>	<u>\$34,712,816</u>	<u>\$28,518,091</u>

Tuscarawas County, Ohio
Property Tax Levies and Collections - Real and Public Utility Taxes
Last Ten Years

Fiscal Year	Total Tax Levy *	Current Tax Collections **	Percent of Current Taxes Collected to Total Tax Levy	Delinquent Tax Collections	Total Tax Collections	Ratio of Total Tax Collections to Total Tax Levy	Outstanding Delinquent Taxes ***	Ratio of Delinquent Taxes to Total Tax Levy
1994	\$3,378,803	\$3,281,827	97.13 %	\$107,995	\$3,389,822	100.33 %	\$77,686	2.30 %
1995	3,600,401	3,381,652	93.92	105,844	3,487,496	96.86	119,734	3.33
1996	3,839,385	3,574,712	93.11	95,157	3,669,869	95.58	93,392	2.43
1997	4,251,504	4,072,746	95.80	119,041	4,191,787	98.60	107,274	2.52
1998	5,426,133	5,338,443	98.38	199,995	5,538,438	102.07	121,432	2.24
1999	5,946,139	5,743,338	96.59	167,270	5,910,608	99.40	98,252	1.65
2000	6,071,455	5,854,258	96.42	169,844	6,024,102	99.22	345,647	5.69
2001	6,145,216	5,960,759	97.00	183,913	6,144,672	99.99	373,376	6.08
2002	6,255,831	6,020,337	96.24	192,971	6,213,308	99.32	431,868	6.90
2003	6,377,973	6,125,848	96.05	227,279	6,353,127	99.61	457,713	7.18

* Does not include state reimbursements of homestead and rollback exemptions.

** Reflects General Fund and Mental Retardation Fund levy.

*** This amount cannot be calculated based on other information in this statistical table because of retroactive additions and deletions which are brought on in one lump sum.

Source: Tuscarawas County Auditor

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

Collection Year	Real Property		Public Utility Property		Personal Property		Total Assessed Value	Total Estimated Actual Value**	Ratio
	Assessed Value	Actual Value**	Assessed Value	Actual Value**	Assessed Value	Actual Value**			
1994	\$668,577,140	\$1,910,220,400	\$96,650,000	\$109,829,545	\$145,975,621	\$583,902,484	\$911,202,761	\$2,603,952,429	34.99 %
1995	682,325,220	1,949,500,629	102,970,300	117,011,705	155,037,221	620,148,884	940,332,741	2,686,661,218	35.00
1996	788,144,490	2,251,841,400	99,330,030	112,875,034	158,112,445	632,449,780	1,045,586,965	2,997,166,214	34.89
1997	810,213,610	2,314,896,029	99,708,230	106,911,693	176,255,948	725,555,040	1,086,177,788	3,147,362,762	34.51
1998	835,986,120	2,388,531,771	94,082,290	106,911,693	182,369,271	729,477,084	1,112,437,681	3,224,920,548	34.50
1999	1,058,540,530	3,024,401,514	97,700,580	111,023,386	186,809,032	747,236,128	1,343,050,142	3,882,661,028	34.59
2000	1,078,253,150	3,080,723,286	99,245,230	112,778,670	207,210,778	828,843,112	1,384,709,158	4,022,345,068	34.43
2001	1,096,634,230	3,133,240,657	95,434,850	108,448,693	221,986,520	887,946,080	1,414,055,600	4,129,635,430	34.24
2002	1,213,148,420	3,466,138,342	69,027,690	78,440,556	216,689,625	866,758,500	1,498,865,735	4,411,337,398	33.98
2003	1,233,342,150	3,523,834,714	70,163,550	79,731,307	202,689,724	810,758,896	1,506,195,424	4,414,324,917	34.12

* Estimated Actual is calculated by dividing the assessed value by the assessment percentage.

** The percentages for 2003 were 35% for real property, 35% for public utility real, 88% for public utility tangible, 25% for capital assets and 23% for inventory for tangible personal.

Source: Tuscarawas County Auditor

Tuscarawas County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 of Assessed Value)
Last Ten Years

<u>County Units</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
General Fund	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20
Mental Retardation Board	3.00	3.00	3.00	3.00	4.90	4.90	4.90	4.90	4.90	4.90
Community Mental Health	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Senior Citizens Services	0.00	0.00	0.00	0.50	0.50	0.50	0.50	0.50	0.60	0.60
<u>Townships</u>										
Auburn	3.40	3.40	3.40	5.90	5.90	5.90	5.90	5.90	5.90	5.90
Bucks	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Clay	6.80	6.80	7.05	7.05	7.05	7.05	7.05	7.05	7.05	7.05
Dover	4.40	4.40	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90
Fairfield	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40
Franklin	4.27	4.27	4.27	4.27	4.77	4.77	4.77	4.77	4.77	4.77
Goshen	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80
Jefferson	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30
Lawrence	7.30	7.30	7.30	7.30	8.30	8.30	8.30	8.30	10.30	10.30
Mill	2.80	2.80	2.80	2.80	4.55	4.55	4.55	5.05	5.05	5.05
Oxford	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95
Perry	5.30	5.30	5.30	5.80	5.80	5.80	5.80	5.80	5.80	5.80
Rush	2.80	2.80	2.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80
Salem	3.60	3.60	3.60	3.60	3.60	4.00	4.00	3.80	3.80	3.80
Sandy	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80
Sugarcreek	5.00	5.00	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90
Union	5.30	5.30	5.30	6.80	6.00	6.00	6.00	7.00	5.00	5.00
Warren	3.40	3.40	3.40	3.40	2.80	3.20	3.20	3.20	3.20	3.20
Warwick	4.80	4.80	4.80	4.80	4.80	4.80	4.80	5.30	5.30	5.30
Washington	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Wayne	11.20	11.20	11.20	11.20	10.80	10.80	10.80	10.80	10.80	10.80
York	6.90	6.90	6.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90
<u>School Districts Within the County</u>										
Claymont CSD	30.40	30.40	29.70	33.60	34.10	32.20	32.20	32.10	31.80	31.80
Dover CSD	41.47	41.47	41.17	46.57	46.57	45.67	45.67	45.62	45.47	45.47
Garaway LSD	44.70	44.70	44.60	44.60	45.60	45.20	45.20	45.10	45.00	45.00
Indian Valley LSD	45.90	45.90	45.20	45.20	44.80	42.90	42.90	42.55	42.30	42.30
Newcomerstown EVSD	46.00	46.00	45.60	45.60	45.60	45.20	48.90	48.70	48.25	48.25
New Philadelphia CSD	43.40	43.40	42.80	42.80	42.80	42.30	42.30	42.25	42.15	42.15
Strasburg-Franklin LSD	50.80	50.80	50.80	50.80	50.80	50.80	50.80	50.80	50.80	50.80
Tuscarawas Valley LSD	39.00	39.00	37.60	37.40	37.40	41.90	40.20	39.40	38.50	38.50
<u>Out-of-County School Districts</u>										
Fairless LSD	44.30	44.30	43.80	50.50	50.70	48.70	48.70	47.00	46.50	46.50
Harrison Hills LSD	37.75	37.75	37.75	37.75	37.75	37.75	37.75	37.75	37.75	37.75
Ridgewood LSD	40.60	40.60	40.60	40.60	40.60	43.00	43.00	43.00	43.00	43.00
Sandy Valley LSD	47.80	47.80	47.60	46.30	47.10	45.60	45.20	44.40	44.80	44.80
<u>Joint Vocational School</u>										
Belmont-Harrison JVS	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.45	1.45	1.45
Buckeye JVS	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Coshocton JVS	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Stark Area JVS	2.00	2.00	2.00	3.50	3.50	3.30	3.30	3.20	3.20	3.20

(continued)

Source: Tuscarawas County Auditor

Tuscarawas County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 of Assessed Value)
Last Ten Years

<u>Cities</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
Dover	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60
New Philadelphia	9.67	9.67	9.67	9.67	9.67	9.67	9.67	9.67	9.62	9.62
Uhrichsville	8.48	8.48	8.48	8.48	8.48	8.48	8.48	9.28	9.28	9.28
<u>Villages</u>										
Baltic	6.90	6.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90
Barnhill	15.40	15.40	15.40	15.40	15.40	15.40	15.40	10.40	15.40	15.40
Bolivar	10.90	8.90	8.90	10.90	10.90	10.90	10.90	10.90	7.90	7.90
Dennison	7.10	7.10	7.10	7.10	7.10	7.10	6.90	9.50	9.50	9.50
Gnadenhutten	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.80	7.80
Midvale	1.40	1.40	1.40	1.40	1.40	1.40	6.40	6.40	6.40	6.40
Mineral City	9.20	9.20	9.20	9.20	12.20	12.20	12.20	12.20	12.20	12.20
Newcomerstown	2.50	4.50	4.50	4.50	4.50	4.50	4.50	2.50	2.80	2.50
Parral	1.60	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Port Washington	5.70	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30
Roswell	8.90	8.90	8.90	8.90	11.90	11.90	11.90	11.90	11.90	11.90
Stone Creek	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90
Strasburg	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20
Sugarcreek	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	6.60	6.60
Tuscarawas	11.70	11.70	11.70	11.70	11.70	7.10	7.70	7.80	7.80	7.80
Zoar	7.10	7.50	7.50	7.50	7.50	7.50	7.50	7.50	4.50	4.50
<u>Other Districts</u>										
Lawrence Township										
Recreational District	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Tri-County Ambulance	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Tri-Division Ambulance	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Tuscarawas Co. Extension Library	0.60	0.60	0.60	0.60	0.40	0.44	0.44	0.44	0.44	0.44
Newcomerstown Library	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
General Health District	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Gnadenhutten-Clay Cemetery	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Mineral-Sandy Ambulance	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Delaware Valley Joint Fire District	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50

Tuscarawas County, Ohio
Tangible Personal Property Tax Collections
Last Ten Years

<u>Year</u>	<u>Amount</u>
1994	\$783,950
1995	785,325
1996	889,112
1997	1,079,251
1998	1,430,604
1999	1,497,914
2000	1,623,941
2001	1,715,608
2002	1,685,642
2003	1,637,319

Source: Tuscarawas County Auditor

Tuscarawas County, Ohio
Ratio of Net Bonded Debt to Assessed Value
and Net Bonded Debt Per Capita
1994 through 1997**

<u>Year</u>	<u>Population</u>	<u>Assessed Value</u>	<u>Gross Bonded Debt</u>	<u>Debt Service Monies Available</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt To Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
1994	\$84,090 *	\$911,202,761	\$320,000	\$50,742	\$269,258	0.03 %	3.20
1995	84,090 *	940,332,741	250,000	59,856	190,144	0.02	2.26
1996	84,090 *	1,045,586,965	175,000	72,442	102,558	0.01	1.22
1997	84,090 *	1,086,177,788	90,000	65,279	24,721	0.00	0.29

* 1990 U.S. Census

** The County retired its bonded debt in 1997 and has not issued any since.

Source: Tuscarawas County Auditor

Tuscarawas County, Ohio
Computation of Legal Debt Margin
December 31, 2003

	Total Debt Limit *	Total Unvoted Debt Limit **
Assessed Value of County, Collection Year 2002	\$1,506,195,424	\$1,506,195,424
Debt Limitation	36,154,886	15,061,954
Total Outstanding Debt:		
OPWC Loans	723,058	723,058
OWDA Loans	1,452,744	1,452,744
Total	2,175,802	2,175,802
Exemptions:		
Debt Paid from Enterprise Funds:		
OPWC Loans	723,058	723,058
OWDA Loans	1,452,744	1,452,744
Total	2,175,802	2,175,802
Net Debt	0	0
Total Legal Debt Margin (Debt Limitations minus Net Debt)	\$36,154,886	\$15,061,954

* The Debt Limitation is calculated as follows:		
3% of first \$100,000,000 of assessed value		\$3,000,000
1 1/2% of next \$200,000,000 of assessed value		3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000		30,154,886
Total Debt Limitation		\$36,154,886

** The Debt Limitation equals 1% of the assessed value

Source: Tuscarawas County Auditor

Tuscarawas County, Ohio
Computation of Direct and Overlapping General Obligation Bonded Debt
December 31, 2003

Political Subdivision	Debt Outstanding	Percentage Applicable To County*	Amount Applicable To County
Tuscarawas County	\$0	100.00 %	\$0
Total Direct Debt	0		0
New Philadelphia City School District	6,545,000	100.00	6,545,000
Dover City School District	7,360,000	100.00	7,360,000
City of New Philadelphia	945,000	100.00	945,000
Indian Valley Local School District	6,345,000	100.00	6,345,000
Newcomerstown School District	3,190,000	85.40	2,724,260
City of Dover	985,000	100.00	985,000
Tuscarawas County District Library	850,000	100.00	850,000
Tuscarawas Valley Local School District	5,234,981	92.51	4,842,881
Claymont Local School District	4,704,596	100.00	4,704,596
Garaway Local School District	1,475,000	91.50	1,349,625
Total Overlapping Debt	37,634,577		36,651,362
Total Direct and Overlapping	\$37,634,577		\$36,651,362

* Percentages determined by dividing the assessed valuation of the political subdivisions within the County by the total assessed valuation of the subdivisions. The valuations used are for the 2003 collection year.

Source: Primarily from debt schedules submitted by subdivisions to the Tuscarawas County Budget Commission.

Tuscarawas County, Ohio
Ratio of Annual Debt Service Expenditures for
General Bonded Debt to Total Governmental Expenditures
1994 through 1997*

Year	Principal	Interest and Fiscal Charges	Total Debt Service	Total Governmental Expenditures	Ratio of Debt Service to Total Governmental Expenditures
1994	\$65,000	\$29,048	\$94,048	\$28,518,091	0.33 %
1995	70,000	23,520	93,520	34,712,816	0.27
1996	75,000	18,375	93,375	33,786,460	0.28
1997	85,000	13,613	98,613	34,035,604	0.29

* The County retired its bonded debt in 1997 and has not issued any since.

Source: Tuscarawas County Auditor

Tuscarawas County, Ohio
 Demographic Statistics
 December 31, 2003

Year	Population*
2000	90,914
1990	84,090
1980	84,614
1970	77,211
1960	76,789
1950	70,320
1940	68,816

AGE DISTRIBUTION, 2000 CENSUS*

Age Group	Total
Under 18 years	23,095
18 and over	67,819
Total	90,914

POPULATION BY RACE, 2000 CENSUS*

Race	Total
White	88,976
Black	663
Native American	154
Asian	220
Pacific Islander	43
Other	195
2 or more races	663
Total	90,914

Source: * U.S. Department to Commerce - Bureau of Census

(continued)

Tuscarawas County, Ohio
 Demographic Statistics (continued)
 December 31, 2003

Employment - December 2003 Estimates **

Total Civilian Labor Force	44,500
Total Employed	41,600
Total Unemployed	2,900
Unemployment Rate	6.5 %

Employment by Sector, 2000 Average *

	<u>Number</u>	<u>Percent</u>
Wholesale and Retail Trade	9,980	27.17 %
Manufacturing	9,215	25.09
Services	7,977	21.72
State and Local Government	4,642	12.64
Construction	1,699	4.63
Transportation and Public Utilities	1,325	3.61
Finance, Insurance, Real Estate	1,038	2.83
Mining	437	1.19
Agriculture, Forestry and Fishing	411	1.12
TOTALS	<u>36,724</u>	<u>100.0 %</u>

Annual Average Unemployment Rates **

1994	6.3 %
1995	5.5
1996	5.5
1997	5.2
1998	5.1
1999	5.2
2000	4.6
2001	4.7
2002	5.7
2003	6.0

Source: * Ohio Department of Development
 ** Ohio Department of Job and Family Services

Tuscarawas County, Ohio
Construction, Bank Deposits and Property Value
Last Ten Years

Year	New Construction			Bank Deposits *	Real Property Value **		
	Agricultural/ Residential	Commercial/ Industrial	Total New Construction		Agricultural/ Residential	Commercial/ Industrial	Tax Exempt
1994	\$9,199,090	\$3,639,500	\$12,838,590	\$383,091,000	\$503,669,480	\$157,133,290	\$71,002,530
1995	13,885,530	6,184,670	20,070,200	402,359,000	513,320,200	169,005,020	75,091,290
1996	13,605,540	6,212,210	19,817,750	407,639,000	607,551,460	180,223,070	77,121,640
1997	20,861,460	7,294,420	28,155,880	205,749,000 ***	623,780,430	185,929,470	89,389,200
1998	16,268,670	5,849,680	22,118,350	222,464,000	644,260,080	191,213,760	123,581,090
1999	15,451,710	5,955,880	21,407,590	162,185,000	817,958,480	240,067,670	126,496,560
2000	12,056,990	6,994,610	19,051,600	211,927,000	833,799,530	243,902,830	140,728,620
2001	13,582,760	6,977,690	20,560,450	222,631,000	946,720,760	265,895,940	132,711,180
2002	14,927,010	5,260,770	20,187,780	236,126,000	961,671,770	265,900,940	134,565,700
2003	21,396,850	3,440,180	24,837,030	247,585,000	984,665,180	266,336,730	139,501,840

* Data includes commercial banks.

** Does not include Mineral Lands and Rights.

*** Certain bank deposits are not included, due to reorganization.

Sources: Tuscarawas County Auditor
Bank Deposits information from the Federal Reserve Bank of Cleveland, Ohio.

Tuscarawas County, Ohio
Principal Taxpayers
December 31, 2003

Taxpayer	Type	Assessed Valuation	Percent of Total County Assessed Valuation
Ohio Power Company	Public Utility	\$26,992,880	1.79 %
Belden Brick Company	Manufacturer	20,311,890	1.35
East Ohio Gas Company	Public Utility	17,413,030	1.16
Glimcher Properties, Limited	Retail	15,740,690	1.04
Commonwealth Aluminum Concast Inc.	Manufacturer	12,648,880	0.84
Dover Chemical Corporation	Manufacturer	11,554,590	0.77
Gradall Company	Manufacturer	11,479,580	0.76
Verizon North, Inc.	Manufacturer	10,676,420	0.71
Allied Machine and Engineering Company	Manufacturer	9,549,280	0.63
International Paper/Union Camp Chemical	Manufacturer	<u>9,190,550</u>	<u>0.61</u>
Total		<u><u>\$145,557,790</u></u>	<u><u>9.66 %</u></u>
Total County Assessed Valuation		<u><u>\$1,506,195,424</u></u>	

Source: Tuscarawas County Auditor

Tuscarawas County, Ohio
 Ten Largest Employers (Non Public Employers)
 December 31, 2003

Employer	Nature of Business	Number of Employees
1.) Union Hospital	Health Care	900
2.) Belden Brick	Face and Acid Proof Brick	475
3.) Gradall	Construction Equipment	450
4.) Allied Machine and Engineering	Spade and Flat Drills, Holders, Etc.	390
5.) Smurfit Stone Container	Paper/Cardboard Products	350
6.) Zimmer Patient Care	Surgical Equipment	290
7.) Greer Steel	Cold-rolled Strip Steel	270
8.) Sugarcreek Industries	Windows and Storm Doors	250
9.) Commercial and Architectural Products	Paneling/Doors/Restroom Partitions	250
10.) Commonwealth Aluminum	Rolled and Coiled Aluminum Products	240

Sources: The 2004 Ohio Industrial Directory, published by Harris Publishing Company, and Tuscarawas County

Tuscarawas County, Ohio
 Miscellaneous Statistics
 December 31, 2003

Date of Incorporation	1808
544th Largest Population County in the United States (3,142 counties in the U.S.) *	
County Seat: New Philadelphia, Ohio	
Number of County Employees	740
Area - Square Miles	567.6
Number of Political Subdivisions Located in the County:	
Municipalities and Villages	19
Townships	22
School Districts	8
Vocational School	1
Universities	
Kent State University, Tuscarawas Branch	
Ashland University (MBA)	
Road Mileage: **	
State Roads	186
County Roads	469
Township Roads	603
Communications:	
5 Radio Stations:	
WJER-FM WNPQ-FM WTUZ-FM WJER-AM WBTC-AM	
1 Television Station - Adelphia (Local)	
1 Daily Newspaper - Times Reporter (Circulation)	28,500
Voter Statistics, Election of November 2003: ***	
Number of Registered Voters	51,633
Number of Voters, Last General Election	25,451
Percentage of Registered Voters Voting	49.29 %

(continued)

Sources:

- * County and City Data Book, 2000
- ** Tuscarawas County Engineer
- *** Tuscarawas County Board of Elections
- All other information obtained from Regional Planning Commission

Tuscarawas County, Ohio
Miscellaneous Statistics (continued)
December 31, 2003

List of Enterprise Zones in Tuscarawas County

Zone Name	Month/Year Established	Zone Number	Number of Abatements
Dover/Goshen Township	July 1990	174C	1
Lawrence/Franklin/Wayne Township	August 1992 June 1995 December 1997	300D	9
City of New Philadelphia	September 1991	214C	0
Village of Port Washington/Oxford/Salem Township	April 1988	068C	1
Village of Dennison	April 1990	162C	1
Village of Newcomerstown	April 1988	067C	12
Village of Strasburg	December 1990	189C	2
Village of Gnadenhutten	January 1998	328D	1
Village of Sugarcreek	January 2000	357D	0
City of Uhrichsville/Village of Midvale/Mill Township Warwick Township/Village of Tuscarawas	March 1998	331D	6
			<u>33</u>

	2002		2003	
	Abated Assessed Value	Abated Tax Amount	Abated Assessed Value	Abated Tax Amount
Real Property	\$5,620,844	\$251,675	\$5,782,100	\$280,347
Personal Property	8,941,945	547,646	9,613,510	568,070
Total	<u>\$14,562,789</u>	<u>\$799,321</u>	<u>\$15,395,610</u>	<u>\$848,417</u>

Source: Community Economic Development Office

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Tuscarawas County Flag

The back cover depicts the Tuscarawas County Flag. The center of the flag is the dome of the courthouse, within an outline of the county's borders. The artwork, name line and founding date of 1808 are circled by 22 stars, one for each township.

The flag was designed by Dover artist Cathy Straub and was flown on the grounds of the Ohio Capitol building in Columbus during Ohio's bicentennial celebration in 2003.





**Auditor of State
Betty Montgomery**

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

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
JULY 22, 2004**