



**FINANCIAL CONDITION  
TUSCARAWAS COUNTY**

**SINGLE AUDIT**

**FOR THE YEAR ENDED DECEMBER 31, 2000**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



**FINANCIAL CONDITION  
TUSCARAWAS COUNTY**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i> .....	1
Report of Independent Accountants on Compliance with Requirements Applicable to each Major Federal Program and Internal Control Over Compliance in Accordance with OMB Circular A-133 .....	3
Schedule of Receipts and Expenditures of Federal Awards .....	5
Notes to the Schedule of Receipts and Expenditures of Federal Awards .....	6
Schedule of Findings .....	7
Schedule of Prior Audit Findings and Questioned Costs .....	9

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STATE OF OHIO  
OFFICE OF THE AUDITOR  

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

County Commissioners  
Tuscarawas County  
125 East High Avenue  
New Philadelphia, Ohio 44663

To the County Commissioners:

We have audited the general purpose financial statements of Tuscarawas County, Ohio, (the County) as of and for the year ended December 31, 2000, and have issued our report thereon dated June 1, 2001, 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 generally accepted auditing standards 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 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying Schedule of Findings as item 2000-61279-001.

We also noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated June 1, 2001.

**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.

County Commissioners  
Tuscarawas County  
Report of Independent Accountants on Compliance and on  
Internal Control Required by *Government Auditing Standards*  
Page 2

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 1, 2001.

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.

**Jim Petro**  
Auditor of State

June 1, 2001



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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

County Commissioners  
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 its major federal program for the year ended December 31, 2000. The County's major federal programs are 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 generally accepted auditing standards; 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 each of its major federal programs for the year ended December 31, 2000.

However, we noted an instance of noncompliance that does not require inclusion in this report that we have reported to management of the County in a separate letter dated June 1, 2001.

**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.

#### **Schedule of Receipts and Expenditures of Federal Awards**

We have audited the general purpose financial statements of the County as of and for the year ended December 31, 2000, and have issued our report thereon dated June 1, 2001, 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. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule of Receipts and Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

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.

**Jim Petro**  
Auditor of State

June 1, 2001

TUSCARAWAS COUNTY

Schedule of Receipts and Expenditures of Federal Awards  
For the Year Ended December 31, 2000

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-E-99-072-1 B-P-00-072-1 B-F-97-072-1 B-F-98-072-1 B-F-99-072-1 B-F-00-072-1	\$340,900 0 4,500 51,200 193,500 0	\$368,838 62,618 591 47,396 194,286 531
Total U.S Department of Housing and Urban Development			590,100	674,260
<u>U.S. DEPARTMENT OF THE INTERIOR</u>				
<i>Passed through the Ohio &amp; Erie Canal Association:</i>				
Ohio and Erie Canal Association Cooperative Agreement	15.AAA	555700-1-12098	46,119	46,119
<u>U.S. DEPARTMENT OF JUSTICE</u>				
<i>Direct Grant</i>				
Cops FAST Program /Universal Hiring Grants	16.710	N/A	85,979	85,979
<i>Passed through Ohio Attorney General, Department of Crime Victim Assistance:</i>				
Crime Victim Assistance	16.575	2001VAGENE428	19,255	22,902
<i>Passed through the Ohio Office of Criminal Justice Services:</i>				
Byrne Formula Grant Program	16.579	2000-DG-F02-7335	17,546	17,546
State Criminal Alien Assistance Program	16.606	1999-AP-VX-0173	11,467	11,467
Total U.S. Department of Justice			134,247	137,894
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
<i>Passed through the Ohio State Emergency Response Commission:</i>				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	N/A	5,491	5,491
<u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u>				
<i>Passed through the Ohio Department of Public Safety - Ohio Emergency Management Agency:</i>				
Emergency Management Performance Grants	83.534	H-418 H-536 Siren 99-007 Siren 00-006 N/A	34,033 2,000 14,000 7,000 1,719	34,033 2,000 14,000 7,000 1,719
Total Emergency Management Performance Grants			58,752	58,752
<u>U.S. DEPARTMENT OF EDUCATION</u>				
<i>Passed through the Ohio Department of Education:</i>				
<i>Special Education Cluster:</i>				
Special Education - State Grants	84.027	071167-6B-SF-01P	24,037	30,633
Special Education - Preschool Grants	84.173	071167-PG-S1-01P	15,369	16,508
Total Special Education Cluster			39,406	47,141
Rehabilitation Services - Basic Support	84.126	N/A	3,221	3,221
Total U.S. Department of Education			42,627	50,362
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
<i>Passed through the Ohio Department of Mental Retardation and Developmental Disabilities:</i>				
Social Services Block Grant	93.667	N/A	69,234	69,234
Medical Assistance Program	93.778	79-00016-TCM 79-00016-CAFS	556,185 137,631	556,185 137,631
Total Medical Assistance Program			693,816	693,816
Total U.S. Department of Health and Human Services			763,050	763,050
Total			\$1,640,386	\$1,735,928

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, 2000

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***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 - Medicare/Medicaid Grants***

Federal Funds were commingled with other expenditures for the Title XX Medicare grant and Title XIX Medicaid grant. Amounts received during the calendar year are reported as expenditures on the Schedule.

***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, 2000, the gross amount of loans outstanding under this program were \$191,017. There were no delinquent amounts due.

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505**

**TUSCARAWAS COUNTY  
December 31, 2000**

<b>1. SUMMARY OF AUDITOR'S RESULTS</b>
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<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material non-compliance at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Medical Assistance Program CFDA #93.778  Community Development Block Grants/States Program CFDA #14.228
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 300,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	No

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

**Noncompliance**

<b>Finding Number</b>	2000-61279-001
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**Article XII, Section 5a, Ohio Constitution and 1982 Op. Att’y Gen. No. 82-031** direct that interest earned on money derived from a motor vehicle license or fuel tax must be paid into the fund to which the principal belongs, not to the general fund.

During 2000, 1999, and 1998, the County Treasurer made investments of pooled cash assets from various funds, including the Motor Vehicle License and Gasoline Tax Fund and did not distribute the interest earned in accordance with the above requirements. The County should have allocated approximately \$112,494, \$76,686, and \$48,534 of interest for 2000, 1999, and 1998, respectively, to the Special Revenue Motor Vehicle License and Gasoline Tax Fund. The interest allocation was based upon the monthly fund cash balance of the Special Revenue Motor Vehicle License and Gasoline Tax Fund.

In accordance with the foregoing facts, and pursuant to Article XII, Section 5a, Ohio Constitution and 1982 Op. Att’y Gen. No. 82-031 a Finding for Adjustment for not allocating interest is hereby issued against the General Fund and in favor of the Special Revenue Motor Vehicle License and Gasoline Tax Fund in the amount of \$237,714. The County should implement procedures to ensure all required funds receive their portion of the interest earned from deposits and investments.

**TUSCARAWAS COUNTY  
DECEMBER 31, 2000**

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

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b>Explain</b>
1999-61279-001	Ohio Constitution, Article XII, Section 5a, Failure to distribute interest from motor vehicle license of fuel tax to follow principal	Not Corrected	No action taken. Therefore, a repeat Finding for Noncompliance will be issued. See Finding No. 2000-61279-001.
1999-61279-002	Inadequate cashbook documentation and reconciliation of CSEA bank accounts	Partially Corrected	The CSEA is taking a proactive approach in maintaining adequate cashbook documentation and reconciling the accounts.
1999-61279-003	Ohio Admin Code Section 5123:2-15-10 (C), Inaccurate billing information by CAFS Provider	Partially Corrected	The Tuscarawas County MRDD has since contracted with Healthcare Billing Services which will do all of the billings for the MRDD. The use of this professional organization, coupled with ongoing monitoring of billing activity by the MRDD, will aid in alleviating errors.



# TUSCARAWAS COUNTY, OHIO



COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2000

## A brief History of the Tuscarawas County Fair

*The Tuscarawas County Agricultural Society was organized at Dover, November 10, 1849, at which place and date a constitution and by-laws were adopted. The constitution provided that the annual exhibitions of the society should be alternately in Dover and New Philadelphia.*

*The first fair was held at Dover, October 15 & 16, 1850. The fair for 1851 - October 16 & 17 - was held at New Philadelphia. The vegetables and manufactured articles were exhibited in the courthouse and Clerk's office.*

*The need of a fair ground became urgent, and a proposition was submitted to the people of Dover and New Philadelphia that each purchase grounds, in which to hold the fair alternately, erect buildings and keep the same in repair, and receive the admission fees until their expenditures are repaid with 8 percent interest, when the property was to come into possession of the society. The proposition was not accepted on the part of New Philadelphia and permanent grounds were located near Dover on the site of the present fair grounds. The fairs have been held there annually since, except for 1861 when the grounds were occupied as a recruiting camp for Union Civil War Volunteers.*

*For the first fair, an enclosure of about three acres was ample to exhibit the entries, but soon after the grounds were permanently located near Dover, eight acres were purchased by the society from the heirs of Christian Deardoff, and the grounds increased in size from time to time until in 1884 it included over twenty-four acres.*

*A floral hall and other necessary buildings were constructed early in the history of the society and added to and improved at various times since. In 1859, the secretary reported the erection of a race course, a third of a mile in extent. In 1872, a half mile track was graded, and a new secretary's and treasurer's office built. In 1874, a new dining hall was built. In 1877, the dining hall was demolished and other buildings damaged by a severe wind-storm.*

*The buildings of the Fairgrounds were improved at various times and additional ones have been built. In 1970, the Community Building or Grange Cafeteria was constructed. In the fall of 1998, immediately following the Fair, the Grandstand was demolished to make way for a better, bigger and safer one which was ready for the summer events of 1999. The major capital improvement on the grounds during 2000 was the large permanent lavatory building constructed immediately behind the grandstand. There was also a new roof on the 4-H barn.*

*In the past several years several buildings have been renovated, including the 4-Way Barn, Jr. Fair Office, and Commercial building with the continuing help of the Tuscarawas County Commissioners, Reeves Foundation and the generosity of many local businesses and organizations. A new Jr. Fair Dairy Barn with Dairy Bar, Jr. Fair Beef Barn and Open Class Beef Barn have been constructed on the fairgrounds.*

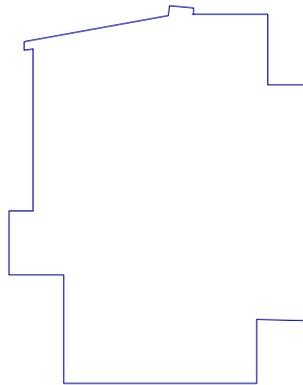
*Special entertainment is provided each day, such as Band-A-Rama (all schools of the County that are interested participate). Other types of entertainment are tractor and truck pulls, horse racing, country and western talents, motocross races and demolition derby.*

*The Tuscarawas County Fair is one of the longest-running fairs in the state. The Tuscarawas County Agricultural Society has done an excellent job of providing a mix of events and entertainment along with improved facilities.*

# **Tuscarawas County, Ohio**

## **Comprehensive Annual Financial Report**

For the Year Ended December 31, 2000



**Matt Judy**  
*Tuscarawas County Auditor*

Prepared by the Tuscarawas County Auditor's Office





Fairgoers have enjoyed the view from the Ferris Wheel for many years. The fair continues to draw large crowds to the annual week of events and displays and the midway area is always popular with children.

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# TABLE OF CONTENTS

<b>I.</b>	<b>INTRODUCTORY SECTION</b>	<u>Page</u>
	Table of Contents .....	i
	Transmittal Letter .....	iv
	Certificate of Achievement .....	xiv
	Tuscarawas County Elected Officials .....	xv
	Organizational Chart .....	xvi
<b>II.</b>	<b>FINANCIAL SECTION</b>	
	REPORT OF INDEPENDENT ACCOUNTANTS .....	1
	GENERAL PURPOSE FINANCIAL STATEMENTS:	
	Combined Balance Sheet - All Fund Types, Account Groups and Discretely Presented Component Unit .....	4
	Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds .....	8
	Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual - All Governmental Fund Types and Expendable Trust Funds .....	10
	Combined Statement of Revenues, Expenses and Changes in Retained Earnings - All Proprietary Fund Types - Primary Government .....	14
	Statement of Support and Revenues, Expenses and Changes in Fund Balance - Component Unit .....	15
	Combined Statement of Revenues, Expenses and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual - All Proprietary Fund Types - Primary Government .....	16
	Combined Statement of Cash Flows - All Proprietary Fund Types and Discretely Presented Component Unit .....	18
	Notes to the General Purpose Financial Statements .....	22

# TABLE OF CONTENTS

(continued)

	<u>Page</u>
COMBINING, INDIVIDUAL FUND AND ACCOUNT GROUP STATEMENTS AND SCHEDULES:	
Governmental Funds:	
General Fund:	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual .....	57
Special Revenue Funds:	
Combining Balance Sheet .....	65
Combining Statement of Revenues, Expenditures and Changes in Fund Balances .....	70
Schedules of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual .....	74
Debt Service Fund:	
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual .....	113
Capital Projects Funds:	
Combining Balance Sheet .....	115
Combining Statement of Revenues, Expenditures and Changes in Fund Balances .....	118
Schedules of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual .....	120
Proprietary Funds:	
Enterprise Funds:	
Combining Balance Sheet .....	135
Combining Statement of Revenues, Expenses and Changes in Retained Earnings .....	136
Schedules of Revenues, Expenses and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual .....	137
Combining Statement of Cash Flows .....	141
Fiduciary Funds:	
Combining Balance Sheet .....	143
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - All Expendable Trust Funds .....	144
Schedules of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual .....	145
Combining Statement of Changes in Assets and Liabilities - All Agency Funds .....	148
General Fixed Assets Account Group:	
Schedule of General Fixed Assets by Function .....	155
Schedule of Changes in General Fixed Assets by Function .....	156
Schedule of General Fixed Assets by Sources .....	157

# TABLE OF CONTENTS

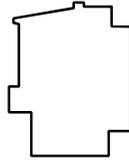
(continued)

	<u>Page</u>
<b>III. STATISTICAL SECTION</b>	
Governmental Fund Expenditures by Function - Last Ten Years (Table 1) .....	S1
Governmental Fund Revenues by Source - Last Ten Years (Table 2) .....	S2
Property Tax Levies and Collections - Real and Public Utility Taxes - Last Ten Years (Table 3) .....	S3
Assessed and Estimated Actual Value of Taxable Property - Last Ten Years (Table 4) .....	S4
Property Tax Rates - Direct and Overlapping Governments - Last Ten Years (Table 5) .....	S5
Tangible Personal Property Tax Collections - Last Ten Years (Table 6) .....	S9
Ratio of Net Bonded Debt to Assessed Value and Net Bonded Debt Per Capita - Last Ten Years (Table 7) .....	S10
Computation of Legal Debt Margin (Table 8) .....	S11
Computation of Direct and Overlapping General Obligation Bonded Debt (Table 9) .....	S12
Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total Governmental Fund Expenditures - Last Ten Years (Table 10) .....	S13
Demographic Statistics (Table 11) .....	S14
Construction, Bank Deposits and Property Value - Last Ten Years (Table 12) .....	S16
Principal Taxpayers (Table 13) .....	S17
Ten Largest Employers (Table 14) .....	S18
Miscellaneous Statistics (Table 15) .....	S19

# *Auditor's Office*

## *Tuscarawas County*

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



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

Honorable Darrell L. Pancher  
Honorable Bill Ress  
Honorable James B. Seldenright

June 1, 2001

Citizens of Tuscarawas County,

We are pleased to present the 2000 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 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 Report of Independent Accountants and the general purpose financial statements, as well as the combining and individual fund and account group financial statements and schedules. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

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 6,934 housing units which are 66 percent owner occupied. The County's second largest city, with 13,431 residents, is Dover, which has 4,620 households with 73 percent owner occupied. Uhrichsville is the third largest city with a population of 5,662. Uhrichsville has 2,370 households with 66 percent owner occupied. In 2000, the average price for a home in Tuscarawas County was \$81,087. The County includes 555 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.

Tuscarawas County is also becoming a growing mecca for tourists. Lodging receipts, which are used as a gauge for the number of visitors to the County, have increased an average of 9 percent per year during each of the last ten years. The County imposed a 3 percent hotel/motel tax in 1980 which is used almost entirely to fund the Tuscarawas County Convention and Visitors Bureau to promote tourism.

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. has been included as a discretely presented component unit based on the significant services and resources the County provides to the enterprise.

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 or 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
- 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.

## **ECONOMIC CONDITION AND OUTLOOK**

Tuscarawas County has more than 150 manufacturing and industrial service firms including several international operations. The area is strategically located for cost-effective access to raw materials and the distribution of products to the populous areas of the Midwest, Northeast and Mid-Atlantic markets. Much new construction and expansion of existing industries have made 2000 prosperous for the County.

Tuscarawas County is taking an aggressive approach towards economic development. The Tuscarawas County Community Corporation created an Ambassadors Team (A-Team) for early intervention with companies that may be at risk and to help recruit industry to the County. The newly formed team has contacted local businesses to inform them of the existence of State and County support that is available. A total of five enterprise zone agreements were approved in Tuscarawas County during 2000. These agreements added

commitments of \$23,886,000 in property investments by County businesses. The total commitments to date now equal \$93,528,352 through the enterprise zone agreements.

The State of Ohio also continues to provide financial support to Tuscarawas County businesses. Clapp & Haney Brazed Tool Company, Inc. of Dennison received a \$300,000 loan from the Ohio Development Financing Advisory Council. The funds will be used to purchase new machinery and equipment. Clapp & Haney manufactures and sells brazed tool products for the manufacturing industry. In January, 2000, the State Controlling Board approved a \$750,000 Pioneer Rural Loan for Kimble Fabricating Company to be located in Midvale. The company will locate its administration, manufacturing, distribution and Research and Development at the new location. The total cost of the project is \$1,400,000 and will create twenty-five jobs within the first five years. The federal government has also provided assistance to the New Philadelphia Municipal Airport in the amount of a \$150,000 grant from the Federal Aviation Administration which will be used to upgrade the existing facility.

Many local firms expanded their investment in the Tuscarawas County economy. Belden Brick invested \$35,000,000 in a new plant in Sugarcreek. The new state of the art facility created 25 additional jobs. The facility became operational in mid-summer and increased the company's overall capacity by 15 percent. Marsh Industries relocated their operation from the City of Dover to the City of New Philadelphia. Marsh Industries modernized and expanded an existing building to 100,000 square feet including a new 24,000 square feet warehouse. They also invested \$1,500,000 in new state of the art manufacturing equipment. They will be able to expand their capacity by 60 percent. Primary Packaging of Bolivar added a film extrusion line which increased their capacity by 35 percent. The cost of the new equipment was over \$500,000. Additional bag making equipment will be purchased at a cost of \$150,000.

The Newcomerstown area experienced much growth during 2000. Janesville Products, Inc. broke ground in February of 2000 in the Newcomerstown Industrial Park. The company produces acoustical fiber insulation for automobiles. The new plant has hired 40 employees with a goal to hire a total of 100 within the year. In 2000, the Newcomerstown Morris Crossing Development was well underway. More than \$6,000,000 in private funds will be invested as well as \$1,000,000 for infrastructure from the Ohio Department of Development and the Appalachian Regional Commission. Also, the Village of Newcomerstown committed \$350,000 to infrastructure. The Development will include a Hampton Inn Hotel and Restaurant; and a Wendy's/Shell service center.

The Healthcare industry continues its expansion within Tuscarawas County. An Outpatient Clinic operated by the Department of Veterans Affairs was opened to meet the needs of area veterans. The newly renovated 2,100 square feet facility was located at Monroe Centre of New Philadelphia. A 38,000 square foot medical office building was constructed in Dover for \$5,000,000. The new building will have medical offices as well as medical specialists and a coffee shop. The new office building is in the same complex as the recently constructed Ambulatory Surgery Center. A CVS Pharmacy was also constructed and completed in the same complex in 2000.

The housing market received a boost with a 73 acre Dover cornfield known as Becker Farms being purchased and the first phase of the development is well underway. The development consists of 53 lots (49 family and 4 duplex). Currently 34 of the 53 lots have been sold. These are for homes either completed or under construction and are being offered for sale starting between \$229,000 and \$266,000.

An additional hotel was constructed in New Philadelphia to keep up with the County's growing tourism trade. Hampton Inn opened a 62 room facility which includes a 70 seat conference room. The new Hotel has 20 employees.

Property sales in 2000, including commercial and industrial properties, vacant lands and lots, farmlands and homes, totaled 2,043 which compared to the 1999 sales of 2,160. The average sale prices in the various communities were as follows: Dover City, \$96,388; New Philadelphia City, \$99,666; Northern Tuscarawas County, \$86,200; Dennison Village/Uhrichsville City, \$48,306; Lake Areas, \$88,889; and Southern Tuscarawas County, which includes Newcomerstown, Gnadenhutten, and Tuscarawas Villages, \$85,493.

Jobs continue to be created as businesses expand and new business move into the Tuscarawas Valley. As of December 2000, the labor force stood at 44,800 potential employees, with 42,900 employed and 1,900 unemployed. For December 2000, the Civilian Labor Force estimates list the County's unemployment rate at 4.2 percent and the Bureau of Labor Statistics Data indicates the State unemployment rate stood at 3.7 percent, while the national average was also 3.7 percent for the same period.

Agriculture contributes nearly \$64 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 \$60,723. The average farm size for the 1,080 farms located in the County is 141 acres, according to statistics from the Ohio State University Extension Service.

With manufacturing, agriculture, the service sector, retail and tourism related businesses, Tuscarawas County will continue to enjoy economic stability by not relying on any one type of business or industry.

Providing quality education is essential to provide skilled workers for the County. The New Philadelphia City School announced that a facilities study is underway focusing on elementary buildings. A Continuous Improvement Plan has been developed by the District to provide for continuous improvement in the District's overall performance. The Tuscarawas County Education Service Center opened an Alternative School during 2000 to provide students who have behavioral issues in the classroom the opportunity to succeed both academically and socially. The school is known as STAR (Social Training Academic Remediation) Alternative School and accommodates twenty-one students. The construction of a new high school in the Claymont City School District was substantially completed during 2000 and enabled students to start classes in the new building in January 2001. The new school has 31 classrooms as well as a gymnasium. The building is 123,042 square feet and is the first school in the State to include a state of the art security system. The State of Ohio has provided the funding for this project with District residents only approving a .5 mill maintenance levy. The former high school has been converted to a middle school and the former middle school was converted into a fifth and sixth grade elementary school. Other Elementary buildings were renovated as a part of this project.

In the fall of 2000, Kent State University, Tuscarawas Campus started an \$8,000,000 project to construct a Science and Advanced Technology Center. The Campus received a \$1,000,000 grant from the Reeves Foundation to assist with the project. The new facility will consist of labs, classrooms, offices and support areas for Science and Technology.

Because of the reasonable cost of living and the excellent quality of life, Tuscarawas County is virtually unrivaled by comparable-sized communities.

## **MAJOR INITIATIVES**

The Court of Common Pleas implemented Courthouse security measures in August 2000 consistent with popular standards for Courthouses. The Court installed a silent duress alarm system and closed the building to one secured entrance with metal detection. The Tuscarawas County Sheriff is participating in the improved security with two deputies assigned to the Courthouse and an additional deputy assigned to the Courthouse Annex.

The County's Geographic Information System project progressed in many ways in 2000. The conversion continued to a system that utilized personal computers along with a computer aided design (CAD) based software. This decision greatly increased the number of users able to utilize the County's data thereby increasing the benefits of the system. This transition to a CAD based personal computer system required some conversion and modification of the existing data. The digital data is currently being updated using data obtained since the original conversion process. During 2000, this process was completed for many areas of the County. As the areas were completed, new digitally produced tax maps were generated for the map office and are available for public use. The transition from the conventional paper based tax mapping system to a digital system is well under way.

The full computerization of the Auditor's office was accomplished during 2000. The evolution of the personal computer (PC) and the trend of applications becoming PC based rather than mainframe based necessitated the change. Each employee of the Auditor now has access to a variety of applications as well as mainframe access through their PCs. The computerization also provided each employee of the auditor's office the capability of e-mail communications through the County's Data Center.

The year 2000 contained several technology advancements as County government advanced into the twenty-first century. The Tuscarawas County Automatic Data Processing Board established internet and e-mail access which became fully operational in October of 2000. The Internet and e-mail was implemented under two separate contracts, with Internet service being provided by OARnet at T1 speed with a first year cost of \$11,970. Hardware, software and consulting services were obtained from Pioneer Programming of Dover at a cost of \$89,000. A wireless network was also installed between the MRDD board office, workshop and the Courthouse utilizing Cisco Aironet DSSS wireless bridges. This replaced a leased ISDN line and connected both networks. The Tuscarawas County Auditor's Office made real estate information available online in June of 2000. The new web-site provides much of the information known about Tuscarawas County real estate. Information about ownership, taxes and values is now searchable by owner name, property address or tax parcel number. The web-hosting was initially provided by a local internet service provider, until the County could provide the hosting.

The Auditor also initiated a Direct Deposit program for employees in the spring of 2000. The program allows the direct deposit of an employees' pay in the institution of their choice. The program saves the employee the time of depositing the check and saves the County the resources involved with processing the checks.

A major capital improvement at the Tuscarawas County Fairgrounds consisted of a new 2000 square foot restroom facility located adjacent to the grandstands. The \$150,000 project was a joint effort of the Tuscarawas County Commissioners and the Tuscarawas County Agricultural Society.

The Tuscarawas County Water and Sewer Department completed the upgrading of the Wilkshire Hills Sewer system. The \$757,818 project was primarily funded through a State of Ohio Issue II grant of \$647,429.

## **DEPARTMENT FOCUS**

The duties and responsibilities of the County Auditor are many and varied. Principal among these include serving as the County's Chief Financial Officer as well as assessor of all real property for ad valorem tax purposes. The preparation of this Comprehensive Annual Financial Report (CAFR) is the County Auditor's responsibility and provides a very important means by which the activities of the County can be reviewed and measured publicly in a uniform manner. A flyer highlighting the financial information in the CAFR is being processed and will be available to the residents of the County. In addition to reporting the County's financial activities, the Auditor's general accounting department is responsible for the day-to-day fiscal operations, including paying all bills, distributing various tax revenues, and overseeing a bi-weekly payroll for 740 employees. More than \$221 million in receipts was accounted for in 2000.

In Ohio, the County Auditor serves as the assessor of real property. Tuscarawas County has more than 59,000 parcels of land which must be individually valued at their fair market value, then assessed at 35 percent for tax purposes according to uniform rules and regulations set forth by Ohio law. Assessed values of all property in Tuscarawas County exceeds \$1,384 million dollars.

Of the many other responsibilities, such as issuing vendors licenses, dog and kennel licenses (more than 14,000), assessing manufactured homes and oil and gas wells, collecting estate taxes and personal property taxes, the County Auditor is also the sealer of weights and measures. As such, the County Auditor is responsible for checking the accuracy of all devices used to sell products by weight or volume such as scales and gas pumps. Prepackaged products are also randomly checked for proper weight. A new program to check the accuracy of scanning devices used at checkout counters has also been implemented.

The County Auditor also serves as the Administrator to the Automatic Data Processing (ADP) Board, Budget Commission, Board of Revision and Data Center. The Auditor's office employs 20 staff members who perform the many functions and services for other departments and agencies and other levels of government, as well as for the general public.

## **FINANCIAL INFORMATION**

**BASIS OF ACCOUNTING** The County's accounting system is organized on a "fund" basis. Each fund or account group is a distinct self balancing accounting entity. The County's day-to-day accounting and budgetary records are maintained on a basis other than Generally Accepted Accounting Principles (GAAP). For financial reporting purposes, the accounting records are converted to the modified accrual basis for all Governmental and Fiduciary funds and the accrual basis for Proprietary funds. On the modified accrual basis, revenues are recognized when measurable and available, and expenditures are recognized when goods and services are received. On the accrual basis, revenues are recognized when measurable and earned; expenses are recognized when incurred. A further discussion of the bases of accounting and their reconciliation can be found in Note 4 of the Financial Section.

**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 fixed 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.

**GENERAL GOVERNMENTAL FUNCTIONS** In 2000, revenues in all governmental fund types (general, special revenue, debt service, and capital projects funds) were more than 1999 revenues by \$5,546,528. The following table shows the amount of increase or decrease by revenue source:

	1999 Amount	2000 Amount	Percent of Total	Change	Percent Change
<b>Revenues</b>					
Property and Other Taxes	\$8,602,952	\$8,848,178	17.79 %	\$245,226	2.85%
Sales Tax	8,329,590	8,574,725	17.24	245,135	2.94
Charges for Services	4,595,657	4,095,888	8.23	(499,769)	(10.87)
Licenses and Permits	43,519	46,301	0.09	2,782	6.39
Fines and Forfeitures	220,612	295,671	0.59	75,059	34.02
Intergovernmental	19,028,962	23,556,391	47.35	4,527,429	23.79
Interest	2,326,264	3,628,571	7.29	1,302,307	55.98
Rentals	119,876	131,879	0.27	12,003	10.01
Contributions and Donations	314,586	100,642	0.20	(213,944)	(68.01)
Other	615,845	466,145	0.95	(149,700)	(24.31)
<i>Total Revenues</i>	<u>\$44,197,863</u>	<u>\$49,744,391</u>	<u>100.00 %</u>	<u>\$5,546,528</u>	

The \$499,769 drop in charges for services revenue was due to a drop in the number of prisoners housed from Stark County. In addition, there was a drop in revenues to the Child Support Enforcement Agency for medical incentives.

The large increase in intergovernmental revenues was a result of the Department of Human Services participation in the Prevention, Retention, and Contingency (PRC) program which resulted in over \$2.5 million dollars.

The \$1,302,307 increase in interest revenues was due to a combination of higher investment principals and higher interest rates. In addition, 1999's interest revenue was significantly lower than past years.

The large decrease in contributions and donations revenue was due to large, unique donations in 1999 not received in 2000. The largest of these donations was the Reeves Foundation for the fairground's grandstand project, which resulted in \$200,000 of revenues.

Expenditures in all governmental fund types amounted to \$45,635,746 in 2000. The following table shows the amount of increase or decrease when compared to 1999:

	1999 Amount	2000 Amount	Percent of Total	Change	Percent Change
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	\$5,199,679	\$5,142,518	11.27 %	(\$57,161)	(1.10)%
Judicial	2,458,955	2,809,067	6.16	350,112	14.24
Public Safety	5,669,318	5,978,978	13.10	309,660	5.46
Public Works	4,714,900	5,453,321	11.95	738,421	15.66
Health	5,891,130	5,725,427	12.55	(165,703)	(2.81)
Human Services	11,173,645	16,350,741	35.82	5,177,096	46.33
Capital Outlay	2,739,490	2,068,432	4.53	(671,058)	(24.50)
Intergovernmental	1,512,216	2,062,041	4.52	549,825	36.36
Debt Service:					
Principal Retirement	7,800	39,656	0.09	31,856	408.41
Interest and Fiscal Charges	0	5,565	0.01	5,565	100.00
<i>Total Expenditures</i>	<u>\$39,367,133</u>	<u>\$45,635,746</u>	<u>100.00 %</u>	<u>\$6,268,613</u>	

The \$350,112 increase in judicial expenditures was a result of wages increases in the County courts along with extensive overtime earned in the Clerk of Courts department.

Public works expenditures increased \$738,421 due to an engineer bridge beam construction during 2000 which amounted to approximately \$300,000. In addition to the bridge beam, there were wage increases as well.

The \$5,177,096 increase in human services expenditures was a result of the Prevention, Retention, and Contingency program that the Department of Human Services began in 2000.

Capital outlay decreased because several capital projects were completed in 1999. The largest of these projects was the Fairground's grandstand project, which cost over \$1 million dollars.

**ENTERPRISE FUNDS** The Sewer District and Water District are classified as enterprise funds since their operations are similar to those found in private enterprises. Accordingly, determination of profit and/or loss is a management desire. The enterprise funds had a net income of \$235,388. The Sewer District's retained earnings increased from \$1,159,042 at December 31, 1999, to \$1,425,947 at December 31, 2000. The Water District's retained earnings increased from \$1,771,149 at December 31, 1999, to \$2,029,642 at December 31, 2000.

Starlight Enterprises, Inc. (component unit) is financially sound, reflecting a fund balance at December 31, 2000, of \$527,055.

**GROUP HEALTH INSURANCE FUND** The self-funded health insurance program completed its twelfth full fiscal year in 2000. Total costs were \$4,769,145 which amounted to approximately \$6,445 per employee. A third-party administration contract was signed in April 1999 with MCA Administrators to assist with claims administration.

**TRUST AND AGENCY FUNDS** Trust and Agency Funds are established to account for assets held by the County as a trustee or as an agent for individuals and other governmental units. The largest agency funds are the real estate tax and tangible personal property tax funds. These funds account for the collection of taxes by the County Treasurer which are apportioned periodically to various local governments in the County. During 2000, the County Treasurer collected \$58,119,401 and the County Auditor distributed \$57,915,546 in real and personal property taxes.

## **DEBT ADMINISTRATION**

As of December 31, 2000, the County's overall legal debt margin was \$33,117,729. The County had no general obligation debt outstanding at December 31, 2000.

The Sewer District and Water District Enterprise Funds had OPWC loans outstanding of \$700,608 at December 31, 2000. Also, the Sewer District and the Water District Enterprise Funds had OWDA loans outstanding of \$726,301 and \$969,647, respectively. The Sewer District Enterprise Fund had a capital lease payable of \$327,000, at December 31, 2000. In addition, the County has two governmental capital leases with a payable balance of \$154,840 in the General Long Term Debt Account Group, at December 31, 2000.

## **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, officials and employees errors and omissions and property coverage.

## CASH MANAGEMENT

During the year ended December 31, 2000, the County's cash resources were divided into bank deposits and investments in federal agency securities, certificates of deposit, treasury notes, STAR Ohio 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.

## OTHER INFORMATION

**INDEPENDENT AUDIT** Included in this report is an unqualified audit opinion rendered on the County's financial statements as of December 31, 2000, by our independent auditor, Jim Petro, 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, 1999. This was the fourteenth 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, the Local Government Services Division of the Auditor of State's Office, and the various County officeholders and department heads. The County sincerely appreciates the cooperation and contribution of each individual.

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, 1999

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.



*Anne Spray Kinney*  
President

*Jeffrey L. Esalt*  
Executive Director

**Tuscarawas County, Ohio**  
*Elected Officials*  
*December 31, 2000*

Board of Commissioners

Steven W. Carlisle  
Darrell L. Pancher  
Stephen A. Smith

Engineer

Joseph S. Bachman

Auditor

Matt Judy

Prosecuting Attorney

Amanda Spies Bornhorst

Clerk of Courts

Rockne W. Clarke

Recorder

Dolores E. Hixson

Coroner

Dr. James G. Hubert

Sheriff

Harold L. McKimmie

Court of Common Pleas - General

Edward E. O'Farrell  
Elizabeth Lehigh Thomakos

Treasurer

Don W. Levengood

Court of Common Pleas - Probate and Juvenile

Linda A. Kate

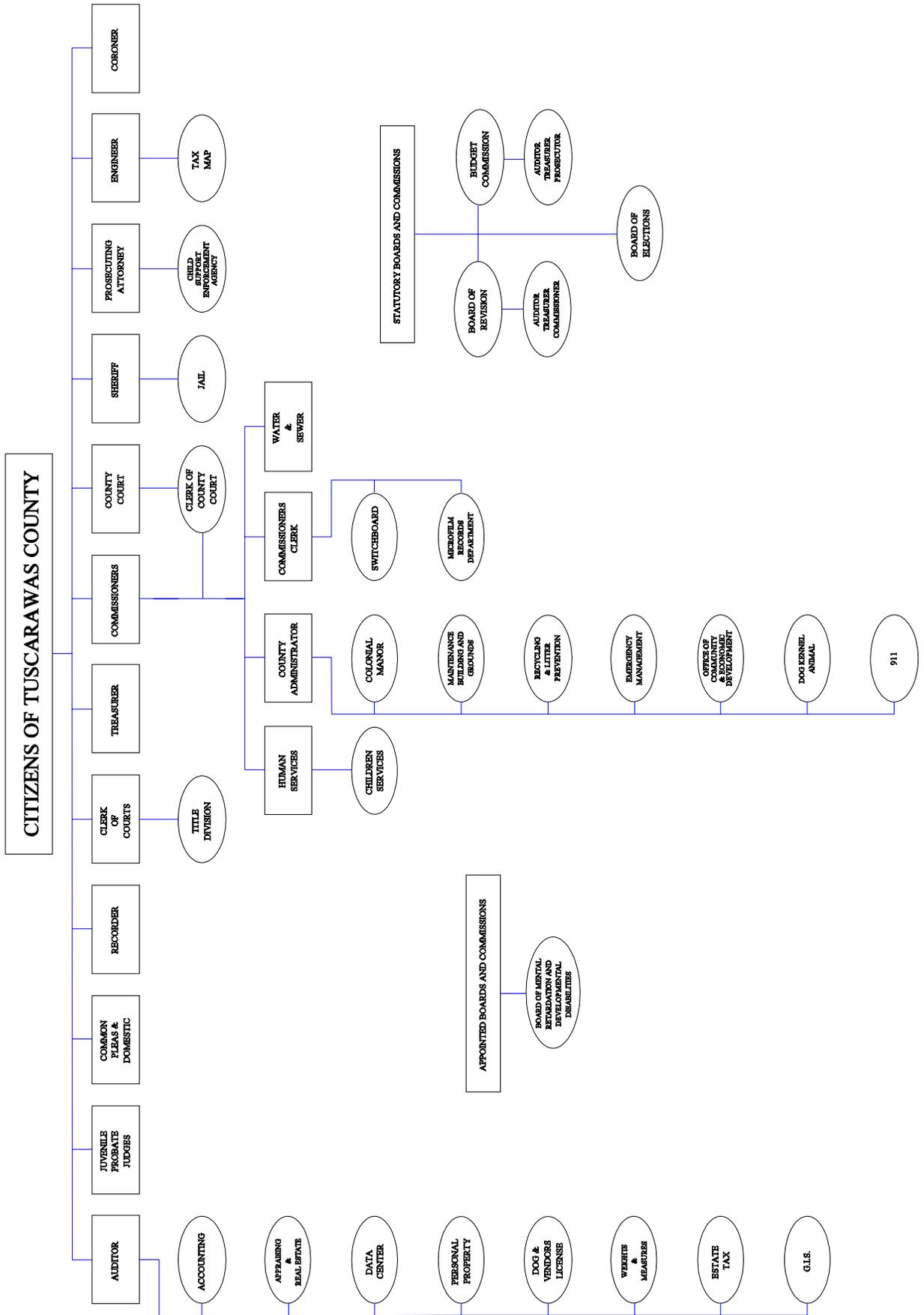
County Court - Southern District

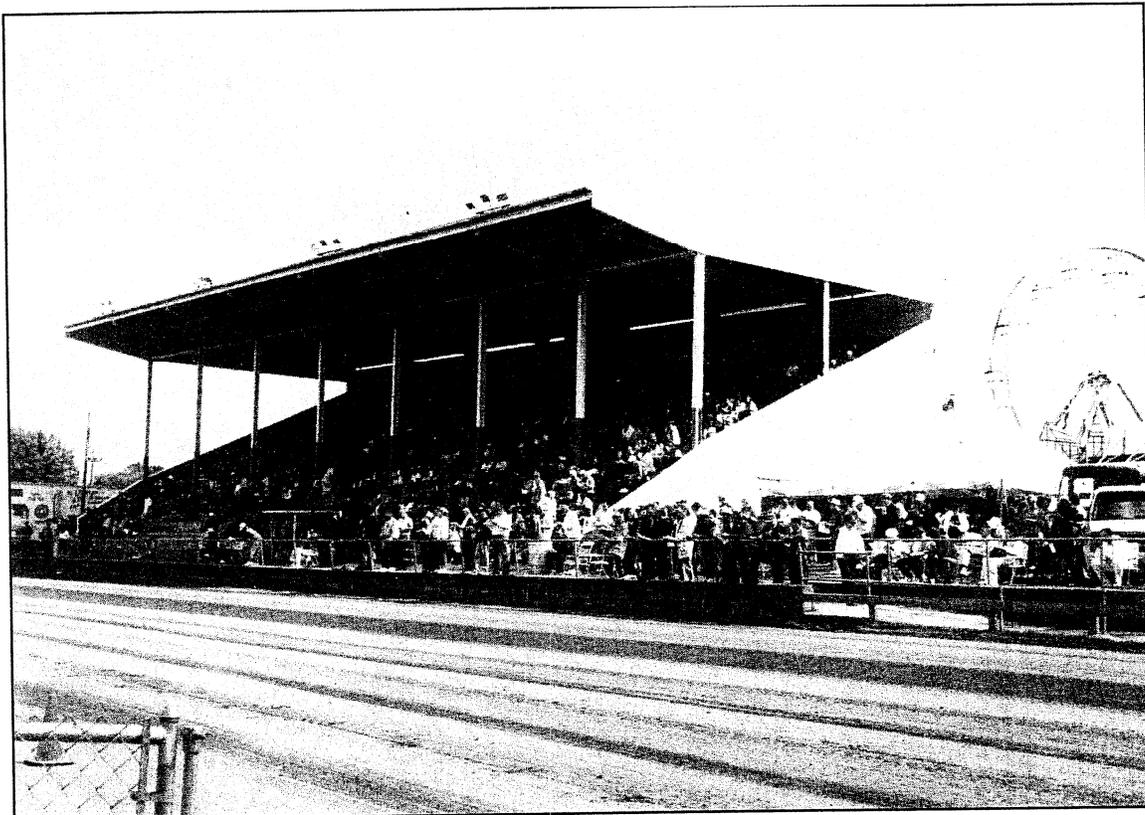
W. Hudson Hillyer

New Philadelphia Municipal Court

Mary Wade Space

# TUSCARAWAS COUNTY GOVERNMENT





The Grandstand has provided seating for the fair's most popular events. The photo above shows a large crowd gathered to view harness racing. This particular grandstand was in place from 1940 through 1998.

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STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

111 Second Street, NW  
Fourth Floor  
Canton, Ohio 44702  
Telephone 330-438-0617  
800-443-9272  
Facsimile 330-471-0001  
www.auditor.state.oh.us

## REPORT OF INDEPENDENT ACCOUNTANTS

County Commissioners  
Tuscarawas County  
125 East High Avenue  
New Philadelphia, Ohio 44663

To the County Commissioners:

We have audited the accompanying general purpose financial statements of Tuscarawas County, Ohio, (the County) as of and for the year ended December 31, 2000, as listed in the Table of Contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of Starlight Enterprises, Inc., the County's only discretely presented component unit. Those financial statements were audited by other auditors whose report has been furnished to us and our opinion on the general purpose financial statements, insofar as it relates to the amounts included for Starlight Enterprises, Inc., is based on the report of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards 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 other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the report of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Tuscarawas County, as of December 31, 2000, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 1, 2001 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 conjunction with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The combining and individual fund and account group financial statements and schedules listed in the Table of Contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

We did not audit the introductory and statistical information as listed in the Table of Contents and therefore express no opinion thereon.

A handwritten signature in black ink, appearing to read "Jim Petro", written in a cursive style.

**Jim Petro**  
Auditor of State

June 1, 2001

## **General Purpose Financial Statements**

**Tuscarawas County, Ohio**  
*Combined Balance Sheet*  
*All Fund Types, Account Groups and*  
*Discretely Presented Component Unit*  
*December 31, 2000*

	Governmental Fund Types			Proprietary Fund Types	
	General	Special Revenue	Capital Projects	Enterprise	Internal Service
<b>ASSETS AND OTHER DEBITS</b>					
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$15,751,341	\$19,574,291	\$8,450,278	\$2,529,538	\$788,581
Cash and Cash Equivalents in Segregated Accounts	0	0	0	46,462	0
Receivables:					
Property Taxes -					
Due from Agency Funds	2,834,950	5,795,776	0	0	0
Property Taxes	0	0	0	0	0
Sales Tax	691,458	0	0	0	0
Accounts	0	38,166	718	282,628	0
Accrued Interest	288,946	0	0	0	0
Advances to Other Funds	0	0	1,033,618	0	0
Interfund Receivable	60,500	0	0	19,752	0
Due from Other Funds	42,161	7,357	0	0	0
Due from Primary Government	0	0	0	0	0
Deposits	0	0	0	0	0
Intergovernmental Receivable	151,353	759,884	3,544	0	0
Materials and Supplies Inventory	97,992	382,629	0	150,261	0
Prepaid Items	190,263	222,597	0	4,672	0
Loans Receivable	0	193,598	502,750	0	0
Fixed Assets (net, where applicable, of accumulated depreciation)	0	0	0	16,921,969	0
<b>Other Debits</b>					
Amount to be Provided from General Government Resources	0	0	0	0	0
<i>Total Assets and Other Debits</i>	<u>\$20,108,964</u>	<u>\$26,974,298</u>	<u>\$9,990,908</u>	<u>\$19,955,282</u>	<u>\$788,581</u>

Fiduciary Fund Types	Account Groups		Totals (Memorandum Only) Primary Government	Component Unit	Totals (Memorandum Only) Reporting Entity
	General Fixed Assets	General Long-Term Obligations			
\$5,311,991	\$0	\$0	\$52,406,020	\$309,144	52,715,164
291,353	0	0	337,815	0	337,815
0	0	0	8,630,726	0	8,630,726
61,991,540	0	0	61,991,540	0	61,991,540
0	0	0	691,458	0	691,458
0	0	0	321,512	158,653	480,165
0	0	0	288,946	0	288,946
0	0	0	1,033,618	0	1,033,618
0	0	0	80,252	0	80,252
0	0	0	49,518	0	49,518
0	0	0	0	2,995	2,995
0	0	0	0	2,892	2,892
602,469	0	0	1,517,250	0	1,517,250
0	0	0	630,882	11,198	642,080
0	0	0	417,532	9,945	427,477
0	0	0	696,348	0	696,348
0	42,632,437	0	59,554,406	407,899	59,962,305
0	0	1,741,956	1,741,956	0	1,741,956
<u>\$68,197,353</u>	<u>\$42,632,437</u>	<u>\$1,741,956</u>	<u>\$190,389,779</u>	<u>\$902,726</u>	<u>\$191,292,505</u>

(continued)

**Tuscarawas County, Ohio**  
**Combined Balance Sheet**  
*All Fund Types, Account Groups and*  
*Discretely Presented Component Unit (continued)*  
December 31, 2000

	Governmental Fund Types			Proprietary Fund Types	
	General	Special Revenue	Capital Projects	Enterprise	Internal Service
<b>LIABILITIES, FUND EQUITY AND OTHER CREDITS</b>					
<b>Liabilities</b>					
Accounts Payable	\$147,847	\$775,313	\$40,877	\$16,292	\$0
Contracts Payable	16,867	184,680	4,698	2,631	0
Accrued Wages	186,928	461,799	0	13,282	0
Compensated Absences Payable	27,571	28,739	0	37,058	0
Advances from Other Funds	0	0	0	1,033,618	0
Interfund Payable	0	48,500	0	19,752	0
Due to Other Funds	0	45,364	1,509	2,645	0
Due to Component Unit	2,995	0	0	0	0
Payroll Withholdings	0	0	0	0	0
Intergovernmental Payable -					
Due to County Funds	0	0	0	0	0
Intergovernmental Payable	133,621	497,826	221	67,984	316
Deferred Revenue	2,834,950	6,906,430	0	0	0
Undistributed Monies	0	0	0	0	0
Deposits Held	0	0	0	0	0
Mortgages Payable	0	0	0	0	0
Claims Payable	0	0	0	0	561,244
Other Accrued Liabilities	0	0	0	0	0
OPWC Loans Payable	0	0	0	700,608	0
OWDA Loans Payable	0	0	0	1,695,948	0
Capital Lease Payable	0	0	0	327,000	0
<i>Total Liabilities</i>	<u>3,350,779</u>	<u>8,948,651</u>	<u>47,305</u>	<u>3,916,818</u>	<u>561,560</u>
<b>Fund Equity and Other Credits</b>					
Investment in General Fixed Assets	0	0	0	0	0
Contributed Capital	0	0	0	12,582,875	0
Retained Earnings:					
Unreserved	0	0	0	3,455,589	227,021
Fund Balance:					
Reserved for Encumbrances	1,502,292	1,749,712	279,965	0	0
Reserved for Advances	0	0	1,033,618	0	0
Reserved for Inventory	97,992	382,629	0	0	0
Reserved for Loans	0	193,598	502,750	0	0
Reserved for Unclaimed Monies	154,045	0	0	0	0
Unreserved, Undesignated	15,003,856	15,699,708	8,127,270	0	0
<i>Total Fund Equity and Other Credits</i>	<u>16,758,185</u>	<u>18,025,647</u>	<u>9,943,603</u>	<u>16,038,464</u>	<u>227,021</u>
<i>Total Liabilities, Fund Equity and Other Credits</i>	<u>\$20,108,964</u>	<u>\$26,974,298</u>	<u>\$9,990,908</u>	<u>\$19,955,282</u>	<u>\$788,581</u>

See accompanying notes to the general purpose financial statements

Fiduciary Fund Types	Account Groups		Totals (Memorandum Only) Primary Government	Component Unit	Totals (Memorandum Only) Reporting Entity
	General Fixed Assets	General Long-Term Obligations			
\$0	\$0	\$0	\$980,329	\$102,000	\$1,082,329
0	0	0	208,876	0	208,876
0	0	0	662,009	0	662,009
0	0	1,199,456	1,292,824	0	1,292,824
0	0	0	1,033,618	0	1,033,618
12,000	0	0	80,252	0	80,252
0	0	0	49,518	0	49,518
0	0	0	2,995	0	2,995
2,131	0	0	2,131	0	2,131
8,630,726	0	0	8,630,726	0	8,630,726
56,880,301	0	370,283	57,950,552	0	57,950,552
0	0	0	9,741,380	35,000	9,776,380
2,589,148	0	0	2,589,148	0	2,589,148
0	0	0	0	2,650	2,650
0	0	0	0	202,125	202,125
0	0	17,377	578,621	0	578,621
0	0	0	0	33,896	33,896
0	0	0	700,608	0	700,608
0	0	0	1,695,948	0	1,695,948
0	0	154,840	481,840	0	481,840
<u>68,114,306</u>	<u>0</u>	<u>1,741,956</u>	<u>86,681,375</u>	<u>375,671</u>	<u>87,057,046</u>
0	42,632,437	0	42,632,437	0	42,632,437
0	0	0	12,582,875	0	12,582,875
0	0	0	3,682,610	0	3,682,610
0	0	0	3,531,969	0	3,531,969
0	0	0	1,033,618	0	1,033,618
0	0	0	480,621	0	480,621
0	0	0	696,348	0	696,348
0	0	0	154,045	0	154,045
83,047	0	0	38,913,881	527,055	39,440,936
<u>83,047</u>	<u>42,632,437</u>	<u>0</u>	<u>103,708,404</u>	<u>527,055</u>	<u>104,235,459</u>
<u>\$68,197,353</u>	<u>\$42,632,437</u>	<u>\$1,741,956</u>	<u>\$190,389,779</u>	<u>\$902,726</u>	<u>\$191,292,505</u>

**Tuscarawas County, Ohio**  
*Combined Statement of Revenues, Expenditures  
and Changes in Fund Balances*  
All Governmental Fund Types and Expendable Trust Funds  
For the Year Ended December 31, 2000

	Governmental	
	General	Special Revenue
<b>Revenues</b>		
Property and Other Taxes	\$3,222,403	\$5,625,775
Sales Tax	8,574,725	0
Charges for Services	1,766,376	2,220,020
Licenses and Permits	15,609	30,692
Fines and Forfeitures	187,424	108,247
Intergovernmental	2,433,278	20,540,490
Interest	3,398,704	12,221
Rentals	77,642	15,000
Contributions and Donations	0	2,967
Other	230,310	191,412
	<u>19,906,471</u>	<u>28,746,824</u>
<i>Total Revenues</i>		
<b>Expenditures</b>		
Current:		
General Government:		
Legislative and Executive	4,427,703	714,815
Judicial	2,656,727	152,340
Public Safety	2,732,887	3,246,091
Public Works	119,962	5,333,359
Health	132,935	5,592,492
Human Services	381,033	15,969,708
Capital Outlay	0	0
Intergovernmental	398,606	1,663,435
Debt Service:		
Principal Retirement	31,856	7,800
Interest and Fiscal Charges	5,565	0
	<u>10,887,274</u>	<u>32,680,040</u>
<i>Total Expenditures</i>		
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>9,019,197</u>	<u>(3,933,216)</u>
<b>Other Financing Sources (Uses)</b>		
Operating Transfers In	0	5,643,359
Operating Transfers Out	(7,716,874)	(150,000)
Transfer to Component Unit	0	(266,824)
	<u>(7,716,874)</u>	<u>5,226,535</u>
<i>Total Other Financing Sources (Uses)</i>		
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>1,302,323</u>	<u>1,293,319</u>
<i>Fund Balances Beginning of Year</i>	15,451,246	16,815,323
Increase (Decrease) in Reserve for Inventory	<u>4,616</u>	<u>(82,995)</u>
<i>Fund Balances End of Year</i>	<u>\$16,758,185</u>	<u>\$18,025,647</u>

See accompanying notes to the general purpose financial statements

Fund Types	Fiduciary Fund Type	
Capital Projects	Expendable Trust	Totals (Memorandum Only)
\$0	\$0	\$8,848,178
0	0	8,574,725
109,492	0	4,095,888
0	0	46,301
0	0	295,671
582,623	0	23,556,391
217,646	0	3,628,571
39,237	0	131,879
97,675	20,650	121,292
44,423	0	466,145
<u>1,091,096</u>	<u>20,650</u>	<u>49,765,041</u>
0	0	5,142,518
0	0	2,809,067
0	0	5,978,978
0	0	5,453,321
0	44,697	5,770,124
0	0	16,350,741
2,068,432	0	2,068,432
0	0	2,062,041
0	0	39,656
<u>0</u>	<u>0</u>	<u>5,565</u>
<u>2,068,432</u>	<u>44,697</u>	<u>45,680,443</u>
<u>(977,336)</u>	<u>(24,047)</u>	<u>4,084,598</u>
1,723,515	0	7,366,874
0	0	(7,866,874)
<u>0</u>	<u>0</u>	<u>(266,824)</u>
<u>1,723,515</u>	<u>0</u>	<u>(766,824)</u>
746,179	(24,047)	3,317,774
9,197,424	107,094	41,571,087
<u>0</u>	<u>0</u>	<u>(78,379)</u>
<u>\$9,943,603</u>	<u>\$83,047</u>	<u>\$44,810,482</u>

**Tuscarawas County, Ohio**  
*Combined Statement of Revenues, Expenditures  
and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
All Governmental Fund Types and Expendable Trust Funds  
For the Year Ended December 31, 2000*

	General Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Property and Other Taxes	\$3,129,842	\$3,222,403	\$92,561
Sales Tax	8,369,513	8,592,485	222,972
Charges for Services	1,808,600	1,961,544	152,944
Licenses and Permits	12,865	15,359	2,494
Fines and Forfeitures	150,000	185,096	35,096
Intergovernmental	2,400,158	2,436,169	36,011
Interest	2,180,843	3,089,482	908,639
Rentals	0	77,642	77,642
Contributions and Donations	0	0	0
Other	0	334,013	334,013
<i>Total Revenues</i>	<u>18,051,821</u>	<u>19,914,193</u>	<u>1,862,372</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	6,819,823	4,482,595	2,337,228
Judicial	2,765,451	2,643,586	121,865
Public Safety	3,169,533	2,719,907	449,626
Public Works	124,389	117,149	7,240
Health	168,176	137,242	30,934
Human Services	669,305	359,950	309,355
Conservation and Agriculture	354,000	353,500	500
Capital Outlay	0	0	0
Intergovernmental	46,000	46,000	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>14,116,677</u>	<u>10,859,929</u>	<u>3,256,748</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,935,144</u>	<u>9,054,264</u>	<u>5,119,120</u>
<b>Other Financing Sources (Uses)</b>			
Advances In	0	0	0
Advances Out	0	(18,000)	(18,000)
Operating Transfers In	5,127	0	(5,127)
Operating Transfers Out	(8,749,587)	(8,059,009)	690,578
<i>Total Other Financing Sources (Uses)</i>	<u>(8,744,460)</u>	<u>(8,077,009)</u>	<u>667,451</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(4,809,316)</u>	<u>977,255</u>	<u>5,786,571</u>
<i>Fund Balances Beginning of Year</i>	<u>12,789,211</u>	<u>12,789,211</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u>\$7,979,895</u>	<u>\$13,766,466</u>	<u>\$5,786,571</u>

Special Revenue Funds			Debt Service Fund		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$6,099,821	\$5,217,232	(\$882,589)	\$0	\$0	\$0
0	0	0	0	0	0
2,218,039	2,269,843	51,804	0	0	0
30,041	30,441	400	0	0	0
87,100	107,558	20,458	0	0	0
19,962,676	21,274,325	1,311,649	0	0	0
12,221	12,221	0	0	0	0
12,000	15,000	3,000	0	0	0
2,000	2,967	967	0	0	0
270,032	227,482	(42,550)	0	0	0
<u>28,693,930</u>	<u>29,157,069</u>	<u>463,139</u>	<u>0</u>	<u>0</u>	<u>0</u>
934,208	700,357	233,851	0	0	0
191,422	152,471	38,951	0	0	0
3,591,881	3,262,755	329,126	0	0	0
6,125,226	5,046,915	1,078,311	0	0	0
7,199,216	5,712,057	1,487,159	0	0	0
15,828,451	15,274,028	554,423	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,830,198	1,830,027	171	0	0	0
7,800	7,800	0	41,475	41,475	0
0	0	0	69,724	69,724	0
<u>35,708,402</u>	<u>31,986,410</u>	<u>3,721,992</u>	<u>111,199</u>	<u>111,199</u>	<u>0</u>
<u>(7,014,472)</u>	<u>(2,829,341)</u>	<u>4,185,131</u>	<u>(111,199)</u>	<u>(111,199)</u>	<u>0</u>
0	18,000	18,000	0	0	0
0	0	0	0	0	0
5,614,047	5,643,359	29,312	111,201	111,201	0
(196,351)	(150,000)	46,351	0	0	0
<u>5,417,696</u>	<u>5,511,359</u>	<u>93,663</u>	<u>111,201</u>	<u>111,201</u>	<u>0</u>
(1,596,776)	2,682,018	4,278,794	2	2	0
14,482,166	14,482,166	0	0	0	0
<u>\$12,885,390</u>	<u>\$17,164,184</u>	<u>\$4,278,794</u>	<u>\$2</u>	<u>\$2</u>	<u>\$0</u>

(continued)

**Tuscarawas County, Ohio**  
*Combined Statement of Revenues, Expenditures  
and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
All Governmental Fund Types and Expendable Trust Funds (continued)  
For the Year Ended December 31, 2000*

	Capital Projects Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Property and Other Taxes	\$0	\$0	\$0
Sales Tax	0	0	0
Charges for Services	103,606	110,054	6,448
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	582,169	582,169	0
Interest	0	217,646	217,646
Rentals	2,000	38,936	36,936
Contributions and Donations	46,901	97,675	50,774
Other	17,896	75,673	57,777
<i>Total Revenues</i>	<u>752,572</u>	<u>1,122,153</u>	<u>369,581</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Conservation and Agriculture	0	0	0
Capital Outlay	3,716,138	2,018,729	1,697,409
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>3,716,138</u>	<u>2,018,729</u>	<u>1,697,409</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,963,566)</u>	<u>(896,576)</u>	<u>2,066,990</u>
<b>Other Financing Sources (Uses)</b>			
Advances In	0	36,916	36,916
Advances Out	0	0	0
Operating Transfers In	1,906,859	1,723,515	(183,344)
Operating Transfers Out	(580,350)	0	580,350
<i>Total Other Financing Sources (Uses)</i>	<u>1,326,509</u>	<u>1,760,431</u>	<u>433,922</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(1,637,057)</u>	<u>863,855</u>	<u>2,500,912</u>
<i>Fund Balances Beginning of Year</i>	<u>7,459,263</u>	<u>7,459,263</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u><u>\$5,822,206</u></u>	<u><u>\$8,323,118</u></u>	<u><u>\$2,500,912</u></u>

See accompanying notes to the general purpose financial statements

Expendable Trust Funds			Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$0	\$0	\$0	\$9,229,663	\$8,439,635	(\$790,028)
0	0	0	8,369,513	8,592,485	222,972
0	0	0	4,130,245	4,341,441	211,196
0	0	0	42,906	45,800	2,894
0	0	0	237,100	292,654	55,554
0	0	0	22,945,003	24,292,663	1,347,660
0	0	0	2,193,064	3,319,349	1,126,285
0	0	0	14,000	131,578	117,578
9,956	20,650	10,694	58,857	121,292	62,435
0	0	0	287,928	637,168	349,240
<u>9,956</u>	<u>20,650</u>	<u>10,694</u>	<u>47,508,279</u>	<u>50,214,065</u>	<u>2,705,786</u>
0	0	0	7,754,031	5,182,952	2,571,079
0	0	0	2,956,873	2,796,057	160,816
0	0	0	6,761,414	5,982,662	778,752
0	0	0	6,249,615	5,164,064	1,085,551
72,000	44,037	27,963	7,439,392	5,893,336	1,546,056
0	0	0	16,497,756	15,633,978	863,778
0	0	0	354,000	353,500	500
0	0	0	3,716,138	2,018,729	1,697,409
0	0	0	1,876,198	1,876,027	171
0	0	0	49,275	49,275	0
0	0	0	69,724	69,724	0
<u>72,000</u>	<u>44,037</u>	<u>27,963</u>	<u>53,724,416</u>	<u>45,020,304</u>	<u>8,704,112</u>
<u>(62,044)</u>	<u>(23,387)</u>	<u>38,657</u>	<u>(6,216,137)</u>	<u>5,193,761</u>	<u>11,409,898</u>
0	0	0	0	54,916	54,916
0	0	0	0	(18,000)	(18,000)
0	0	0	7,637,234	7,478,075	(159,159)
0	0	0	(9,526,288)	(8,209,009)	1,317,279
<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,889,054)</u>	<u>(694,018)</u>	<u>1,195,036</u>
(62,044)	(23,387)	38,657	(8,105,191)	4,499,743	12,604,934
<u>106,434</u>	<u>106,434</u>	<u>0</u>	<u>34,837,074</u>	<u>34,837,074</u>	<u>0</u>
<u>\$44,390</u>	<u>\$83,047</u>	<u>\$38,657</u>	<u>\$26,731,883</u>	<u>\$39,336,817</u>	<u>\$12,604,934</u>

**Tuscarawas County, Ohio**  
*Combined Statement of Revenues,  
Expenses and Changes in Retained Earnings  
All Proprietary Fund Types - Primary Government  
For the Year Ended December 31, 2000*

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Totals (Memorandum Only)</u>
<b>Operating Revenues</b>			
Charges for Services	\$1,814,739	\$3,859,343	\$5,674,082
Other	9,449	0	9,449
	<u>1,824,188</u>	<u>3,859,343</u>	<u>5,683,531</u>
<i>Total Operating Revenues</i>			
<b>Operating Expenses</b>			
Personal Services	494,368	14,129	508,497
Materials and Supplies	45,309	0	45,309
Contractual Services	393,065	878,934	1,271,999
Claims	0	3,876,082	3,876,082
Depreciation	518,916	0	518,916
Other	13,503	0	13,503
	<u>1,465,161</u>	<u>4,769,145</u>	<u>6,234,306</u>
<i>Total Operating Expenses</i>			
<i>Operating Income (Loss)</i>	<u>359,027</u>	<u>(909,802)</u>	<u>(550,775)</u>
<b>Non-Operating Revenues (Expenses)</b>			
Interest	153	0	153
Interest and Fiscal Charges	(107,415)	0	(107,415)
Loss on Sale of Fixed Assets	(16,377)	0	(16,377)
	<u>(123,639)</u>	<u>0</u>	<u>(123,639)</u>
<i>Total Non-Operating Revenues (Expenses)</i>			
<i>Net Income (Loss) Before Operating Transfers</i>	235,388	(909,802)	(674,414)
Operating Transfers In	<u>0</u>	<u>500,000</u>	<u>500,000</u>
<i>Net Income (Loss)</i>	235,388	(409,802)	(174,414)
Depreciation on Fixed Assets Acquired by Contributed Capital	290,010	0	290,010
<i>Retained Earnings Beginning of Year Restated (See Note 3)</i>	<u>2,930,191</u>	<u>636,823</u>	<u>3,567,014</u>
<i>Retained Earnings End of Year</i>	<u>\$3,455,589</u>	<u>\$227,021</u>	<u>\$3,682,610</u>

See accompanying notes to the general purpose financial statements

**Tuscarawas County, Ohio**  
*Statement of Support and Revenues,  
Expenses and Changes in Fund Balance  
Component Unit  
For the Year Ended December 31, 2000*

Starlight  
Enterprises, Inc.

**Support and Revenues**

Grants:

Transfer In from Primary Government - Tuscarawas County Board of Mental Retardation	\$266,824
Contract Janitorial	566,054
Subcontract	182,393
Transportation	682
Rentals	36,657
Donations	3,055
Revenue - Coffee Shop	68,245
Interest	11,547
Gain on Sale of Fixed Assets	1,927
Miscellaneous	201
	1,137,585
<i>Total Support and Revenues</i>	<i>1,137,585</i>

**Expenses**

Contract Janitorial	585,447
Subcontract	141,091
Expenses - Coffee Shop	69,361
Administrative	314,978
Residential Housing	17,274
Loss on Disposal of Fixed Assets	1,171
Depreciation	43,568
	1,172,890
<i>Total Expenses</i>	<i>1,172,890</i>

*Excess of Support and Revenues Under Expenses* (35,305)

*Fund Balance Beginning of Year* 562,360

*Fund Balance End of Year* \$527,055

See accompanying notes to the general purpose financial statements

**Tuscarawas County, Ohio**  
*Combined Statement of Revenues, Expenses  
and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual  
All Proprietary Fund Types - Primary Government  
For the Year Ended December 31, 2000*

	Enterprise Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$1,857,000	\$1,778,751	(\$78,249)
Interest	153	153	0
Proceeds of OPWC Loan	42,632	42,632	0
Other	3,249	9,449	6,200
<i>Total Revenues</i>	<u>1,903,034</u>	<u>1,830,985</u>	<u>(72,049)</u>
<b>Expenses</b>			
Personal Services	722,387	489,933	232,454
Materials and Supplies	150,001	77,115	72,886
Contractual Services	1,162,371	353,963	808,408
Capital Outlay	457,632	389,548	68,084
Other	20,000	13,792	6,208
Debt Service:			
Principal Retirement	70,038	68,407	1,631
Interest and Fiscal Charges	37,690	37,690	0
<i>Total Expenses</i>	<u>2,620,119</u>	<u>1,430,448</u>	<u>1,189,671</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(717,085)	400,537	1,117,622
Advances Out	0	(36,916)	(36,916)
Operating Transfers In	0	0	0
Operating Transfers Out	(399,253)	(111,201)	288,052
<i>Excess of Revenues Over (Under) Expenses, Advances and Operating Transfers</i>	(1,116,338)	252,420	1,368,758
<i>Fund Equity Beginning of Year</i>	<u>1,973,382</u>	<u>1,973,382</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$857,044</u>	<u>\$2,225,802</u>	<u>\$1,368,758</u>

See accompanying notes to the general purpose financial statements

Internal Service Fund			Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$3,630,000	\$3,859,343	\$229,343	\$5,487,000	\$5,638,094	\$151,094
0	0	0	153	153	0
0	0	0	42,632	42,632	0
0	0	0	3,249	9,449	6,200
<u>3,630,000</u>	<u>3,859,343</u>	<u>229,343</u>	<u>5,533,034</u>	<u>5,690,328</u>	<u>157,294</u>
14,300	13,813	487	736,687	503,746	232,941
0	0	0	150,001	77,115	72,886
5,182,100	4,968,731	213,369	6,344,471	5,322,694	1,021,777
0	0	0	457,632	389,548	68,084
0	0	0	20,000	13,792	6,208
0	0	0	70,038	68,407	1,631
0	0	0	37,690	37,690	0
<u>5,196,400</u>	<u>4,982,544</u>	<u>213,856</u>	<u>7,816,519</u>	<u>6,412,992</u>	<u>1,403,527</u>
(1,566,400)	(1,123,201)	443,199	(2,283,485)	(722,664)	1,560,821
0	0	0	0	(36,916)	(36,916)
350,000	500,000	150,000	350,000	500,000	150,000
0	0	0	(399,253)	(111,201)	288,052
<u>(1,216,400)</u>	<u>(623,201)</u>	<u>593,199</u>	<u>(2,332,738)</u>	<u>(370,781)</u>	<u>1,961,957</u>
1,411,782	1,411,782	0	3,385,164	3,385,164	0
<u>\$195,382</u>	<u>\$788,581</u>	<u>\$593,199</u>	<u>\$1,052,426</u>	<u>\$3,014,383</u>	<u>\$1,961,957</u>

**Tuscarawas County, Ohio**  
*Combined Statement of Cash Flows*  
*All Proprietary Fund Types*  
*and Discretely Presented Component Unit*  
*For the Year Ended December 31, 2000*

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Totals (Memorandum Only) Primary Government</u>
<b>INCREASES (DECREASES) IN CASH AND CASH EQUIVALENTS</b>			
<b>Cash Flows from Operating Activities</b>			
Cash Received from Customers	\$1,778,749	\$0	\$1,778,749
Cash Received from Quasi-External Transactions With Other Funds	0	3,859,343	3,859,343
Other Cash Receipts	9,449	0	9,449
Cash Paid to Suppliers	(492,818)	(878,934)	(1,371,752)
Cash Paid to Employees	(495,390)	(13,813)	(509,203)
Cash Payments to Employees and Suppliers	0	0	0
Other Cash Payments	(13,502)	0	(13,502)
Cash Payments for Claims	0	(4,089,797)	(4,089,797)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>786,488</u>	<u>(1,123,201)</u>	<u>(336,713)</u>
<b>Cash Flows from Noncapital Financing Activities</b>			
Donations Received	0	0	0
Advances Out	(36,916)	0	(36,916)
Operating Transfers In	0	500,000	500,000
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>(36,916)</u>	<u>500,000</u>	<u>463,084</u>
<b>Cash Flows from Capital and Related Financing Activities</b>			
Purchase of Fixed Assets	(140,070)	0	(140,070)
Proceeds from Sale of Fixed Assets	0	0	0
Proceeds of OPWC Loan	42,632	0	42,632
Principal Payments-OWDA Loans	(72,285)	0	(72,285)
Principal Payments-OPWC Loans	(33,597)	0	(33,597)
Principal Payments-Capital Lease	(4,000)	0	(4,000)
Principal Payments-Notes	0	0	0
Interest Payments-OWDA Loans	(86,880)	0	(86,880)
Interest Payments-Notes	0	0	0
Interest Payments-Capital Lease	(20,535)	0	(20,535)
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(314,735)</u>	<u>0</u>	<u>(314,735)</u>
<b>Cash Flows from Investing Activities</b>			
Interest on Investments	153	0	153
Net Increase (Decrease) in Cash and Cash Equivalents	434,990	(623,201)	(188,211)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>2,141,010</u>	<u>1,411,782</u>	<u>3,552,792</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$2,576,000</u>	<u>\$788,581</u>	<u>\$3,364,581</u>

Component Unit	Totals (Memorandum Only) Reporting Entity
\$866,836	\$2,645,585
0	3,859,343
0	9,449
0	(1,371,752)
0	(509,203)
(865,126)	(865,126)
0	(13,502)
0	(4,089,797)
<u>1,710</u>	<u>(335,003)</u>
3,055	3,055
0	(36,916)
0	500,000
<u>3,055</u>	<u>466,139</u>
(29,255)	(169,325)
2,627	2,627
0	42,632
0	(72,285)
0	(33,597)
0	(4,000)
(19,046)	(19,046)
0	(86,880)
(7,518)	(7,518)
0	(20,535)
<u>(53,192)</u>	<u>(367,927)</u>
<u>11,547</u>	<u>11,700</u>
(36,880)	(225,091)
<u>346,024</u>	<u>3,898,816</u>
<u>\$309,144</u>	<u>\$3,673,725</u>
	(continued)

**Tuscarawas County, Ohio**  
*Combined Statement of Cash Flows*  
*All Proprietary Fund Types*  
*and Discretely Presented Component Unit (continued)*  
*For the Year Ended December 31, 2000*

	Enterprise	Internal Service	Totals (Memorandum Only) Primary Government
<b>Reconciliation of Operating Income (Loss)/ Excess of Support and Revenues Under Expenses to Net Cash Provided by (Used for) Operating Activities</b>			
Operating Income (Loss)/ Deficit of Support and Revenues Under Expenses	\$359,027	(\$909,802)	(\$550,775)
Adjustments:			
Depreciation Expense	518,916	0	518,916
Donations	0	0	0
Interest Received	0	0	0
Interest Payments	0	0	0
Gain on Disposal of Fixed Assets	0	0	0
(Increases) Decreases in Assets:			
Accounts Receivable	(29,978)	0	(29,978)
Deposits	0	0	0
Intergovernmental Receivable	10,320	0	10,320
Materials and Supplies Inventory	(57,179)	0	(57,179)
Prepaid Items	(4,672)	0	(4,672)
Increases (Decreases) in Liabilities:			
Accounts Payable	3,648	0	3,648
Contracts Payable	(3,415)	0	(3,415)
Accrued Wages	449	0	449
Compensated Absences Payable	540	0	540
Due to Other Funds	(24,973)	0	(24,973)
Intergovernmental Payable	13,805	316	14,121
Claims Payable	0	(213,715)	(213,715)
Other Accrued Liabilities	0	0	0
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$786,488</u>	<u>(\$1,123,201)</u>	<u>(\$336,713)</u>

**Noncash Activities:**

The Water enterprise fund received donated fixed assets from the Sewer fund in the amount of \$21,000.

See accompanying notes to the general purpose financial statements

<u>Component Unit</u>	<u>Totals (Memorandum Only) Reporting Entity</u>
(\$35,305)	(\$586,080)
43,568	562,484
(3,055)	(3,055)
(11,547)	(11,547)
7,518	7,518
(756)	(756)
899	(29,079)
(2,472)	(2,472)
0	10,320
(6,609)	(63,788)
1,828	(2,844)
(4,460)	(812)
0	(3,415)
0	449
0	540
0	(24,973)
0	14,121
0	(213,715)
12,101	12,101
<u>\$1,710</u>	<u>(\$335,003)</u>

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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***Note 1 - 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 General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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*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 Unit* The component unit column in the combined financial statements identifies the financial data of the County's component unit, Starlight Enterprises, Inc. It is reported separately to emphasize that it is 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, Starlight Enterprises, Inc. is reflected as a component unit of Tuscarawas County. Separately issued financial statements can be obtained from the Starlight Enterprises, Inc. of Tuscarawas County.

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 24, Note 25, and Note 26 to the general purpose 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

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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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  
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 activity 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 general purpose financial statements is applicable to the primary government. When information is provided relative to the component unit, it is specifically identified.

***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

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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interpretations issued on or before November 30, 1989, to its proprietary activities provided they do not conflict with or contradict GASB pronouncements. The Workshop applies all applicable GASB pronouncements and all FASB Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins of the Committee on Accounting Procedures which do not conflict with or contradict GASB pronouncements. The more significant of the County's accounting policies are described below.

*A. Basis of Presentation - Fund Accounting*

The County and the Workshop use funds and account groups to report on their financial position and the results of their operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain County functions or activities.

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specified activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

For financial statement presentation purposes, the various funds of the County are grouped into the following generic fund types under the broad fund categories governmental, proprietary, fiduciary and account groups.

*Governmental Fund Types* Governmental funds are those through which most governmental functions typically are financed. The acquisition, use, and balances of the County's expendable financial resources and the related current liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. The following are the County's governmental fund types:

*General Fund* The General Fund is the operating fund of the County and is used to account 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.

*Special Revenue Funds* Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts, or major capital projects) that are legally restricted to expenditure for specific purposes.

*Debt Service Fund* The debt service fund is used to account for the accumulation of financial resources for, and the payment of, general long-term debt principal, interest and related costs.

*Capital Projects Funds* 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 and trust funds).

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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*Proprietary Fund Types* Proprietary funds are used to account for the County's ongoing activities which are similar to those found in the private sector. The following are the County's proprietary fund types:

*Enterprise Funds* Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

*Internal Service Fund* The internal service fund is used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the County, or to other governmental units, on a cost-reimbursement basis.

*Fiduciary Fund Types* 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:

*Expendable Trust Funds* These funds are accounted for in essentially the same manner as governmental funds.

*Agency Funds* These funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

*Account Groups* To make a clear distinction between fixed assets related to specific funds and those of general government, and between long-term liabilities related to specific funds and those of a general nature, the following account groups are used:

*General Fixed Assets Account Group* The General Fixed Assets Account Group is used to account for all fixed assets of the County, other than those accounted for in the proprietary funds or trust funds.

*General Long-Term Obligations Account Group* The General Long-Term Obligations Account Group is used to account for all long-term obligations of the County, except those accounted for in the proprietary funds.

**B. *Measurement Focus and Basis of Accounting***

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types and expendable trust funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earning components. Proprietary fund type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made.

All governmental fund types, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting. Under this basis, revenues are recognized in the accounting period when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current year or soon enough thereafter to be used to pay liabilities of the year. The available period for the County is thirty-one days after year end.

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: interest, sales tax (see Note 8), federal and State grants and subventions, and charges for current services. Major revenue sources not susceptible to accrual include licenses and permits, and fines and forfeitures, which are not considered measurable until received.

The County reports deferred revenues on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In the subsequent period, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

Property taxes measurable as of December 31, 2000, and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2001 operations, have been recorded as deferred revenue.

During 1997, the Component Unit 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 these statements as deferred revenue.

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. Allocation of cost, such as depreciation and amortization, are not recognized in the governmental funds.

The accrual basis of accounting is utilized for reporting purposes by the proprietary fund types and the Workshop. Revenues are recognized when they are earned, if measurable, and expenses are recognized when they are incurred, if measurable. Unbilled service charges receivable are recognized as revenues at year end.

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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*C. Budgetary Data*

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriation resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriation resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are required to be budgeted and appropriated. Budgetary information for the Workshop is not reported because it is not included in the entity for which the "appropriated budget" is adopted, and does not itself maintain budgetary financial records. The Enterprise Debt Service Fund is presented for budgetary purposes; however, on the GAAP basis all activity is reflected in the enterprise funds. During 2000, the County classified the Community Mental Health Fund as an agency fund on the budgetary basis. Since the County classified this fund as an agency fund, no appropriations were made and no budgetary violations occurred. This fund was reclassified as a special revenue fund for GAAP reporting purposes. The legal level of budgetary control has been established by the County Commissioners at the object level within each department. Any budgetary modifications at this level may only be made by resolution of the County Commissioners.

Advances in and advances out are not required to be budgeted since they represent a temporary cash flow resource and are intended to be repaid.

*Tax Budget* A budget of estimated revenue and expenditures is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year.

*Estimated Resources* The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be further amended during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs to be either increased or decreased. The amounts reported on the budgetary statements reflect the amounts in the final amended official certificate of estimated resources issued during 2000.

*Appropriations* A temporary appropriation resolution to control expenditures may be passed on or about January 1 of each year for the period of January 1 to March 31. An annual appropriation resolution must be passed by April 1 of each year for the period January 1 to December 31. The appropriation resolution fixes spending authority at the fund, department, and object level. The appropriation resolution may be amended during the year as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified.

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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The allocation of appropriations among departments and objects within a fund may be modified during the year only by a resolution of the Commissioners. During the year, several supplemental appropriation resolutions were legally enacted by the County commissioners. The amounts of the increases were not significant. The budget figures which appear in the statement of budgetary comparisons represent the final appropriations amounts including all amendments and modifications.

*Encumbrances* As part of formal budgetary control, purchase orders, contracts, and other commitments for the expenditure of monies are encumbered and recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. The Ohio Revised Code prohibits encumbrances plus expenditures from exceeding appropriations at the fund, department and object level.

To establish better comparisons, budgetary statements include current year appropriations, disbursements and current year encumbrances. Payments against prior year encumbrances are not included in the budgetary statements. At year end, the County encumbers operating transfers out and includes them on the non-GAAP budgetary basis. These encumbrances caused operating transfers in to be \$342,135 less than operating transfers out on the non-GAAP budgetary basis. On the GAAP basis, encumbrances outstanding at year end are reported as reservations of fund balances for subsequent-year expenditures for governmental funds and reported in the notes to the financial statements for proprietary funds.

*Lapsing of Appropriations* At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. Encumbered appropriations are carried forward to the succeeding fiscal year and not reappropriated.

*D. Cash and Investments*

To improve cash management, cash received by the County is pooled in various bank accounts. Monies for all funds, including proprietary funds, are maintained in these accounts or are temporarily used to purchase short term investments. Individual fund integrity is maintained through the County's records. Each fund's interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents" on the combined balance sheet.

During 2000, investments were limited to repurchase agreements, certificates of deposit, federal agency securities, treasury notes and STAROhio.

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

STAROhio 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, 2000.

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the General fund during 2000 amounted to \$3,398,704, which includes \$2,322,921 assigned from other County funds.

The County has segregated bank accounts for monies held separate from the County's central bank account. These interest bearing depository accounts are presented in the combined balance sheet as "Cash and Cash Equivalents in Segregated Accounts" since they are not required to be deposited into the County treasury. The Workshop's money is also held in segregated accounts.

For purposes of the Combined Statement of Cash Flows and for presentation of the Combined Balance Sheet, investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are considered to be cash equivalents. Investments with an initial maturity of more than three months and are not purchased from the pool, are reported as investments. For the Workshop, "Cash and Cash Equivalents in Segregated Accounts" includes all highly liquid debt instruments purchased with a maturity of three months or less.

*E. Inventories*

Inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental fund types when purchased. Reported supplies inventory is equally offset by a fund balance reserve in the governmental funds which indicates that it does not constitute available spendable resources even though it is a component of net current assets. Inventories of proprietary funds consist of chemicals, piping, and fuel, and are expensed when used. Inventories of the Workshop, which consist of raw materials and craft products produced by the organization, are stated at the lower of cost or market determined on the first-in, first-out basis.

*F. Prepaid Items*

Payments made to vendors for services that will benefit the period beyond December 31, 2000, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure is reported in the year in which services are consumed.

*G. Fixed Assets and Depreciation*

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction costs are reflected as expenditures in governmental funds and the related assets are reported in the general fixed assets account group. Fixed assets utilized in the proprietary funds are capitalized in the respective fund. All fixed assets are capitalized at cost (or estimated historical cost) and updated for the cost of additions and retirements during the year. Donated fixed assets are recorded at their fair market values as of the date donated. The County has established a capitalization threshold for fixed assets at \$2,500 with the exception of land, which is capitalized regardless of cost.

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

Improvements are capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Interest incurred during the construction of general fixed assets is also not capitalized. Improvements to fund fixed assets are capitalized and depreciated over the remaining useful lives of the related fixed assets.

Public domain (infrastructure) general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are not capitalized or reported, as these assets are immovable and of value only to the County.

Assets in the general fixed assets account group are not depreciated. Depreciation in the proprietary fund types and in the Workshop is computed using the straight-line basis over the following estimated useful lives:

Description	Primary Government Estimated Lives	Workshop Estimated Lives
Buildings (including sewer and water treatment plants, as applicable)	40 years	10-27½ years
Improvements other than buildings		
Water Towers	40 years	N/A
Pump Stations	40 years	N/A
Sewer and Water Mains	50 years	N/A
Equipment	3 - 20 years	5 - 7 years
Vehicles	5 years	5 years

Interest is capitalized on proprietary fund assets acquired with tax exempt debt. The amount of interest to be capitalized is calculated by offsetting interest expense incurred from the date of borrowing until completion of the project with interest earned on invested proceeds over the same period. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset. For 2000, interest costs incurred on construction projects in the proprietary funds were not material.

*H. Interfund Receivables/Payables*

Long-term interfund loans are classified as "Advances from Other Funds" or "Advances to Other Funds". Receivables and payables resulting from transactions between the primary government and the component unit for services provided or goods received are classified as "Due from Primary Government" or "Due to Component Unit" on the Combined Balance Sheet. Receivables and payables resulting from transactions between individual funds for services provided or goods received are classified as "Due from Other Funds" or "Due to Other Funds" on the Combined Balance Sheet. Short-term interfund loans are classified as "Interfund Receivables/Payables."

*I. Compensated Absences*

The County has implemented the provisions of Governmental Accounting Standards Board Statement No. 16, "Accounting for 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 County will compensate the employees for the benefits through paid time off or some other means. The County records a liability for accumulated unused vacation time when earned for all employees with more than one year of service.

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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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.

For governmental funds, the current portion of unpaid compensated absences is the amount expected to be paid using expendable available resources. These amounts are recorded in the account "Compensated Absences Payable" in the fund from which the employees who have accumulated unpaid leave are paid. The remainder is reported in the general long-term obligations account group. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

*J. Intergovernmental Revenues*

For governmental funds, intergovernmental revenues, such as grants awarded on a non-reimbursement basis, shared revenues, and entitlements are recorded as intergovernmental receivables and revenues when measurable and available. Reimbursement-type grants are recorded as receivables and revenues when the related expenditures are incurred. Grants, entitlements or shared revenues received for proprietary fund operating purposes are recognized as non-operating revenues in the accounting period in which they are earned and become measurable. Such resources restricted for the construction of capital assets are recorded as contributed capital.

*K. Donations*

All donations received by the Workshop are considered to be available for unrestricted uses unless specifically restricted by the donor.

*L. Accrued and Long-Term Liabilities*

In general, governmental fund payables and accrued liabilities are reported as obligations of the funds regardless of whether they will be liquidated with current resources. However, claims and judgements, compensated absences, contractually required pension contributions and special termination benefits that will be paid from governmental funds are reported as a liability in the general long-term obligations account group to the extent that they will not be paid with current expendable available financial resources. Payments made more than thirty-one days after year end are considered not to have been made with current available financial resources. The OPWC loan and capital leases are recognized as a liability of the general long-term obligations account group until due or until resources have been accumulated in the fund for payment early in the following year.

Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate proprietary funds.

Under Ohio Law, a debt retirement fund may be created and used for the payment of enterprise fund debt. Generally accepted accounting principles requires the reporting of the liability in the funds that received the proceeds. To comply with GAAP reporting requirements, the County's debt service fund has been split among the appropriate funds. Debt service fund resources used to pay both principal and interest have also been allocated accordingly.

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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*M. Contributed Capital*

Contributed capital represents resources from other funds, other governments, and private sources that is provided to enterprise funds and is not subject to repayment. These assets are recorded at their fair market value on the date contributed. Tap-in fees are recorded as contributed capital to the extent they exceed the actual costs of the connection to the water or sewer system. Depreciation on those assets acquired or constructed with contributed resources is expensed and closed to unreserved retained earnings at year end except for depreciation on assets acquired through capital grants, which is expensed and closed to contributed capital at year end.

*N. Reserves of Fund Equity*

The County records reservations for those portions of fund equity which are legally segregated for a specific future use or which do not represent available, spendable resources and therefore, are not available for appropriations for expenditures. Undesignated fund balance indicates that portion of fund equity which is available for appropriation in future periods. Fund equity reserves have been established for encumbrances, advances, inventory, and loans. Under Ohio law, unclaimed monies are not available for appropriation until they have remained unclaimed for five years. These amounts are presented as reserved for unclaimed monies.

*O. Interfund Transactions*

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

*P. 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.

*Q. Advertising Costs*

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

*R. Totals Columns on General Purpose Financial Statements*

Total columns on the general purpose financial statements are captioned "Totals (Memorandum Only)" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data. When the title of a statement indicates that a component unit is included, two total

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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columns are presented. The first is captioned "Totals (Memorandum Only) Primary Government" to indicate that only those activities that comprise the County's legal entity have been included. The second is captioned "Totals (Memorandum Only) Reporting Entity" and includes the activity and operations of the County's legally separate discretely presented component unit. (See Note 1) The totals columns on statements which do not include a component unit have no additional caption.

***Note 3 - Restatement of Prior Year Balances***

During past years, fixed assets were overstated in the enterprise funds due to accumulated depreciation. As a result, the retained earnings in the enterprise funds as previously reported decreased by \$85,020 from \$3,015,211 to \$2,930,191.

***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 Combined Statement of Revenues, Expenditures and Changes in Fund Balances, Budget (Non-GAAP Basis) and Actual, All Governmental Fund Types and Expendable Trust Funds and the Combined Statement of Revenues, Expenses, and Changes in Fund Equity, Budget (Non-GAAP Basis) and Actual, All Proprietary Fund Types - Primary Government are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget and to demonstrate compliance with State statute. The major differences between the budget basis and the GAAP basis are:

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures/expenses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Encumbrances are treated as expenditures/expenses for all funds (budget) rather than as a reservation of fund balance for governmental fund types and as note disclosure for the proprietary fund types (GAAP).
4. For proprietary funds, the acquisition and construction of capital assets are reported on the operating statement (budget) rather than as balance sheet transactions (GAAP).
5. Proceeds from and principal payments on short-term note obligations are reported on the operating statement (budget) rather than on the balance sheet (GAAP).
6. 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.

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
For the Year Ended December 31, 2000

7. The County has funds which are agency funds for budgetary reporting, but are included in the various governmental and proprietary funds for GAAP reporting purposes.

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:

	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses All Governmental Fund Types and Expendable Trust Funds				
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust
GAAP Basis	\$1,302,323	\$1,293,319	\$0	\$746,179	(\$24,047)
Revenue Accruals	204,437	258,871	0	31,130	0
Unreported Cash	26,607	151,374	0	(73)	0
Change in Fair Value of Investments	(223,322)	0	0	0	0
Advances In	0	18,000	0	36,916	0
Enterprise Debt Service Fund:					
Operating Transfers In	0	0	111,201	0	0
Principal Retirement	0	0	(41,475)	0	0
Interest and Fiscal Charges	0	0	(69,724)	0	0
Expenditure Accruals	1,335,541	3,103,704	0	375,243	660
Advances Out	(18,000)	0	0	0	0
Encumbrances	(1,650,331)	(2,143,250)	0	(325,540)	0
Budget Basis	<u>\$977,255</u>	<u>\$2,682,018</u>	<u>\$2</u>	<u>\$863,855</u>	<u>(\$23,387)</u>

Net Income (Loss)/Excess of Support and Revenues Under Expenses/  
Excess of Revenues Over (Under) Expenses, Advances and Operating Transfers  
All Proprietary Fund Types and Component Unit

	Enterprise	Internal Service	Component Unit
GAAP Basis	\$235,388	(\$409,802)	(\$35,305)
Revenue Accruals	(19,658)	0	0
Proceeds of OPWC Loan	42,632	0	0
Unreported Cash	(16,331)	0	0
Advances Out	(36,916)	0	0
Enterprise Debt Service Fund:			
Operating Transfers Out	(111,201)	0	0
Interest and Fiscal Charges	69,724	0	0
Expense Accruals	91,995	(213,399)	0
Principal Retirement	(68,407)	0	0
Capital Outlay	(140,070)	0	0
Depreciation Expense	518,916	0	0
Loss on Disposal of Fixed Asset	(16,377)	0	0
Encumbrances	(297,275)	0	0
Excess of Support and Revenues Under Expenses for Non-Budgeted Fund	<u>0</u>	<u>0</u>	<u>35,305</u>
Budget Basis	<u>\$252,420</u>	<u>(\$623,201)</u>	<u>\$0</u>

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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**Note 5 - Cash and Cash Equivalents**

*A. Primary Government*

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;
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);

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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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 \$131,715 in undeposited cash on hand which is included on the Combined Balance Sheet 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 (\$150,481) and the bank balance was \$1,423,574. Of the bank balance:

1. \$605,965 was covered by federal depository insurance; and
2. \$817,609 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 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.

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

	Category		Carrying	Fair
	2	3	Amount	Value
Repurchase Agreements	\$0	\$1,135,547	\$1,135,547	1,135,547
Federal Agency Securities	4,709	0	4,709	4,709
Treasury Notes	0	18,622,345	18,622,345	18,622,345
Investment in State Treasurer's Investment Pool (STAROhio)			33,000,000	33,000,000
Total Investments			<u>\$52,762,601</u>	<u>\$52,762,601</u>

The classification of cash and cash equivalents, and investments on the combined 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 combined 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	\$52,743,835	\$0
Investments of the Cash Management Pool:		
Repurchase Agreements	(1,135,547)	1,135,547
Federal Agency Securities	(4,709)	4,709
Treasury Notes	(18,622,345)	18,622,345
State Treasurer's Investment Pool (STAROhio)	(33,000,000)	33,000,000
Cash on Hand	(131,715)	0
GASB Statement No. 3	<u>(\$150,481)</u>	<u>\$52,762,601</u>

*B. Component Unit*

At year end, the carrying amount of the Workshop's deposits was \$309,144. Of the bank balance \$208,634 was covered by federal depository insurance and \$112,136 was uncollateralized. There are no statutory guidelines regarding the deposit and investment of funds by the not-for-profit corporation.

**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 2000 for real and public utility property taxes represents collections of 1999 taxes. Property tax payments received during 2000 for tangible personal property (other than public utility property) is for 2000 taxes.

2000 real property taxes are levied after October 1, 2000, on the assessed value as of January 1, 2000, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2000 real property taxes are collected in and intended to finance 2001.

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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. 2000 public utility property taxes became a lien December 31, 1999, are levied after October 1, 2000, and are collected in 2000 with real property taxes.

2000 tangible personal property taxes are levied after October 1, 1999, on the value as of December 31, 1999. Collections are made in 2000. Tangible personal property assessments are 25 percent of true value.

The full tax rate for all County operations for the year ended December 31, 2000, was \$8.10 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2000 property tax receipts were based are as follows:

	<u>Assessed Value</u>
Real Estate	1,078,253,150
Public Utility Property	99,245,230
Tangible Personal	207,210,778
Total Property Taxes	<u>\$1,384,709,158</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 represent real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2000. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31, nor are they intended to finance 2000 operations. The receivable is offset by deferred revenue.

***Note 7 - Receivables***

*A. Primary Government*

Receivables at December 31, 2000, consisted of taxes, accrued interest, accounts (billings for user charged services, including unbilled utility services, and rental payments), loans and intergovernmental receivables arising from grants, entitlements and shared revenues. All receivables are considered collectible in full, including accounts receivable which, if delinquent, may be certified and collected as a special assessment, subject to foreclosure for nonpayment. A summary of the principal items of intergovernmental receivables follows:

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
For the Year Ended December 31, 2000

	Amounts
<b>General Fund</b>	
Local Government State Support	\$132,800
Fees and Fines Distribution	16,028
Other	2,525
<i>Total General Fund</i>	<i>151,353</i>
<b>Special Revenue Funds</b>	
Mental Retardation State Subsidy	201,995
Public Assistance	184,253
Motor Vehicle License Tax/Gas Tax	157,633
Children's Services State Subsidy	151,063
Litter - Recycling Grants	23,640
Jail Diversion Grant	16,738
Community Corrections Grant	13,050
Victim Assistance	6,795
Other	4,717
<i>Total Special Revenue Funds</i>	<i>759,884</i>
<b>Capital Project Funds</b>	
Court Computerization	2,660
Hazardous Material Training Grant	884
<i>Total Capital Project Funds</i>	<i>3,544</i>
<b>Agency Funds</b>	
Library Local Government	248,526
Municipal Corporation	191,125
Township	117,149
Public Defender	19,600
Hotel/Motel Tax	18,778
Law Library	7,291
<i>Total Agency Funds</i>	<i>602,469</i>
<i>Total</i>	<i>\$1,517,250</i>

In prior years, the County loaned monies to the District Board of Health. The balance of this loan was paid off during 2000. The community development block grant monies loaned to local businesses (\$193,598), the monies loaned to the Tuscarawas County Agricultural Society for the purchase of a parking lot (\$460,750), and the monies loaned to Mill Township for the purchase of land (\$42,000) are classified as loans receivable on the Combined Balance Sheet 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 criteria, the County has elected not to record child support arrearages within the special revenue and agency fund types. These amounts, while potentially significant, are not considered measurable, and because collections are often significantly in arrears, the County is unable to determine a reasonable value.

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
For the Year Ended December 31, 2000

*B. Component Unit*

The accounts receivable balance of the Workshop consists of balances due from clients operating primarily in east-central Ohio. The Workshop uses the allowance method of accounting for doubtful accounts. All accounts were considered to be fully collectible at December 31, 2000; therefore, no allowance for doubtful accounts has been recorded.

**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 2000 amounted to \$8,574,725 and was credited to the General Fund.

**Note 9 - Fixed Assets**

A summary of the enterprise funds' and the Workshop's fixed assets at December 31, 2000, follows:

	Primary Government	Component Unit
Land and Land Improvements	\$232,894	\$0
Buildings and Improvements	1,665,886	0
Land and Buildings	0	481,956
Equipment and Machinery	861,965	501,730
Sewer/Water Lines	21,373,940	0
	24,134,685	983,686
Total	24,134,685	983,686
Less: Accumulated Depreciation	(7,212,716)	(575,787)
	16,921,969	407,899
Net Fixed Assets	\$16,921,969	\$407,899

A summary of the changes in general fixed assets follows:

	Balance 1/1/00	Additions	Deletions	Balance 12/31/00
Land	\$1,383,948	\$4,800	(\$2,774)	\$1,385,974
Buildings and Improvements	29,261,852	213,070	0	29,474,922
Equipment	11,006,908	1,249,793	(728,017)	11,528,684
Construction in Progress	0	242,857	0	242,857
	\$41,652,708	\$1,710,520	(\$730,791)	\$42,632,437
Total	\$41,652,708	\$1,710,520	(\$730,791)	\$42,632,437

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

**Note 10 - Risk Management**

*A. Primary Government*

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 & Co. administers all County real and personal property, comprehensive general liability including law enforcement liability, blanket crime coverage and public officials liability insurance. Coregis Insurance Company covers up to \$1,000,000 for real and personal property as well as comprehensive general liability including law enforcement activities. This policy has a \$25,000 deductible. Blanket real and personal property coverage in excess of \$500,000 is provided by Hartford Fire Insurance Company up to a blanket limit of \$59,708,400.

Public officials liability insurance is provided by the Coregis Insurance Company with limits of \$1,000,000. This policy has a \$25,000 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. The County also carries a comprehensive boiler and machinery policy provided by the Hartford Insurance Company on all county buildings with property damage limits of \$50,000,000 and a \$1,000 deductible.

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

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

For 1990 and 1991 the County participated in the State Workers' Compensation retrospective rating and payment system. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage plus the actual claims cost for employees injured. The balance of claims payable at December 31, 2000 represents an estimate of the liability for unpaid claims costs provided by Workers' Compensation. The claims liability of \$17,377, reported in the general long-term obligations account group at December 31, 2000, is based on the requirements of GASB statement No. 10 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. There were no claim payments during 1998, 1999, or 2000. Changes in claims activity for the past three fiscal years are as follows:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
1998	\$17,377	\$0	\$0	\$17,377
1999	17,377	0	0	17,377
2000	17,377	0	0	17,377

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

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

plan with a \$100 single and \$200 family deductible. A third party administrator, MCA Administrators, located in Columbus, Ohio, reviews all claims which are 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 \$395.50 family, \$354.50 individual per employee per month which represents the entire premium required. The County also pays a \$4.10 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 \$561,244, reported in the fund at December 31, 2000, was estimated by the third party administrator and is based on the requirements of GASB Statement No. 10 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 1998, 1999, and 2000 includes:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
1998	\$282,622	\$2,733,879	\$2,806,278	\$210,223
1999	210,223	3,998,928	3,434,192	774,959
2000	774,959	3,876,082	4,089,797	561,244

*B. Component Unit*

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.

**Note 11 - Defined Benefit Pension Plans**

*A. Public Employees Retirement System (PERS)*

All County full-time employees, other than teachers, participate in the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple-employer public employee retirement system administered by the Public Employees Retirement Board. PERS 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. PERS issues a stand-alone financial report which may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations; law enforcement employees contribute 9 percent. For calendar year 2000, PERS instituted a temporary employer rate rollback for state and local governments. For plan members, other than those engaged in law enforcement, the County was required to contribute 6.54 percent of covered salary for 2000, a reduction from 9.35 percent for 1999. The County contribution for law enforcement employees for 2000 was 11.4 percent, down from 12.5 percent for 1999. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's required contributions to PERS for the years ended December 31, 2000, 1999, and 1998 were \$1,106,813, \$1,490,081,

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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and \$1,291,487, respectively; 79.52 percent has been contributed for 2000 and 100 percent has been contributed for 1999 and 1998. The unpaid contribution for 2000 is recorded as a liability in the respective funds and the general long-term obligations account group.

*B. State Teachers Retirement System (STRS)*

Certified teachers, employed by the school for the Mental Retarded/Developmentally Disabled, participate in the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple-employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

Plan members are required to contribute 9.3 percent of their annual covered salary and the County is required to contribute 6 percent. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions for pension obligations to STRS for the years ended December 31, 2000, 1999, and 1998 were \$35,172, \$32,851, and \$42,633, respectively. The full amount has been contributed for 1999 and 1998. 95.83 percent has been contributed for 2000 with the remainder being reported as a fund liability.

***Note 12 - Postemployment Benefits***

*A. Public Employees Retirement System*

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and primary survivor recipients of such retirees. Health care coverage for disability recipients is 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 PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The employer contribution rate for 2000 was 10.84 percent of covered payroll for employees not engaged in law enforcement; 4.3 percent was the portion that was used to fund health care. The employer contribution rate for law enforcement employees for 2000 was 15.7 percent; 4.3 percent was used to fund health care.

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on PERS's latest actuarial review performed as of December 31, 1999, include a rate of return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.75 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between 0.54 percent and 5.1 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.75 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.

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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The number of active contributing participants was 401,339. The County's actual contributions for 2000 which were used to fund postemployment benefits were \$1,497,193. The actual contribution and the actuarially required contribution amounts are the same. PERS's net assets available for payment of benefits at December 31, 1999, (the latest information available) were \$10,805.5 million. The actuarially accrued liability and the unfunded actuarial accrued liability were \$12,473.6 million and \$1,668.1 million, respectively.

For 2000, PERS elected to return to an actuarially pre-funded type of disclosure because it is a better presentation of PERS's actual funding methodology. Since 1997, disclosures had been based on a pay-as-you-go funding basis.

*B. State Teachers Retirement System (STRS)*

Comprehensive health care benefits are provided to retired teachers and their dependents through the State Teachers Retirement System (STRS). Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. Pursuant to the Ohio Revised Code, the State Teachers Retirement Board has discretionary authority over how much, if any, of the health care costs will be absorbed by STRS.

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. The board allocated employer contributions equal to 8 percent of covered payroll to the Health Care Reserve Fund. For the County this amount equaled \$46,896 during 2000.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2000 was \$3.419 billion. For the year ended June 30, 2000, net health care costs paid by STRS were \$283,137,000 and there were 99,011 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.

Employees of the Workshop are entitled to paid vacation and paid sick days, depending on job classification, length of service and other factors; however these benefits do not accumulate. Therefore, the Workshop's policy is to recognize the cost of compensated absences when actually paid.

***Note 14 - Capital Leases***

During 1999, the County entered into capital leases for an election computer system and a GTE phone system. 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." Fixed assets were capitalized at the present value of

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
For the Year Ended December 31, 2000

the minimum lease payments at the time the lease was entered into. The leased equipment is reported in the general fixed assets account group at \$62,214 for the election computer system and \$88,525 for the GTE phone system. The sewer lines are reported in the sewer enterprise fund at a cost of \$355,000, accumulated depreciation through December 31, 2000 amounted to \$56,800 leaving a book value of \$298,200. Such agreements provide for minimum, annual lease payments as follows:

	General Long - Term Obligations Account Group	Enterprise	Total
2001	\$41,522	\$24,288	\$65,810
2002	31,752	25,040	56,792
2003	31,752	24,730	56,482
2004	31,752	24,420	56,172
2005	18,641	24,110	42,751
2006-2010	18,641	122,213	140,854
2011-2015	0	123,915	123,915
2016-2020	0	123,100	123,100
2021-2025	0	122,950	122,950
2026-2029	0	98,590	98,590
Total Minimum Lease Payments	\$174,060	\$713,356	\$887,416
Less: Amounts Representing Interest	(19,220)	(386,356)	(405,576)
Present Value of Minimum Lease Payments	\$154,840	\$327,000	\$481,840

**Note 15 - Long-Term Obligations**

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

	Balance 1/1/00	Increase	Decrease	Balance 12/31/00
<i>Enterprise Funds (To be paid from Enterprise Fund Revenues)</i>				
OPWC Loans Payable:				
Water 1998 Sandy Township Waterline 0%	\$179,381	\$0	\$9,199	\$170,182
Water 1998 Schumacher Hollow 0%	81,134	0	4,507	76,627
Water 1997 Sandyville 0%	115,561	0	6,798	108,763
Water 1996 Wainwright 0%	110,400	0	6,900	103,500
Sewer 1999 Wilkshire 0%	205,097	42,632	6,193	241,536
Total OPWC Loans Payable	691,573	42,632	33,597	700,608
OWDA Loans Payable:				
Sewer 1996 Stone Creek 0%	10,500	0	1,500	9,000
Sewer Mineral City 1983 5.5%	38,439	0	7,762	30,677
Sewer 1989 Various Projects 7.89%	714,743	0	28,119	686,624
Water 1989 Various Projects 7.89%	142,186	0	5,594	136,592
Water Mineral City 1997-1988 2.0%	851,865	0	27,810	824,055
Water 1996 Stone Creek 0%	10,500	0	1,500	9,000
Total OWDA Loans Payable	\$1,768,233	\$0	\$72,285	\$1,695,948

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
For the Year Ended December 31, 2000

	Balance 1/1/00	Increase	Decrease	Balance 12/31/00
Capital Lease Payable	\$331,000	\$0	\$4,000	\$327,000
<i>Total Enterprise Funds</i>	<u>2,790,806</u>	<u>42,632</u>	<u>109,882</u>	<u>2,723,556</u>
<i>General Long-Term Obligations:</i>				
<i>Capital Leases:</i>				
GTE Phone System 1999-2006 6.28%	101,601	0	8,975	92,626
Election Systems 1999-2004 2.75%	85,095	0	22,881	62,214
<i>Total Capital Leases</i>	<u>186,696</u>	<u>0</u>	<u>31,856</u>	<u>154,840</u>
OPWC Loan - 0%	7,800	0	7,800	0
Compensated Absences	1,107,926	281,834	190,304	1,199,456
Intergovernmental Payable	533,790	370,283	533,790	370,283
Claims	17,377	0	0	17,377
<i>Total General Long-Term Obligations</i>	<u>1,853,589</u>	<u>652,117</u>	<u>763,750</u>	<u>1,741,956</u>
<i>Grand Total</i>	<u>\$4,644,395</u>	<u>\$694,749</u>	<u>\$873,632</u>	<u>\$4,465,512</u>

The OPWC loans, the OWDA loans and the capital lease reported in the enterprise funds will be paid from charges for services revenue in the enterprise funds. The capital leases reported in the General Long-Term Obligations Account Group will be paid from the General Fund. The OPWC Loan reported in the General Long-Term Obligations Account Group will be paid from the Motor Vehicle License and Gas Tax Special Revenue Fund. Compensated absences reported in the "Compensated Absences Payable" account will be paid from the fund from which the employee is paid. The intergovernmental payable represents contractually required pension contributions paid outside the available period and will be paid from the fund from which the person is paid. The claims will be paid from the General Fund.

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

	OWDA Loans	OPWC Loans	Totals
2001	\$81,944	\$13,702	\$95,646
2002	160,017	27,404	187,421
2003	160,017	27,404	187,421
2004	160,017	27,404	187,421
2005	150,141	27,404	177,545
2006-2010	738,703	137,021	875,724
2011-2015	634,379	137,021	771,400
2016-2020	229,080	61,712	290,792
2021-2025	137,448	0	137,448
Total Principal and Interest	2,451,746	459,072	2,910,818
Less: Interest	(755,798)	0	(755,798)
Total Principal	<u>\$1,695,948</u>	<u>\$459,072</u>	<u>\$2,155,020</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 presently reflected as OPWC loans payable and OWDA loans payable. The County has received \$42,632 on an OPWC project which is not yet completed.

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

This loan will not have a repayment schedule until it is finalized and, therefore, is not included in the above schedule of debt service requirements. During 2000, the County made a \$6,193 principal payment to OPWC based on a preliminary payment schedule for this loan.

The County has served as the issuer of \$9,700,000 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, 2000, \$7,040,000 was still outstanding.

The County has served as the issuer of industrial development bonds for Dover Nursing Home and Primary Packaging Inc. in the amounts of \$805,000 and \$2,895,000, respectively. The proceeds were used to acquire, construct, improve and equip facilities. Payments are made by the companies to the trustee in an amount equal to the debt principal and interest payments. These trustees are PNC Bank Ohio, NA for Dover Nursing Home and 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, 2000, was \$640,000 and \$2,130,000, respectively. In 1999, it was reported that the County also served as the issuer of bonds of \$5,500,000 for Dover Chemical Corporation. It was determined in 2000 that this transaction never materialized and no bonds were issued.

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 \$1,000,000,000 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 \$33,117,729 at December 31, 2000.

***Note 16 - Notes Payable***

A summary of the Workshop's note transactions for the year ended December 31, 2000, follows:

	Outstanding 1/1/00	Additions	Reductions	Outstanding 12/31/00
Tuscarawas County Board of Mental Retardation	\$114,909	\$0	\$12,523	\$102,386
Belmont National Bank - 6.5 -8.25%	106,262	0	6,523	99,739
<b>Total</b>	<b>\$221,171</b>	<b>\$0</b>	<b>\$19,046</b>	<b>\$202,125</b>

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

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

Principal requirements to retire outstanding notes at December 31, 2000, are as follows:

2001	\$21,892
2002	21,892
2003	22,986
2004	23,767
2005	24,322
Later	87,266
	<u>\$202,125</u>

***Note 17 - 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 2000 were:

Balance 1/1/00	Receipts	Disbursements	Balance 12/31/00
<u>\$18,204</u>	<u>\$1,857</u>	<u>\$319</u>	<u>\$19,742</u>

***Note 18 - Residential Housing***

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

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

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

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

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
For the Year Ended December 31, 2000

**Note 19 - Contributed Capital**

During the year, contributed capital in the enterprise funds changed by the following amount:

Source	Sewer District	Water District	Totals
Contributed Capital 1/1/00	\$10,054,743	\$2,797,142	\$12,851,885
From Other Funds	0	21,000	21,000
Depreciation Expense on Fixed Assets Acquired with Capital Grants	(238,185)	(51,825)	(290,010)
Contributed Capital 12/31/00	<u>\$9,816,558</u>	<u>\$2,766,317</u>	<u>\$12,582,875</u>

**Note 20 - Interfund Transactions**

Interfund balances at December 31, 2000, consist of the following individual fund billings:

	Advances to Other Funds	Advances from Other Funds
Capital Projects Capital Projects Fund	\$1,033,618	\$0
Sewer Enterprise Fund	0	1,033,618
Total - All Funds	<u>\$1,033,618</u>	<u>\$1,033,618</u>
	Due From	Due To
General Fund	\$42,161	\$0
Special Revenue Funds:		
Public Assistance	\$0	\$27,737
Motor Vehicle License and Gas Tax	239	0
Child Support Enforcement Agency	1,767	7,004
County 911	0	782
Jail Operations	782	0
County Home	515	4,825
Litter Control	0	123
Dog and Kennel	0	564
Community Development Block Grant	0	4,054
Community Economic Development	4,054	0
Community Corrections	0	275
Total Special Revenue Funds	<u>7,357</u>	<u>45,364</u>
Capital Project Funds:		
Capital Projects Trust	0	827
Court Computerization	0	682
Total Capital Project Funds	<u>0</u>	<u>1,509</u>
Enterprise Funds:		
Sewer District	0	1,867
Water District	0	778
Total Enterprise Funds	<u>0</u>	<u>2,645</u>
Total - All Funds	<u>\$49,518</u>	<u>\$49,518</u>

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
For the Year Ended December 31, 2000

A summary of the Interfund Receivable and Payables at December 31, 2000, is as follows:

	Interfund Receivable	Interfund Payable
General Fund	\$60,500	\$0
Special Revenue Funds:		
Community Development Block Grant	0	30,000
Hiring Grant	0	18,500
<i>Total Special Revenue</i>	0	48,500
Enterprise Funds:		
Sewer	0	19,752
Water	19,752	0
<i>Total Enterprise</i>	19,752	19,752
Township Agency Fund	0	12,000
<i>Total All Funds</i>	\$80,252	\$80,252

A summary of the Property Taxes-Due From Agency Funds/Intergovernmental Payable-Due to County Funds at December 31, 2000, is as follows:

	Due From Agency Funds- Property Tax	Due to Other Funds - Property Tax
General	\$2,834,950	\$0
Special Revenue Funds:		
Mental Retardation Board	4,849,733	0
Community Mental Health	397,055	0
Aging	548,988	0
<i>Total Special Revenue</i>	5,795,776	0
Agency Funds:		
Real Estate Tax	0	6,990,888
Tangible Personal Property Tax	0	1,639,838
<i>Total Agency</i>	0	8,630,726
Total - All Funds	\$8,630,726	\$8,630,726

At December 31, 2000, the Workshop was owed \$2,995 by the General Fund. This amount is presented on the combined balance sheet as Due from Primary Government/Due to Component Unit.

**Note 21 - 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.

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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.

On May 10, 2001, Tuscarawas County received an Order from the Ohio Environmental Protection Agency which forces the County to install a county sewer system line into the Schumacher Road Area. The cost of installing this line is estimated at \$527,800. On May 21, 2001, the Commissioners voted to appeal the order. As of the date of these financial statements, alternative corrective measures are being investigated and the ultimate obligation to the County cannot be determined.

***Note 22 - Contractual Commitments***

As of December 31, 2000, the County had contractual commitments outstanding for the following projects:

Funds/Projects	Contract Amount Outstanding
General Fund	
Computer Contracts	\$54,320
Building Maintenance and Repairs	101,787
Consulting and Transportation Contracts	36,160
Special Revenue Funds:	
Motor Vehicle License and Gas Tax	
Consulting and Utilities	41,707
Road and Bridge Construction	88,954
Child Support Enforcement Agency	
Reimbursement Grants	77,924
County 911	
Communication Services	10,838
Jail Operations	
Inmate Medical Treatment	44,633
Real Estate Assessment	
Appraisal Services	\$18,506
County Home	
Utilities	\$23,273
Capital Project Funds:	
Capital Projects Trust	
Construction Projects and Data Control	120,639
Jail Construction	
Jail Repairs and Maintenance Contracts	19,591
Court Computerization	
Computer Maintenance and Support	31,593
Enterprise Funds:	
Sewer Fund	
Utilities	19,132
Water Fund	
Utilities	12,109

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
For the Year Ended December 31, 2000

**Note 23 - Segment Information for Enterprise Funds and Component Unit**

The County's enterprise funds account for the provision of water and sewer services. The County has one sewer district and one water district, each with a separate rate structure. Each district is accounted for in a separate enterprise fund. The Workshop provides various services for the mentally retarded/developmentally disabled.

Key financial information as of and for the year ended December 31, 2000, for each activity is as follows:

	Sewer District Fund	Water District Fund	Total Primary Government	Component Unit	Total Reporting Entity
Operating Revenues/Support and Revenues	\$1,176,381	\$647,807	\$1,824,188	\$1,137,585	\$2,961,773
Depreciation Expense	368,441	150,475	518,916	43,568	562,484
Operating Income (Loss) / Excess of Support and Revenues Under Expenses	124,138	234,889	359,027	(35,305)	323,722
Net Income (Loss)	28,720	206,668	235,388	(35,305)	200,083
Current Capital Contributions	0	21,000	21,000	0	21,000
Fixed Assets Additions	106,454	33,616	140,070	11,952	152,022
Fixed Assets Deletions	47,751	0	47,751	28,698	76,449
Net Working Capital	1,685,532	1,146,340	2,831,872	338,082	3,169,954
Total Assets	13,677,689	6,277,593	19,955,282	902,726	20,858,008
Other Liabilities Payable from Revenue	2,314,178	1,401,199	3,715,377	0	3,715,377
Total Equity	11,242,505	4,795,959	16,038,464	527,055	16,565,519
Encumbrances December 31, 2000	272,820	24,455	297,275	0	297,275

**Note 24 - 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 2000, the County contributed \$194,000 which represents 61 percent of total contributions. Complete financial statements can be obtained from the Joint County Public Defender's Commission, Tuscarawas County, Ohio.

*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

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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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 2000, the County contributed \$45,000 which represents 62 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 2000, the County made no contributions to the ADAMHS Board. Complete financial statements can be obtained from the ADAMHS Board, Tuscarawas County, Ohio.

***Note 25 - 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 is 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 2000, the County contributed \$40,200 which represents 14 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 2000, the District's revenues were received from haulers; no monies were received from the County.

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

The Center is jointly operated by Tuscarawas, Carroll, Wayne, Holmes, Stark and Columbiana Counties for the purpose of providing training, treatment and rehabilitation of delinquent, dependent, abused or neglected

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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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 2000, the County contributed \$523,366 which represents 7 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 Gnadenuhthen. 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 2000, no monies were received from the County.

*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 2000, 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 2000.

*G. Stark Regional Community Corrections Center (SRCCC)*

SRCCC is a community based corrections facility that provides residents of the facility educational, vocational substance abuse and support counseling services. The facility is administered by a Judicial Corrections Board consisting of eleven common pleas court judges. The members consist of one judge from Holmes County, two judges each from Wayne and Tuscarawas Counties, and six judges from Stark County. The Board adopts its own budget, authorizes expenditures and hires and fires its own staff. Funding comes from the State. The County did not make any contributions to this organization in 2000.

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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***Note 26 - 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 may not issue debt. The Library determines its own budget.

***Note 27 - Related Party Transactions***

During 2000, 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 \$254,390 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 \$1,148,316.

***Note 28 - Fund Deficit***

The special revenue public assistance fund had a deficit fund balance of \$915,578 at December 31, 2000. This deficit fund balance is due to the recognition of accrued liabilities. The general fund is liable for any deficit balance and provides operating transfers when cash is required, not when accruals occur.

**TUSCARAWAS COUNTY, OHIO**

Combining, Individual Fund and Account Group Statements and Schedules

General Fund

The General Fund is used to account for all financial resources of the County except for those required to be accounted for in another fund.

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**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, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Property and Other Taxes	\$3,129,842	\$3,222,403	\$92,561
Sales Tax	8,369,513	8,592,485	222,972
Charges for Services	1,808,600	1,961,544	152,944
Licenses and Permits	12,865	15,359	2,494
Fines and Forfeitures	150,000	185,096	35,096
Intergovernmental	2,400,158	2,436,169	36,011
Interest	2,180,843	3,089,482	908,639
Rentals	0	77,642	77,642
Other	0	334,013	334,013
<i>Total Revenues</i>	<u>18,051,821</u>	<u>19,914,193</u>	<u>1,862,372</u>
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
Commissioners:			
Personal Services	287,188	242,351	44,837
Materials and Supplies	12,292	6,129	6,163
Contractual Services	446,500	187,760	258,740
Capital Outlay	275,500	103,905	171,595
Other	636,008	14,522	621,486
Total Commissioners	<u>1,657,488</u>	<u>554,667</u>	<u>1,102,821</u>
Microfilming Services:			
Personal Services	81,728	75,605	6,123
Materials and Supplies	5,900	5,251	649
Contractual Services	11,100	10,749	351
Other	100	0	100
Total Microfilming Services	<u>98,828</u>	<u>91,605</u>	<u>7,223</u>
Auditor - General:			
Personal Services	398,872	363,118	35,754
Materials and Supplies	21,517	21,497	20
Contractual Services	63,068	51,808	11,260
Capital Outlay	21,545	20,714	831
Other	2,231	2,231	0
Total Auditor - General	<u>507,233</u>	<u>459,368</u>	<u>47,865</u>
Auditor - Personal Property:			
Personal Services	33,925	30,608	3,317
Materials and Supplies	3,569	3,322	247
Total Auditor - Personal Property	<u>\$37,494</u>	<u>\$33,930</u>	<u>\$3,564</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, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Treasurer:			
Personal Services	\$193,574	\$187,892	\$5,682
Materials and Supplies	9,732	8,502	1,230
Contractual Services	5,840	5,008	832
Capital Outlay	9,333	9,333	0
Other	1,600	1,563	37
<b>Total Treasurer</b>	<b>220,079</b>	<b>212,298</b>	<b>7,781</b>
Prosecuting Attorney:			
Personal Services	570,828	556,849	13,979
Materials and Supplies	8,500	5,164	3,336
Contractual Services	60,014	53,206	6,808
Capital Outlay	16,387	16,387	0
<b>Total Prosecuting Attorney</b>	<b>655,729</b>	<b>631,606</b>	<b>24,123</b>
Budget Commission:			
Personal Services	12,251	10,663	1,588
Materials and Supplies	300	236	64
<b>Total Budget Commission</b>	<b>12,551</b>	<b>10,899</b>	<b>1,652</b>
Board of Revision:			
Personal Services	6,220	5,048	1,172
Materials and Supplies	460	0	460
Contractual Services	132	132	0
<b>Total Board of Revision</b>	<b>6,812</b>	<b>5,180</b>	<b>1,632</b>
Bureau of Inspection:			
Contractual Services	74,000	70,483	3,517
Planning Services:			
Contractual Services	45,000	45,000	0
Data Processing Board:			
Personal Services	174,340	150,023	24,317
Materials and Supplies	32,500	22,209	10,291
Contractual Services	270,073	67,518	202,555
Capital Outlay	44,927	44,010	917
<b>Total Data Processing Board</b>	<b>\$521,840</b>	<b>\$283,760</b>	<b>\$238,080</b>

(continued)

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Board of Elections:			
Personal Services	\$470,229	\$441,890	\$28,339
Materials and Supplies	18,194	17,742	452
Contractual Services	109,786	97,784	12,002
Capital Outlay	3,570	2,984	586
Other	500	462	38
<b>Total Board of Elections</b>	<b>602,279</b>	<b>560,862</b>	<b>41,417</b>
Building and Grounds:			
Personal Services	245,600	209,473	36,127
Materials and Supplies	237,000	231,286	5,714
Contractual Services	521,000	432,591	88,409
Other	500	0	500
<b>Total Building and Grounds</b>	<b>1,004,100</b>	<b>873,350</b>	<b>130,750</b>
Recorder:			
Personal Services	206,393	202,035	4,358
Materials and Supplies	9,880	8,898	982
Contractual Services	1,620	1,356	264
Capital Outlay	1,000	831	169
Other	1,497	1,497	0
<b>Total Recorder</b>	<b>220,390</b>	<b>214,617</b>	<b>5,773</b>
Other:			
Contractual Services	1,086,000	372,639	713,361
Other	70,000	62,331	7,669
<b>Total Other</b>	<b>1,156,000</b>	<b>434,970</b>	<b>721,030</b>
<b>Total General Government - Legislative and Executive</b>	<b>6,819,823</b>	<b>4,482,595</b>	<b>2,337,228</b>
General Government - Judicial:			
Court of Appeals:			
Other	15,000	6,436	8,564
Common Pleas Court:			
Personal Services	626,875	571,160	55,715
Materials and Supplies	16,500	16,229	271
Contractual Services	103,500	93,459	10,041
Capital Outlay	18,117	17,904	213
Other	2,000	1,951	49
<b>Total Common Pleas Court</b>	<b>\$766,992</b>	<b>\$700,703</b>	<b>\$66,289</b>

(continued)

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Jury Commission:			
Personal Services	\$1,776	\$1,233	\$543
Materials and Supplies	500	0	500
Contractual Services	2,100	1,082	1,018
<b>Total Jury Commission</b>	<b>4,376</b>	<b>2,315</b>	<b>2,061</b>
Law Library:			
Personal Services	41,960	40,016	1,944
Juvenile Court:			
Personal Services	404,450	403,893	557
Materials and Supplies	6,773	6,773	0
Contractual Services	124,526	124,447	79
Capital Outlay	44,033	44,033	0
Other	1,500	1,500	0
<b>Total Juvenile Court</b>	<b>581,282</b>	<b>580,646</b>	<b>636</b>
Probate Court:			
Personal Services	187,967	187,599	368
Materials and Supplies	11,133	11,133	0
Contractual Services	7,000	6,995	5
Capital Outlay	200	189	11
Other	500	410	90
<b>Total Probate Court</b>	<b>206,800</b>	<b>206,326</b>	<b>474</b>
Clerk of Courts:			
Personal Services	353,080	350,635	2,445
Materials and Supplies	12,600	12,570	30
Contractual Services	12,950	9,798	3,152
Capital Outlay	200	180	20
Other	750	677	73
<b>Total Clerk of Courts</b>	<b>379,580</b>	<b>373,860</b>	<b>5,720</b>
County Court:			
Personal Services	381,755	381,131	624
Materials and Supplies	8,826	8,659	167
Contractual Services	16,381	16,135	246
Capital Outlay	353	353	0
Other	2,006	2,006	0
<b>Total County Court</b>	<b>\$409,321</b>	<b>\$408,284</b>	<b>\$1,037</b>

(continued)

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
New Philadelphia Court:			
Personal Services	\$140,015	\$115,687	\$24,328
Contractual Services	26,125	15,313	10,812
Total New Philadelphia Court	166,140	131,000	35,140
Joint County Public Defender:			
Contractual Services	194,000	194,000	0
Total General Government - Judicial	2,765,451	2,643,586	121,865
Public Safety:			
Disaster Services:			
Personal Services	80,945	80,905	40
Materials and Supplies	9,660	9,520	140
Contractual Services	32,958	32,932	26
Capital Outlay	34,482	34,388	94
Other	455	410	45
Total Disaster Services	158,500	158,155	345
Coroner:			
Personal Services	68,575	63,298	5,277
Materials and Supplies	2,300	402	1,898
Contractual Services	41,700	37,404	4,296
Other	1,500	0	1,500
Total Coroner	114,075	101,104	12,971
Sheriff:			
Personal Services	1,535,567	1,317,468	218,099
Materials and Supplies	198,685	117,868	80,817
Contractual Services	298,852	176,242	122,610
Capital Outlay	166,033	151,249	14,784
Total Sheriff	2,199,137	1,762,827	436,310
Multi-County Juvenile Attention Center:			
Contractual Services	697,821	697,821	0
Total Public Safety	\$3,169,533	\$2,719,907	\$449,626 (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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Public Works:			
Engineer - Tax Map:			
Personal Services	\$101,310	\$97,450	\$3,860
Materials and Supplies	17,069	14,076	2,993
Capital Outlay	6,010	5,623	387
Total Public Works	<u>124,389</u>	<u>117,149</u>	<u>7,240</u>
Health:			
Vital Statistics:			
Contractual Services	<u>1,600</u>	<u>1,546</u>	<u>54</u>
Other Health:			
Materials and Supplies	15,000	8,122	6,878
Contractual Services	140,976	118,718	22,258
Other	<u>5,600</u>	<u>5,600</u>	<u>0</u>
Total Other Health	<u>161,576</u>	<u>132,440</u>	<u>29,136</u>
Humane Society:			
Personal Services	2,000	2,000	0
Contractual Services	<u>3,000</u>	<u>1,256</u>	<u>1,744</u>
Total Humane Society	<u>5,000</u>	<u>3,256</u>	<u>1,744</u>
Total Health	<u>168,176</u>	<u>137,242</u>	<u>30,934</u>
Human Services:			
Soldiers Relief:			
Personal Services	40,974	38,543	2,431
Materials and Supplies	500	0	500
Contractual Services	3,300	1,075	2,225
Grants in Aid	368,411	88,999	279,412
Capital Outlay	10,000	7,127	2,873
Other	<u>1,200</u>	<u>50</u>	<u>1,150</u>
Total Soldiers Relief	<u>\$424,385</u>	<u>\$135,794</u>	<u>\$288,591</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, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Veteran Services:			
Personal Services	\$126,920	\$117,512	\$9,408
Materials and Supplies	17,000	15,995	1,005
Contractual Services	89,000	81,587	7,413
Other	12,000	9,062	2,938
<b>Total Veteran Services</b>	<b>244,920</b>	<b>224,156</b>	<b>20,764</b>
<b>Total Human Services</b>	<b>669,305</b>	<b>359,950</b>	<b>309,355</b>
Conservation and Agriculture:			
Cooperative Extension:			
Grants in Aid	250,000	250,000	0
Soil and Water Conservation:			
Grants in Aid	97,000	97,000	0
Agriculture Society:			
Grants in Aid	7,000	6,500	500
<b>Total Conservation and Agriculture</b>	<b>354,000</b>	<b>353,500</b>	<b>500</b>
Intergovernmental	46,000	46,000	0
<b>Total Expenditures</b>	<b>14,116,677</b>	<b>10,859,929</b>	<b>3,256,748</b>
<i>Excess of Revenues Over Expenditures</i>	<i>3,935,144</i>	<i>9,054,264</i>	<i>5,119,120</i>
<b>Other Financing Sources (Uses)</b>			
Advances Out	0	(18,000)	(18,000)
Operating Transfers In	5,127	0	(5,127)
Operating Transfers Out	(8,749,587)	(8,059,009)	690,578
<b>Total Other Financing Sources (Uses)</b>	<b>(8,744,460)</b>	<b>(8,077,009)</b>	<b>667,451</b>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<i>(4,809,316)</i>	<i>977,255</i>	<i>5,786,571</i>
<i>Fund Balance Beginning of Year</i>	<i>12,789,211</i>	<i>12,789,211</i>	<i>0</i>
<b>Fund Balance End of Year</b>	<b>\$7,979,895</b>	<b>\$13,766,466</b>	<b>\$5,786,571</b>

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## TUSCARAWAS COUNTY, OHIO

### 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:

*Mental Retardation Board Fund - To account 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 - To account 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 their providers of medical assistance, and for certain public social services.*

*Motor Vehicle License and Gas Tax Fund - To account 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.*

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

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

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

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

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

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

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

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

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

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

(continued)

## TUSCARAWAS COUNTY, OHIO

### Special Revenue Funds (continued)

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.*

Aging - *To account for a county wide property tax levy expended for various programs assisting the senior citizens 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  
COPS 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. #2 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

**Tuscarawas County, Ohio**  
*Combining Balance Sheet*  
*All Special Revenue Funds*  
*December 31, 2000*

	Mental Retardation Board	Public Assistance	Motor Vehicle License and Gas Tax
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$5,337,727	\$264,168	\$1,773,129
Receivables:			
Property Taxes -			
Due from Agency Funds	4,849,733	0	0
Accounts	152	13,537	0
Due from Other Funds	0	0	239
Intergovernmental Receivable	201,995	184,253	157,633
Materials and Supplies			
Inventory	18,290	0	333,830
Prepaid Items	45,900	49,072	12,627
Loans Receivable	0	0	0
	<u>\$10,453,797</u>	<u>\$511,030</u>	<u>\$2,277,458</u>
<i>Total Assets</i>			
	<u>\$10,453,797</u>	<u>\$511,030</u>	<u>\$2,277,458</u>
<b>Liabilities</b>			
Accounts Payable	\$52,585	\$213,928	\$277,783
Contracts Payable	3,859	143,822	0
Accrued Wages	131,213	111,801	44,000
Compensated Absences Payable	4,760	3,875	1,376
Interfund Payable	0	0	0
Due to Other Funds	0	27,737	0
Intergovernmental Payable	97,242	255,543	32,288
Deferred Revenue	4,956,608	669,902	0
	<u>5,246,267</u>	<u>1,426,608</u>	<u>355,447</u>
<i>Total Liabilities</i>			
	<u>5,246,267</u>	<u>1,426,608</u>	<u>355,447</u>
<b>Fund Equity</b>			
Fund Balance (Deficit):			
Reserved for Encumbrances	2,499	32,365	630,614
Reserved for Inventory	18,290	0	333,830
Reserved for Loans	0	0	0
Unreserved, Undesignated	5,186,741	(947,943)	957,567
	<u>5,207,530</u>	<u>(915,578)</u>	<u>1,922,011</u>
<i>Total Fund Equity (Deficit)</i>			
	<u>5,207,530</u>	<u>(915,578)</u>	<u>1,922,011</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$10,453,797</u>	<u>\$511,030</u>	<u>\$2,277,458</u>
			(continued)

**Tuscarawas County, Ohio**  
*Combining Balance Sheet*  
*All Special Revenue Funds (continued)*  
*December 31, 2000*

	Child Support Enforcement Agency	County 911	Jail Operations
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$483,064	\$7,742,378	\$341,077
Receivables:			
Property Taxes -			
Due from Agency Funds	0	0	0
Accounts	18,415	0	0
Due from Other Funds	1,767	0	782
Intergovernmental Receivable	0	0	1,979
Materials and Supplies			
Inventory	0	1,384	12,304
Prepaid Items	43,218	26,523	20,359
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$546,464</u>	<u>\$7,770,285</u>	<u>\$376,501</u>
<b>Liabilities</b>			
Accounts Payable	\$4,448	\$15,883	\$37,950
Contracts Payable	1,600	0	1,729
Accrued Wages	44,648	16,342	47,768
Compensated Absences Payable	2,009	365	908
Interfund Payable	0	0	0
Due to Other Funds	7,004	782	0
Intergovernmental Payable	33,126	10,109	30,659
Deferred Revenue	333,877	0	0
<i>Total Liabilities</i>	<u>426,712</u>	<u>43,481</u>	<u>119,014</u>
<b>Fund Equity</b>			
Fund Balance (Deficit):			
Reserved for Encumbrances	104,803	14,435	90,052
Reserved for Inventory	0	1,384	12,304
Reserved for Loans	0	0	0
Unreserved, Undesignated	14,949	7,710,985	155,131
<i>Total Fund Equity (Deficit)</i>	<u>119,752</u>	<u>7,726,804</u>	<u>257,487</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$546,464</u>	<u>\$7,770,285</u>	<u>\$376,501</u>

<u>Real Estate Assessment</u>	<u>Certificate Of Title</u>	<u>Children's Services</u>	<u>County Home</u>	<u>Litter Control</u>	<u>Dog and Kennel</u>
\$912,772	\$501,881	\$117,279	\$718,670	\$46,690	\$41,987
0	0	0	0	0	0
0	0	0	659	0	5,403
0	0	0	515	0	0
0	0	151,063	0	23,640	0
0	4,613	0	10,948	460	527
1,957	2,633	0	11,207	1,841	1,235
0	0	0	0	0	0
<u>\$914,729</u>	<u>\$509,127</u>	<u>\$268,342</u>	<u>\$741,999</u>	<u>\$72,631</u>	<u>\$49,152</u>
\$262	\$1,716	\$142,915	\$17,256	\$325	\$896
0	0	8,759	110	1,755	0
5,102	6,814	0	23,382	3,722	3,206
464	92	0	14,467	0	39
0	0	0	0	0	0
0	0	0	4,825	123	564
3,346	4,171	0	14,346	66	2,200
0	0	0	0	0	0
<u>9,174</u>	<u>12,793</u>	<u>151,674</u>	<u>74,386</u>	<u>5,991</u>	<u>6,905</u>
19,235	5,038	108,543	71,876	5,083	7,059
0	4,613	0	10,948	460	527
0	0	0	0	0	0
<u>886,320</u>	<u>486,683</u>	<u>8,125</u>	<u>584,789</u>	<u>61,097</u>	<u>34,661</u>
<u>905,555</u>	<u>496,334</u>	<u>116,668</u>	<u>667,613</u>	<u>66,640</u>	<u>42,247</u>
<u>\$914,729</u>	<u>\$509,127</u>	<u>\$268,342</u>	<u>\$741,999</u>	<u>\$72,631</u>	<u>\$49,152</u>

(continued)

**Tuscarawas County, Ohio**  
*Combining Balance Sheet*  
*All Special Revenue Funds (continued)*  
*December 31, 2000*

	<u>Delinquent Real Estate Collection</u>	<u>Community Mental Health</u>	<u>Aging</u>
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$94,886	\$0	\$6,286
Receivables:			
Property Taxes -			
Due from Agency Funds	0	397,055	548,988
Accounts	0	0	0
Due from Other Funds	0	0	0
Intergovernmental Receivable	0	0	0
Materials and Supplies			
Inventory	0	0	0
Prepaid Items	0	0	0
Loans Receivable	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Assets</i>	<u><u>\$94,886</u></u>	<u><u>\$397,055</u></u>	<u><u>\$555,274</u></u>
<b>Liabilities</b>			
Accounts Payable	\$0	\$0	\$0
Contracts Payable	0	0	0
Accrued Wages	6,056	0	0
Compensated Absences Payable	0	0	0
Interfund Payable	0	0	0
Due to Other Funds	0	0	0
Intergovernmental Payable	1,217	0	0
Deferred Revenue	0	397,055	548,988
	<u>0</u>	<u>397,055</u>	<u>548,988</u>
<i>Total Liabilities</i>	<u>7,273</u>	<u>397,055</u>	<u>548,988</u>
<b>Fund Equity</b>			
Fund Balance (Deficit):			
Reserved for Encumbrances	0	0	0
Reserved for Inventory	0	0	0
Reserved for Loans	0	0	0
Unreserved, Undesignated	87,613	0	6,286
	<u>87,613</u>	<u>0</u>	<u>6,286</u>
<i>Total Fund Equity (Deficit)</i>	<u>87,613</u>	<u>0</u>	<u>6,286</u>
<i>Total Liabilities and Fund Equity</i>	<u><u>\$94,886</u></u>	<u><u>\$397,055</u></u>	<u><u>\$555,274</u></u>

<u>Other Community Improvement</u>	<u>Other Law Enforcement</u>	<u>Other</u>	<u>Totals</u>
\$453,456	\$331,313	\$407,528	\$19,574,291
0	0	0	5,795,776
0	0	0	38,166
4,054	0	0	7,357
0	36,583	2,738	759,884
273	0	0	382,629
0	4,867	1,158	222,597
193,598	0	0	193,598
<u>\$651,381</u>	<u>\$372,763</u>	<u>\$411,424</u>	<u>\$26,974,298</u>
\$108	\$4,323	\$4,935	\$775,313
23,046	0	0	184,680
3,386	10,433	3,926	461,799
0	209	175	28,739
30,000	18,500	0	48,500
4,054	275	0	45,364
2,986	7,739	2,788	497,826
0	0	0	6,906,430
<u>63,580</u>	<u>41,479</u>	<u>11,824</u>	<u>8,948,651</u>
648,904	4,711	4,495	1,749,712
273	0	0	382,629
193,598	0	0	193,598
(254,974)	326,573	395,105	15,699,708
<u>587,801</u>	<u>331,284</u>	<u>399,600</u>	<u>18,025,647</u>
<u>\$651,381</u>	<u>\$372,763</u>	<u>\$411,424</u>	<u>\$26,974,298</u>

**Tuscarawas County, Ohio**  
*Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Special Revenue Funds  
For the Year Ended December 31, 2000*

	<u>Mental Retardation Board</u>	<u>Public Assistance</u>	<u>Motor Vehicle License and Gas Tax</u>
<b>Revenues</b>			
Property and Other Taxes	\$4,695,614	\$0	\$0
Charges for Services	34,708	0	253,969
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	90,473
Intergovernmental	2,547,488	8,655,418	4,048,857
Interest	0	0	0
Rentals	15,000	0	0
Contributions and Donations	0	0	0
Other	43,505	20,302	2,813
<i>Total Revenues</i>	<u>7,336,315</u>	<u>8,675,720</u>	<u>4,396,112</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	4,676,597
Health	5,387,525	0	0
Human Services	0	9,954,470	0
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	0	0	7,800
<i>Total Expenditures</i>	<u>5,387,525</u>	<u>9,954,470</u>	<u>4,684,397</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,948,790</u>	<u>(1,278,750)</u>	<u>(288,285)</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	0	269,390	0
Operating Transfers Out	(150,000)	0	0
Transfer to Component Unit	(266,824)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(416,824)</u>	<u>269,390</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	1,531,966	(1,009,360)	(288,285)
<i>Fund Balances Beginning of Year</i>	3,673,103	93,782	2,313,278
Increase (Decrease) in Reserve for Inventory	2,461	0	(102,982)
<i>Fund Balances (Deficit) End of Year</i>	<u>\$5,207,530</u>	<u>(\$915,578)</u>	<u>\$1,922,011</u>

<u>Child Support Enforcement Agency</u>	<u>County 911</u>	<u>Jail Operations</u>	<u>Real Estate Assessment</u>	<u>Certificate Of Title</u>	<u>Children's Services</u>
\$0	\$0	\$0	\$0	\$0	\$0
269,373	0	24,915	593,368	390,983	0
0	0	0	0	0	0
0	0	0	0	0	0
1,888,861	0	0	0	0	1,455,825
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
71,904	2,744	14,374	5,375	11,359	0
<u>2,230,138</u>	<u>2,744</u>	<u>39,289</u>	<u>598,743</u>	<u>402,342</u>	<u>1,455,825</u>
0	0	0	284,951	258,306	0
0	0	0	0	0	0
0	737,484	2,047,603	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
2,334,319	0	0	0	0	2,687,656
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>2,334,319</u>	<u>737,484</u>	<u>2,047,603</u>	<u>284,951</u>	<u>258,306</u>	<u>2,687,656</u>
<u>(104,181)</u>	<u>(734,740)</u>	<u>(2,008,314)</u>	<u>313,792</u>	<u>144,036</u>	<u>(1,231,831)</u>
0	1,592,167	1,921,656	50,000	0	837,856
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>1,592,167</u>	<u>1,921,656</u>	<u>50,000</u>	<u>0</u>	<u>837,856</u>
(104,181)	857,427	(86,658)	363,792	144,036	(393,975)
223,933	6,869,627	331,841	541,763	347,685	510,643
0	(250)	12,304	0	4,613	0
<u>\$119,752</u>	<u>\$7,726,804</u>	<u>\$257,487</u>	<u>\$905,555</u>	<u>\$496,334</u>	<u>\$116,668</u>

(continued)

**Tuscarawas County, Ohio**  
*Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Special Revenue Funds (continued)  
For the Year Ended December 31, 2000*

	County Home	Litter Control	Dog and Kennel
<b>Revenues</b>			
Property and Other Taxes	\$0	\$0	\$0
Charges for Services	322,717	0	108,584
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	4,399
Intergovernmental	0	255,518	0
Interest	0	0	0
Rentals	0	0	0
Contributions and Donations	0	0	2,967
Other	8,880	755	0
<i>Total Revenues</i>	<u>331,597</u>	<u>256,273</u>	<u>115,950</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	275,714	0
Health	0	0	140,280
Human Services	974,381	0	0
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	0	0	0
<i>Total Expenditures</i>	<u>974,381</u>	<u>275,714</u>	<u>140,280</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(642,784)</u>	<u>(19,441)</u>	<u>(24,330)</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	692,290	30,000	42,000
Operating Transfers Out	0	0	0
Transfer to Component Unit	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>692,290</u>	<u>30,000</u>	<u>42,000</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	49,506	10,559	17,670
<i>Fund Balances Beginning of Year</i>	618,053	56,076	24,050
Increase (Decrease) in Reserve for Inventory	54	5	527
<i>Fund Balances (Deficit) End of Year</i>	<u>\$667,613</u>	<u>\$66,640</u>	<u>\$42,247</u>

Delinquent Real Estate Collection	Community Mental Health	Aging	Other Community Improvement	Other Law Enforcement	Other	Totals
\$0	\$408,543	\$521,618	\$0	\$0	\$0	\$5,625,775
88,918	0	0	0	0	132,485	2,220,020
0	0	0	2,400	0	28,292	30,692
0	0	0	0	1,070	12,305	108,247
0	45,161	61,631	1,011,803	390,597	179,331	20,540,490
0	0	0	12,221	0	0	12,221
0	0	0	0	0	0	15,000
0	0	0	0	0	0	2,967
0	0	0	5,795	288	3,318	191,412
<u>88,918</u>	<u>453,704</u>	<u>583,249</u>	<u>1,032,219</u>	<u>391,955</u>	<u>355,731</u>	<u>28,746,824</u>
65,900	0	0	40,496	0	65,162	714,815
0	0	0	0	0	152,340	152,340
0	0	0	0	461,004	0	3,246,091
0	0	0	381,048	0	0	5,333,359
0	0	0	0	0	64,687	5,592,492
0	0	0	0	0	18,882	15,969,708
0	453,704	583,157	598,533	0	28,041	1,663,435
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,800</u>
<u>65,900</u>	<u>453,704</u>	<u>583,157</u>	<u>1,020,077</u>	<u>461,004</u>	<u>329,112</u>	<u>32,680,040</u>
23,018	0	92	12,142	(69,049)	26,619	(3,933,216)
0	0	0	158,000	0	50,000	5,643,359
0	0	0	0	0	0	(150,000)
0	0	0	0	0	0	(266,824)
<u>0</u>	<u>0</u>	<u>0</u>	<u>158,000</u>	<u>0</u>	<u>50,000</u>	<u>5,226,535</u>
23,018	0	92	170,142	(69,049)	76,619	1,293,319
64,595	0	6,194	417,386	400,333	322,981	16,815,323
0	0	0	273	0	0	(82,995)
<u>\$87,613</u>	<u>\$0</u>	<u>\$6,286</u>	<u>\$587,801</u>	<u>\$331,284</u>	<u>\$399,600</u>	<u>\$18,025,647</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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Property and Other Taxes	\$5,584,489	\$4,695,614	(\$888,875)
Charges for Services	39,302	39,302	0
Intergovernmental	1,068,781	2,710,445	1,641,664
Rentals	12,000	15,000	3,000
Other	9,033	43,505	34,472
<i>Total Revenues</i>	<u>6,713,605</u>	<u>7,503,866</u>	<u>790,261</u>
<b>Expenditures</b>			
Current:			
Health:			
Mental Retardation Board:			
Personal Services	5,259,274	4,314,874	944,400
Materials and Supplies	134,611	109,444	25,167
Contractual Services	1,201,495	990,218	211,277
Grants in Aid	40,000	18,714	21,286
Capital Outlay	246,715	50,341	196,374
Other	40,000	27,518	12,482
<i>Total Expenditures</i>	<u>6,922,095</u>	<u>5,511,109</u>	<u>1,410,986</u>
<i>Excess of Revenues Over (Under)Expenditures</i>	(208,490)	1,992,757	2,201,247
<b>Other Financing Uses</b>			
Operating Transfers Out	(150,000)	(150,000)	0
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	(358,490)	1,842,757	2,201,247
<i>Fund Balance Beginning of Year</i>	<u>3,420,010</u>	<u>3,420,010</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$3,061,520</u>	<u>\$5,262,767</u>	<u>\$2,201,247</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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	\$8,993,432	\$9,093,917	\$100,485
Other	130,000	20,302	(109,698)
<i>Total Revenues</i>	<u>9,123,432</u>	<u>9,114,219</u>	<u>(9,213)</u>
<b>Expenditures</b>			
Current:			
Human Services:			
Public Assistance:			
Personal Services	2,529,652	2,523,181	6,471
Materials and Supplies	89,500	77,776	11,724
Contractual Services	726,904	690,598	36,306
Grants in Aid	2,442,036	2,441,678	358
Capital Outlay	152,570	143,434	9,136
Other	11,000	10,956	44
Total Public Assistance	<u>5,951,662</u>	<u>5,887,623</u>	<u>64,039</u>
Social Services:			
Personal Services	1,152,157	1,147,208	4,949
Contractual Services	2,391,021	2,302,952	88,069
Other	3,000	2,362	638
Total Social Services	<u>3,546,178</u>	<u>3,452,522</u>	<u>93,656</u>
<i>Total Expenditures</i>	<u>9,497,840</u>	<u>9,340,145</u>	<u>157,695</u>
<i>Excess of Revenues Under Expenditures</i>	(374,408)	(225,926)	148,482
<b>Other Financing Sources</b>			
Operating Transfers In	<u>257,000</u>	<u>269,390</u>	<u>12,390</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(117,408)	43,464	160,872
<i>Fund Balance Beginning of Year</i>	<u>118,259</u>	<u>118,259</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$851</u></u>	<u><u>\$161,723</u></u>	<u><u>\$160,872</u></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, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$261,884	\$276,636	\$14,752
Fines and Forfeitures	80,000	90,708	10,708
Intergovernmental	4,108,421	4,128,516	20,095
Other	1,895	2,813	918
<i>Total Revenues</i>	<u>4,452,200</u>	<u>4,498,673</u>	<u>46,473</u>
<b>Expenditures</b>			
Current:			
Public Works:			
Engineer - Administration:			
Personal Services	190,837	190,828	9
Materials and Supplies	6,000	5,020	980
Contractual Services	11,000	4,224	6,776
Capital Outlay	7,800	2,800	5,000
<i>Total Engineer - Administration</i>	<u>215,637</u>	<u>202,872</u>	<u>12,765</u>
Engineer - Roads:			
Personal Services	1,213,949	1,137,553	76,396
Materials and Supplies	1,200,000	1,185,422	14,578
Contractual Services	960,405	860,505	99,900
Capital Outlay	377,733	255,026	122,707
Other	5,000	4,416	584
<i>Total Engineer - Roads</i>	<u>3,757,087</u>	<u>3,442,922</u>	<u>314,165</u>
Engineer - Bridges:			
Personal Services	12,000	11,149	851
Materials and Supplies	240,000	206,704	33,296
Contractual Services	865,000	512,743	352,257
<i>Total Engineer - Bridges</i>	<u>1,117,000</u>	<u>730,596</u>	<u>386,404</u>
<i>Total Public Works</i>	<u>\$5,089,724</u>	<u>\$4,376,390</u>	<u>\$713,334</u>

(continued)

**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 (continued)  
 For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Debt Service:			
Principal Retirement	\$7,800	\$7,800	\$0
<i>Total Expenditures</i>	<u>5,097,524</u>	<u>4,384,190</u>	<u>713,334</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(645,324)	114,483	759,807
<i>Fund Balance Beginning of Year</i>	<u>728,196</u>	<u>728,196</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$82,872</u></u>	<u><u>\$842,679</u></u>	<u><u>\$759,807</u></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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Charges for Services	\$270,695	\$270,105	(\$590)
Intergovernmental	1,966,651	1,979,247	12,596
Other	60,000	71,407	11,407
	<u>2,297,346</u>	<u>2,320,759</u>	<u>23,413</u>
<i>Total Revenues</i>			
	<u>2,297,346</u>	<u>2,320,759</u>	<u>23,413</u>
<b>Expenditures</b>			
Current:			
Human Services:			
Child Support Enforcement Agency:			
Personal Services	1,810,243	1,742,868	67,375
Materials and Supplies	109,500	82,144	27,356
Contractual Services	631,500	432,382	199,118
Capital Outlay	56,732	55,913	819
Other	102,500	96,923	5,577
	<u>2,710,475</u>	<u>2,410,230</u>	<u>300,245</u>
<i>Total Expenditures</i>			
	<u>2,710,475</u>	<u>2,410,230</u>	<u>300,245</u>
<i>Excess of Revenues Under Expenditures</i>	(413,129)	(89,471)	323,658
<i>Fund Balance Beginning of Year</i>	<u>439,709</u>	<u>439,709</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$26,580</u></u>	<u><u>\$350,238</u></u>	<u><u>\$323,658</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County 911 Fund*  
*For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Other	\$0	\$2,744	\$2,744
<b>Expenditures</b>			
Current:			
Public Safety:			
County 911:			
Personal Services	571,200	501,443	69,757
Materials and Supplies	25,000	7,673	17,327
Contractual Services	202,725	164,322	38,403
Capital Outlay	47,675	46,251	1,424
Other	1,000	582	418
<i>Total Expenditures</i>	<u>847,600</u>	<u>720,271</u>	<u>127,329</u>
<i>Excess of Revenues Under Expenditures</i>	(847,600)	(717,527)	130,073
<b>Other Financing Sources</b>			
Operating Transfers In	<u>1,505,000</u>	<u>1,592,167</u>	<u>87,167</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	657,400	874,640	217,240
<i>Fund Balance Beginning of Year</i>	<u>6,830,083</u>	<u>6,830,083</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,487,483</u></u>	<u><u>\$7,704,723</u></u>	<u><u>\$217,240</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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Charges for Services	\$157,986	\$41,956	(\$116,030)
Other	20,000	14,374	(5,626)
<i>Total Revenues</i>	<u>177,986</u>	<u>56,330</u>	<u>(121,656)</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Jail Operations:			
Personal Services	1,631,801	1,525,240	106,561
Materials and Supplies	297,500	294,012	3,488
Contractual Services	289,768	269,673	20,095
Capital Outlay	1,650	1,066	584
Other	82	82	0
<i>Total Expenditures</i>	<u>2,220,801</u>	<u>2,090,073</u>	<u>130,728</u>
<i>Excess of Revenues Under Expenditures</i>	(2,042,815)	(2,033,743)	9,072
<b>Other Financing Sources</b>			
Operating Transfers In	<u>1,800,000</u>	<u>1,921,656</u>	<u>121,656</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(242,815)	(112,087)	130,728
<i>Fund Balance Beginning of Year</i>	<u>325,095</u>	<u>325,095</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$82,280</u></u>	<u><u>\$213,008</u></u>	<u><u>\$130,728</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Real Estate Assessment Fund*  
*For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Charges for Services	\$530,500	\$593,215	\$62,715
Other	5,000	5,375	375
	<u>535,500</u>	<u>598,590</u>	<u>63,090</u>
<i>Total Revenues</i>			
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
Real Estate Assessment:			
Personal Services	246,300	176,620	69,680
Materials and Supplies	21,850	5,527	16,323
Contractual Services	166,650	83,193	83,457
Capital Outlay	19,000	10,448	8,552
	<u>453,800</u>	<u>275,788</u>	<u>178,012</u>
<i>Total Expenditures</i>			
<i>Excess of Revenues Over Expenditures</i>	81,700	322,802	241,102
<b>Other Financing Sources</b>			
Operating Transfers In	<u>0</u>	<u>50,000</u>	<u>50,000</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	81,700	372,802	291,102
<i>Fund Balance Beginning of Year</i>	<u>517,894</u>	<u>517,894</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$599,594</u></u>	<u><u>\$890,696</u></u>	<u><u>\$291,102</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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Charges for Services	\$330,000	\$395,430	\$65,430
Other	200	11,359	11,159
	<u>330,200</u>	<u>406,789</u>	<u>76,589</u>
<i>Total Revenues</i>			
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
Certificate of Title:			
Personal Services	231,852	216,921	14,931
Materials and Supplies	9,800	9,051	749
Contractual Services	25,952	14,134	11,818
Capital Outlay	14,756	11,441	3,315
Other	894	777	117
	<u>283,254</u>	<u>252,324</u>	<u>30,930</u>
<i>Total Expenditures</i>			
<i>Excess of Revenues Over Expenditures</i>	46,946	154,465	107,519
<i>Fund Balance Beginning of Year</i>	<u>313,057</u>	<u>313,057</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$360,003</u>	<u>\$467,522</u>	<u>\$107,519</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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	<u>\$1,198,418</u>	<u>\$1,468,766</u>	<u>\$270,348</u>
<b>Expenditures</b>			
Current:			
Human Services:			
Children's Services:			
Personal Services	864,278	864,278	0
Materials and Supplies	2,666	2,666	0
Contractual Services	1,660,884	1,660,782	102
Other	<u>5,000</u>	<u>4,570</u>	<u>430</u>
<i>Total Expenditures</i>	<u>2,532,828</u>	<u>2,532,296</u>	<u>532</u>
<i>Excess of Revenues Under Expenditures</i>	(1,334,410)	(1,063,530)	270,880
<b>Other Financing Sources</b>			
Operating Transfers In	<u>1,100,000</u>	<u>837,856</u>	<u>(262,144)</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(234,410)	(225,674)	8,736
<i>Fund Balance Beginning of Year</i>	<u>234,410</u>	<u>234,410</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$8,736</u></u>	<u><u>\$8,736</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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Charges for Services	\$323,250	\$322,058	(\$1,192)
Other	7,025	8,880	1,855
	<u>330,275</u>	<u>330,938</u>	<u>663</u>
<i>Total Revenues</i>			
<b>Expenditures</b>			
Current:			
Human Services:			
County Home:			
Personal Services	804,909	744,844	60,065
Materials and Supplies	145,000	121,935	23,065
Contractual Services	102,500	99,344	3,156
Other	13,000	5,923	7,077
	<u>1,065,409</u>	<u>972,046</u>	<u>93,363</u>
<i>Total Expenditures</i>			
<i>Excess of Revenues Under Expenditures</i>	(735,134)	(641,108)	94,026
<b>Other Financing Sources</b>			
Operating Transfers In	692,290	692,290	0
	<u>692,290</u>	<u>692,290</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(42,844)	51,182	94,026
<i>Fund Balance Beginning of Year</i>	567,490	567,490	0
	<u>567,490</u>	<u>567,490</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$524,646</u>	<u>\$618,672</u>	<u>\$94,026</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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	\$255,104	\$255,518	\$414
Other	1,000	755	(245)
	<u>256,104</u>	<u>256,273</u>	<u>169</u>
<i>Total Revenues</i>			
<b>Expenditures</b>			
Current:			
Public Works:			
Litter Control:			
Personal Services	140,527	130,455	10,072
Materials and Supplies	45,483	36,389	9,094
Contractual Services	82,170	65,772	16,398
Grants in Aid	40,000	40,000	0
Capital Outlay	9,675	8,563	1,112
Other	75	75	0
	<u>317,930</u>	<u>281,254</u>	<u>36,676</u>
<i>Total Expenditures</i>			
<i>Excess of Revenues Under Expenditures</i>	(61,826)	(24,981)	36,845
<b>Other Financing Sources</b>			
Operating Transfers In	<u>30,000</u>	<u>30,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(31,826)	5,019	36,845
<i>Fund Balance Beginning of Year</i>	<u>31,826</u>	<u>31,826</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$36,845</u>	<u>\$36,845</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, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$101,000	\$102,585	\$1,585
Fines and Forfeitures	5,100	4,314	(786)
Contributions and Donations	2,000	2,967	967
<i>Total Revenues</i>	<u>108,100</u>	<u>109,866</u>	<u>1,766</u>
<b>Expenditures</b>			
Current:			
Health:			
Animal Control:			
Personal Services	94,859	89,605	5,254
Materials and Supplies	14,500	14,283	217
Contractual Services	13,300	9,369	3,931
Other	3,469	1,782	1,687
Total Animal Control	<u>126,128</u>	<u>115,039</u>	<u>11,089</u>
Auditor - Dog Licensing Activities:			
Personal Services	19,885	19,885	0
Contractual Services	1,950	1,950	0
Other	165	30	135
Total Auditor - Dog Licensing Activities	<u>22,000</u>	<u>21,865</u>	<u>135</u>
<i>Total Expenditures</i>	<u>148,128</u>	<u>136,904</u>	<u>11,224</u>
<i>Excess of Revenues Under Expenditures</i>	(40,028)	(27,038)	12,990
<b>Other Financing Sources</b>			
Operating Transfers In	<u>40,000</u>	<u>42,000</u>	<u>2,000</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(28)	14,962	14,990
<i>Fund Balance Beginning of Year</i>	<u>2,126</u>	<u>2,126</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,098</u></u>	<u><u>\$17,088</u></u>	<u><u>\$14,990</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Delinquent Real Estate Collection Fund  
 For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Charges for Services	<u>\$70,000</u>	<u>\$88,918</u>	<u>\$18,918</u>
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
Delinquent Real Estate - Treasurer:			
Personal Services	34,380	25,740	8,640
Contractual Services	<u>599</u>	<u>564</u>	<u>35</u>
Total Delinquent Real Estate - Treasurer	34,979	26,304	8,675
Delinquent Real Estate - Prosecutor:			
Personal Services	<u>33,625</u>	<u>32,438</u>	<u>1,187</u>
<i>Total Expenditures</i>	<u>68,604</u>	<u>58,742</u>	<u>9,862</u>
<i>Excess of Revenues Over Expenditures</i>	1,396	30,176	28,780
<i>Fund Balance Beginning of Year</i>	<u>62,793</u>	<u>62,793</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$64,189</u></u>	<u><u>\$92,969</u></u>	<u><u>\$28,780</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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Property and Other Taxes	\$515,332	\$521,618	\$6,286
Intergovernmental	61,631	61,631	0
<i>Total Revenues</i>	576,963	583,249	6,286
<b>Expenditures</b>			
Intergovernmental	583,157	583,157	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(6,194)	92	6,286
<i>Fund Balance Beginning of Year</i>	6,194	6,194	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$6,286</u>	<u>\$6,286</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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Interest	\$12,221	\$12,221	\$0
Other	34,379	40,829	6,450
<i>Total Revenues</i>	46,600	53,050	6,450
<b>Expenditures</b>			
Current:			
Public Works:			
Revolving Loan:			
Other	51,600	3,000	48,600
<i>Excess of Revenues Over (Under) Expenditures</i>	(5,000)	50,050	55,050
<i>Fund Balance Beginning of Year</i>	69,233	69,233	0
<i>Fund Balance End of Year</i>	<u>\$64,233</u>	<u>\$119,283</u>	<u>\$55,050</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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	<u>\$1,686,114</u>	<u>\$976,848</u>	<u>(\$709,266)</u>
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
Administration:			
Contractual Services	54,000	48,934	5,066
Public Works:			
Community Development Program:			
Capital Outlay	490,054	226,783	263,271
Intergovernmental	<u>1,219,000</u>	<u>1,218,829</u>	<u>171</u>
<i>Total Expenditures</i>	<u>1,763,054</u>	<u>1,494,546</u>	<u>268,508</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(76,940)</u>	<u>(517,698)</u>	<u>(440,758)</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	48,000	48,000	0
Operating Transfers Out	<u>(45,946)</u>	<u>0</u>	<u>45,946</u>
<i>Total Other Financing Sources (Uses)</i>	<u>2,054</u>	<u>48,000</u>	<u>45,946</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(74,886)</u>	<u>(469,698)</u>	<u>(394,812)</u>
<i>Fund Balance Beginning of Year</i>	<u>74,886</u>	<u>74,886</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$0</u></u>	<u><u>(\$394,812)</u></u>	<u><u>(\$394,812)</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Economic Development Fund*  
*For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$45,649	\$37,455	(\$8,194)
Other	0	1,741	1,741
<i>Total Revenues</i>	<u>45,649</u>	<u>39,196</u>	<u>(6,453)</u>
<b>Expenditures</b>			
Current:			
Public Works:			
Community Development:			
Personal Services	122,323	116,156	6,167
Materials and Supplies	2,000	1,174	826
Contractual Services	43,200	38,349	4,851
Capital Outlay	1,395	1,359	36
Other	5,000	2,450	2,550
<i>Total Expenditures</i>	<u>173,918</u>	<u>159,488</u>	<u>14,430</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(128,269)</u>	<u>(120,292)</u>	<u>7,977</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	85,000	110,000	25,000
Operating Transfers Out	(405)	0	405
<i>Total Other Financing Sources (Uses)</i>	<u>84,595</u>	<u>110,000</u>	<u>25,405</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(43,674)</u>	<u>(10,292)</u>	<u>33,382</u>
<i>Fund Balance Beginning of Year</i>	<u>60,838</u>	<u>60,838</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$17,164</u>	<u>\$50,546</u>	<u>\$33,382</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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Licenses and Permits	\$2,000	\$2,400	\$400
<b>Expenditures</b>			
Current:			
Public Works:			
Enterprise Zone:			
Contractual Services	<u>2,000</u>	<u>0</u>	<u>2,000</u>
<i>Excess of Revenues Over Expenditures</i>	0	2,400	2,400
<i>Fund Balance Beginning of Year</i>	<u>1,680</u>	<u>1,680</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,680</u></u>	<u><u>\$4,080</u></u>	<u><u>\$2,400</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, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$51,476	\$51,476	\$0
<b>Expenditures</b>			
Current:			
Public Safety:			
Community Corrections:			
Personal Services	40,307	38,543	1,764
Materials and Supplies	1,921	353	1,568
Contractual Services	4,273	2,809	1,464
Other	4,975	4,975	0
<i>Total Expenditures</i>	51,476	46,680	4,796
<i>Excess of Revenues Over Expenditures</i>	0	4,796	4,796
<i>Fund Balance Beginning of Year</i>	9,447	9,447	0
<i>Fund Balance End of Year</i>	\$9,447	\$14,243	\$4,796

**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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Fines and Forfeitures	\$1,000	\$1,070	\$70
<b>Expenditures</b>			
Current:			
Public Safety:			
Drug Law Enforcement:			
Other	<u>2,000</u>	<u>2,000</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(1,000)	(930)	70
<i>Fund Balance Beginning of Year</i>	<u>26,014</u>	<u>26,014</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$25,014</u></u>	<u><u>\$25,084</u></u>	<u><u>\$70</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Felony Delinquent Care Fund*  
*For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$164,233	\$167,691	\$3,458
Other	0	288	288
<i>Total Revenues</i>	<u>164,233</u>	<u>167,979</u>	<u>3,746</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Felony Delinquent Care:			
Personal Services	120,594	116,005	4,589
Materials and Supplies	4,850	2,806	2,044
Contractual Services	52,716	24,327	28,389
Capital Outlay	1,200	973	227
Other	3,100	1,667	1,433
<i>Total Expenditures</i>	<u>182,460</u>	<u>145,778</u>	<u>36,682</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(18,227)	22,201	40,428
<i>Fund Balance Beginning of Year</i>	<u>200,829</u>	<u>200,829</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$182,602</u></u>	<u><u>\$223,030</u></u>	<u><u>\$40,428</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
**COPS Fund**  
*For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	38,834	38,834	0
<i>Fund Balance End of Year</i>	<u>\$38,834</u>	<u>\$38,834</u>	<u>\$0</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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	\$101,769	\$80,694	(\$21,075)
<b>Expenditures</b>			
Current:			
Public Safety:			
Hiring Grant:			
Personal Services	<u>174,992</u>	<u>165,117</u>	<u>9,875</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(73,223)</u>	<u>(84,423)</u>	<u>(11,200)</u>
<b>Other Financing Sources</b>			
Advances In	0	18,000	18,000
Operating Transfers In	<u>6,757</u>	<u>0</u>	<u>(6,757)</u>
<i>Total Other Financing Sources</i>	<u>6,757</u>	<u>18,000</u>	<u>11,243</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(66,466)	(66,423)	43
<i>Fund Balance Beginning of Year</i>	<u>66,466</u>	<u>66,466</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$43</u></u>	<u><u>\$43</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Victim Witness Fund*  
*For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$26,163	\$19,255	(\$6,908)
<b>Expenditures</b>			
Current:			
Public Safety:			
Victim Witness:			
Personal Services	30,529	27,579	2,950
Materials and Supplies	1,000	921	79
Contractual Services	6,000	1,544	4,456
<i>Total Expenditures</i>	<u>37,529</u>	<u>30,044</u>	<u>7,485</u>
<i>Excess of Revenues Under Expenditures</i>	(11,366)	(10,789)	577
<i>Fund Balance Beginning of Year</i>	<u>11,366</u>	<u>11,366</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$577</u>	<u>\$577</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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	<u>\$65,910</u>	<u>\$65,975</u>	<u>\$65</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Jail Diversion:			
Personal Services	69,831	60,152	9,679
Materials and Supplies	1,092	641	451
Contractual Services	<u>4,100</u>	<u>1,999</u>	<u>2,101</u>
<i>Total Expenditures</i>	<u>75,023</u>	<u>62,792</u>	<u>12,231</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(9,113)	3,183	12,296
<i>Fund Balance Beginning of Year</i>	<u>13,435</u>	<u>13,435</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,322</u></u>	<u><u>\$16,618</u></u>	<u><u>\$12,296</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, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Fines and Forfeitures	\$1,000	\$10,364	\$9,364
Other	1,500	2,638	1,138
<i>Total Revenues</i>	2,500	13,002	10,502
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
Indigent Drivers:			
Contractual Services	2,000	350	1,650
<i>Excess of Revenues Over Expenditures</i>	500	12,652	12,152
<i>Fund Balance Beginning of Year</i>	48,463	48,463	0
<i>Fund Balance End of Year</i>	\$48,963	\$61,115	\$12,152

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Activities M. R. S. #2 Fund*  
*For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	<u>\$54,000</u>	<u>\$61,967</u>	<u>\$7,967</u>
<b>Expenditures</b>			
Current:			
Health:			
Special Activities M.R.S. #2:			
Contractual Services	75,000	28,614	46,386
Capital Outlay	<u>15,000</u>	<u>4,723</u>	<u>10,277</u>
<i>Total Expenditures</i>	<u>90,000</u>	<u>33,337</u>	<u>56,663</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(36,000)	28,630	64,630
<i>Fund Balance Beginning of Year</i>	<u>99,816</u>	<u>99,816</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$63,816</u></u>	<u><u>\$128,446</u></u>	<u><u>\$64,630</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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Charges for Services	<u>\$15,000</u>	<u>\$17,895</u>	<u>\$2,895</u>
<b>Expenditures</b>			
Current:			
General Government - Judicial:			
Legal Research:			
Contractual Services	7,421	0	7,421
Capital Outlay	<u>7,579</u>	<u>3,977</u>	<u>3,602</u>
<i>Total Expenditures</i>	<u>15,000</u>	<u>3,977</u>	<u>11,023</u>
<i>Excess of Revenues Over Expenditures</i>	0	13,918	13,918
<i>Fund Balance Beginning of Year</i>	<u>15,819</u>	<u>15,819</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$15,819</u></u>	<u><u>\$29,737</u></u>	<u><u>\$13,918</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, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$12,000	\$15,060	\$3,060
Other	0	472	472
<i>Total Revenues</i>	<u>12,000</u>	<u>15,532</u>	<u>3,532</u>
<b>Expenditures</b>			
Current:			
Human Services:			
Indigent Guardianship:			
Personal Services	7,440	6,196	1,244
Materials and Supplies	1,000	927	73
Contractual Services	8,159	7,500	659
Capital Outlay	5,000	4,468	532
Other	300	220	80
<i>Total Expenditures</i>	<u>21,899</u>	<u>19,311</u>	<u>2,588</u>
<i>Excess of Revenues Under Expenditures</i>	(9,899)	(3,779)	6,120
<i>Fund Balance Beginning of Year</i>	<u>27,110</u>	<u>27,110</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$17,211</u></u>	<u><u>\$23,331</u></u>	<u><u>\$6,120</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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Charges for Services	<u>\$78,000</u>	<u>\$78,131</u>	<u>\$131</u>
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
Recorder:			
Contractual Services	64,000	55,942	8,058
Capital Outlay	<u>8,550</u>	<u>8,277</u>	<u>273</u>
<i>Total Expenditures</i>	<u>72,550</u>	<u>64,219</u>	<u>8,331</u>
<i>Excess of Revenues Over Expenditures</i>	5,450	13,912	8,462
<i>Fund Balance Beginning of Year</i>	<u>64,507</u>	<u>64,507</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$69,957</u></u>	<u><u>\$78,419</u></u>	<u><u>\$8,462</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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Fines and Forfeitures	\$0	\$1,102	\$1,102
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	1,102	1,102
<i>Fund Balance Beginning of Year</i>	<u>19,563</u>	<u>19,563</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$19,563</u></u>	<u><u>\$20,665</u></u>	<u><u>\$1,102</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Marriage License Special Fund  
 For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Licenses and Permits	\$28,041	\$28,041	\$0
<b>Expenditures</b>			
Intergovernmental	<u>28,041</u>	<u>28,041</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	<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>

**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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Charges for Services	<u>\$28,422</u>	<u>\$28,552</u>	<u>\$130</u>
<b>Expenditures</b>			
Current:			
General Government - Judicial:			
Southern District Probation:			
Personal Services	59,736	47,535	12,201
Materials and Supplies	3,300	3,113	187
Contractual Services	10,986	4,483	6,503
Capital Outlay	<u>9,900</u>	<u>9,443</u>	<u>457</u>
<i>Total Expenditures</i>	<u>83,922</u>	<u>64,574</u>	<u>19,348</u>
<i>Excess of Revenues Under Expenditures</i>	(55,500)	(36,022)	19,478
<b>Other Financing Sources</b>			
Operating Transfers In	<u>50,000</u>	<u>50,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(5,500)	13,978	19,478
<i>Fund Balance Beginning of Year</i>	<u>7,247</u>	<u>7,247</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,747</u></u>	<u><u>\$21,225</u></u>	<u><u>\$19,478</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Mediation Grant Fund*  
*For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	<u>\$87,630</u>	<u>\$87,630</u>	<u>\$0</u>
<b>Expenditures</b>			
Current:			
General Government - Judicial:			
Mediation:			
Personal Services	88,926	82,221	6,705
Contractual Services	2,000	125	1,875
Capital Outlay	<u>1,574</u>	<u>1,574</u>	<u>0</u>
<i>Total Expenditures</i>	<u>92,500</u>	<u>83,920</u>	<u>8,580</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,870)	3,710	8,580
<i>Fund Balance Beginning of Year</i>	<u>17,772</u>	<u>17,772</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$12,902</u></u>	<u><u>\$21,482</u></u>	<u><u>\$8,580</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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	\$27,294	\$27,294	\$0
<b>Expenditures</b>			
Current:			
General Government - Judicial:			
Tuscarawas Intervention and Prevention Program:			
Contractual Services	<u>38,993</u>	<u>30,707</u>	<u>8,286</u>
<i>Excess of Revenues Under Expenditures</i>	(11,699)	(3,413)	8,286
<i>Fund Balance Beginning of Year</i>	<u>11,699</u>	<u>11,699</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$8,286</u></u>	<u><u>\$8,286</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balances - Budget (Non-GAAP Basis) and Actual*  
*All Special Revenue Funds*  
*For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Property and Other Taxes	\$6,099,821	\$5,217,232	(\$882,589)
Charges for Services	2,218,039	2,269,843	51,804
Licenses and Permits	30,041	30,441	400
Fines and Forfeitures	87,100	107,558	20,458
Intergovernmental	19,962,676	21,274,325	1,311,649
Interest	12,221	12,221	0
Rentals	12,000	15,000	3,000
Contributions and Donations	2,000	2,967	967
Other	270,032	227,482	(42,550)
<i>Total Revenues</i>	<u>28,693,930</u>	<u>29,157,069</u>	<u>463,139</u>
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
Real Estate Assessment Fund	453,800	275,788	178,012
Certificate of Title Fund	283,254	252,324	30,930
Delinquent Real Estate Collection Fund	68,604	58,742	9,862
Community Development Block Grant Fund	54,000	48,934	5,066
Indigent Drivers Alcohol Fund	2,000	350	1,650
Recorder's Special Fund	72,550	64,219	8,331
Total General Government - Legislative and Executive	<u>934,208</u>	<u>700,357</u>	<u>233,851</u>
General Government - Judicial:			
Legal Research Fund	15,000	3,977	11,023
Southern District Probation Fund	83,922	64,574	19,348
Mediation Grant Fund	92,500	83,920	8,580
Total General Government - Judicial	<u>191,422</u>	<u>152,471</u>	<u>38,951</u>
Public Safety:			
County 911 Fund	847,600	720,271	127,329
Jail Operations Fund	2,220,801	2,090,073	130,728
Community Corrections Grant Fund	51,476	46,680	4,796
Drug Law Enforcement Fund	2,000	2,000	0
Felony Delinquent Care Fund	182,460	145,778	36,682
Hiring Grant Fund	174,992	165,117	9,875
Victim Witness Fund	37,529	30,044	7,485
Jail Diversion Fund	75,023	62,792	12,231
Total Public Safety	<u>\$3,591,881</u>	<u>\$3,262,755</u>	<u>\$329,126</u> (continued)

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balances - Budget (Non-GAAP Basis) and Actual*  
*All Special Revenue Funds (continued)*  
*For the Year Ended December 31,2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Public Works:</b>			
Motor Vehicle License and Gas Tax Fund	\$5,089,724	\$4,376,390	\$713,334
Litter Control Fund	317,930	281,254	36,676
Revolving Loan Fund	51,600	3,000	48,600
Community Development Block Grant Fund	490,054	226,783	263,271
Community Economic Development Fund	173,918	159,488	14,430
Enterprise Zone Fund	2,000	0	2,000
<b>Total Public Works</b>	<u>6,125,226</u>	<u>5,046,915</u>	<u>1,078,311</u>
<b>Health:</b>			
Mental Retardation Board Fund	6,922,095	5,511,109	1,410,986
Dog and Kennel Fund	148,128	136,904	11,224
Special Activities M. R. S. #2 Fund	90,000	33,337	56,663
Tuscarawas Intervention and Prevention Program Fund	38,993	30,707	8,286
<b>Total Health</b>	<u>7,199,216</u>	<u>5,712,057</u>	<u>1,487,159</u>
<b>Human Services:</b>			
Public Assistance Fund	9,497,840	9,340,145	157,695
Child Support Enforcement Agency Fund	2,710,475	2,410,230	300,245
Children's Services Fund	2,532,828	2,532,296	532
County Home Fund	1,065,409	972,046	93,363
Indigent Guardianship Fund	21,899	19,311	2,588
<b>Total Human Services</b>	<u>15,828,451</u>	<u>15,274,028</u>	<u>554,423</u>
<b>Intergovernmental:</b>			
Aging Fund	583,157	583,157	0
Community Development Block Grant Fund	1,219,000	1,218,829	171
Marriage License Special Fund	28,041	28,041	0
<b>Total Intergovernmental</b>	<u>1,830,198</u>	<u>1,830,027</u>	<u>171</u>
<b>Debt Service:</b>			
Principal Retirement	7,800	7,800	0
<b>Total Expenditures</b>	<u>35,708,402</u>	<u>31,986,410</u>	<u>3,721,992</u>
<b>Excess of Revenues Under Expenditures</b>	<u>(\$7,014,472)</u>	<u>(\$2,829,341)</u>	<u>\$4,185,131</u> (continued)

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balances - Budget (Non-GAAP Basis) and Actual*  
*All Special Revenue Funds (continued)*  
*For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Other Financing Sources (Uses)</b>			
Advances In	\$0	\$18,000	\$18,000
Operating Transfers In	5,614,047	5,643,359	29,312
Operating Transfers Out	(196,351)	(150,000)	46,351
<i>Total Other Financing Sources (Uses)</i>	<u>5,417,696</u>	<u>5,511,359</u>	<u>93,663</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(1,596,776)	2,682,018	4,278,794
<i>Fund Balances Beginning of Year</i>	<u>14,482,166</u>	<u>14,482,166</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u><u>\$12,885,390</u></u>	<u><u>\$17,164,184</u></u>	<u><u>\$4,278,794</u></u>

## TUSCARAWAS COUNTY, OHIO

### Debt Service Fund

The Debt Service Fund is used to account for the accumulation of financial resources for, and the payment of, general long-term debt principal, interest, and related costs:

*Enterprise Debt Service Fund - To account for transfers that are used for the payment of enterprise debt and its related interest. In order to demonstrate compliance with Ohio law, this fund is used for budgetary purposes; however, on the GAAP basis all activity is reflected in the enterprise funds.*

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**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Enterprise Debt Service Fund*  
*For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
Debt Service:			
Principal Retirement:			
Water OWDA	5,594	5,594	0
Sewer OWDA	35,881	35,881	0
Total Principal Retirement	41,475	41,475	0
Interest and Fiscal Charges:			
Water OWDA	11,219	11,219	0
Sewer OWDA	58,505	58,505	0
Total Interest and Fiscal Charges	69,724	69,724	0
<i>Total Expenditures</i>	111,199	111,199	0
<i>Excess of Revenues Under Expenditures</i>	(111,199)	(111,199)	0
<b>Other Financing Sources</b>			
Operating Transfers In	111,201	111,201	0
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	2	2	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$2	\$2	\$0

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## TUSCARAWAS COUNTY, OHIO

### 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 MRS Fund - To account for the improvement of a school and workshop for the mentally retarded. Transfers from the Mental Retardation Board from previous years provided the fund balance.*

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

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

*Children's Service Enforcement Agency (CSEA) Renovation Fund - To account for revenues and expenditures associated with the renovations of a new Children's Services Enforcement Agency facility.*

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

Jail Construction Fund  
Hazardous Materials Equipment Fund  
Court Computers Fund  
Canal Fund  
Norma Johnson Nature Preserve Fund  
Commissioners Parks and Recreation Fund  
Ohio Court Security Project Grant Fund

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**Tuscarawas County, Ohio**  
*Combining Balance Sheet*  
*All Capital Projects Funds*  
*December 31, 2000*

	<u>Permanent Improvement</u>	<u>Permanent Improvement County Home</u>
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	\$1,430,526	\$93,945
Accounts Receivable	0	338
Advances to Other Funds	0	0
Intergovernmental Receivable	0	0
Loans Receivable	0	0
	<u>0</u>	<u>0</u>
<i>Total Assets</i>	<u>\$1,430,526</u>	<u>\$94,283</u>
 <b>Liabilities</b>		
Accounts Payable	\$0	\$853
Contracts Payable	0	0
Due to Other Funds	0	0
Intergovernmental Payable	0	0
	<u>0</u>	<u>0</u>
<i>Total Liabilities</i>	<u>0</u>	<u>853</u>
 <b>Fund Equity</b>		
Fund Balance:		
Reserved for Encumbrances	0	1,070
Reserved for Advances	0	0
Reserved for Loans	0	0
Unreserved, Undesignated	1,430,526	92,360
	<u>1,430,526</u>	<u>92,360</u>
<i>Total Fund Equity</i>	<u>1,430,526</u>	<u>93,430</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$1,430,526</u>	<u>\$94,283</u>

(continued)

**Tuscarawas County, Ohio**  
*Combining Balance Sheet*  
*All Capital Projects Funds (continued)*  
*December 31, 2000*

	Permanent Improvement MRS	Capital Projects	CSEA Renovation
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$181,529	\$6,161,317	\$19,508
Accounts Receivable	0	217	0
Advances to Other Funds	0	1,033,618	0
Intergovernmental Receivable	0	0	0
Loans Receivable	0	502,750	0
	<u>0</u>	<u>502,750</u>	<u>0</u>
<i>Total Assets</i>	<u>\$181,529</u>	<u>\$7,697,902</u>	<u>\$19,508</u>
 <b>Liabilities</b>			
Accounts Payable	\$0	\$1,000	\$0
Contracts Payable	0	4,698	0
Due to Other Funds	0	827	0
Intergovernmental Payable	0	0	0
	<u>0</u>	<u>6,525</u>	<u>0</u>
<i>Total Liabilities</i>	<u>0</u>	<u>6,525</u>	<u>0</u>
 <b>Fund Equity</b>			
Fund Balance:			
Reserved for Encumbrances	0	195,963	0
Reserved for Advances	0	1,033,618	0
Reserved for Loans	0	502,750	0
Unreserved, Undesignated	181,529	5,959,046	19,508
	<u>181,529</u>	<u>7,691,377</u>	<u>19,508</u>
<i>Total Fund Equity</i>	<u>181,529</u>	<u>7,691,377</u>	<u>19,508</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$181,529</u>	<u>\$7,697,902</u>	<u>\$19,508</u>

<u>Other</u>	<u>Totals</u>
\$563,453	\$8,450,278
163	718
0	1,033,618
3,544	3,544
0	502,750
<u>\$567,160</u>	<u>\$9,990,908</u>
\$39,024	\$40,877
0	4,698
682	1,509
221	221
<u>39,927</u>	<u>47,305</u>
82,932	279,965
0	1,033,618
0	502,750
<u>444,301</u>	<u>8,127,270</u>
<u>527,233</u>	<u>9,943,603</u>
<u>\$567,160</u>	<u>\$9,990,908</u>

**Tuscarawas County, Ohio**  
*Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Capital Projects Funds  
For the Year Ended December 31, 2000*

	<u>Permanent Improvement</u>	<u>Permanent Improvement County Home</u>	<u>Permanent Improvement MRS</u>
<b>Revenues</b>			
Charges for Services	\$0	\$0	\$0
Intergovernmental	0	0	0
Interest	0	0	0
Rentals	21,354	2,203	0
Contributions and Donations	0	0	0
Other	0	0	0
	<hr/>	<hr/>	<hr/>
<i>Total Revenues</i>	21,354	2,203	0
<b>Expenditures</b>			
Capital Outlay	0	43,104	21,552
	<hr/>	<hr/>	<hr/>
<i>Excess of Revenues Over (Under) Expenditures</i>	21,354	(40,901)	(21,552)
<b>Other Financing Sources</b>			
Operating Transfers In	300,000	0	150,000
	<hr/>	<hr/>	<hr/>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	321,354	(40,901)	128,448
<i>Fund Balances</i>			
<i>Beginning of Year</i>	<hr/>	<hr/>	<hr/>
	1,109,172	134,331	53,081
<i>Fund Balances End of Year</i>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	\$1,430,526	\$93,430	\$181,529

<u>Capital Projects</u>	<u>Issue II</u>	<u>CSEA Renovation</u>	<u>Other</u>	<u>Totals</u>
\$0	\$0	\$0	\$109,492	\$109,492
0	582,169	0	454	582,623
217,646	0	0	0	217,646
11,170	0	2,450	2,060	39,237
50,000	0	0	47,675	97,675
41,527	0	0	2,896	44,423
<u>320,343</u>	<u>582,169</u>	<u>2,450</u>	<u>162,577</u>	<u>1,091,096</u>
<u>1,069,875</u>	<u>582,169</u>	<u>0</u>	<u>351,732</u>	<u>2,068,432</u>
(749,532)	0	2,450	(189,155)	(977,336)
<u>1,103,515</u>	<u>0</u>	<u>0</u>	<u>170,000</u>	<u>1,723,515</u>
353,983	0	2,450	(19,155)	746,179
<u>7,337,394</u>	<u>0</u>	<u>17,058</u>	<u>546,388</u>	<u>9,197,424</u>
<u>\$7,691,377</u>	<u>\$0</u>	<u>\$19,508</u>	<u>\$527,233</u>	<u>\$9,943,603</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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Rentals	\$0	\$21,354	\$21,354
<b>Expenditures</b>			
Capital Outlay	<u>200,000</u>	<u>0</u>	<u>200,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(200,000)	21,354	221,354
<b>Other Financing Sources</b>			
Operating Transfers In	<u>200,000</u>	<u>300,000</u>	<u>100,000</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	0	321,354	321,354
<i>Fund Balance Beginning of Year</i>	<u>1,109,172</u>	<u>1,109,172</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,109,172</u></u>	<u><u>\$1,430,526</u></u>	<u><u>\$321,354</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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Rentals	\$0	\$1,865	\$1,865
<b>Expenditures</b>			
Capital Outlay	<u>66,500</u>	<u>44,174</u>	<u>22,326</u>
<i>Excess of Revenues Under Expenditures</i>	(66,500)	(42,309)	24,191
<i>Fund Balance Beginning of Year</i>	<u>134,331</u>	<u>134,331</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$67,831</u></u>	<u><u>\$92,022</u></u>	<u><u>\$24,191</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Permanent Improvement MRS Fund*  
*For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
Capital Outlay	100,000	21,552	78,448
<i>Excess of Revenues Under Expenditures</i>	(100,000)	(21,552)	78,448
<b>Other Financing Sources</b>			
Operating Transfers In	150,000	150,000	0
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	50,000	128,448	78,448
<i>Fund Balance Beginning of Year</i>	53,081	53,081	0
<i>Fund Balance End of Year</i>	<u>\$103,081</u>	<u>\$181,529</u>	<u>\$78,448</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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Interest	\$0	\$217,646	\$217,646
Rentals	0	11,224	11,224
Contributions and Donations	0	50,000	50,000
Other	15,000	72,777	57,777
	<u>15,000</u>	<u>351,647</u>	<u>336,647</u>
<i>Total Revenues</i>	<u>15,000</u>	<u>351,647</u>	<u>336,647</u>
<b>Expenditures</b>			
Capital Outlay	2,025,147	1,005,475	1,019,672
	<u>(2,010,147)</u>	<u>(653,828)</u>	<u>1,356,319</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,010,147)</u>	<u>(653,828)</u>	<u>1,356,319</u>
<b>Other Financing Sources (Uses)</b>			
Advances In	0	36,916	36,916
Operating Transfers In	1,387,525	1,103,515	(284,010)
Operating Transfers Out	(580,000)	0	580,000
	<u>807,525</u>	<u>1,140,431</u>	<u>332,906</u>
<i>Total Other Financing Sources (Uses)</i>	<u>807,525</u>	<u>1,140,431</u>	<u>332,906</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(1,202,622)</u>	<u>486,603</u>	<u>1,689,225</u>
<i>Fund Balance Beginning of Year</i>	<u>5,674,714</u>	<u>5,674,714</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,472,092</u></u>	<u><u>\$6,161,317</u></u>	<u><u>\$1,689,225</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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	\$582,169	\$582,169	\$0
<b>Expenditures</b>			
Capital Outlay	<u>582,169</u>	<u>582,169</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	<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>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*CSEA Renovation Fund*  
*For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Rentals	\$0	\$2,450	\$2,450
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	2,450	2,450
<i>Fund Balance Beginning of Year</i>	<u>17,058</u>	<u>17,058</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$17,058</u></u>	<u><u>\$19,508</u></u>	<u><u>\$2,450</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Jail Construction Fund*  
*For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Interest	\$0	\$0	\$0
<b>Expenditures</b>			
Capital Outlay	<u>145,000</u>	<u>47,897</u>	<u>97,103</u>
<i>Excess of Revenues Under Expenditures</i>	(145,000)	(47,897)	97,103
<i>Fund Balance Beginning of Year</i>	<u>149,497</u>	<u>149,497</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,497</u></u>	<u><u>\$101,600</u></u>	<u><u>\$97,103</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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Contributions and Donations	\$0	\$0	\$0
<b>Expenditures</b>			
Capital Outlay	<u>11,397</u>	<u>7,237</u>	<u>4,160</u>
<i>Excess of Revenues Under Expenditures</i>	(11,397)	(7,237)	4,160
<b>Other Financing Sources</b>			
Operating Transfers In	<u>10,000</u>	<u>10,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(1,397)	2,763	4,160
<i>Fund Balance Beginning of Year</i>	<u>1,397</u>	<u>1,397</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$4,160</u></u>	<u><u>\$4,160</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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Charges for Services	\$103,606	\$110,054	\$6,448
Other	2,896	2,896	0
	<u>106,502</u>	<u>112,950</u>	<u>6,448</u>
<i>Total Revenues</i>			
	106,502	112,950	6,448
<b>Expenditures</b>			
Capital Outlay	<u>213,725</u>	<u>162,312</u>	<u>51,413</u>
<i>Excess of Revenues Under Expenditures</i>	(107,223)	(49,362)	57,861
<i>Fund Balance Beginning of Year</i>	<u>152,106</u>	<u>152,106</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$44,883</u></u>	<u><u>\$102,744</u></u>	<u><u>\$57,861</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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Contributions and Donations	\$46,901	\$47,675	\$774
<b>Expenditures</b>			
Capital Outlay	<u>139,950</u>	<u>30,974</u>	<u>108,976</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(93,049)</u>	<u>16,701</u>	<u>109,750</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	30,000	30,000	0
Operating Transfers Out	<u>(50)</u>	<u>0</u>	<u>50</u>
<i>Total Other Financing Sources (Uses)</i>	<u>29,950</u>	<u>30,000</u>	<u>50</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(63,099)	46,701	109,800
<i>Fund Balance Beginning of Year</i>	<u>63,100</u>	<u>63,100</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1</u></u>	<u><u>\$109,801</u></u>	<u><u>\$109,800</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Norma Johnson Nature Preserve Fund*  
*For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Rentals	\$2,000	\$2,043	\$43
<b>Expenditures</b>			
Capital Outlay	<u>41,500</u>	<u>30,141</u>	<u>11,359</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(39,500)</u>	<u>(28,098)</u>	<u>11,402</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	29,334	30,000	666
Operating Transfers Out	<u>(300)</u>	<u>0</u>	<u>300</u>
<i>Total Other Financing Sources (Uses)</i>	<u>29,034</u>	<u>30,000</u>	<u>966</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(10,466)	1,902	12,368
<i>Fund Balance Beginning of Year</i>	<u>10,466</u>	<u>10,466</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$12,368</u></u>	<u><u>\$12,368</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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
Capital Outlay	<u>134,500</u>	<u>30,548</u>	<u>103,952</u>
<i>Excess of Revenues Under Expenditures</i>	(134,500)	(30,548)	103,952
<b>Other Financing Sources</b>			
Operating Transfers In	<u>100,000</u>	<u>100,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(34,500)	69,452	103,952
<i>Fund Balance Beginning of Year</i>	<u>38,091</u>	<u>38,091</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,591</u></u>	<u><u>\$107,543</u></u>	<u><u>\$103,952</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Ohio Court Security Project Grant Fund*  
*For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	\$0	\$0	\$0
<b>Expenditures</b>	<u>56,250</u>	<u>56,250</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(56,250)	(56,250)	0
<i>Fund Balance Beginning of Year</i>	<u>56,250</u>	<u>56,250</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>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balances - Budget (Non-GAAP Basis) and Actual*  
*All Capital Projects Funds*  
*For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$103,606	\$110,054	\$6,448
Intergovernmental	582,169	582,169	0
Interest	0	217,646	217,646
Rentals	2,000	38,936	36,936
Contributions and Donations	46,901	97,675	50,774
Other	17,896	75,673	57,777
<i>Total Revenues</i>	<u>752,572</u>	<u>1,122,153</u>	<u>369,581</u>
<b>Expenditures</b>			
Capital Outlay:			
Permanent Improvement Fund	200,000	0	200,000
Permanent Improvement County Home Fund	66,500	44,174	22,326
Permanent Improvement MRS Fund	100,000	21,552	78,448
Capital Projects Fund	2,025,147	1,005,475	1,019,672
Issue II Fund	582,169	582,169	0
Jail Construction Fund	145,000	47,897	97,103
Hazardous Materials Equipment Fund	11,397	7,237	4,160
Court Computers Fund	213,725	162,312	51,413
Canal Fund	139,950	30,974	108,976
Norma Johnson Nature Preserve Fund	41,500	30,141	11,359
Commissioners Parks and Recreation Fund	134,500	30,548	103,952
Ohio Court Security Project Fund	56,250	56,250	0
<i>Total Expenditures</i>	<u>3,716,138</u>	<u>2,018,729</u>	<u>1,697,409</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,963,566)</u>	<u>(896,576)</u>	<u>2,066,990</u>
<b>Other Financing Sources (Uses)</b>			
Advances In	0	36,916	36,916
Operating Transfers In	1,906,859	1,723,515	(183,344)
Operating Transfers Out	(580,350)	0	580,350
<i>Total Other Financing Sources (Uses)</i>	<u>1,326,509</u>	<u>1,760,431</u>	<u>433,922</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(1,637,057)</u>	<u>863,855</u>	<u>2,500,912</u>
<i>Fund Balances Beginning of Year</i>	<u>7,459,263</u>	<u>7,459,263</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u><u>\$5,822,206</u></u>	<u><u>\$8,323,118</u></u>	<u><u>\$2,500,912</u></u>

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## TUSCARAWAS COUNTY, OHIO

### Enterprise Funds

The Enterprise Funds are used to account for the County's sewer and water operations. These operations are financed and operated in a manner similar to a private business enterprise. The intent of the County is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Following is a description of the enterprise funds:

*Sewer District Fund - To account 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 - To account 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.*

All activities necessary to provide the above services are accounted for in each particular fund, including, but not limited to, administration, operations, maintenance, financing and related debt services, and billing collection.

### Internal Service Fund

The Internal Service Fund is used to account for the activity of the County's self funded Health Insurance Program.

Since there is only one Internal Service Fund and the level of control is no greater than that presented in the Combined Financial Statements, no additional financial statements are presented here.

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**Tuscarawas County, Ohio**  
*Combining Balance Sheet*  
*All Enterprise Funds*  
*December 31, 2000*

	Sewer District	Water District	Totals
<b>Assets</b>			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$1,506,573	\$1,022,965	\$2,529,538
Cash and Cash Equivalents in Segregated Accounts	29,936	16,526	46,462
Accounts Receivable	184,215	98,413	282,628
Interfund Receivable	0	19,752	19,752
Materials and Supplies Inventory	83,099	67,162	150,261
Prepaid Items	2,715	1,957	4,672
Total Current Assets	1,806,538	1,226,775	3,033,313
Fixed Assets (Net of Accumulated Depreciation)	11,871,151	5,050,818	16,921,969
<i>Total Assets</i>	<u>\$13,677,689</u>	<u>\$6,277,593</u>	<u>\$19,955,282</u>
<b>Liabilities</b>			
Current Liabilities:			
Accounts Payable	\$14,790	\$1,502	\$16,292
Contracts Payable	2,631	0	2,631
Accrued Wages	9,149	4,133	13,282
Compensated Absences Payable	822	665	1,487
Interfund Payable	19,752	0	19,752
Due to Other Funds	1,867	778	2,645
Intergovernmental Payable	29,339	38,645	67,984
Current Portion of:			
OPWC Loans Payable	0	27,406	27,406
OWDA Loans Payable	38,656	7,306	45,962
Capital Lease Payable	4,000	0	4,000
Total Current Liabilities	121,006	80,435	201,441
Long-Term Liabilities:			
Compensated Absences Payable	28,379	7,192	35,571
Advances from Other Funds	1,033,618	0	1,033,618
OPWC Loans Payable	241,536	431,666	673,202
OWDA Loans Payable	687,645	962,341	1,649,986
Capital Lease Payable	323,000	0	323,000
Total Long-Term Liabilities	2,314,178	1,401,199	3,715,377
<i>Total Liabilities</i>	<u>2,435,184</u>	<u>1,481,634</u>	<u>3,916,818</u>
<b>Fund Equity</b>			
Contributed Capital	9,816,558	2,766,317	12,582,875
Retained Earnings:			
Unreserved	1,425,947	2,029,642	3,455,589
<i>Total Fund Equity</i>	<u>11,242,505</u>	<u>4,795,959</u>	<u>16,038,464</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$13,677,689</u>	<u>\$6,277,593</u>	<u>\$19,955,282</u>

**Tuscarawas County, Ohio**  
*Combining Statement of Revenues,  
Expenses and Changes in Retained Earnings  
All Enterprise Funds  
For the Year Ended December 31, 2000*

	Sewer District	Water District	Totals
<b>Operating Revenues</b>			
Charges for Services	\$1,169,605	\$645,134	\$1,814,739
Other	6,776	2,673	9,449
<i>Total Operating Revenues</i>	<u>1,176,381</u>	<u>647,807</u>	<u>1,824,188</u>
<b>Operating Expenses</b>			
Personal Services	311,825	182,543	494,368
Materials and Supplies	38,532	6,777	45,309
Contractual Services	326,668	66,397	393,065
Depreciation	368,441	150,475	518,916
Other	6,777	6,726	13,503
<i>Total Operating Expenses</i>	<u>1,052,243</u>	<u>412,918</u>	<u>1,465,161</u>
<i>Operating Income</i>	<u>124,138</u>	<u>234,889</u>	<u>359,027</u>
<b>Non-Operating Revenues (Expenses)</b>			
Interest	0	153	153
Loss on Disposal of Fixed Assets	(16,377)	0	(16,377)
Interest and Fiscal Charges	(79,041)	(28,374)	(107,415)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(95,418)</u>	<u>(28,221)</u>	<u>(123,639)</u>
<i>Net Income</i>	28,720	206,668	235,388
Depreciation on Fixed Assets Acquired by Contributed Capital	238,185	51,825	290,010
<i>Retained Earnings Beginning of Year</i>	<u>1,159,042</u>	<u>1,771,149</u>	<u>2,930,191</u>
<i>Retained Earnings End of Year</i>	<u><u>\$1,425,947</u></u>	<u><u>\$2,029,642</u></u>	<u><u>\$3,455,589</u></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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Charges for Services	\$1,192,000	\$1,146,088	(\$45,912)
Other	3,249	6,776	3,527
<i>Total Revenues</i>	<u>1,195,249</u>	<u>1,152,864</u>	<u>(42,385)</u>
<b>Expenses</b>			
Personal Services	483,128	308,117	175,011
Materials and Supplies	120,001	69,488	50,513
Contractual Services	1,018,871	288,559	730,312
Capital Outlay	320,000	289,522	30,478
Other	11,000	7,127	3,873
Debt Service:			
Principal Retirement	11,693	11,693	0
Interest and Fiscal Charges	20,535	20,535	0
<i>Total Expenses</i>	<u>1,985,228</u>	<u>995,041</u>	<u>990,187</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(789,979)	157,823	947,802
Advances Out	0	(36,916)	(36,916)
Operating Transfers Out	(103,428)	(84,513)	18,915
<i>Excess of Revenues Over (Under) Advances and Operating Transfers</i>	(893,407)	36,394	929,801
<i>Fund Equity Beginning of Year</i>	<u>1,192,905</u>	<u>1,192,905</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$299,498</u>	<u>\$1,229,299</u>	<u>\$929,801</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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Charges for Services	\$665,000	\$632,663	(\$32,337)
Interest	153	153	0
Proceeds of OPWC Loan	42,632	42,632	0
Other	0	2,673	2,673
	<u>707,785</u>	<u>678,121</u>	<u>(29,664)</u>
<i>Total Revenues</i>			
<b>Expenses</b>			
Personal Services	239,259	181,816	57,443
Materials and Supplies	30,000	7,627	22,373
Contractual Services	143,500	65,404	78,096
Capital Outlay	137,632	100,026	37,606
Other	9,000	6,665	2,335
Debt Service:			
Principal Retirement	58,345	56,714	1,631
Interest and Fiscal Charges	17,155	17,155	0
	<u>634,891</u>	<u>435,407</u>	<u>199,484</u>
<i>Total Expenses</i>			
<i>Excess of Revenues Over Expenses</i>	72,894	242,714	169,820
Operating Transfers In	0	0	0
Operating Transfers Out	(295,825)	(26,688)	269,137
	<u>(222,931)</u>	<u>216,026</u>	<u>438,957</u>
<i>Excess of Revenues Over (Under) Expenses and Operating Transfers</i>			
<i>Fund Equity Beginning of Year</i>	780,477	780,477	0
	<u>780,477</u>	<u>780,477</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$557,546</u>	<u>\$996,503</u>	<u>\$438,957</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*All Enterprise Funds*  
*For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$1,857,000	\$1,778,751	(\$78,249)
Interest	153	153	0
Proceeds of OPWC Loan	42,632	42,632	0
Other	3,249	9,449	6,200
<i>Total Revenues</i>	<u>1,903,034</u>	<u>1,830,985</u>	<u>(72,049)</u>
<b>Expenses</b>			
Personal Services:			
Sewer District Fund	483,128	308,117	175,011
Water District Fund	239,259	181,816	57,443
Total Personal Services	<u>722,387</u>	<u>489,933</u>	<u>232,454</u>
Materials and Supplies:			
Sewer District Fund	120,001	69,488	50,513
Water District Fund	30,000	7,627	22,373
Total Materials and Supplies	<u>150,001</u>	<u>77,115</u>	<u>72,886</u>
Contractual Services:			
Sewer District Fund	1,018,871	288,559	730,312
Water District Fund	143,500	65,404	78,096
Total Contractual Services	<u>1,162,371</u>	<u>353,963</u>	<u>808,408</u>
Capital Outlay:			
Sewer District Fund	320,000	289,522	30,478
Water District Fund	137,632	100,026	37,606
Total Capital Outlay	<u>457,632</u>	<u>389,548</u>	<u>68,084</u>
Other:			
Sewer District Fund	11,000	7,127	3,873
Water District Fund	9,000	6,665	2,335
Total Other	<u>\$20,000</u>	<u>\$13,792</u>	<u>\$6,208</u>

(continued)

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*All Enterprise Funds (continued)*  
*For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Debt Service:			
Principal Retirement:			
Sewer District Fund	\$11,693	\$11,693	\$0
Water District Fund	58,345	56,714	1,631
	<u>70,038</u>	<u>68,407</u>	<u>1,631</u>
Total Principal Retirement			
Interest and Fiscal Charges:			
Sewer District Fund	20,535	20,535	0
Water District Fund	17,155	17,155	0
	<u>37,690</u>	<u>37,690</u>	<u>0</u>
Total Interest and Fiscal Charges			
<i>Total Expenses</i>	<u>2,620,119</u>	<u>1,430,448</u>	<u>1,189,671</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(717,085)	400,537	1,117,622
Advances Out	0	(36,916)	(36,916)
Operating Transfers Out	(399,253)	(111,201)	288,052
	<u>(1,116,338)</u>	<u>252,420</u>	<u>1,368,758</u>
<i>Excess of Revenues Over (Under) Expenses, Advances and Operating Transfers</i>			
<i>Fund Equity Beginning of Year</i>	<u>1,973,382</u>	<u>1,973,382</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$857,044</u>	<u>\$2,225,802</u>	<u>\$1,368,758</u>

**Tuscarawas County, Ohio**  
*Combining Statement of Cash Flows*  
*All Enterprise Funds*  
*For the Year Ended December 31, 2000*

	<u>Sewer District</u>	<u>Water District</u>	<u>Totals</u>
<b>INCREASES (DECREASES) IN CASH AND CASH EQUIVALENTS</b>			
<b>Cash Flows from Operating Activities</b>			
Cash Received from Customers	\$1,146,087	\$632,662	\$1,778,749
Other Cash Receipts	6,776	2,673	9,449
Cash Paid to Suppliers	(385,592)	(107,226)	(492,818)
Cash Paid to Employees	(310,828)	(184,562)	(495,390)
Other Cash Payments	(6,777)	(6,725)	(13,502)
	<u>449,666</u>	<u>336,822</u>	<u>786,488</u>
<i>Net Cash Provided by Operating Activities</i>			
<b>Cash Flows from Noncapital Financing Activities</b>			
Advances Out	(36,916)	0	(36,916)
	<u>(36,916)</u>	<u>0</u>	<u>(36,916)</u>
<b>Cash Flows from Capital and Related Financing Activities</b>			
Purchase of Fixed Assets	(106,454)	(33,616)	(140,070)
Proceeds of OPWC Loan	42,632	0	42,632
Principal Payments - OWDA Loans	(29,619)	(42,666)	(72,285)
Principal Payments - OPWC Loans	(6,193)	(27,404)	(33,597)
Principal Payments - Capital Lease	(4,000)	0	(4,000)
Interest Payments - OWDA Loans	(56,393)	(30,487)	(86,880)
Interest Payments - Capital Lease	(20,535)	0	(20,535)
	<u>(180,562)</u>	<u>(134,173)</u>	<u>(314,735)</u>
<i>Net Cash Used for Capital and Related Financing Activities</i>			
<b>Cash Flows from Investing Activities</b>			
Interest on Investments	0	153	153
	<u>0</u>	<u>153</u>	<u>153</u>
Net Increase in Cash and Cash Equivalents	232,188	202,802	434,990
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>1,304,321</u>	<u>836,689</u>	<u>2,141,010</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$1,536,509</u>	<u>\$1,039,491</u>	<u>\$2,576,000</u>
			(continued)

**Tuscarawas County, Ohio**  
*Combining Statement of Cash Flows*  
*All Enterprise Funds (continued)*  
*For the Year Ended December 31, 2000*

	<u>Sewer District</u>	<u>Water District</u>	<u>Totals</u>
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>			
Operating Income	\$124,138	\$234,889	\$359,027
Adjustments:			
Depreciation Expense	368,441	150,475	518,916
(Increases) Decreases in Assets:			
Accounts Receivable	(23,075)	(6,903)	(29,978)
Intergovernmental Receivable	10,320	0	10,320
Materials and Supplies Inventory	(31,622)	(25,557)	(57,179)
Prepaid Items	(2,715)	(1,957)	(4,672)
Increases (Decreases) in Liabilities:			
Accounts Payable	3,748	(100)	3,648
Contracts Payable	(2,444)	(971)	(3,415)
Accrued Wages	449	0	449
Compensated Absences Payable	77	463	540
Due to Other Funds	(16,091)	(8,882)	(24,973)
Intergovernmental Payable	18,440	(4,635)	13,805
<i>Net Cash Provided by Operating Activities</i>	<u>\$449,666</u>	<u>\$336,822</u>	<u>\$786,488</u>

**Noncash Activities:**

The Water enterprise fund received donated fixed assets from the Sewer fund in the amount of \$21,000.

## TUSCARAWAS COUNTY, OHIO

### 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:

### Expendable Trust Funds

These funds are accounted for in essentially the same manner as governmental funds:

Special Activities M.R.S. #1 Fund - *To account for donations to the school and workshop for the mentally retarded and the subsequent expenditure of such gifts.*

Miscellaneous Trust Fund - *To account for other assets held by the County in a trustee capacity.*

### 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.*

(continued)

## TUSCARAWAS COUNTY, OHIO

### Fiduciary Funds (continued)

*Court Agency Fund - To account for court fines and costs distributed to court-designated recipients and court trustee accounts.*

### 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  
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  
Local Emergency Planning Commission Fund

**Tuscarawas County, Ohio**  
*Combining Balance Sheet*  
*All Fiduciary Funds*  
*December 31, 2000*

	<u>Expendable Trust Funds</u>		<u>Total Agency Funds</u>	<u>Totals</u>
	<u>Special Activities M.R.S. #1</u>	<u>Miscellaneous Trust</u>		
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$74,116	\$8,931	\$5,228,944	\$5,311,991
Cash and Cash Equivalents in Segregated Accounts	0	0	291,353	291,353
Receivables:				
Property Taxes	0	0	61,991,540	61,991,540
Intergovernmental Receivable	0	0	602,469	602,469
<i>Total Assets</i>	<u>\$74,116</u>	<u>\$8,931</u>	<u>\$68,114,306</u>	<u>\$68,197,353</u>
<b>Liabilities</b>				
Interfund Payable	\$0	\$0	\$12,000	\$12,000
Payroll Withholdings	0	0	2,131	2,131
Intergovernmental Payable - Due to County Funds	0	0	8,630,726	8,630,726
Intergovernmental Payable	0	0	56,880,301	56,880,301
Undistributed Monies	0	0	2,589,148	2,589,148
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>68,114,306</u>	<u>68,114,306</u>
<b>Fund Equity</b>				
Fund Balance:				
Unreserved, Undesignated	74,116	8,931	0	83,047
<i>Total Liabilities and Fund Equity</i>	<u>\$74,116</u>	<u>\$8,931</u>	<u>\$68,114,306</u>	<u>\$68,197,353</u>

**Tuscarawas County, Ohio**  
*Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Expendable Trust Funds  
For the Year Ended December 31, 2000*

	Special Activities M.R.S. #1	Miscellaneous Trust	Totals
<b>Revenues</b>			
Contributions and Donations	\$19,214	\$1,436	\$20,650
<b>Expenditures</b>			
Current:			
Health	43,172	1,525	44,697
<i>Excess of Revenues Under Expenditures</i>	(23,958)	(89)	(24,047)
<i>Fund Balances Beginning of Year</i>	98,074	9,020	107,094
<i>Fund Balances End of Year</i>	\$74,116	\$8,931	\$83,047

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Activities M. R. S. #1 Fund*  
*For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Contributions and Donations	\$8,956	\$19,214	\$10,258
<b>Expenditures</b>			
Current:			
Health:			
Special Activities M.R.S. #1:			
Contractual Services	5,000	0	5,000
Capital Outlay	55,000	39,073	15,927
Other	10,000	3,439	6,561
<i>Total Expenditures</i>	<u>70,000</u>	<u>42,512</u>	<u>27,488</u>
<i>Excess of Revenues Under Expenditures</i>	(61,044)	(23,298)	37,746
<i>Fund Balance Beginning of Year</i>	<u>97,414</u>	<u>97,414</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$36,370</u></u>	<u><u>\$74,116</u></u>	<u><u>\$37,746</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Miscellaneous Trust Fund*  
*For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Contributions and Donations	\$1,000	\$1,436	\$436
<b>Expenditures</b>			
Current:			
Health:			
Miscellaneous Trust:			
Other	<u>2,000</u>	<u>1,525</u>	<u>475</u>
<i>Excess of Revenues Under Expenditures</i>	(1,000)	(89)	911
<i>Fund Balance Beginning of Year</i>	<u>9,020</u>	<u>9,020</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$8,020</u></u>	<u><u>\$8,931</u></u>	<u><u>\$911</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balances - Budget (Non-GAAP Basis) and Actual*  
*All Expendable Trust Funds*  
*For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Contributions and Donations	\$9,956	\$20,650	\$10,694
<b>Expenditures</b>			
Current:			
Health:			
Special Activities M.R.S. #1 Fund	70,000	42,512	27,488
Miscellaneous Trust Fund	2,000	1,525	475
<i>Total Expenditures</i>	<u>72,000</u>	<u>44,037</u>	<u>27,963</u>
<i>Excess of Revenues Under Expenditures</i>	(62,044)	(23,387)	38,657
<i>Fund Balances Beginning of Year</i>	<u>106,434</u>	<u>106,434</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u><u>\$44,390</u></u>	<u><u>\$83,047</u></u>	<u><u>\$38,657</u></u>

**Tuscarawas County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2000*

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
<b>REAL ESTATE TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,030,087	\$45,619,720	\$45,450,858	\$1,198,949
Property Taxes Receivable	46,716,623	47,987,750	46,716,623	47,987,750
<i>Total Assets</i>	<u>\$47,746,710</u>	<u>\$93,607,470</u>	<u>\$92,167,481</u>	<u>\$49,186,699</u>
<b>Liabilities</b>				
Intergovernmental Payable - Due to County Funds	\$6,996,581	\$6,990,888	\$6,996,581	\$6,990,888
Intergovernmental Payable	40,750,129	39,899,959	38,454,277	42,195,811
<i>Total Liabilities</i>	<u>\$47,746,710</u>	<u>\$46,890,847</u>	<u>\$45,450,858</u>	<u>\$49,186,699</u>
<b>TANGIBLE PERSONAL PROPERTY TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$275,416	\$12,499,681	\$12,464,688	\$310,409
Property Taxes Receivable	13,262,867	14,003,790	13,262,867	14,003,790
<i>Total Assets</i>	<u>\$13,538,283</u>	<u>\$26,503,471</u>	<u>\$25,727,555</u>	<u>\$14,314,199</u>
<b>Liabilities</b>				
Intergovernmental Payable - Due to County Funds	\$1,641,173	\$1,639,838	\$1,641,173	\$1,639,838
Intergovernmental Payable	11,897,110	11,600,766	10,823,515	12,674,361
<i>Total Liabilities</i>	<u>\$13,538,283</u>	<u>\$13,240,604</u>	<u>\$12,464,688</u>	<u>\$14,314,199</u>
<b>SCHOOL</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$40,999,008	\$40,999,008	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$40,999,008	\$40,999,008	\$0
<b>ESTATE TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,084,797	\$1,921,055	\$1,975,708	\$1,030,144
<b>Liabilities</b>				
Intergovernmental Payable	\$1,084,797	\$1,921,055	\$1,975,708	\$1,030,144

(continued)

**Tuscarawas County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 2000*

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
<b>MANUFACTURED HOME TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$128,249	\$734,851	\$765,433	\$97,667
<b>Liabilities</b>				
Intergovernmental Payable	\$128,249	\$734,851	\$765,433	\$97,667
<b>HOTEL LODGING TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$266,544	\$266,544	\$0
Intergovernmental Receivable	12,710	18,778	12,710	18,778
<i>Total Assets</i>	<u>\$12,710</u>	<u>\$285,322</u>	<u>\$279,254</u>	<u>\$18,778</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$12,710</u>	<u>\$272,612</u>	<u>\$266,544</u>	<u>\$18,778</u>
<b>MUNICIPAL CORPORATION</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$8,482,705	\$8,482,705	\$0
Intergovernmental Receivable	189,385	191,125	189,385	191,125
<i>Total Assets</i>	<u>\$189,385</u>	<u>\$8,673,830</u>	<u>\$8,672,090</u>	<u>\$191,125</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$189,385</u>	<u>\$8,484,445</u>	<u>\$8,482,705</u>	<u>\$191,125</u>
<b>TOWNSHIP</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$5,750,246	\$5,750,246	\$0
Intergovernmental Receivable	174,646	117,149	174,646	117,149
<i>Total Assets</i>	<u>\$174,646</u>	<u>\$5,867,395</u>	<u>\$5,924,892</u>	<u>\$117,149</u>
<b>Liabilities</b>				
Interfund Payable	\$0	\$12,000	\$0	\$12,000
Intergovernmental Payable	174,646	5,855,395	5,924,892	105,149
<i>Total Liabilities</i>	<u>\$174,646</u>	<u>\$5,867,395</u>	<u>\$5,924,892</u>	<u>\$117,149</u>

(continued)

**Tuscarawas County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 2000*

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
<b>CIGARETTE TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$6,613	\$6,613	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$6,613	\$6,613	\$0
<b>UNDIVIDED INCOME TAX - REAL PROPERTY</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$13,654	\$13,654	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$13,654	\$13,654	\$0
<b>STATE TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$637,515	\$637,515	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$637,515	\$637,515	\$0
<b>COURT AGENCY</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$270,232	\$11,152,136	\$11,166,765	\$255,603
<b>Liabilities</b>				
Intergovernmental Payable	\$270,232	\$11,152,136	\$11,166,765	\$255,603
<b>SHERIFF</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$21,840	\$1,675,294	\$1,674,154	\$22,980
<b>Liabilities</b>				
Undistributed Monies	\$21,840	\$1,675,294	\$1,674,154	\$22,980

(continued)

**Tuscarawas County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 2000*

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
<b>COMMUNITY MENTAL HEALTH</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,161,707	\$6,799,358	\$7,410,490	\$1,550,575
<b>Liabilities</b>				
Undistributed Monies	\$2,161,707	\$6,799,358	\$7,410,490	\$1,550,575
<b>LAW ENFORCEMENT TRUST</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$973	\$10,624	\$7,172	\$4,425
<b>Liabilities</b>				
Undistributed Monies	\$973	\$10,624	\$7,172	\$4,425
<b>ALIMONY AND CHILD SUPPORT</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$36,355	\$7,506,964	\$7,530,549	\$12,770
<b>Liabilities</b>				
Undistributed Monies	\$36,355	\$7,506,964	\$7,530,549	\$12,770
<b>LIBRARY LOCAL GOVERNMENT</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,454,680	\$3,454,680	\$0
Intergovernmental Receivable	251,184	248,526	251,184	248,526
<i>Total Assets</i>	\$251,184	\$3,703,206	\$3,705,864	\$248,526
<b>Liabilities</b>				
Intergovernmental Payable	\$251,184	\$3,452,022	\$3,454,680	\$248,526

(continued)

**Tuscarawas County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 2000*

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
<b>SOIL AND WATER</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$23,914	\$194,908	\$196,885	\$21,937
<b>Liabilities</b>				
Undistributed Monies	\$23,914	\$194,908	\$196,885	\$21,937
<b>JOINT PUBLIC DEFENDER</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$49,326	\$586,547	\$548,798	\$87,075
Intergovernmental Receivable	27,789	19,600	27,789	19,600
<i>Total Assets</i>	<u>\$77,115</u>	<u>\$606,147</u>	<u>\$576,587</u>	<u>\$106,675</u>
<b>Liabilities</b>				
Undistributed Monies	<u>\$77,115</u>	<u>\$578,358</u>	<u>\$548,798</u>	<u>\$106,675</u>
<b>LAW LIBRARY</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,043	\$151,754	\$152,063	\$734
Intergovernmental Receivable	7,266	7,291	7,266	7,291
<i>Total Assets</i>	<u>\$8,309</u>	<u>\$159,045</u>	<u>\$159,329</u>	<u>\$8,025</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$8,309</u>	<u>\$151,779</u>	<u>152,063</u>	<u>\$8,025</u>
<b>LIBRARY</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	<u>\$0</u>	<u>\$625,340</u>	<u>\$625,340</u>	<u>\$0</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$0</u>	<u>\$625,340</u>	<u>\$625,340</u>	<u>\$0</u>

(continued)

**Tuscarawas County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 2000*

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
<b>DISTRICT BOARD OF HEALTH</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$470,933	\$2,941,473	\$2,869,665	\$542,741
<b>Liabilities</b>				
Undistributed Monies	\$470,933	\$2,941,473	\$2,869,665	\$542,741
<b>REGIONAL PLANNING</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$14,988	\$80,646	\$74,143	\$21,491
<b>Liabilities</b>				
Undistributed Monies	\$14,988	\$80,646	\$74,143	\$21,491
<b>CLASSIFIED TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$19	\$0	\$0	\$19
<b>Liabilities</b>				
Intergovernmental Payable	\$19	\$0	\$0	\$19
<b>FAMILY AND CHILDREN FIRST COUNCIL</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$178,042	\$288,398	\$231,413	\$235,027
<b>Liabilities</b>				
Undistributed Monies	\$178,042	\$288,398	\$231,413	\$235,027
<b>OHIO ELECTIONS COMMISSION</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$210	\$655	\$865	\$0
Accounts Receivable	120	0	120	0
<i>Total Assets</i>	\$330	\$655	\$985	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$330	\$655	\$985	\$0

(continued)

**Tuscarawas County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 2000*

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
<b>PAYROLL</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$53,531	\$27,187,106	\$27,183,413	\$57,224
<b>Liabilities</b>				
Payroll Withholdings	\$2,207	\$8,004,525	\$8,004,601	\$2,131
Intergovernmental Payable	51,324	118,609	114,840	55,093
Undistributed Monies	0	19,064,048	19,064,048	0
<i>Total Liabilities</i>	<u>\$53,531</u>	<u>\$27,187,182</u>	<u>\$27,183,489</u>	<u>\$57,224</u>
<b>LOCAL EMERGENCY PLANNING COMMISSION</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$67,804	\$53,744	\$51,021	\$70,527
Intergovernmental Receivable	2,275	0	2,275	0
<i>Total Assets</i>	<u>\$70,079</u>	<u>\$53,744</u>	<u>\$53,296</u>	<u>\$70,527</u>
<b>Liabilities</b>				
Undistributed Monies	<u>\$70,079</u>	<u>\$51,469</u>	<u>\$51,021</u>	<u>\$70,527</u>
<b>ALL AGENCY FUNDS</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$5,541,039	\$159,306,825	\$159,618,920	\$5,228,944
Cash and Cash Equivalents in Segregated Accounts	328,427	20,334,394	20,371,468	291,353
Receivables:				
Property Taxes	59,979,490	61,991,540	59,979,490	61,991,540
Accounts	120	0	120	0
Intergovernmental Receivable	665,255	602,469	665,255	602,469
<i>Total Assets</i>	<u>\$66,514,331</u>	<u>\$242,235,228</u>	<u>\$240,635,253</u>	<u>\$68,114,306</u>
<b>Liabilities</b>				
Payroll Withholdings	\$2,207	\$8,004,525	\$8,004,601	\$2,131
Interfund Payable	0	12,000	0	12,000
Intergovernmental Payable - Due to County Funds	8,637,754	8,630,726	8,637,754	8,630,726
Intergovernmental Payable	54,818,424	125,926,414	123,864,537	56,880,301
Undistributed Monies	3,055,946	39,191,540	39,658,338	2,589,148
<i>Total Liabilities</i>	<u>\$66,514,331</u>	<u>\$181,765,205</u>	<u>\$180,165,230</u>	<u>\$68,114,306</u>

**TUSCARAWAS COUNTY, OHIO**

**GENERAL FIXED ASSETS ACCOUNT GROUP**

The General Fixed Assets Account Group is used to account for all fixed assets of the County, other than those fixed assets accounted for in the enterprise funds.

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**Tuscarawas County, Ohio**  
*Schedule of General Fixed Assets*  
*By Function*  
*December 31, 2000*

Function	Total	Land	Buildings and Improvements	Equipment	Construction in Progress
General Government:					
Legislative and Executive	\$12,090,429	\$749,118	\$9,832,709	\$1,508,602	\$0
Judicial	1,243,936	3,365	631,072	609,499	0
Public Safety	13,191,728	132	9,597,982	3,593,614	0
Public Works	3,970,691	7,527	440,502	3,522,662	0
Health	5,642,809	95,102	4,419,278	1,128,429	0
Human Services	4,545,842	161,500	3,035,312	1,106,173	242,857
Conservation and Agriculture	1,947,002	369,230	1,518,067	59,705	0
<i>Total</i>	<u>\$42,632,437</u>	<u>\$1,385,974</u>	<u>\$29,474,922</u>	<u>\$11,528,684</u>	<u>\$242,857</u>

**Tuscarawas County, Ohio**  
*Schedule of Changes in General Fixed Assets*  
*By Function*  
*For the Year Ended December 31, 2000*

Function	General Fixed Assets 1/1/00	Additions	Deletions	General Fixed Assets 12/31/00
<b>General Government:</b>				
Legislative and Executive	\$11,961,837	\$269,953	(\$141,361)	\$12,090,429
Judicial	1,201,755	81,606	(39,425)	1,243,936
Public Safety	13,050,469	176,740	(35,481)	13,191,728
Public Works	3,745,042	339,189	(113,540)	3,970,691
Health	5,735,984	233,561	(326,736)	5,642,809
Human Services	4,207,526	412,564	(74,248)	4,545,842
Conservation and Agriculture	1,750,095	196,907	0	1,947,002
<i>Total</i>	<u>\$41,652,708</u>	<u>\$1,710,520</u>	<u>(\$730,791)</u>	<u>\$42,632,437</u>

**Tuscarawas County, Ohio**  
*Schedule of General Fixed Assets*  
*By Sources*  
*December 31, 2000*

**General Fixed Assets**

Land	\$1,385,974
Buildings and Improvements	29,474,922
Equipment	11,528,684
Construction in Progress	<u>242,857</u>

<i>Total General Fixed Assets</i>	<u><u>\$42,632,437</u></u>
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**Investment in General Fixed Assets**

Capital Projects Funds Revenues	\$1,847,088
Local Grants	8,857,194
General Fund Revenues	11,234,698
Special Revenue Fund Revenues	18,962,583
Donations	460,554
Note or Bonded Debt	<u>1,270,320</u>

<i>Total Investment in General Fixed Assets</i>	<u><u>\$42,632,437</u></u>
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The west border of the fairgrounds included a home and office for the Fair Secretary.

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**Tuscarawas County, Ohio**  
**Governmental Fund Expenditures by Function \***  
**Last Ten Years**

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
General Government:										
Legislative and Executive	\$3,606,904	\$2,768,486	\$3,090,632	\$3,318,157	\$3,998,724	\$4,692,821	\$5,351,109	\$4,763,899	\$5,199,679	\$5,142,518
Judicial	1,475,444	1,427,050	1,517,509	1,582,626	1,722,057	1,929,964	2,226,607	2,232,697	2,458,955	2,809,067
Public Safety	1,924,161	2,394,438	3,368,167	5,001,784	5,048,317	4,895,799	4,753,148	5,233,857	5,669,318	5,978,978
Public Works	3,478,374	3,622,898	4,152,458	4,354,885	4,739,227	5,159,869	5,155,602	4,725,260	4,714,900	5,453,321
Health	3,439,869	3,874,162	4,001,895	4,313,511	4,836,226	5,096,561	5,276,573	5,314,466	5,891,130	5,725,427
Human Services	6,836,325	7,080,455	7,014,460	7,610,807	8,126,756	8,127,352	8,175,502	8,901,010	11,173,645	16,350,741
Conservation and Agriculture **	180,000	187,000	220,857	0	0	0	0	0	0	0
Other - Liability Insurance	579,155	792,975	263,526	242,857	0	0	0	0	0	0
Capital Outlay	0	0	0	0	98,624	0	0	0	0	0
Intergovernmental **	0	0	402,084	625,975	1,118,209	1,110,296	1,581,449	1,430,926	1,512,216	2,062,041
Debt Service	107,329	98,160	94,695	109,941	111,520	115,575	106,413	105,165	7,800	45,221
Total Expenditures	\$21,627,561	\$22,245,624	\$24,126,283	\$27,160,543	\$29,799,660	\$31,128,237	\$32,626,403	\$32,707,280	\$36,627,643	\$43,567,314

Notes:

\* Includes General, Special Revenue, and Debt Service Funds.

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

Source: Tuscarawas County Auditor

**Tuscarawas County, Ohio**  
**Governmental Fund Revenues by Source \***  
 Last Ten Years

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
Property and Other Taxes **	\$6,785,399	\$6,607,404	\$8,325,264	\$4,808,508	\$5,033,080	\$5,187,677	\$5,969,204	\$8,074,357	\$8,602,952	\$8,848,178
Sales Tax **	0	0	0	5,315,752	5,627,153	5,858,381	6,348,060	8,304,488	8,329,590	8,574,725
Charges for Services	2,523,562	2,567,598	3,489,192	4,161,845	4,453,687	4,245,736	4,663,436	4,824,187	4,483,343	3,986,396
Licenses and Permits	16,150	16,878	18,443	17,460	41,270	43,527	43,866	44,251	43,519	46,301
Fines and Forfeitures	121,724	145,323	146,267	178,397	204,059	192,188	251,808	322,640	220,612	295,671
Intergovernmental	11,459,152	12,565,205	13,378,689	13,109,339	15,440,545	14,617,999	15,052,139	17,902,152	18,177,597	22,973,768
Interest	1,213,027	774,814	636,910	987,367	1,461,713	1,634,870	1,703,411	2,423,805	1,883,288	3,410,925
Rentals	105,440	61,799	110,645	79,413	116,414	137,441	120,552	110,588	12,600	92,642
Contributions and Donations ***	0	0	0	7,098	12,079	3,000	150	5,112	2,011	2,967
Other	311,739	224,659	261,694	145,984	340,036	186,648	249,811	425,749	509,504	421,722
<b>Total Revenues</b>	<b>\$22,536,193</b>	<b>\$22,963,680</b>	<b>\$26,367,104</b>	<b>\$28,811,163</b>	<b>\$32,730,036</b>	<b>\$32,107,467</b>	<b>\$34,402,437</b>	<b>\$42,437,329</b>	<b>\$42,265,016</b>	<b>\$48,653,295</b>

Notes:

\* Includes General, Special Revenue, and Debt Service Funds.

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

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

Source: Tuscarawas County Auditor

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

Collection Year	Current Tax Levy *	Current Tax Collections **	Percent Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Collections		Outstanding Delinquent Taxes ***	Percent of Outstanding Delinquent Taxes to Current Tax Levy
						to Current Tax Levy	%		
1991	\$3,058,084	\$2,961,339	96.84	\$111,270	\$3,072,609	100.47	%	\$81,623	2.67
1992	3,079,114	2,920,931	94.86	99,496	3,020,427	98.09		103,373	3.36
1993	3,098,113	3,088,923	99.70	118,570	3,207,493	103.53		66,778	2.16
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

\* 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		Ratio
	Assessed Value	Actual Value	Assessed Value	Actual Value	Assessed Value	Actual Value	Assessed Value	Estimated Actual Value	
1991	\$570,597,200	\$1,630,277,714	\$83,517,430	\$94,906,170	\$159,467,050	\$590,618,703	\$813,581,680	\$2,315,802,587	35.13 %
1992	588,674,290	1,681,926,542	87,417,300	99,337,841	154,551,211	594,427,735	830,642,801	2,375,692,118	34.96
1993	657,726,490	1,879,218,542	88,673,450	100,765,284	153,068,881	612,275,524	899,468,821	2,592,259,350	34.70
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	3,224,920,549	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	3,882,661,029	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

\* Estimated Actual is calculated by dividing the assessed value by the assessment percentage.  
 The percentages for 2000 are 35 percent for all real property, 88 percent for public utility and 25 percent for personal property.

Source: Tuscarawas County Auditor

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

County Units	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
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	3.00	3.00	3.00	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	0.00	0.00	0.00	0.50	0.50	0.50	0.50
<b>Townships</b>										
Auburn	3.40	3.40	3.40	3.40	3.40	3.40	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	6.80	6.80	6.80	7.05	7.05	7.05	7.05	7.05
Dover	4.40	4.40	4.40	4.40	4.40	4.90	4.90	4.90	4.90	4.90
Fairfield	5.60	5.60	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40
Franklin	3.27	3.27	4.27	4.27	4.27	4.27	4.27	4.77	4.77	4.77
Goshen	4.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80
Jefferson	7.30	7.30	7.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30
Lawrence	5.80	5.80	7.30	7.30	7.30	7.30	7.30	8.30	8.30	8.30
Mill	4.78	4.78	4.78	2.80	2.80	2.80	2.80	4.55	4.55	4.55
Oxford	3.10	3.10	3.10	3.95	3.95	3.95	3.95	3.95	3.95	3.95
Perry	4.90	4.90	5.30	5.30	5.30	5.30	5.80	5.80	5.80	5.80
Rush	2.80	2.80	2.80	2.80	2.80	2.80	4.80	4.80	4.80	4.80
Salem	6.70	6.70	3.60	3.60	3.60	3.60	3.60	3.60	4.00	4.00
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	5.00	5.00	5.00	5.90	5.90	5.90	5.90	5.90
Union	5.50	5.50	5.50	5.30	5.30	5.30	6.80	6.00	6.00	6.00
Warren	2.80	3.40	3.40	3.40	3.40	3.40	3.40	2.80	3.20	3.20
Warwick	5.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80
Washington	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Wayne	11.90	11.90	11.20	11.20	11.20	11.20	11.20	10.80	10.80	10.80
York	6.90	6.90	6.90	6.90	6.90	6.90	5.90	5.90	5.90	5.90

(continued)

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

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
<u>School Districts Within the County</u>										
Claymont CSD	\$30.70	\$30.40	\$30.40	\$30.40	\$30.40	\$29.70	\$33.60	\$34.10	\$32.20	\$32.20
Dover CSD	37.77	41.47	41.47	41.47	41.47	41.17	46.57	46.57	45.67	45.67
Garaway LSD	38.40	38.00	44.70	44.70	44.70	44.60	44.60	45.60	45.20	45.20
Indian Valley LSD	33.00	40.20	40.30	45.90	45.90	45.20	45.20	44.80	42.90	42.90
Newcomerstown EVSD	47.00	46.40	46.00	46.00	46.00	45.60	45.60	45.60	45.20	48.90
New Philadelphia CSD	34.80	37.50	37.50	43.40	43.40	42.80	42.80	42.80	42.30	42.30
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	34.40	33.20	33.30	39.00	39.00	37.60	37.40	37.40	41.90	40.20
<u>Out-of-County School Districts</u>										
Fairless LSD	42.60	42.70	51.40	44.30	44.30	43.80	50.50	50.70	48.70	48.70
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	32.80	32.80	32.80	40.60	40.60	40.60	40.60	40.60	43.00	43.00
Sandy Valley LSD	38.70	47.60	47.60	47.80	47.80	47.60	46.30	47.10	45.60	45.20
<u>Joint Vocational School</u>										
Belmont-Harrison JVS	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95
Buckeye JVS	1.80	1.80	1.80	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	3.20	3.20	3.20	2.00	2.00	2.00	3.50	3.50	3.30	3.30

(continued)

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

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
<b>Cities</b>										
Dover	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60
New Philadelphia	11.19	10.89	10.49	9.67	9.67	9.67	9.67	9.67	9.67	9.67
Uhrichsville	8.48	8.48	8.48	8.48	8.48	8.48	8.48	8.48	8.48	8.48
<b>Villages</b>										
Baltic	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90
Barnhill	15.40	15.40	15.40	15.40	15.40	15.40	15.40	15.40	15.40	15.40
Bolivar	9.90	9.90	7.90	10.90	8.90	8.90	10.90	10.90	10.90	10.90
Dennison	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10
Gnadenhuetten	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20
Midvale	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Mineral City	4.20	9.20	9.20	9.20	9.20	9.20	9.20	12.20	12.20	12.20
Newcomerstown	6.00	2.50	2.50	2.50	4.50	4.50	4.50	4.50	4.50	4.50
Parral	1.60	1.60	1.60	1.60	4.10	4.10	4.10	4.10	4.10	4.10
Port Washington	6.20	6.20	5.70	5.70	6.30	6.30	6.30	6.30	6.30	6.30
Roswell	8.90	8.90	8.90	8.90	8.90	8.90	8.90	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	3.70	3.70	3.70	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	5.10	5.10
Tuscarawas	11.70	11.70	11.70	11.70	11.70	11.70	11.70	11.70	7.10	7.70
Zoar	7.10	7.10	7.10	7.10	7.50	7.50	7.50	7.50	7.50	7.50

(continued)

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

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
<b>Other Districts</b>										
Lawrence Township	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50
Recreational District	0.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
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	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.40	0.44	0.44
Tuscarawas Co. Extension Library	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
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	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Gnadenhuetten-Clay Cemetery	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Mineral-Sandy Ambulance	0.00	0.00	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Delaware Valley Joint Fire District										

Source: Tuscarawas County Auditor

Table 6

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

<u>Year</u>	<u>Amount</u>
1991	\$782,736
1992	775,037
1993	764,606
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

Source: Tuscarawas County Auditor

**Tuscarawas County, Ohio**  
**Ratio of Net Bonded Debt to Assessed Value**  
**and Net Bonded Debt Per Capita**  
**Last Ten Years**

Year	Population	Assessed Value	Gross Bonded Debt	Debt Service Mornies Available	Net Bonded Debt	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt Per Capita
1991	84,090	\$813,581,680	\$500,000	\$56,599	\$443,401	0.05 %	5.27
1992	84,090 *	830,642,801	445,000	42,942	402,058	0.05	4.78
1993	84,090 *	899,468,821	385,000	65,377	319,623	0.04	3.80
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
1998	84,090 *	1,112,437,681	0	0	0	N/A	N/A
1999	84,090 *	1,343,050,142	0	0	0	N/A	N/A
2000	90,194	1,384,709,158	0	0	0	N/A	N/A

\* 1990 U.S. Census

Source: Tuscarawas County Auditor

**Tuscarawas County, Ohio**  
**Computation of Legal Debt Margin**  
**December 31, 2000**

	Total Debt Limit *	Total Unvoted Debt Limit **
Assessed Value of County, Collection Year 2000	\$1,384,709,158	\$1,384,709,158
Debt Limitation	33,117,729	13,847,092
Total Outstanding Debt:		
OPWC Loans	700,608	700,608
OWDA Loans	1,695,948	1,695,948
Total	2,396,556	2,396,556
Exemptions:		
Debt Paid from Enterprise Funds:		
OPWC Loans	700,608	700,608
OWDA Loans	1,695,948	1,695,948
Total	2,396,556	2,396,556
Net Debt	0	0
Total Legal Debt Margin (Debt Limitations minus Net Debt)	\$33,117,729	\$13,847,092

\* 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	27,117,729

\*\* 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, 2000

<u>Political Subdivision</u>	<u>Debt Outstanding</u>	<u>Percentage Applicable To County*</u>	<u>Amount Applicable To County</u>
Tuscarawas County	\$0	100.00 %	\$0
New Philadelphia City School District	7,144,084	100.00	7,144,084
Dover City School District	8,050,000	100.00	8,050,000
City of New Philadelphia	3,090,000	100.00	3,090,000
Indian Valley Local School District	6,840,000	100.00	6,840,000
Newcomerstown School District	3,617,000	84.00	3,038,280
City of Dover	1,620,000	100.00	1,620,000
Tuscarawas Valley Local School District	6,344,981	92.00	5,837,383
Claymont Local School District	4,557,212	100.00	4,557,212
Garaway Local School District	<u>1,745,000</u>	91.00	<u>1,587,950</u>
Total	<u>\$43,008,277</u>		<u>\$41,764,909</u>

\* Percentages determined by dividing the assessed valuation of the political subdivisions within the County by the total assessed valuation of the subdivisions which includes all overlapping valuation. The valuations used are for the 2000 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 Fund Expenditures  
 Last Ten Years

<u>Year</u>	<u>Principal</u>	<u>Interest and Fiscal Charges</u>	<u>Total Debt Service</u>	<u>Total Governmental Fund Expenditures*</u>	<u>Ratio of Debt Service to Total Governmental Fund Expenditures</u>
1991	\$55,000	\$40,792	\$95,792	\$21,627,561	0.44%
1992	55,000	37,500	92,500	22,245,624	0.42
1993	60,000	33,457	93,457	24,126,283	0.39
1994	65,000	29,048	94,048	27,160,543	0.35
1995	70,000	23,520	93,520	29,799,660	0.31
1996	75,000	18,375	93,375	31,128,237	0.30
1997	85,000	13,613	98,613	32,626,403	0.30
1998	90,000	7,365	97,365	32,707,280	0.30
1999	0	0	0	36,627,643	0.00
2000	0	0	0	43,567,314	0.00

\* Includes General, Special Revenue and Debt Service Funds

Source: Tuscarawas County Auditor

**Tuscarawas County, Ohio**  
Demographic Statistics  
December 31, 2000

<u>Year</u>	<u>Population*</u>
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\*

<u>Age Group</u>	<u>Total</u>
Under 18 years	23,095
18 and over	<u>67,819</u>
Total	90,914

POPULATION BY RACE, 2000 CENSUS\*

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

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

(continued)

**Tuscarawas County, Ohio**  
Demographic Statistics (continued)  
December 31, 2000

Employment - December 2000 Estimates \*\*

Total Civilian Labor Force	44,700
Total Employed	42,900
Total Unemployed	1,900
Unemployment Rate	4.2 %

Employment by Sector, 1998 Average \*\*

	<u>Number</u>	<u>Percent</u>
Wholesale and Retail Trade	9,903	27.68 %
Manufacturing	9,470	26.47
Services	7,344	20.53
State and Local Government	4,470	12.49
Construction	1,547	4.32
Transportation and Public Utilities	1,241	3.47
Finance, Insurance, Real Estate	967	2.70
Mining	432	1.21
Agriculture, Forestry and Fishing	402	1.12
TOTALS	<u>35,776</u>	<u>100.0 %</u>

Annual Average Unemployment Rates \*\*

1991	7.9 %
1992	7.8
1993	5.9
1994	6.3
1995	5.5
1996	5.5
1997	5.2
1998	5.1
1999	5.2
2000	4.6

Source: \*\* Ohio Department of Job & Family Services

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

Year	New Construction			Total New Construction	Bank Deposits *	Real Property Value **		
	Agricultural/ Residential	Commercial/ Industrial	Commercial/ Industrial			Agricultural/ Residential	Commercial/ Industrial	Tax Exempt
1991	\$13,878,890	\$5,227,490	\$19,106,380	\$371,314,000	\$420,345,290	\$130,742,490	\$57,284,070	
1992	7,725,430	3,848,260	11,573,690	374,765,000	439,436,660	139,571,510	69,445,780	
1993	8,605,340	4,505,920	13,111,260	371,710,000	495,813,640	153,705,630	69,937,520	
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	

\* 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, 2000

Taxpayer	Type	Assessed Valuation	Percent of Total County Assessed Valuation
East Ohio Gas	Public Utility	\$34,382,650	2.48 %
Ohio Power Company	Public Utility	32,985,580	2.38
Gradall Company	Manufacturer	15,993,789	1.16
Commonwealth Aluminum Corporation	Manufacturer	15,723,190	1.14
Glimcher Properties	Retail	15,191,850	1.10
General Telephone Company	Public Utility	11,470,900	0.83
CNG Transmission Corporation	Public Utility	11,346,110	0.82
Belden Brick Company	Manufacturer	10,643,140	0.77
Allied Machine & Engineering Co.	Manufacturer	8,945,840	0.65
Greer Steel Company	Manufacturer	8,297,080	0.60
Total		<u>\$164,980,129</u>	<u>11.91 %</u>
Total County Assessed Valuation		<u><u>\$1,384,709,158</u></u>	

Source: Tuscarawas County Auditor

**Tuscarawas County, Ohio**  
 Ten Largest Employers (Non Public Employers)  
 December 31, 2000

<u>Employer</u>	<u>Nature of Business</u>	<u>Number of Employees</u>
1.) Gradall	Construction Equipment	700
2.) Union Hospital	Health Care	650
3.) Belden Brick	Face and Acid Proof Brick	408
4.) Allied Machine & Engineering	Spade & Flat Drills, Holders, Etc.	350
Lauren Manufacturing	Gaskets, Dense Rubber, Etc.	350
6.) Smurfit Stone Container	Paper/Cardboard Products	340
7.) Zimmer Patient Care	Surgical Equipment	315
8.) Marlite	Paneling/Doors/Restroom Partitions	300
9.) Cable Manufacturing and Assembly	Control Cables	250
Arizona Chemical Company	Polyamides, Fatty Acid Derivatives	250

Sources: The 2001 Ohio Industrial Directory, published by Harris Publishing Company, and Tuscarawas County

**Tuscarawas County, Ohio**  
Miscellaneous Statistics  
December 31, 2000

Date of Incorporation	1808
521st Largest Population County in the United States (3,141 counties in the U.S.) *	
County Seat: New Philadelphia, Ohio	
Number of County Employees	740
Area - Square Miles	555
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 - FrontierVision (Local)	
1 Daily Newspaper - Times Reporter (Circulation)	28,500
Voter Statistics, Election of November 1999: ***	
Number of Registered Voters	55,071
Number of Voters, Last General Election	20,526
Percentage of Registered Voters Voting	37.27%

(continued)

## Sources:

- \* County and City Data Book, 1998
  - \*\* Tuscarawas County Engineer
  - \*\*\* Tuscarawas County Board of Elections
- All other information obtained from Regional Planning Commission

**Tuscarawas County, Ohio**  
Miscellaneous Statistics (continued)  
December 31, 2000

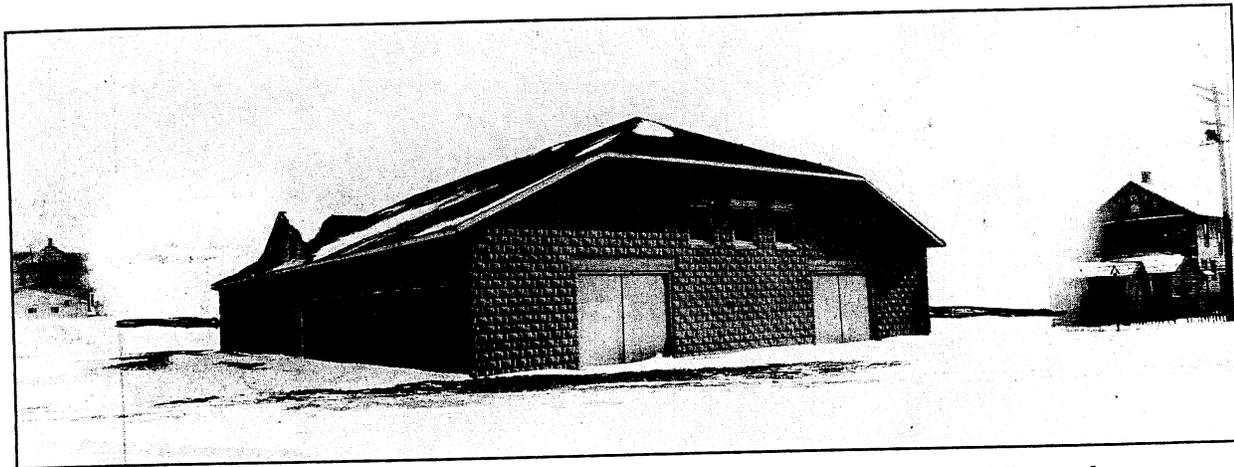
**List of Enterprise Zones in Tuscarawas County**

Zone Name	Month/Year Established	Zone Number	Number of Abatements
Dover/Goshen Township	July 1990	174C	1
Lawrence Township	August 1992 June 1995 December 1997	300D	12
City of New Philadelphia	September 1991	214C	1
Oxford Township	April 1988	068C	1
Village of Dennison	April 1990	162C	2
Village of Newcommerstown	April 1988	067C	16
Village of Strasburg	December 1990	189C	2
Village of Gnadenhutten	January 1998	328D	1
City of Uhrichsville	March 1998	331D	3
			<u>39</u>

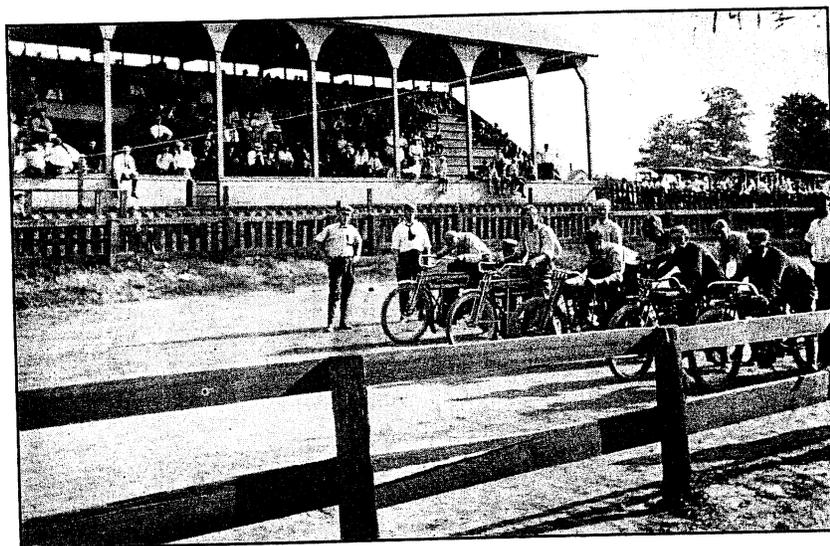
  

	1999		2000	
	Abated Assessed Value	Abated Tax Amount	Abated Assessed Value	Abated Tax Amount
Real Property	\$2,577,159	\$126,776	\$2,577,159	\$126,962
Personal Property	4,339,943	270,971	4,339,943	438,991
Total	<u>\$6,917,102</u>	<u>\$397,747</u>	<u>\$6,917,102</u>	<u>\$565,953</u>

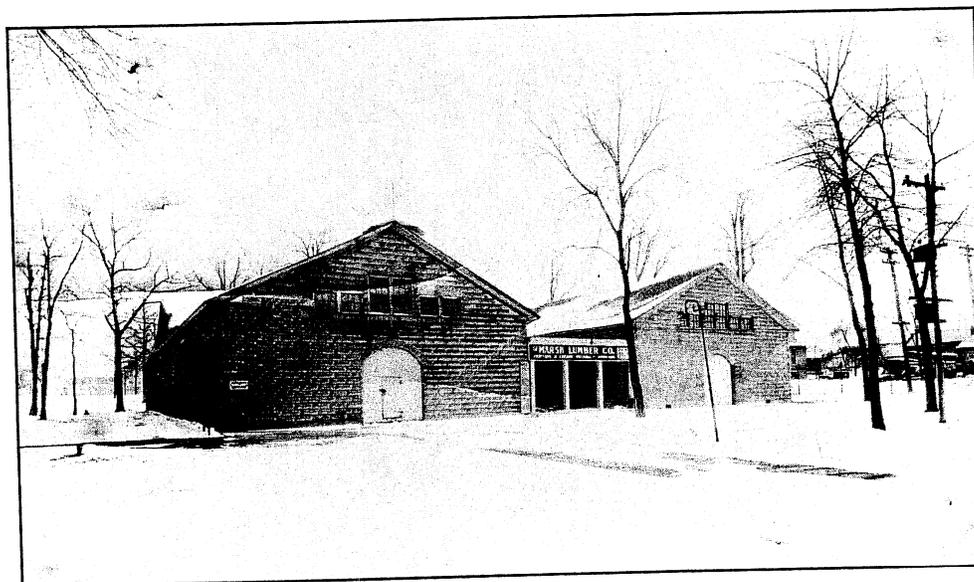
Source: Community Economic Development Office



The Cattle Barn has provided a long time facility for the showing of livestock.



Motorcycle Racing has been a popular event throughout the fair's history.



The Commercial Building and 4-H buildings are a familiar site at the fairgrounds.

*Special thanks to the Tuscarawas County Agricultural Society and to the Dover Historical Society for providing the photos used in this year's publication.*

The photo on the back cover depicts the new grandstand completed in 1999.



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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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 10, 2001