



**Auditor of State
Betty Montgomery**

TUSCARAWAS COUNTY

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**Auditor of State
Betty Montgomery**

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

Tuscarawas County
125 East High Avenue
New Philadelphia, Ohio 44663

To the County Commissioners:

We have audited the financial statements of Tuscarawas County, Ohio, (the County) as of and for the year ended December 31, 2002, and have issued our report thereon dated June 10, 2003, 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 (Starlight Enterprises, Inc.), is based on the report of other auditors. In addition, the County adopted Governmental Accounting Standards Board Statement No. 34. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

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

However, we noted an immaterial instance of noncompliance that we have reported to management of the County in a separate letter dated June 10, 2003.

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.

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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 10, 2003.

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

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

Betty Montgomery
Auditor of State

June 10, 2003



Auditor of State Betty Montgomery

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

Tuscarawas County
125 East High Avenue
New Philadelphia, Ohio 44663

To the County Commissioners:

Compliance

We have audited the compliance of Tuscarawas County, Ohio, (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2002. 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 auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2002.

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.

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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 financial statements of the governmental activities, business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the County as of and for the year ended December 31, 2002, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 10, 2003, which indicated the financial statements of the County's component unit (Starlight Enterprises, Inc.) 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. In addition, the County adopted Governmental Accounting Standards Board Statement No. 34. Our audit was performed for the purpose of forming an opinion on the financial statements that collectively comprise the County's basic financial statements. 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic 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.



Betty Montgomery
Auditor of State

June 10, 2003

TUSCARAWAS COUNTY

SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2002

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-02-072-1 B-C-02-072-1 B-F-01-072-1 B-C-00-072-1	\$0 53,900 0 0 132,600 46,380	\$381 43,017 468 337 131,407 58,620
Total Community Development Block Grants/States Program			232,880	234,230
HOME Investment Partnerships Program	14.239	B-C-00-072-2	82,102	70,033
Total U.S Department of Housing and Urban Development			314,982	304,263
<u>U.S. DEPARTMENT OF THE INTERIOR</u>				
<i>Passed through the Ohio & Erie Canal Association:</i>				
Ohio and Erie Canal Association Cooperative Agreement	15.AAA	555700-1-12098	0	17,854
<u>U.S. DEPARTMENT OF JUSTICE</u>				
<i>Direct Grant</i>				
Public Safety Partnerships & Community Policing Grants	16.710	1995-CF-WX-3950	26,130	73,181
<i>Passed through the Ohio Office of Criminal Justice Services:</i>				
Crime Victim Assistance	16.575	2002VAGENE428T	27,178	27,418
Local Law Enforcement Block Grants Program	16.592	2000-LE-LEB-3410 1999-LE-LEB-3474	9,139 56,839	0 0
Total Local Law Enforcement Block Grants Program			65,978	0
Byrne Formula Grant Program	16.579	2001-DG-G01-9102	24,722	36,842
Edward Byrne Memorial State & Local Law Enforcement Asst. Discretionary	16.580	99-DG-F02-7335	17,723	17,723
Bulletproof Vest Partnership Program	16.607	Vests 02013236	2,655	2,655
<i>Passed through the Ohio Department of Public Safety - Ohio Emergency Management Agency:</i>				
State Domestic Preparedness Equipment Support Program	16.007	J529 J809 K195	50,000 52,027 0	50,000 46,768 7,398
Total State Domestic Preparedness Equipment Support Program			102,027	104,166
Total U.S. Department of Justice			266,413	261,985
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
<i>Passed through the Ohio Department of Transportation</i>				
Highway Planning and Construction	20.205	PID # 22721 510950 N091	55,936 375,974 435,584	55,936 375,974 435,584
Total Highway Planning and Construction			867,494	867,494
<i>Passed through the Ohio State Emergency Response Commission</i>				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	N/A J168 E631 J168 E632 J168 E631 J168 E632	2,689 2,902 2,992 2,841 2,000	2,689 2,902 2,992 2,841 2,000
Total Interagency Hazardous Materials Public Sector Training and Planning Grants			13,424	13,424
Total U.S. Department of Transportation			880,918	880,918

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

TUSCARAWAS COUNTY

SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2002
(Continued)

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Receipts	Expenditures
<u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u>				
<i>Passed through the Ohio Department of Public Safety - Ohio Emergency Management Agency:</i>				
Emergency Management Performance Grants	83.552	J732 J733 70T J733 70P J733 E70E	34,033 309 309 2,473	34,033 309 309 2,473
Total Emergency Management Performance Grants			37,124	37,124
Pre-Disaster Mitigation	83.557	K113	1,394	0
Total Federal Emergency Management Agency			38,518	37,124
<u>U.S. DEPARTMENT OF EDUCATION</u>				
<i>Passed through the Ohio Department of Education unless noted otherwise.</i>				
<u>Special Education Cluster:</u>				
Special Education - Grants to States	84.027	071167-6B-SF-02P	0	5,613
Special Education - Preschool Grants	84.173	071167-PG-S1-02P 071167-PG-S1-03 071167-6BSF-03P	0 2,085 21,568	9,360 2,328 275
Total Special Education - Preschool Grants			23,653	11,963
Total Special Education Cluster			23,653	17,576
Rehabilitation Services - Vocational Rehabilitation Grants <i>Passed through the Ohio Department of Rehabilitative Services</i>	84.126	N/A	12,138	12,138
Special Educaton - Grants for Infants and Families with Disabilities <i>Passed through the Ohio Department of Health</i>	84.181	J912 J282	22,150 26,899	6,441 52,894
Total Grants for Infants and Families with Disabilities			49,049	59,335
Innovative Education Program Strategies	84.298	071167-C2-S1-02 071167-C2-S1-03	1,673 84	1,669 0
Total Innovative Education Program Strategies			1,757	1,669
Total U.S. Department of Education			86,597	90,718
<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	69,339	0
Medical Assistance Program	93.778	071167-TCM 071167-CAFS	197,564 779,045	197,564 779,045
Total Medical Assistance Program			976,609	976,609
Total U.S. Department of Health and Human Services			1,045,948	976,609
Total			<u>\$2,633,376</u>	<u>\$2,569,471</u>

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

TUSCARAWAS COUNTY

**NOTES TO THE SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2002**

Note A - Significant Accounting Policies

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

Note B - FIFO Method

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

Note C - Revolving Loan Program

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

The loans are collateralized by mortgages on the property and by promissory notes. In addition, all revolving loan funds are secured by personal guarantees, to the greatest extent possible.

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TUSCARAWAS COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 §.505
DECEMBER 31, 2002

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Medical Assistance Program CFDA #93.778 Highway Planning & Construction CFDA #20.205
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

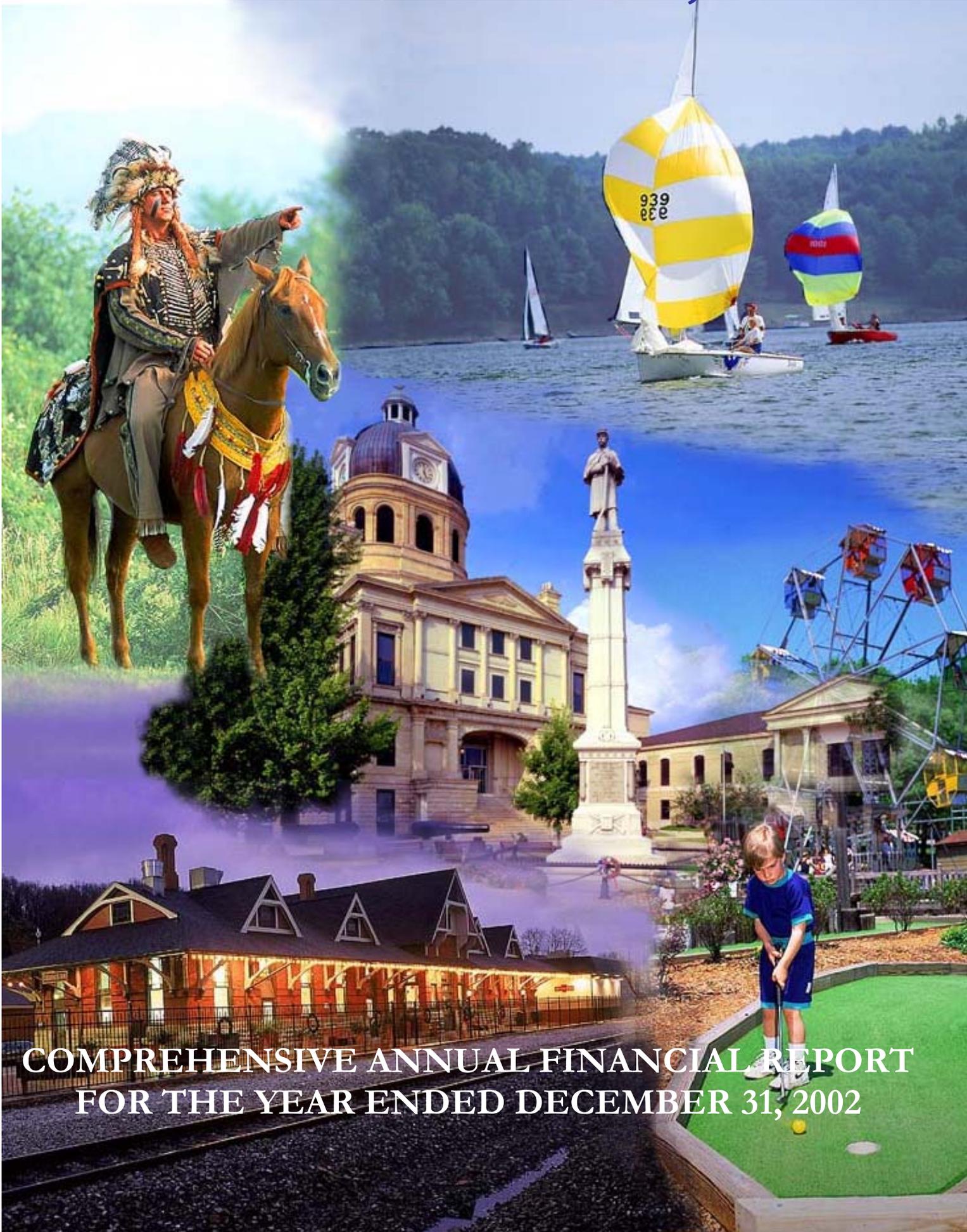
**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

TUSCARAWAS COUNTY, OHIO



**COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2002**

On the Cover

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

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

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

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

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

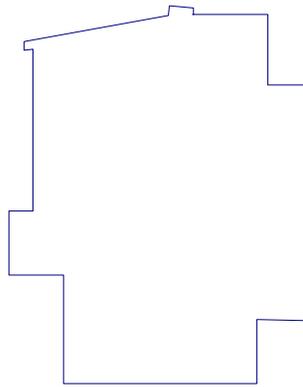
The Tuscarawas County Courthouse can be seen in the center of the collage. In 1882, the county's third courthouse was built for a contract price of \$98,860. Currently the Courthouse building houses the Common Pleas courtrooms. The ground floor houses the County's Law Library and Board of Elections.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

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

Tuscarawas County, Ohio

Comprehensive Annual Financial Report

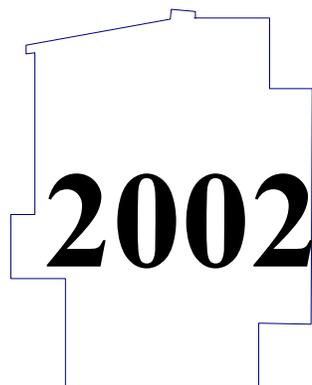
For the Year Ended December 31, 2002



Matt Judy
Tuscarawas County Auditor

Prepared by the Tuscarawas County Auditor's Office

Tuscarawas County, Ohio Comprehensive Annual Financial Report



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

**MATT JUDY
Tuscarawas County Auditor**

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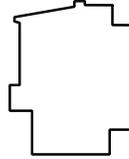
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Auditor's Office

Tuscarawas County

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



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June 10, 2003

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

Honorable Kerry Metzger
Honorable Bill Ress
Honorable James B. Seldenright

We are pleased to present the 2002 Comprehensive Annual Financial Report (CAFR) for the County of Tuscarawas. The responsibility for the accuracy of all data presented, its completeness, and fairness of presentation, rests with the County Auditor's Office and specifically, the Fiscal Reporting Section. To the best of our knowledge and belief, this report contains the financial statements and other financial and statistical data that provide a complete and full disclosure of all material aspects of the County. This report conforms to generally accepted accounting principles (GAAP) and provides full and complete disclosure of the financial position and operations of the County. In addition, this report includes the early implementation of the new reporting model as promulgated by GASB Statement 34. Note 3 to the basic financial statements provides additional information concerning this implementation.

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

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

REPORTING ENTITY

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

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

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

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

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

The County is associated with the following Joint Ventures, Jointly Governed Organizations, Related Organizations 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.

COUNTY ORGANIZATION AND SERVICES

The County of Tuscarawas is a political subdivision of the State of Ohio, organized in 1808. It encompasses twenty-two townships, sixteen villages and three cities. The largest city in Tuscarawas County is New Philadelphia with a total of 17,056 residents. New Philadelphia has 7,338 housing units which are 65.8 percent owner occupied. The County's second largest city, with 12,210 residents, is Dover, which has 4,996 households with 71.9 percent owner occupied. Uhrichsville is the third largest city with a population of 5,662. Uhrichsville has 2,254 households with 66.3 percent owner occupied. In 2001, the average price for a home in Tuscarawas County was \$83,854. The County includes 567.6 square miles and has a 2000 census population of 90,914, of which 67,819 are age 18 or over.

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

ECONOMIC CONDITION AND OUTLOOK

Tuscarawas County also continues to be a Mecca for tourists. Lodging receipts, which are used as a gauge for the number of visitors to the County, have increased an average of 8 percent per year during each of the last ten years. The County imposed a 3 percent hotel/motel tax in 1980.

Agriculture contributes nearly \$61 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 \$56,524. The average farm size for the 1,050 farms located in the County is 146 acres, according to statistics from the Ohio State University Extension Service. Tuscarawas County currently ranks 4th in the State in cattle production and 5th in milk production.

The Tuscarawas Campus of Kent State University completed construction and opened a new Science and Advanced Technology Center. The technology center, a \$9.5 million project now houses the science department, nursing department, continuing studies and small business development center. The 5,000 square foot building will house fully equipped science, nursing and computer labs. The center will create opportunities to assist local business with project design and development and provide for the growth of new companies and entrepreneurship.

The Tuscarawas County Community Improvement Corporation (TCCIC) is in the early stages of developing High Tech Business Park in New Philadelphia. The County Commissioners along with Kent State Tuscarawas and Buckeye Career Center have transferred land totaling 170 acres. Approximately 100 acres would be developed. The tech park would be close to both the Buckeye Career Center and the Tuscarawas Campus of Kent State. The goal is to provide up to 600 jobs. The projected cost of the project is \$5 million. The City of New Philadelphia has pledged \$1 million. The TCCIC is working closely with the federal Economic Development Administration as well as the State of Ohio.

In November of 2002 the Tuscarawas County Port Authority purchased the empty AK Steel building. The final cost for purchasing the complex was \$1,480,000. The Tuscarawas County Commissioners provided the Port Authority with a loan to secure the purchase. Renovations are planned which will cost an additional \$1.6 million. The total cost for the project is estimated to be \$3.1 to \$3.2 million. Owens-Corning will eventually lease 232,500 square feet of space. The lease will generate \$500,000 annually for the Port Authority.

Union Hospital is undergoing its most dramatic change of the past 30 years. The \$20 million renovation and expansion will add 50 thousand square feet to the facility which will assist the hospital in providing additional medical services and improved quality of care to area residents. As a part of expansion, approximately 100 thousand square feet of the existing hospital will be renovated. The Hospital is now the largest employer in Tuscarawas County.

Dover Chemical over the past several years has invested millions of dollars for upgrading existing processes and building a new state of the art plant, thus enabling the company to compete in the world market. A \$3.2 million expansion of the plant's organo-phosphite facility has enabled Dover Chemical to maintain its position as the number two producer of organo-phosphites in North America. An on going, \$13 million project will be completed in 2003. The full scale world class plant will produce Diverphos which is Dover Chemicals own plastic additive. This project employed 50 to 60 local construction, electrical and piping contractors.

Phase III of the Dennison Depot Museum (Depot) made great progress during 2002. The expansion will double the existing space in the museum by adding a library, theater, children's exhibit, World War II exhibit and feature exhibit space. The total cost to complete phase III is \$1.8 million. A new restaurant is under construction as well for the Depot.

CURRENT MAJOR INITIATIVES

The Tuscarawas County Office of Community and Economic Development (TCOCED) is working on many community based projects, and has started the Third Community Housing Improvement Program which provides for both emergency and standard home repairs for needy families in Tuscarawas County. The TCOCED office has taken over the maintenance of American Electric Power and the Ohio Department of Development's site selection computer database for Tuscarawas County and will be a major contributor to the Governor's Office of Appalachia "AppalachianOhio.com" website during 2003.

Several changes occurred within the County's data processing operations. During 2002, the department changed its name to the IT (Information Technology) Department. The construction of the "new" IT department was completed providing the department additional space for now and the future. The department completely reworked the County's web site in-house. Major upgrades in equipment included the purchase and installation of three network switches which completely converted the network from 10MB to 100MB with a 1GB backbone.

The Sheriff received a \$164,812 grant award from the Office of Criminal Justice Services to create a secure website (NIBRS:Hub) in which local law enforcement agencies can share information more quickly concerning investigations. Using funds from drug seizures, the Sheriff purchased a Mobile Command Unit to serve as an alternate site for 911 Central Dispatch or in the event of an evacuation of the primary dispatch location. The department purchased radars and in-car cameras to increase enforcement against those driving under the influence (DUI).

The Sheriff is also actively participating in the Internet Crimes Against Children Task Force, a federal task force created to protect children who use the Internet from sexual predators. The department implemented the America's Missing Broadcast Emergency Response (A.M.B.E.R.) alert system in our County in order to locate kidnapped or abducted children.

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

FUTURE MAJOR INITIATIVES

The Tuscarawas County Office of Community and Economic Development (TCOCED) is also working on several major initiatives----both as an independent organization and through their associations with the Tuscarawas County Port Authority (TCPA) and the Tuscarawas County Community Improvement Corporation (TCCIC). TCOCED is working with TCPA and the City of Dover on the relocation of Rolite to the former AK Steel Building in Dover. The department is also involved with the proposed Technology Park to be located adjacent to Kent State University, Tuscarawas Campus.

The Tuscarawas County Clerk of Courts will soon have court records available on the internet. The clerk of courts' office purchased the software package from Maximus of North Canton and obtained the needed hardware from Pioneer Programming of Dover. Total costs, including the Web server, should be around \$25,000. It will be paid for entirely by user fees, and no county general funds will be necessary to complete the project.

FINANCIAL INFORMATION

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

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

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

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

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

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

New Financial Reporting This is the first year the County has prepared financial statements following GASB Statement 34 – Basic Financial Statements-and-Management's Discussion and Analysis – for State and Local Governments.” GASB 34 creates new basic financial statements for reporting on the City's financial activities as follows:

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

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

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

As a part of this new reporting model, management is responsible for preparing a Management Discussion and Analysis of the County. This discussion follows the Independent Accountants' Report, providing an assessment of the County finances for 2002.

Cash Management During the year ended December 31, 2002, the County's cash resources were divided into bank deposits and investments in federal agency securities, certificates of deposit, treasury notes, STAROhio and repurchase agreements. The County Treasurer, as custodian of all County monies, is responsible for investing idle funds and directing the investment policies of the County. The County pools its cash to maximize investment efficiency and to simplify accountability. Approximately 98 percent of all available monies is maintained continually in interest bearing activities. Interest is deposited almost entirely in the general fund.

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

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

OTHER INFORMATION

Independent Audit Included in this report is an unqualified audit opinion rendered on the County's financial statements as of December 31, 2002, by our independent auditor, Betty Montgomery, Auditor of State. In addition to meeting the requirements set forth in state statutes, the audit also is designed to meet the requirements of the Federal Single Audit Act Amendments of 1996.

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

Awards The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Tuscarawas County, Ohio, for its comprehensive annual financial report for the year ended December 31, 2001. This was the sixteenth consecutive year that the County received this prestigious award. In order to be awarded a Certificate of Achievement, a governmental unit must prepare an easily readable and efficiently organized comprehensive annual financial report, whose contents satisfy all program standards. Reports must conform to generally accepted accounting principles (GAAP) and satisfy all applicable legal requirements respective to the entity.

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

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

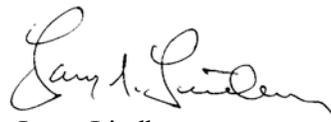
A great deal of credit must go to the Local Government Services Section of the Auditor of State's Office for their guidance and support throughout this project and especially with the early implementation of GASB 34.

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, 2001

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



A handwritten signature in black ink, appearing to read "William Patrick O'Keefe".

President

A handwritten signature in black ink, appearing to read "Jeffrey R. Emer".

Executive Director

Tuscarawas County, Ohio
Elected Officials
December 31, 2002

Board of Commissioners

Darrell L. Pancher
Bill Ress
James Seldenright

Engineer

Joseph S. Bachman

Auditor

Matt Judy

Prosecuting Attorney

Amanda Spies Bornhorst

Clerk of Courts

Rockne W. Clarke

Recorder

Lori L. Smith

Coroner

Dr. James G. Hubert

Sheriff

Walt Wilson

Court of Common Pleas – General

Edward E. O’Farrell
Elizabeth Lehigh Thomakos

Treasurer

Jeffery S. Mamarella

Court of Common Pleas – Probate and Juvenile

Linda A. Kate

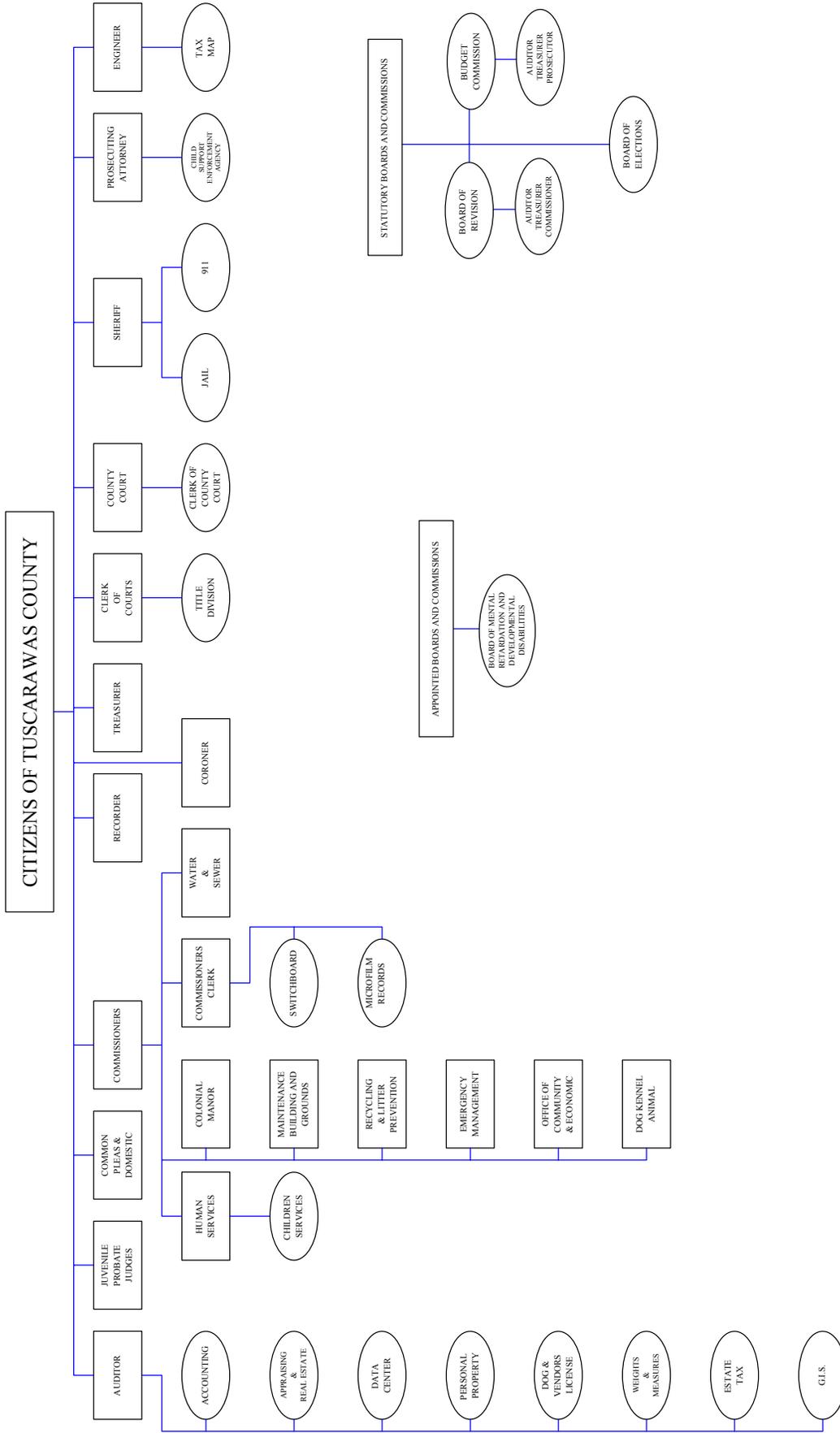
County Court – Southern District

Brad Hillyer

New Philadelphia Municipal Court

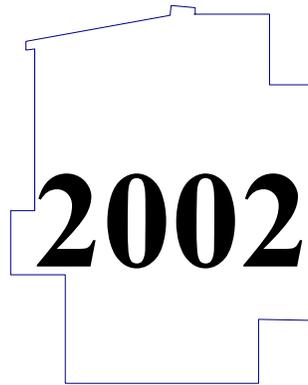
Mary Wade Space

TUSCARAWAS COUNTY GOVERNMENT



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Tuscarawas County, Ohio Comprehensive Annual Financial Report



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

**MATT JUDY
Tuscarawas County Auditor**

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Tuscarawas County
125 East High Avenue
New Philadelphia, Ohio 44663

To the County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Tuscarawas County, Ohio (the County) as of and for the year ended December 31, 2002, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Starlight Enterprises, Inc., which represent 84 percent and 88 percent, respectively, of the assets and revenues of the component units. Other auditors audited those financial statements. They have furnished their report thereon to us, and we base our opinion, insofar as it relates to the amounts included for Starlight Enterprises, Inc. on the report of the other auditors.

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

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Tuscarawas County, Ohio, as of December 31, 2002, and the respective changes in financial position and cash flows, where applicable, and the respective budgetary comparison for the General, Mental Retardation Board, Public Assistance, and Motor Vehicle License and Gas Tax funds thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 3, during the year ended December 31, 2002, the County implemented a new financial reporting model, as required by the provisions of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements- and Management's Discussion and Analysis- for State and Local Governments*.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 10, 2003 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

We conducted our audit to form opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining nonmajor fund statements and schedules and statistical tables are presented for additional analysis and are not a required part of the basic financial statements. We and the other auditors subjected the combining nonmajor fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, based on our audit and the report of the other auditors, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We and the other auditors did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.



Betty Montgomery
Auditor of State

June 10, 2003

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2002
Unaudited

The discussion and analysis of Tuscarawas County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2002. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

Financial Highlights

Key financial highlights for 2002 are as follows:

The assets of the County exceeded its liabilities at December 31, 2002 by \$100,317,908 (net assets). Of this amount \$31,474,869 is unrestricted and may be used to meet the County's ongoing obligations. Governmental activities' unrestricted net assets are \$28,774,870. The County's total net assets decreased by \$1,042,461, which represents a 0.10 percent decrease from 2001.

At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$49,411,315, a decrease of \$2,125,530 from the prior year. Of this amount, \$41,894,682 is available for spending (unreserved fund balance) on behalf of its citizens.

At the end of the current year, unreserved fund balance for the General Fund was \$15,815,115, which represents a 3.1 percent increase from the prior year and represents 122.3 percent of total General Fund expenditures.

Overview of the Financial Statements

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

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

County-Wide Financial Statements

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

Statement of Net Assets and Statement of Activities

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

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

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

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2002
Unaudited

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

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

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

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

Fund Financial Statements

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

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

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

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

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

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2002
Unaudited

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

Fiduciary Funds – The County has one type of fiduciary fund, agency funds. Agency funds are used to account for resources held for the benefit of parties outside of the County. Agency funds are not reflected on the government-wide financial statements because the resources from those funds are not available to support the County's programs. The accounting method used for agency funds is much like that used for the proprietary funds.

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

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

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2002 compared to 2001:

Table 1
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2002	2001	2002	2001	2002	2001
Assets						
Current and Other Assets	\$67,758,244	\$68,672,823	\$2,901,819	\$3,706,898	\$70,660,063	\$72,379,721
Capital Assets, Net	29,213,661	29,968,404	16,184,521	16,587,703	45,398,182	46,556,107
<i>Total Assets</i>	<u>96,971,905</u>	<u>98,641,227</u>	<u>19,086,340</u>	<u>20,294,601</u>	<u>116,058,245</u>	<u>118,935,828</u>
Liabilities						
Current and Other Liabilities	11,437,897	12,290,389	167,389	1,123,978	11,605,286	13,414,367
Long-Term Liabilities:						
Due Within One Year	1,002,571	1,019,853	158,031	126,024	1,160,602	1,145,877
Due in More than One Year	471,573	499,892	2,502,876	2,515,323	2,974,449	3,015,215
<i>Total Liabilities</i>	<u>12,912,041</u>	<u>13,810,134</u>	<u>2,828,296</u>	<u>3,765,325</u>	<u>15,740,337</u>	<u>17,575,459</u>
Net Assets						
Invested in Capital Assets						
Net of Debt	29,028,751	29,731,398	13,558,045	13,984,908	42,586,796	43,716,306
Restricted:						
Capital Projects	982,509	10,820,965	0	0	982,509	10,820,965
Other Purposes	25,273,734	26,877,834	0	0	25,273,734	26,877,834
Unrestricted	28,774,870	17,400,896	2,699,999	2,544,368	31,474,869	19,945,264
<i>Total Net Assets</i>	<u>\$84,059,864</u>	<u>\$84,831,093</u>	<u>\$16,258,044</u>	<u>\$16,529,276</u>	<u>\$100,317,908</u>	<u>\$101,360,369</u>

As noted earlier, the County's net assets, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by \$100,317,908 (\$84,059,864 in governmental activities and \$16,258,044 in business-type activities) as of December 31, 2002. By far, the largest portion of the County's net assets (42 percent) represents capital assets (e.g., land and improvements, buildings and building improvements, improvements other than buildings, machinery and

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2002
Unaudited

equipment, vehicles, and infrastructure) less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets (31 percent) consists of unrestricted assets (\$31,474,869) which may be used to meet the County's ongoing obligations to citizens and creditors. The remaining balance (27 percent) represents resources that are subject to restrictions on how they can be used.

Table 2 shows the changes in net assets for 2002. Since this is the first year the County has prepared financial statements following GASB Statement No. 34, revenue and expense comparisons to 2001 are not available. In future years, when prior year information is available, a comparative analysis of government-wide data will be presented.

Table 2
Changes in Net Assets

	Governmental Activities	Business-Type Activities	Total
Revenues			
Program Revenues:			
Charges for Services	\$7,273,575	\$1,606,703	\$8,880,278
Operating Grants and Contributions	18,777,385	0	18,777,385
Capital Grants	1,077,809	19,115	1,096,924
Total Program Revenues	<u>27,128,769</u>	<u>1,625,818</u>	<u>28,754,587</u>
General Revenues:			
Property Taxes	8,970,499	0	8,970,499
Sales Taxes	9,040,344	0	9,040,344
Intergovernmental	2,220,324	0	2,220,324
Interest	1,530,361	0	1,530,361
Other	669,757	22,724	692,481
Total General Revenues	<u>22,431,285</u>	<u>22,724</u>	<u>22,454,009</u>
Total Revenues	<u>\$49,560,054</u>	<u>\$1,648,542</u>	<u>\$51,208,596</u>

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2002
Unaudited

	Governmental Activities	Business-Type Activities	Total
Program Expenses			
Governmental Activities:			
General Government:			
Legislative and Executive	\$7,732,675	\$0	\$7,732,675
Judicial	3,621,093	0	3,621,093
Public Safety	7,275,708	0	7,275,708
Public Works	7,573,815	0	7,573,815
Health	7,569,889	0	7,569,889
Human Services	14,943,366	0	14,943,366
Conservation and Recreation	186,159	0	186,159
Other	405	0	405
Intergovernmental	1,416,722	0	1,416,722
Debt Service:			
Interest and Fiscal Charges	11,451	0	11,451
Sewer	0	1,293,836	1,293,836
Water	0	625,938	625,938
Total Expenses	<u>50,331,283</u>	<u>1,919,774</u>	<u>52,251,057</u>
Decrease in Net Assets	<u>(\$771,229)</u>	<u>(\$271,232)</u>	<u>(\$1,042,461)</u>

Governmental Activities

Operating grants were the largest program revenue, accounting for \$18,777,385 or 37.9 percent of total governmental revenues. The major recipients of intergovernmental program revenues were Motor Vehicle and Gas Tax; Public Assistance; and Mental Retardation and Developmental Disabilities.

The County's direct charges to users of governmental services made up \$7,273,575 or 14.7 percent of total governmental revenues. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, road improvements for subdivisions and licenses and permits.

Property tax revenues account for \$8,970,499 of the \$49,560,054 total revenues for governmental activities, or 18.1 percent of total revenues. Another major component of general revenues was sales taxes, which accounted for \$9,040,344 or 18.2 percent of total revenues.

The human services program accounted for \$14,943,366 of the \$50,331,283 total expenses for governmental activities, or 29.7 percent of total expenses. The next largest program was legislative and executive, accounting for \$7,732,675 and representing 15.4 percent of total governmental expenses.

Table 3, for governmental activities, indicates the total cost of services and the net cost of services. The statement of activities reflects the cost of program services and the charges for services, and sales, grants, and contributions offsetting those services. The net cost of services identifies the cost of those services supported by tax revenues and unrestricted intergovernmental revenues. Comparisons to 2001 have not been made since they are not available.

Tuscarawas County, Ohio
Management's Discussion and Analysis
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Table 3
Governmental Activities

	Total Cost of Services 2002	Net Cost of Services 2002
Governmental Activities:		
General Government:		
Legislative and Executive	\$7,732,675	(\$3,150,365)
Judicial	3,621,093	(2,555,485)
Public Safety	7,275,708	(6,778,342)
Public Works	7,573,815	273,694
Health	7,569,889	(4,667,482)
Human Services	14,943,366	(4,786,964)
Consevation and Recreation	186,159	(162,953)
Other	405	(405)
Intergovernmental	1,416,722	(1,362,761)
Debt Service:		
Interest and Fiscal Charges	11,451	(11,451)
Total Expenses	\$50,331,283	(\$23,202,514)

Charges for services and grants of \$27,128,769 (53.9 percent of the total costs of services) are received and used to fund the general government expenses of the County. The remaining \$22,431,285 in general government expenses is funded by property taxes, sales taxes, and intergovernmental revenues. A material portion of health expenses (38.3 percent), public works (103.6 percent), and human services expenses (68.0 percent) are funded by charges for services and operating grants. The remaining \$9,180,752 is funded by property taxes and intergovernmental revenues.

Business-Type Activities

The net assets for business-type activities decreased by \$271,232 during 2002. Major revenue sources were charges for services of \$1,606,703.

Financial Analysis of County Funds

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

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

As of December 31, 2002, the County's governmental funds reported a combined ending fund balance of \$49,411,315, a decrease of \$2,125,530 in comparison with the prior year. Approximately 84.8 percent of this total (41,894,682) constitutes unreserved fund balance, which is available for spending at the County's

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2002
Unaudited

discretion. The remainder of the fund balance is reserved to indicate that it is not available for new spending because it has already been committed to liquidate contracts and purchase orders of the prior year (\$3,566,333) or a variety of other restricted purposes (\$3,950,300).

The General Fund is the primary operating fund of the County. At the end of 2002, unreserved fund balance was \$15,815,115, while total fund balance was \$16,212,655. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 122.3 percent to total General Fund expenditures, while total fund balance represents 125.4 percent of that same amount.

The fund balance of the County's General Fund increased by \$165,712 during 2002. Key factors in this increase are as follows:

A minimal increase in sales tax revenue while services were maintained at current levels.

Additional transfers to the General Fund of monies maintained in other funds in error.

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

Unrestricted net assets of the Sewer District at December 31, 2002, were \$987,513, and for the Water District were \$1,696,423. Unrestricted net assets decreased by \$271,232.

Budgetary Highlights

By State statute, the Board of County Commissioners adopts the annual operating budget for the County in January. For the General Fund, changes from the original to the final budget net change in fund balance was \$999,626. The majority of the decrease of expenditures over revenues occurred from a reduction in transfers made to various other governmental funds.

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2002, was \$45,398,182 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, equipment, infrastructure, and sewer/water lines.

The County sold several buildings and parcels of land unneeded for County purposes during 2002, which had original costs exceeding \$580,000.

Major capital asset events during 2002 included the acquisition of the Trumpet in the Land Amphitheater from Kent State University with a value of \$283,000 and the replacement of two bridges at a cost of \$554,000. Table 4 shows 2002 balances compared to 2001:

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2002
Unaudited

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

	Governmental Activities		Business-Type Activities		Total	
	2002	2001	2002	2001	2002	2001
Land	\$1,591,404	\$1,533,257	\$232,894	\$232,894	\$1,824,298	\$1,766,151
Buildings and Improvements	22,474,045	23,296,397	1,205,626	1,240,805	23,679,671	24,537,202
Equipment	4,594,194	5,138,750	379,930	442,808	4,974,124	5,581,558
Infrastructure	554,018	0	0	0	554,018	0
Sewer/Water Lines	0	0	14,366,071	14,671,196	14,366,071	14,671,196
Totals	<u>\$29,213,661</u>	<u>\$29,968,404</u>	<u>\$16,184,521</u>	<u>\$16,587,703</u>	<u>\$45,398,182</u>	<u>\$46,556,107</u>

See Note 9 for additional information of capital assets.

Long-Term Debt - At December 31, 2002, the County had outstanding debt which included OWDA loans payable of \$1,538,163, and OPWC loans payable of \$770,313.

Table 5
Outstanding Debt at Year End

	Business-Type Activities	
	2002	2001
OPWC Loans Payable	\$770,313	\$660,818
OWDA Loans Payable	1,538,163	1,618,977
Totals	<u>\$2,308,476</u>	<u>\$2,279,795</u>

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

Economic Factors

Tourism in Tuscarawas County continues to contribute greatly to the local economy. The Convention and Visitors Bureau receives a portion of the bed tax and reinvests the funds to promote tourism in Tuscarawas County. In 2002 the Visitors Bureau collected \$250,000. Although the State occupancy rate has declined over the last two years, Tuscarawas County has realized an increase of three percent. According to Longwoods International visitors to Tuscarawas County spent nearly \$158 million and were responsible for funding over 400 jobs.

Property sales in 2002, including commercial and industrial properties and vacant land and lots, farmlands and homes totaled 2,073 which compared to 2001 sales of 2,055. The average sale prices of homes in the various communities were as follows: Dover City \$109,532; New Philadelphia \$93,401; Northern Tuscarawas County \$93,163; Dennison Village/Uhrichsville City \$57,778; Lake area \$71,285; and Southern Tuscarawas, which includes Newcomerstown, Gnadenhutten and the Village of Tuscarawas \$66,888.

Tuscarawas County, Ohio
Management's Discussion and Analysis
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The labor force for Tuscarawas stood at 43,700 potential employees, with 41,400 employed and 2,300 unemployed. For December 2002 the Civilian Labor Force estimates list the County's unemployment rate at 5.4 percent compared to the State's unemployment rate of 5.2 percent. The national average for the same period was 5.7 percent.

A significant growth component has been the establishment of Tuscarawas County as a retail destination for a multi-county area. Because of this sustained retail growth, Tuscarawas County's sales tax collections have grown 215 percent since its inception, while the rate of one percent has remained unchanged.

Requests for Information

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

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Tuscarawas County, Ohio

Statement of Net Assets

December 31, 2002

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Starlight Enterprises, Inc.	Tuscarawas County Port Authority
Assets					
Equity in Pooled Cash and Cash Equivalents	\$46,011,683	\$3,250,283	\$49,261,966	\$0	\$0
Cash and Cash Equivalents					
in Segregated Accounts	0	79,675	79,675	297,618	27,760
Deposits	0	0	0	2,892	0
Materials and Supplies Inventory	594,979	80,532	675,511	3,462	0
Accrued Interest Receivable	199,597	0	199,597	0	0
Accounts Receivable	66,845	437,329	504,174	91,588	0
Internal Balances	946,700	(946,700)	0	0	0
Intergovernmental Receivable	6,135,536	0	6,135,536	0	0
Prepaid Items	361,530	700	362,230	12,630	0
Permissive Sales Tax Receivable	1,465,979	0	1,465,979	0	0
Property Taxes Receivable	9,041,497	0	9,041,497	0	0
Due from Primary Government	0	0	0	5,360	0
Loans Receivable	2,933,898	0	2,933,898	0	0
Nondepreciable Capital Assets	1,591,404	232,894	1,824,298	0	209,277
Depreciable Capital Assets, Net	27,622,257	15,951,627	43,573,884	511,944	0
<i>Total Assets</i>	<u>96,971,905</u>	<u>19,086,340</u>	<u>116,058,245</u>	<u>925,494</u>	<u>237,037</u>
Liabilities					
Accounts Payable	1,058,357	44,165	1,102,522	57,021	59,218
Accrued Wages	811,024	19,955	830,979	0	0
Contracts Payable	120,723	60,609	181,332	0	0
Intergovernmental Payable	519,002	42,660	561,662	0	4,912
Matured Compensated Absences Payable	13,013	0	13,013	0	0
Accrued Interest Payable	0	0	0	0	633
Short Term Notes Payable	0	0	0	0	100,000
Claims Payable	350,066	0	350,066	0	0
Deferred Revenue	8,560,352	0	8,560,352	35,000	0
Security Deposits	0	0	0	2,650	0
Other Accrued Liabilities	0	0	0	23,458	0
Due to Component Unit	5,360	0	5,360	0	0
Long-Term Liabilities:					
Due Within One Year	1,002,571	158,031	1,160,602	28,566	0
Due In More Than One Year	471,573	2,502,876	2,974,449	224,129	0
<i>Total Liabilities</i>	<u>12,912,041</u>	<u>2,828,296</u>	<u>15,740,337</u>	<u>370,824</u>	<u>164,763</u>
Net Assets					
Invested in Capital Assets, Net of Related Debt	29,028,751	13,558,045	42,586,796	259,249	51,555
Restricted for:					
Capital Projects	982,509	0	982,509	0	0
Other Purposes	25,273,734	0	25,273,734	0	0
Unrestricted	28,774,870	2,699,999	31,474,869	295,421	20,719
<i>Total Net Assets</i>	<u>\$84,059,864</u>	<u>\$16,258,044</u>	<u>\$100,317,908</u>	<u>\$554,670</u>	<u>\$72,274</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Activities
For the Year Ended December 31, 2002

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General Government:				
Legislative and Executive	\$7,732,675	\$4,466,521	\$115,789	\$0
Judicial	3,621,093	860,748	204,860	0
Public Safety	7,275,708	155,175	310,215	31,976
Public Works	7,573,815	1,094,795	5,846,814	905,900
Health	7,569,889	143,752	2,639,180	119,475
Human Services	14,943,366	522,494	9,633,908	0
Conservation and Recreation	186,159	2,748	0	20,458
Other	405	0	0	0
Intergovernmental	1,416,722	27,342	26,619	0
Interest and Fiscal Charges	11,451	0	0	0
<i>Total Governmental Activities</i>	<u>50,331,283</u>	<u>7,273,575</u>	<u>18,777,385</u>	<u>1,077,809</u>
Business-Type Activities				
Sewer District	1,293,836	983,994	0	19,115
Water District	625,938	622,709	0	0
<i>Total Business-Type Activities</i>	<u>1,919,774</u>	<u>1,606,703</u>	<u>0</u>	<u>19,115</u>
<i>Total - Primary Government</i>	<u>\$52,251,057</u>	<u>\$8,880,278</u>	<u>\$18,777,385</u>	<u>\$1,096,924</u>
Component Units				
Workshop	\$1,113,966	\$1,151,100	\$0	\$0
Port Authority	82,258	0	0	0
Totals - Component Units	<u>\$1,196,224</u>	<u>\$1,151,100</u>	<u>\$0</u>	<u>\$0</u>

General Revenues

Property Taxes Levied for:

General Purposes

Special Revenue

Sales Taxes Levied for

General Purposes

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Total General Revenues

Change in Net Assets

Net Assets Beginning of Year - (See Note 3)

Net Assets End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Workshop	Port Authority
(\$3,150,365)	\$0	(\$3,150,365)	\$0	\$0
(2,555,485)	0	(2,555,485)	0	0
(6,778,342)	0	(6,778,342)	0	0
273,694	0	273,694	0	0
(4,667,482)	0	(4,667,482)	0	0
(4,786,964)	0	(4,786,964)	0	0
(162,953)	0	(162,953)	0	0
(405)	0	(405)	0	0
(1,362,761)	0	(1,362,761)	0	0
(11,451)	0	(11,451)	0	0
(23,202,514)	0	(23,202,514)	0	0
0	(290,727)	(290,727)	0	0
0	(3,229)	(3,229)	0	0
0	(293,956)	(293,956)	0	0
(23,202,514)	(293,956)	(23,496,470)	0	0
0	0	0	37,134	0
0	0	0	0	(82,258)
0	0	0	37,134	(82,258)
3,126,640	0	3,126,640	0	0
5,843,859	0	5,843,859		
9,040,344	0	9,040,344	0	0
2,220,324	0	2,220,324	0	150,000
1,530,361	0	1,530,361	0	732
669,757	22,724	692,481	0	3,800
22,431,285	22,724	22,454,009	0	154,532
(771,229)	(271,232)	(1,042,461)	37,134	72,274
84,831,093	16,529,276	101,360,369	517,536	0
<u>\$84,059,864</u>	<u>\$16,258,044</u>	<u>\$100,317,908</u>	<u>\$554,670</u>	<u>\$72,274</u>

Tuscarawas County, Ohio

Balance Sheet

Governmental Funds

December 31, 2002

	General	Mental Retardation Board	Public Assistance	Motor Vehicle License and Gas Tax	Capital Projects
Assets					
Equity in Pooled Cash and Cash Equivalents	\$15,296,439	\$7,909,412	\$949,305	\$1,053,362	\$5,118,260
Materials and Supplies Inventory	51,696	18,131	20,198	429,307	0
Accrued Interest Receivable	199,597	0	0	0	0
Accounts Receivable	25,014	1,768	50	5,050	130
Interfund Receivable	175,023	0	2,348	235	959,788
Intergovernmental Receivable	1,018,476	399,298	601,506	2,663,220	0
Prepaid Items	270,021	72,163	2,965	0	0
Sales Taxes Receivable	1,455,197	0	0	0	0
Property Taxes Receivable	3,001,605	4,836,508	0	0	0
Loans Receivable	0	0	0	0	2,746,643
<i>Total Assets</i>	<u>\$21,493,068</u>	<u>\$13,237,280</u>	<u>\$1,576,372</u>	<u>\$4,151,174</u>	<u>\$8,824,821</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$116,792	\$141,379	\$268,691	\$117,913	\$580
Accrued Wages	246,711	157,682	138,947	55,137	0
Contracts Payable	5,223	68,043	0	39,265	8,192
Intergovernmental Payable	168,098	87,780	83,524	31,169	0
Matured Compensated Absences Payable	806	12,207	0	0	0
Interfund Payable	106,364	0	79,641	0	0
Deferred Revenue	4,636,419	5,107,081	0	2,424,242	0
Due to Component Units	0	5,360	0	0	0
<i>Total Liabilities</i>	<u>5,280,413</u>	<u>5,579,532</u>	<u>570,803</u>	<u>2,667,726</u>	<u>8,772</u>
Fund Balances					
Reserved for Encumbrances	340,926	0	241,110	512,919	33,240
Reserved for Unclaimed Monies	56,614	0	0	0	0
Reserved for Loans Receivable	0	0	0	0	2,746,643
Reserved for Interfund	0	0	0	0	959,788
Unreserved, Undesignated Reported in:					
General Fund	15,815,115	0	0	0	0
Special Revenue Funds	0	7,657,748	764,459	970,529	0
Capital Projects Funds	0	0	0	0	5,076,378
<i>Total Fund Balances</i>	<u>16,212,655</u>	<u>7,657,748</u>	<u>1,005,569</u>	<u>1,483,448</u>	<u>8,816,049</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$21,493,068</u>	<u>\$13,237,280</u>	<u>\$1,576,372</u>	<u>\$4,151,174</u>	<u>\$8,824,821</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Assets of Governmental Activities
 December 31, 2002*

Other Governmental Funds	Total Governmental Funds		
\$14,489,426	\$44,816,204	Total Governmental Funds Balances	\$49,411,315
75,647	594,979	<i>Amounts reported for governmental activities in the statement of net assets are different because</i>	
0	199,597	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	29,213,661
34,808	66,820	Other long-term assets are not available to pay for current- period expenditures and therefore are deferred in the funds:	
152,624	1,290,018	Property Taxes	481,145
1,453,036	6,135,536	Intergovernmental	4,862,662
16,381	361,530	Sales Taxes	765,034
10,782	1,465,979	Total	6,108,841
1,203,384	9,041,497	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
187,255	2,933,898	Compensated Absences	(1,289,234)
<u>\$17,623,343</u>	<u>\$66,906,058</u>	Capital Leases	(184,910)
		Total	(1,474,144)
\$384,053	\$1,029,408	An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets.	816,254
212,547	811,024	An internal balance is recorded in governmental activities to reflect overpayments to the internal service fund by the business-type activities.	(16,063)
0	120,723	<i>Net Assets of Governmental Activities</i>	<u>\$84,059,864</u>
148,196	518,767		
0	13,013		
141,250	327,255		
2,501,451	14,669,193		
0	5,360		
<u>3,387,497</u>	<u>17,494,743</u>		
2,438,138	3,566,333		
0	56,614		
187,255	2,933,898		
0	959,788		
0	15,815,115		
9,435,385	18,828,121		
2,175,068	7,251,446		
<u>14,235,846</u>	<u>49,411,315</u>		
<u>\$17,623,343</u>	<u>\$66,906,058</u>		

Tuscarawas County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2002

	General	Mental Retardation Board	Public Assistance	Motor Vehicle License and Gas Tax	Capital Projects
Revenues					
Property and Other Taxes	\$3,167,879	\$4,819,489	\$0	\$0	\$0
Sales Taxes	9,013,004	0	0	0	0
Intergovernmental	2,321,645	2,535,656	6,253,495	4,187,307	0
Interest	1,509,088	0	0	21,273	0
Licenses and Permits	11,636	0	0	0	0
Fines and Forfeitures	232,476	0	0	89,905	0
Rentals	108,542	0	0	0	2,135
Charges for Services	2,225,947	0	0	992,491	0
Contributions and Donations	0	0	0	0	0
Other	249,260	126,350	38,874	312	6,781
<i>Total Revenues</i>	<u>18,839,477</u>	<u>7,481,495</u>	<u>6,292,369</u>	<u>5,291,288</u>	<u>8,916</u>
Expenditures					
Governmental Activities:					
General Government:					
Legislative and Executive	4,942,480	0	0	0	0
Judicial	3,451,041	0	0	0	0
Public Safety	3,197,125	0	0	0	0
Public Works	150,586	0	0	6,147,074	0
Health	157,915	6,855,506	0	0	0
Human Services	393,506	0	8,351,701	0	0
Intergovernmental	585,012	0	0	0	0
Capital Outlay	0	0	0	0	297,536
Debt Service:					
Principal Retirement	43,268	9,306	12,708	0	0
Interest and Fiscal Charges	6,274	2,855	2,322	0	0
<i>Total Expenditures</i>	<u>12,927,207</u>	<u>6,867,667</u>	<u>8,366,731</u>	<u>6,147,074</u>	<u>297,536</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>5,912,270</u>	<u>613,828</u>	<u>(2,074,362)</u>	<u>(855,786)</u>	<u>(288,620)</u>
Other Financing Sources (Uses)					
Sale of Capital Assets	0	0	0	0	143,501
Inception of Capital Lease	13,186	0	0	0	0
Transfers In	255,809	0	1,343,278	0	694,113
Transfers Out	(6,015,553)	(500,842)	0	0	(100,579)
<i>Total Other Financing Sources (Uses)</i>	<u>(5,746,558)</u>	<u>(500,842)</u>	<u>1,343,278</u>	<u>0</u>	<u>737,035</u>
<i>Net Change in Fund Balance</i>	165,712	112,986	(731,084)	(855,786)	448,415
<i>Fund Balance Beginning of Year - Restated (See Note 3)</i>	<u>16,046,943</u>	<u>7,544,762</u>	<u>1,736,653</u>	<u>2,339,234</u>	<u>8,367,634</u>
<i>Fund Balances End of Year</i>	<u>\$16,212,655</u>	<u>\$7,657,748</u>	<u>\$1,005,569</u>	<u>\$1,483,448</u>	<u>\$8,816,049</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio

*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2002*

Other Governmental Funds	Total Governmental Funds		
		Net Change in Fund Balances - Total Governmental Funds	(\$2,125,530)
		<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
\$1,170,155	\$9,157,523	Governmental funds report capital outlays as expenditures.	
14,148	9,027,152	However, in the statement of activities, the cost of those	
5,831,170	21,129,273	assets is allocated over their estimated useful lives as	
0	1,530,361	depreciation expense. This is the amount by which depreciation	
365	12,001	exceeded capital outlay in the current period.	
87,535	409,916	Capital Asset Additions	1,661,779
15,497	126,174	Current Year Depreciation	<u>(1,867,147)</u>
2,192,999	5,411,437	Total	(205,368)
62,948	62,948	Governmental funds only report the disposal of capital assets to	
244,735	666,312	the extent proceeds are received from the sale. In the	
		statement of activities, a gain or loss is reported for each	
9,619,552	47,533,097	disposal.	(549,375)
		Revenues in the statement of activities that do not provide	
1,013,094	5,955,574	current financial resources are not reported as revenues	
188,590	3,639,631	in the funds.	
3,825,291	7,022,416	Property Taxes	(187,024)
1,056,623	7,354,283	Grants	883,297
245,152	7,258,573	Sales Taxes	<u>13,192</u>
6,463,296	15,208,503	Total	709,465
831,710	1,416,722	Some expenses reported in the statement of activities,	
1,585,343	1,882,879	such as compensated absences and intergovernmental	
0	65,282	payable which represents contractually required pension	
0	11,451	contributions and capital leases, do not require the use of	
15,209,099	49,815,314	current financial resources and therefore are not reported	
		as expenditures in governmental funds.	
(5,589,547)	(2,282,217)	Compensated Absences	(6,495)
		Pension Obligation	568,941
0	143,501	Capital Leases	<u>65,282</u>
0	13,186	Total	627,728
5,621,397	7,914,597	Inception of a capital lease is an other financing source in the	
(1,297,623)	(7,914,597)	governmental funds, but increases liabilities in governmental	
4,323,774	156,687	activities.	(13,186)
(1,265,773)	(2,125,530)	The internal service funds used by management to charge the	
		costs of insurance and workers' compensation to	
15,501,619	51,536,845	individual funds are not reported in the entity-wide	
		statement of activities. Governmental fund expenditures	
<u>\$14,235,846</u>	<u>\$49,411,315</u>	and related internal service fund revenues are eliminated.	<u>785,037</u>
		<i>Change in Net Assets of Governmental Activities</i>	<u><u>(\$771,229)</u></u>

Tuscarawas County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP) and Actual
General Fund
For the Year Ended December 31, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property and Other Taxes	\$3,008,889	\$3,084,200	\$3,167,879	\$83,679
Sales Taxes	8,570,705	8,788,000	9,103,755	315,755
Intergovernmental	2,181,288	2,409,000	2,345,098	(63,902)
Interest	1,463,950	1,400,000	1,555,000	155,000
Licenses and Permits	11,049	11,265	11,736	471
Fines and Forfeitures	200,274	190,000	212,730	22,730
Rentals	99,538	90,000	105,729	15,729
Charges for Services	2,071,624	1,945,019	2,200,467	255,448
Other	216,170	207,500	240,617	33,117
<i>Total Revenues</i>	<u>17,823,487</u>	<u>18,124,984</u>	<u>18,943,011</u>	<u>818,027</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	4,988,552	5,380,746	5,243,682	137,064
Judicial	3,249,091	3,492,685	3,414,614	78,071
Public Safety	3,156,398	3,292,932	3,204,209	88,723
Public Works	146,126	151,604	146,618	4,986
Health	158,358	163,203	159,075	4,128
Human Services	566,153	653,175	515,459	137,716
Conservation and Recreation	377,993	388,086	386,086	2,000
Intergovernmental	220,930	223,444	199,385	24,059
<i>Total Expenditures</i>	<u>12,863,601</u>	<u>13,745,875</u>	<u>13,269,128</u>	<u>476,747</u>
<i>Excess of Revenues Over Expenditures</i>	<u>4,959,886</u>	<u>4,379,109</u>	<u>5,673,883</u>	<u>1,294,774</u>
Other Financing Sources (Uses)				
Advances In	24,993	24,993	24,993	0
Transfers In	579,407	86,910	255,809	168,899
Transfers Out	<u>(6,601,654)</u>	<u>(6,528,006)</u>	<u>(6,015,554)</u>	<u>512,452</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(5,997,254)</u>	<u>(6,416,103)</u>	<u>(5,734,752)</u>	<u>681,351</u>
<i>Net Change in Fund Balance</i>	(1,037,368)	(2,036,994)	(60,869)	1,976,125
<i>Fund Balance Beginning of Year</i>	13,578,884	13,578,884	13,578,884	0
Prior Year Encumbrances Appropriated	<u>683,952</u>	<u>683,952</u>	<u>683,952</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$13,225,468</u>	<u>\$12,225,842</u>	<u>\$14,201,967</u>	<u>\$1,976,125</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP) and Actual
Mental Retardation Board Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property and Other Taxes	\$5,396,638	\$5,050,000	\$4,819,489	(\$230,511)
Intergovernmental	2,086,850	2,493,449	2,630,898	137,449
Other	<u>126,402</u>	<u>61,500</u>	<u>125,845</u>	<u>64,345</u>
<i>Total Revenues</i>	7,609,890	7,604,949	7,576,232	(28,717)
Expenditures				
Current:				
Health	<u>7,044,804</u>	<u>7,958,618</u>	<u>6,694,571</u>	<u>1,264,047</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	565,086	(353,669)	881,661	1,235,330
Other Financing Uses				
Transfers Out	<u>(530,305)</u>	<u>(500,842)</u>	<u>(500,842)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	34,781	(854,511)	380,819	1,235,330
<i>Fund Balance Beginning of Year</i>	<u>7,498,101</u>	<u>7,498,101</u>	<u>7,498,101</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,532,882</u></u>	<u><u>\$6,643,590</u></u>	<u><u>\$7,878,920</u></u>	<u><u>\$1,235,330</u></u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP) and Actual
Public Assistance Fund
For the Year Ended December 31, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$7,699,260	\$7,355,466	\$7,027,434	(\$328,032)
Other	49,653	161,778	45,320	(116,458)
<i>Total Revenues</i>	7,748,913	7,517,244	7,072,754	(444,490)
Expenditures				
Current:				
Human Services	9,344,369	9,022,772	8,275,505	747,267
<i>Excess of Revenues Under Expenditures</i>	(1,595,456)	(1,505,528)	(1,202,751)	302,777
Other Financing Sources				
Transfers In	1,471,696	1,031,668	1,343,278	311,610
<i>Net Change in Fund Balance</i>	(123,760)	(473,860)	140,527	614,387
<i>Fund Balance Beginning of Year</i>	359,735	359,735	359,735	0
Prior Year Encumbrances Appropriated	114,560	114,560	114,560	0
<i>Fund Balance End of Year</i>	<u>\$350,535</u>	<u>\$435</u>	<u>\$614,822</u>	<u>\$614,387</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
*Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP) and Actual
Motor Vehicle License and Gas Tax Fund
For the Year Ended December 31, 2002*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$1,298,334	\$1,465,000	\$4,176,711	\$2,711,711
Interest	22,139	30,000	24,104	(5,896)
Fines and Forfeitures	78,849	95,000	85,846	(9,154)
Charges for Services	3,455,391	3,597,780	998,881	(2,598,899)
Other	287	5,000	312	(4,688)
<i>Total Revenues</i>	4,855,000	5,192,780	5,285,854	93,074
Expenditures				
Current:				
Public Works	5,573,065	6,770,645	6,484,218	286,427
<i>Net Change in Fund Balance</i>	(718,065)	(1,577,865)	(1,198,364)	379,501
<i>Fund Balance Beginning of Year</i>	859,800	859,800	859,800	0
Prior Year Encumbrances Appropriated	718,065	718,065	718,065	0
<i>Fund Balance End of Year</i>	<u>\$859,800</u>	<u>\$0</u>	<u>\$379,501</u>	<u>\$379,501</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio

Statement of Fund Net Assets

Proprietary Funds

December 31, 2002

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer District	Water District	Total	
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,767,051	\$1,483,232	\$3,250,283	\$1,195,479
Cash and Cash Equivalents in Segregated Accounts	51,481	28,194	79,675	0
Accounts Receivable	248,581	188,748	437,329	25
Materials and Supplies Inventory	44,536	35,996	80,532	0
Prepaid Items	700	0	700	0
Interfund Receivable	0	19,752	19,752	0
<i>Total Current Assets</i>	<u>2,112,349</u>	<u>1,755,922</u>	<u>3,868,271</u>	<u>1,195,504</u>
<i>Noncurrent Assets:</i>				
<i>Capital Assets:</i>				
Land	192,376	40,518	232,894	0
Depreciable Capital Assets, Net	11,225,398	4,726,229	15,951,627	0
<i>Total Noncurrent Assets</i>	<u>11,417,774</u>	<u>4,766,747</u>	<u>16,184,521</u>	<u>0</u>
<i>Total Assets</i>	<u>13,530,123</u>	<u>6,522,669</u>	<u>20,052,792</u>	<u>1,195,504</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	24,750	19,415	44,165	28,949
Accrued Wages	14,610	5,345	19,955	0
Contracts Payable	60,609	0	60,609	0
Intergovernmental Payable	14,959	27,701	42,660	235
Compensated Absences Payable	18,148	2,645	20,793	0
Interfund Payable	21,452	1,275	22,727	0
OPWC Loans Payable	19,851	27,404	47,255	0
OWDA Loans Payable	45,928	39,055	84,983	0
Capital Leases Payable	5,000	0	5,000	0
Claims Payable	0	0	0	350,066
<i>Total Current Liabilities</i>	<u>225,307</u>	<u>122,840</u>	<u>348,147</u>	<u>379,250</u>
<i>Long-Term Liabilities:</i>				
Compensated Absences Payable (net of current portion)	10,520	3,118	13,638	0
Advances from Other Funds	959,788	0	959,788	0
OPWC Loans Payable (net of current portion)	346,198	376,860	723,058	0
OWDA Loans Payable (net of current portion)	597,475	855,705	1,453,180	0
Capital Leases Payable (net of current portion)	313,000	0	313,000	0
<i>Total Long-Term Liabilities</i>	<u>2,226,981</u>	<u>1,235,683</u>	<u>3,462,664</u>	<u>0</u>
<i>Total Liabilities</i>	<u>2,452,288</u>	<u>1,358,523</u>	<u>3,810,811</u>	<u>379,250</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	10,090,322	3,467,723	13,558,045	0
Unrestricted	987,513	1,696,423	2,683,936	816,254
<i>Total Net Assets</i>	<u>\$11,077,835</u>	<u>\$5,164,146</u>	<u>16,241,981</u>	<u>\$816,254</u>

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

Change in net assets of business-type activities

16,063

\$16,258,044

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
*Statement of Revenues,
Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2002*

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer District	Water District	Total	
Operating Revenues				
Charges for Services	\$983,994	\$622,709	\$1,606,703	\$4,742,899
Other	20,592	2,132	22,724	3,445
<i>Total Operating Revenues</i>	<u>1,004,586</u>	<u>624,841</u>	<u>1,629,427</u>	<u>4,746,344</u>
Operating Expenses				
Personal Services	423,966	178,311	602,277	15,499
Materials and Supplies	34,696	74,956	109,652	0
Contractual Services	356,014	189,815	545,829	217,077
Claims	0	0	0	3,712,972
Other	7,275	5,239	12,514	0
Depreciation	407,742	157,018	564,760	0
<i>Total Operating Expenses</i>	<u>1,229,693</u>	<u>605,339</u>	<u>1,835,032</u>	<u>3,945,548</u>
<i>Operating Income (Loss)</i>	<u>(225,107)</u>	<u>19,502</u>	<u>(205,605)</u>	<u>800,796</u>
Non-Operating Revenues (Expenses)				
Operating Grant	19,115	0	19,115	0
Interest and Fiscal Charges	(73,058)	(26,185)	(99,243)	0
Loss on Disposal of Capital Assets	(1,258)	0	(1,258)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(55,201)</u>	<u>(26,185)</u>	<u>(81,386)</u>	<u>0</u>
<i>Income (Loss) Before Transfers</i>	<u>(280,308)</u>	<u>(6,683)</u>	<u>(286,991)</u>	<u>800,796</u>
Transfers In	13	0	13	0
Transfers Out	0	(13)	(13)	0
<i>Change in Net Assets</i>	<u>(280,295)</u>	<u>(6,696)</u>	<u>(286,991)</u>	<u>800,796</u>
<i>Net Assets Beginning of Year - Restated (See Note 3)</i>	<u>11,358,130</u>	<u>5,170,842</u>		<u>15,458</u>
<i>Net Assets End of Year</i>	<u>\$11,077,835</u>	<u>\$5,164,146</u>		<u>\$816,254</u>

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

	15,759
Change in net assets of business-type activities	(\$271,232)

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2002

	<u>Business-Type Activities - Enterprise Funds</u>			Governmental
	<u>Sewer District</u>	<u>Water District</u>	<u>Total</u>	<u>Activities - Internal Service Fund</u>
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$1,210,325	\$673,324	\$1,883,649	\$0
Cash Received from Transactions				
With Other Funds	0	0	0	3,428,759
Cash Received from Transactions				
For Outside Organizations	0	0	0	1,314,115
Other Cash Receipts	22,244	5,432	27,676	4,039
Cash Payments to Employees for Services	(445,972)	(175,634)	(621,606)	(16,571)
Cash Payments for Goods and Services	(318,009)	(243,309)	(561,318)	(240,388)
Cash Payments for Claims	0	0	0	(3,934,755)
Other Cash Payments	(7,275)	(5,239)	(12,514)	0
<i>Net Cash Provided by Operating Activities</i>	<u>461,313</u>	<u>254,574</u>	<u>715,887</u>	<u>555,199</u>
Cash Flows from Noncapital Financing Activities				
Operating Grants	19,115	0	19,115	0
Advances Out	(36,915)	0	(36,915)	0
Transfers	13	(13)	0	0
<i>Net Cash Used in Noncapital Financing Activities</i>	<u>(17,787)</u>	<u>(13)</u>	<u>(17,800)</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities				
Purchase of Capital Assets	(159,276)	(3,560)	(162,836)	0
Proceeds from OPWC	149,286	0	149,286	0
Principal Payments - OWDA Loans	(42,871)	(37,943)	(80,814)	0
Principal Payments - OPWC Loans	(12,387)	(27,404)	(39,791)	0
Principal Payments - Capital Lease	(5,000)	0	(5,000)	0
Interest Payments - OWDA Loans	(53,018)	(26,185)	(79,203)	0
Interest Payments - Capital Leases	(20,040)	0	(20,040)	0
<i>Net Cash Used in Capital and Related Financing Activities</i>	<u>(143,306)</u>	<u>(95,092)</u>	<u>(238,398)</u>	<u>0</u>
<i>Net Increase in Cash and Cash Equivalents</i>	300,220	159,469	459,689	555,199
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>1,518,312</u>	<u>1,351,957</u>	<u>2,870,269</u>	<u>640,280</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$1,818,532</u>	<u>\$1,511,426</u>	<u>\$3,329,958</u>	<u>\$1,195,479</u>

(continued)

Tuscarawas County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2002

	<u>Business-Type Activities - Enterprise Funds</u>			Governmental
	<u>Sewer District</u>	<u>Water District</u>	<u>Total</u>	<u>Activities - Internal Service Fund</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities				
Operating Income (Loss)	(225,107)	19,502	(\$205,605)	\$800,796
Adjustments:				
Depreciation	407,742	157,018	564,760	0
(Increase) Decrease in Assets:				
Accounts Receivable/Due from Primary Government	244,118	60,576	304,694	569
Intergovernmental Receivable	600	600	1,200	0
Materials and Supplies Inventory	6,952	5,618	12,570	0
Prepaid Items	(700)	0	(700)	0
Increase (Decrease) in Liabilities:				
Accounts Payable	11,282	13,691	24,973	(2,647)
Contracts Payable	60,609	0	60,609	(21,435)
Accrued Wages	1,868	454	2,322	0
Compensated Absences Payable	(1,626)	(3,081)	(4,707)	0
Due to Other Funds	(1,376)	1,275	(101)	0
Intergovernmental Payable	(43,049)	(1,079)	(44,128)	(301)
Claims Payable	0	0	0	(221,783)
<i>Net Cash Provided by Operating Activities</i>	<u>\$461,313</u>	<u>\$254,574</u>	<u>\$715,887</u>	<u>\$555,199</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2002

Assets

Equity in Pooled Cash and Cash Equivalents	\$6,710,659
Cash and Cash Equivalents in Segregated Accounts	367,750
Property Taxes Receivable	65,338,384
Intergovernmental Receivable	<u>325,244</u>

Total Assets \$72,742,037

Liabilities

Intergovernmental Payable	\$68,283,486
Undistributed Monies	<u>4,458,551</u>

Total Liabilities \$72,742,037

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Note 1 – Description of Tuscarawas County and Reporting Entity

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

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

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

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

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

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

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

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

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

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

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

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

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

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

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

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

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

Information in the following notes to the basic financial statements is applicable to the primary government. When information is provided relative to the component unit, it is specifically identified.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Note 2 - Summary of Significant Accounting Policies

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

A. Basis of Presentation

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

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

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

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

B. Fund Accounting

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

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

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

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

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

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

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

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

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

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

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

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

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Fiduciary Funds Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's only fiduciary funds are agency funds.

C. Measurement Focus

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

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

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

D. Basis of Accounting

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

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurred. Revenue from property taxes is recognized in the year for which the taxes are levied. (See Note 6.) Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

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

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

Property taxes for which there is an enforceable legal claim as of December 31, 2002, but which were levied to finance year 2003 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

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

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

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

E. Cash, Cash Equivalents, and Investments

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

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

During 2002, investments were limited to Repurchase Agreements, Certificates of Deposit, Ginnie Mae 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 and nonnegotiable certificates of deposit are reported at cost.

STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2002.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2002 amounted to \$1,509,088, which includes \$986,783 assigned from other County funds.

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

F. Inventory

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

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2002, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

H. Capital Assets

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of \$2,500. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

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

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

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
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I. Interfund Balances

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

J. Compensated Absences

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

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

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

K. Accrued Liabilities and Long-term Obligations

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

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

L. Fund Balance Reserves

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

M. Net Assets

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

Tuscarawas County, Ohio
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For the Year Ended December 31, 2002

grantors or laws or regulations of other governments. Net assets restricted for other purposes includes funds for the operation of a school and for the costs of administering a workshop for the mentally retarded and developmentally disabled, County road and bridge repair and maintenance programs, the implementation and operation of a County 911 system, and funds used to encourage economic development and growth within the County.

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

N. Operating Revenues and Expenses

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

O. Contributions of Capital

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

P. Interfund Activity

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

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

Q. Extraordinary and Special Items

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

R. Estimates

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
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S. Budgetary Data

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

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

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

Note 3 – Changes in Accounting Principles and Fund Balances

Changes in Accounting Principles For 2002, the County has implemented GASB Statement No. 34, "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments," GASB Statement No. 37, "Basic Financial Statements for State and Local Governments: Omnibus", GASB Statement No. 38, "Certain Financial Statement Note Disclosures" and GASB Interpretation No. 6, "Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements."

GASB 34 creates new basic financial statements for reporting the County's financial activities. The financial statements now include government-wide financial statements prepared on an accrual basis of accounting and fund financial statements which present information for individual major funds rather than by fund type. Nonmajor funds are presented in total in one column.

The government-wide financial statements split the County's programs between business-type and governmental activities. The beginning net asset amount for governmental activities reflects the change in fund balance for governmental funds at December 31, 2001, caused by the conversion to the accrual basis of accounting.

GASB Statement No. 37 clarifies certain provisions of Statement No. 34, including the required content of the Management Discussion and Analysis, the classification of program revenues and the criteria for determining major funds. GASB Statement No. 38 modifies, establishes and rescinds certain financial statement note disclosures.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
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GASB Interpretation No. 6 clarifies the application of standards for modified accrual recognition of certain liabilities and expenditures in areas where differences have arisen, or potentially could arise, in interpretation and practice.

Restatement of Fund Balance The implementation of these changes had the following effects on fund balance of the major and nonmajor funds of the County as they were previously reported. The transition from governmental fund balance to net assets of the governmental activities is also presented.

	General	Mental Retardation Board	Public Assistance	Motor Vehicle License and Gas Tax	Capital Projects	Nonmajor	Total
Fund Balances December 31, 2001	\$16,033,536	\$7,532,191	\$1,725,824	\$2,334,787	\$8,367,634	\$15,499,532	\$51,493,504
Fund Reclassification	4,124	0	0	0	0	(4,124)	0
GASB Interpretation No. 6	9,283	12,571	10,829	4,447	0	6,211	43,341
Adjusted Fund Balance, December 31, 2001	<u>\$16,046,943</u>	<u>\$7,544,762</u>	<u>\$1,736,653</u>	<u>\$2,339,234</u>	<u>\$8,367,634</u>	<u>\$15,501,619</u>	<u>51,536,845</u>
GASB 34 Adjustments:							
Capital Assets							29,968,404
Internal Service Fund							15,154
Long-Term Liabilities:							
Compensated Absences Payable							(1,282,739)
Capital Leases Payable							(237,006)
Pension Obligation							(568,941)
Long-Term (Deferred) Assets							<u>5,399,376</u>
Governmental Activities Net Assets, December 31, 2001							<u><u>\$84,831,093</u></u>

Fund equity in the business-type activities decreased by \$37,291 from \$16,566,567 to \$16,529,276 due to the restatements of \$301 for capital assets, \$304 for internal service fund and \$37,294 for compensated absences.

	Sewer	Water	Total
Fund Equity, December 31, 2001	\$11,387,467	\$5,179,100	\$16,566,567
Capital Asset Adjustment	(301)	0	(301)
Compensated Absences Payable	<u>(29,036)</u>	<u>(8,258)</u>	<u>(37,294)</u>
Adjusted Net Assets, December 31, 2001	<u>\$11,358,130</u>	<u>\$5,170,842</u>	16,528,972
GASB 34 Adjustments:			
Internal Service Fund			<u>304</u>
Business Type Activities Net Assets, December 31, 2001			<u><u>\$16,529,276</u></u>

Note 4 - Budgetary Basis of Accounting

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

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. Outstanding year end encumbrances are treated as expenditures (budget) rather than as a reservation of fund balance for governmental fund types (GAAP).
4. Unreported cash represents amounts received but not included as revenue on the budget basis operating statements. These amounts are included as revenue on the GAAP basis operating statement.

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

Net Change in Fund Balance
 General and Major Special Revenue Funds

	General	Mental Retardation Board	Public Assistance	Motor Vehicle License and Gas Tax
GAAP Basis	\$165,712	\$112,986	(\$731,084)	(\$855,786)
Revenue Accruals	(124,213)	94,713	780,237	(5,434)
Unreported Cash	96,182	24	148	0
Beginning Fair Value Adjustment for Investments	(380,378)	0	0	0
Ending Fair Value Adjustment for Investments	498,757	0	0	0
Advances In	24,993	0	0	0
Expenditure Accruals	84,040	173,096	394,224	324,490
Encumbrances	(425,962)	0	(302,998)	(661,634)
Budget Basis	<u>(\$60,869)</u>	<u>\$380,819</u>	<u>\$140,527</u>	<u>(\$1,198,364)</u>

Note 5 - Cash and Cash Equivalents

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

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

Monies held by the County which are not considered active are classified as inactive.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

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);
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 \$187,438 in undeposited cash on hand which is included on the Balance Sheet of the County as part of "Equity in Pooled Cash and Cash Equivalents."

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

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 \$3,901,188 and the bank balance was \$870,410. Of the bank balance:

1. \$487,759 was covered by federal depository insurance; and
2. \$382,651 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.

	Category <u>2</u>	3	Carrying Amount	Fair Value
Repurchase Agreements	\$0	\$16,047,825	\$16,047,825	\$16,047,825
Ginnie Mae Federal Agency Securities	2,003	0	2,003	2,003
Treasury Notes	0	19,530,968	19,530,968	19,530,968
Investment in State Treasurer's Investment Pool (STAROhio)			<u>16,750,628</u>	<u>16,750,628</u>
Total Investments			<u><u>\$52,331,424</u></u>	<u><u>\$52,331,424</u></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	\$56,420,050	\$0
Investments of the Cash Management Pool:		
Repurchase Agreements	(16,047,825)	16,047,825
Ginnie Mae Federal Agency Securities	(2,003)	2,003
Treasury Notes	(19,530,968)	19,530,968
State Treasurer's Investment Pool (STAROhio)	(16,750,628)	16,750,628
Cash on Hand	(187,438)	0
GASB Statement No. 3	<u><u>\$3,901,188</u></u>	<u><u>\$52,331,424</u></u>

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
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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 2002 for real and public utility property taxes represents collections of 2001 taxes. Property tax payments received during 2002 for tangible personal property (other than public utility property) are for 2002 taxes.

2002 real property taxes are levied after October 1, 2002, on the assessed value as of January 1, 2002, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2002 real property taxes are collected in and intended to finance 2003.

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. 2002 public utility property taxes which became a lien December 31, 2001, are levied after October 1, 2002, and are collected in 2003 with real property taxes.

2002 tangible personal property taxes are levied after October 1, 2001, on the value as of December 31, 2001. Collections are made in 2002. Tangible personal property assessments are 25 percent of true value for capital assets and 24 percent for inventory.

The full tax rate for all County operations for the year ended December 31, 2002, was \$8.20 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2002 property tax receipts were based are as follows:

	<u>Assessed Value</u>
Real Estate	\$1,213,148,420
Public Utility Property	69,027,690
Tangible Personal	<u>216,689,625</u>
Total Property Taxes	<u><u>\$1,498,865,735</u></u>

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

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

The County treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2002 and for which there is an enforceable legal claim. In the general fund, the mental retardation board fund, the aging fund and the community mental health fund, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2002 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable is deferred.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Note 7 - Receivables

Receivables at December 31, 2002, 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:

Governmental Activities

Local Government and Local Government	
Revenue Assistance	\$998,837
Gasoline and Excise Taxes	2,663,220
Mental Retardation Grant and Subsidies	399,298
Public Assistance Grant and Subsidies	601,506
Child Support Enforcement Agency Grant and Subsidies	35,908
Jail Operation Grant and Subsidies	800
Children's Services Grant and Subsidies	115,296
Litter Control Grant and Subsidies	61,763
Other Community Improvement Grants and Subsidies	1,115,784
Other Law Enforcement Grants and Subsidies	81,953
Other Grants and Subsidies	8,420
Sheriff Computerization Grant and Subsidies	33,112
Reimbursements	13,075
Miscellaneous	6,564
	<hr/>
Total	<u>\$6,135,536</u>

The community development block grant monies loaned to local businesses (\$187,255), the monies loaned to the Tuscarawas County Agricultural Society for the purchase of a parking lot (\$436,500), the monies loaned to Mill Township for the purchase of land (\$28,000), and the monies loaned to the Newcomerstown Community Improvement Corporation (\$2,282,143) are classified as loans receivable on the County financial statements and are also considered collectible in full.

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

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

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 2002 amounted to \$9,013,004 credited to the general fund and \$14,148 credited to the county 911 fund.

A receivable is recognized at year-end for amounts that will be received from sales which occurred during 2002. On a full accrual basis, the full amount of the receivable is recognized as revenue. On a modified accrual basis, the amount of the receivable that will be received outside of the available period is deferred.

Note 9 - Capital Assets

Capital asset activity for the year ended December 31, 2002, was as follows:

	Balance 12/31/2001	Additions	Deletions	Balance 12/31/2002
Governmental Activities:				
Capital Assets, not being depreciated:				
Land	\$1,533,257	\$154,990	(\$96,843)	\$1,591,404
Capital Assets, being depreciated:				
Building and Improvements	30,328,276	205,023	(501,161)	30,032,138
Equipment	12,252,571	747,748	(606,482)	12,393,837
Infrastructure	0	554,018	0	554,018
Total Capital Assets, being depreciated	42,580,847	1,506,789	(1,107,643)	42,979,993
Less Accumulated Depreciation:				
Building and Improvements	(7,031,879)	(667,449)	141,235	(7,558,093)
Equipment	(7,113,821)	(1,199,698)	513,876	(7,799,643)
Total Accumulated Depreciation	(14,145,700)	(1,867,147) *	655,111	(15,357,736)
Total Capital Assets being depreciated, Net	28,435,147	(360,358)	(452,532)	27,622,257
Governmental Activities Capital Assets, Net	\$29,968,404	(\$205,368)	(\$549,375)	\$29,213,661

For 2002, the County reported infrastructure used in governmental activities for the first time. The County only reported the amounts acquired during 2002. The County plans to phase in the prior year amounts in future years.

*Depreciation expense was charged to governmental activities as follows:

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Governmental Activities:	
Legislative and Executive	\$378,166
Judicial	76,415
Public Safety	573,293
Public Works	386,025
Health	175,519
Human Services	236,710
Conservation and Recreation	40,614
Other	405
Total Governmental Activities Depreciation Expense	<u>\$1,867,147</u>

	Balance 12/31/2001	Additions	Deletions	Balance 12/31/2002
Business-Type Activities:				
Capital Assets, not being depreciated:				
Land	\$232,894	\$0	\$0	\$232,894
Capital Assets, being depreciated:				
Buildings	1,665,886	7,915	0	1,673,801
Equipment	1,068,891	5,635	(24,958)	1,049,568
Sewer/Water Lines	21,373,640	149,286	0	21,522,926
Total Capital Assets, being depreciated	<u>24,108,417</u>	<u>162,836</u>	<u>(24,958)</u>	<u>24,246,295</u>
Less Accumulated Depreciation				
Buildings	(425,081)	(43,094)	0	(468,175)
Equipment	(626,083)	(67,256)	23,700	(669,639)
Sewer/Water Lines	(6,702,444)	(454,410)	0	(7,156,854)
Total Capital Assets being depreciated, Net	<u>16,354,809</u>	<u>(401,924)</u>	<u>(1,258)</u>	<u>15,951,627</u>
Business-Type Activities Capital Assets, Net	<u>\$16,587,703</u>	<u>(\$401,924)</u>	<u>(\$1,258)</u>	<u>\$16,184,521</u>

Note 10 - Risk Management

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

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

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

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

The County has elected to provide employees' major medical, vision and hospitalization through a self-insured program. The predominant participant is the County. The County maintains a Self-Insurance Internal Service Fund to account for and finance its uninsured risks of loss in this program. This plan provides a major medical plan with a \$100 single and \$200 family deductible. A third party administrator, MCA Administrators, located in Columbus, Ohio, reviewed all claims from the period of January 1, 2001 through April 30, 2001, which were then paid by the County. Effective May 1, 2001, Ault Care became the County's third party administrator. 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 \$407.64 family, \$372.23 individual per employee per month which represents the entire premium required. However, employees on the family plan are required to contribute \$7.64 per month towards their healthcare insurance. 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 \$350,066, reported in the fund at December 31, 2002, was estimated by the third party administrator and is based on the requirements of GASB Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Financial information relating to the fund's claims liability in 2001 and 2002 includes:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
2001	\$561,244	\$3,856,472	\$3,845,867	\$571,849
2002	571,849	3,712,972	3,934,755	350,066

Note 11 - Defined Benefit Pension Plans

A. Ohio Public Employees Retirement System (OPERS)

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

Plan members, 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 10.1 percent. For plan members, other than those engaged in law enforcement, the County was required to contribute 8.55 percent of covered salary for 2002, a decrease from 9.25 percent for 2001. The County contribution for law enforcement employees for 2002 was 11.70 percent, down from 12.4 percent for 2001. Contributions are authorized by State statute. The contribution rates are determined actuarially.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
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The County's required contributions to OPERS for the years ended December 31, 2002, 2001, and 2000 were \$1,514,429, \$1,564,174, and \$1,106,813, respectively; 92.10 percent has been contributed for 2002 and 100 percent has been contributed for 2001 and 2000. The balance outstanding is reflected as an intergovernmental payable.

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 9.5 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, 2002, 2001, and 2000 were \$54,650, \$35,379, and \$35,172, respectively. The full amount has been contributed for 2001 and 2000. 95.22 percent has been contributed for 2002 with the balance outstanding reflected as an intergovernmental payable.

Note 12 - Postemployment Benefits

A. Ohio Public Employees Retirement System

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit 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 OPERS is set aside for the funding of postretirement health care based on authority granted by State statute. The employer contribution rate for 2002 was 13.55 percent of covered payroll for employees not engaged in law enforcement; 5.00 percent was the portion that was used to fund health care. The employer contribution rate for law enforcement employees for 2002 was 16.70 percent; 5.00 percent was used to fund health care.

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2001, include a rate of return on investments of 8.00 percent, an annual increase in active employee total payroll of 4.00 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between 0.50 percent and 6.30 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.00 percent annually.

All investments are carried at market. For actuarial 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 Basic Financial Statements
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The number of active contributing participants was 402,041. The County's actual contributions for 2002 which were used to fund postemployment benefits were \$866,798. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2001, (the latest information available) were \$11.6 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$16.4 billion and \$4.8 billion, respectively.

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 4.5 percent of covered payroll to the Health Care Reserve Fund. For the County this amount equaled \$25,887 during 2002.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2001 (the latest information available) was \$3.256 billion. For the year ended June 30, 2002, net health care costs paid by STRS were \$300,772,000 and there were 102,132 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.

Note 14 - Capital Leases

During 1999, the County entered into capital leases for an election computer system and a GTE phone system. During 2001, the Job and Family Services Division of the County entered into capital leases for Verizon phone equipment and a Xerox copier. The County also entered into capital leases for two Minolta copiers during 2001. During 2002, the County entered into a capital lease for Minolta copier. The County also has a capital lease for sewer lines. These leases meet the criteria of a capital lease as defined by FASB Statement No. 13, "Accounting for Leases." Capital assets were capitalized at the present value of the minimum lease payments at the time the lease was entered into. The leased equipment is reported as a group in governmental activities. The sewer lines are reported in the sewer enterprise fund at a cost of \$355,000, accumulated depreciation through December 31, 2002 amounted to \$68,900 leaving a book value of \$286,100. Such agreements provide for minimum, annual lease payments as follows:

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
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	Governmental Activities	Business-Type Activities	Total
2003	\$66,953	\$24,730	\$91,683
2004	53,626	24,420	78,046
2005	51,333	24,110	75,443
2006	35,406	24,800	60,206
2007	1,883	24,428	26,311
2008-2012	0	122,175	122,175
2013-2017	0	124,088	124,088
2018-2022	0	123,408	123,408
2023-2027	0	122,650	122,650
2028-2029	0	49,219	49,219
Total Minimum Lease Payments	209,201	664,028	873,229
Less: Amounts Representing Interest	(24,291)	(346,028)	(370,319)
Present Value of Minimum Lease Payments	<u>\$184,910</u>	<u>\$318,000</u>	<u>\$502,910</u>

Note 15 - Long-Term Obligations

Debt Issue	Interest Rate	Original Issue Amount	Date of Maturity
Business-Type Activities			
OPWC Loans:			
Water 2002 Sandyville	0.00%	\$149,286	2022
Water 1998 Sandy Township Waterline	0.00%	183,981	2018
Water 1998 Schumacher Hollow	0.00%	90,149	2018
Water 1997 Sandyville	0.00%	135,955	2017
Water 1996 Wainwright	0.00%	138,000	2016
Sewer 1999 Wilkshire	0.00%	247,729	2019
OWDA Loans:			
Sewer 1996 Stone Creek	0.00%	15,000	2008
Sewer 1983 Mineral City	5.50%	124,287	2023
Sewer 1989 Various Projects	7.89%	910,694	2014
Water 1989 Various Projects	7.89%	181,167	2014
Water 1998 Mineral City	2.00%	894,485	2023
Water 1996 Stone Creek	0.00%	15,000	2006

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

	Balance 1/1/02	Increase	Decrease	Balance 12/31/02	Amounts Due In One Year
<i>Business-Type Activities</i>					
OPWC Loans Payable:					
Water Sandyville	\$0	\$149,286	\$0	\$149,286	\$7,464
Water Sandy Township Waterline	160,983	0	9,199	151,784	9,199
Water Schumacher Hollow	72,120	0	4,508	67,612	4,508
Water Sandyville	101,965	0	6,797	95,168	6,797
Water Wainwright	96,600	0	6,900	89,700	6,900
Sewer Wilkshire	229,150	0	12,387	216,763	12,387
Total OPWC Loans Payable	660,818	149,286	39,791	770,313	47,255
OWDA Loans Payable:					
Sewer Stone Creek	7,500	0	1,500	6,000	1,500
Sewer Mineral City	22,488	0	8,639	13,849	9,114
Sewer Various Projects	656,286	0	32,732	623,554	35,314
Water Various Projects	130,557	0	6,511	124,046	7,025
Water Mineral City	794,646	0	29,932	764,714	30,530
Water Stone Creek	7,500	0	1,500	6,000	1,500
Total OWDA Loans Payable	1,618,977	0	80,814	1,538,163	84,983
Capital Leases Payable	323,000	0	5,000	318,000	5,000
Compensated Absences	37,294	21,694	24,557	34,431	20,793
Total Business-Type Activities	\$2,640,089	\$170,980	\$150,162	\$2,660,907	\$158,031
<i>Governmental Activities:</i>					
Capital Leases:					
Allied Capital: MRDD	\$41,268	\$0	\$9,306	\$31,962	\$9,950
Allied Capital: Commissioner	15,057	0	2,947	12,110	3,199
Allied Capital: Commissioner	0	13,186	904	12,282	2,299
Xerox: Job and Family Services	7,965	0	3,083	4,882	3,083
Verizon: Job and Family Services	56,128	0	9,625	46,503	11,023
GTE Phone System	79,550	0	13,941	65,609	14,862
Election Systems	37,038	0	25,476	11,562	11,562
Total Capital Leases	237,006	13,186	65,282	184,910	55,978
Compensated Absences	1,282,739	239,130	232,635	1,289,234	946,593
Total Governmental Activities	\$1,519,745	\$252,316	\$297,917	\$1,474,144	\$1,002,571

The OPWC loans, the OWDA loans and the capital lease reported in the business-type activities will be paid from charges for services revenue in the enterprise funds. The capital leases reported in governmental activities will be paid from the general fund, the mental retardation fund and the public assistance fund. Compensated absences reported in the "Compensated Absences Payable" account will be paid from the general fund, the mental retardation fund, the public assistance fund, the motor vehicle license and gas tax fund, the child support enforcement agency fund, the county 911 fund, the jail operations fund, the real estate assessment fund, the certificate of title fund, the county home fund, the litter control fund, the dog and kennel fund, the community development block grant fund, and the community corrections fund.

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

	OWDA Loans		OPWC Loans
	Principal	Interest	Principal
2003	\$42,915	\$38,593	\$23,627
2004	87,193	72,824	47,254
2005	81,863	68,278	47,254
2006	86,232	63,908	47,254
2007	87,910	59,231	47,254
2008-2012	522,241	213,462	236,271
2013-2017	372,728	59,002	222,524
2018-2022	211,716	17,364	95,141
2023-2025	45,365	885	3,734
Totals	\$1,538,163	\$593,547	\$770,313

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 Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of total valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. The County's overall debt margin was \$35,971,643 at December 31, 2002.

Conduit Debt The County has served as the issuer of \$27,345,000 in hospital revenue bonds. The proceeds were used to acquire, construct, improve, and equip hospital facilities. The hospital facilities are leased and subsequently sold to the hospital. The lease payments are made to the trustee, The Huntington Trust Company, in an amount equal to the debt principal and interest payments. The trustee then makes the principal and interest payments on the bonds. The hospital revenue bonds do not constitute a general obligation, debt or bonded indebtedness of the County. Neither is the full faith and credit or taxing power of the County pledged to make repayment. As of December 31, 2002, \$24,355,000 was still outstanding. The outstanding amount is comprised of \$17,645,000 from a new 2001 issue and \$6,690,000 from a 1993 issue.

The County has served as the issuer of two industrial development bonds for Primary Packaging Inc. in the amount of \$5,095,000. The proceeds were used to acquire, construct, improve and equip facilities. Payments are made by the companies to the trustee in an amount equal to the debt principal and interest payments. The trustee is PNC Bank Ohio, NA for Primary Packaging Inc. The trustee then makes the principal and interest payments on the bonds. The bonds do not constitute a general obligation, debt or bonded indebtedness of the County. Neither is the full faith and credit or taxing power of the County pledged to make repayment. The principal outstanding at December 31, 2002, was \$1,670,000. The outstanding amount is comprised fully from the 1995 issue.

Tuscarawas County, Ohio
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Note 16 - Food Stamps

The County's Department of Human Services (Welfare) distributed, through contracting issuance centers, federal food stamps to entitled recipients within the County. The receipt and issuance of these stamps have the characteristics of federal "grants;" however, the Human Services Department merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. Food Stamps are now disbursed using an automated computer system. The balance below is held as a precautionary measure against computer failure. Changes in the balance held by the County during 2002 were:

Balance 1/1/02	Receipts	Disbursements	Balance 12/31/02
\$19,642	\$2,794	\$3,345	\$19,091

Note 17 - Interfund Transactions

A. Interfund Balances

Interfund balances for the year ended December 31, 2002, consisted of the following:

Interfund Payable	Interfund Receivable					
	General Fund	Public Assistance Fund	Motor Vehicle License and Gas Tax Fund	Capital Projects Trust Fund	Nonmajor Funds	Water Fund
Nonmajor Funds	\$92,407	\$2,348	\$223	\$0	\$46,272	\$0
General Fund	0	0	12	0	106,352	0
Public Assistance Fund	79,641	0	0	0	0	0
Sewer Fund	1,700	0	0	959,788	0	19,752
Water Fund	1,275	0	0	0	0	0
	\$175,023	\$2,348	\$235	\$959,788	\$152,624	\$19,752

Interfund balances at December 31, 2002, represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year except for the \$959,788 interfund balance between the capital projects trust fund and the sewer fund which will be repaid through monthly payments of \$3,076.25 over a thirty year period. The repayments began in 1998.

The general fund owes the children services fund \$91,258 for a transfer of 4th quarter expense allocation. \$14,616 is owed to the child support enforcement agency fund, \$12,237 of which is an overpayment of indirect costs and \$2,379 as a salary reimbursement. Additional general fund obligations include \$478 to the revolving loan fund for interest earned during 2002 and \$12 to the motor vehicle fund as a reimbursement for gasoline. The dog and kennel fund owes the motor vehicle fund \$223 for gasoline used and the County general fund \$575 for 2002 longevity payments to employees. The public assistance

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

fund owes the general fund \$79,641, \$8,774 of which is for rent and utilities, and \$70,867 as an indirect cost allocation. The litter and recycling fund owes the general fund \$1,019. Of this amount, \$112 is a reimbursement for gasoline; \$357 is for data processing supplies; and \$550 is for a longevity reimbursement. The county home fund owes the general fund \$4,050 as a longevity reimbursement and owes \$15 to the public assistance fund for a background investigation. The real estate assessment fund owes the general fund \$7,422 for data processing supplies. The sewer fund owes the general fund \$1,700 and the water fund owes \$1,275 for longevity reimbursement. The children services fund owes the public assistance fund \$2,334 for children services expenses paid from public assistance. The court computerization fund owes the general fund \$797 for data processing supplies. The southern district probation fund owes the general fund \$500 for longevity reimbursement. The child support enforcement agency owes the general fund \$29,224. Of that amount, \$24,198 is for the IV-D contract, \$3,525 is a longevity reimbursement, and \$1,501 is for data processing supplies. The DRETAC fund owes the general fund \$420 for data processing supplies. The community development block grant fund owes the community economic development fund \$46,272 for administrative expenses. The community economic development fund owes the general fund \$900 as a longevity reimbursement. The community corrections fund owes the general fund \$500 as a longevity reimbursement.

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2002, consisted of the following:

Transfer to	Transfer From				
	General Fund	Mental Retardation Fund	Capital Projects Trust Fund	Nonmajor Funds	Water Fund
Nonmajor Funds	\$5,084,595	\$500,842	\$0	\$35,960	\$0
General Fund	0	0	100,579	155,230	0
Public Assistance Fund	243,278	0	0	1,100,000	0
Capital Projects Fund	687,680	0	0	6,433	0
Sewer Fund	0	0	0	0	13
	\$6,015,553	\$500,842	\$100,579	\$1,297,623	\$13

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to provide additional resources for current operations or debt service; reclassification of prior year distributed monies, to segregate money for anticipated capital projects; and to return money to the fund from which it was originally provided once a project is completed.

Note 18 - Contingent Liabilities

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

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

Note 19 - Contractual Commitments

As of December 31, 2002, the County had contractual commitments outstanding for the following projects:

Funds/Projects	Contract Amount Outstanding
General Fund	
Computer Contracts	\$17,831
Building and Equipment Maintenance and Repairs	52,737
Consulting and Transportation Contracts	74,846
Special Revenue Funds:	
Public Assistance	
Health and Program Services	247,878
Motor Vehicle License and Gas Tax	
Road and Bridge Construction	72,524
Consulting, Testing and Designing	41,207
Utilities and Equipment Repair	17,575
CSEA	
Utilities and Title IV-D Contracts	38,459
County 911	
Equipment Maintenance and Repairs	15,473
Jail Operations	
Inmate Medical Treatment	7,809
Real Estate Assessment	
Consulting and Maintenance	121,877
Certificate of Title	
Utilities and Equipment Repair	14,639
Children's Services	
Research and Testing	1,502
County Home	
Equipment Repairs	2,280
Utilities and Staffing	29,693
Litter Control	
Recycling Contracts	9,052
Dog and Kennel	
Medical Care	2,224
Equipment Repairs	1,894
Delinquent Real Estate Collection	
Professional Services	1,000
Community Economic Development	
Professional Services	3,757

Tuscarawas County, Ohio
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For the Year Ended December 31, 2002

Felony Delinquent Care	
Equipment and Vehicle Maintenance	\$756
Jail Diversion	
Utilities	58
Indigent Guardianship	
Investigation and Guardianship	1,200
Recorder's Special	
Computer Contracts	14,319
Southern District Probation	
Equipment Maintenance and Repairs	935
Capital Projects Funds:	
Permanent Improvement	
Building Repairs	4,685
Capital Projects Trust	
Building Maintenance and Repairs	14,195
Court Computerization	
Computer Contracts	24,286
Canal	
Consulting	6,855
Sheriff Computerization	
Computer Contracts	23,378
Enterprise Funds:	
Sewer Fund	
Consulting and Utilities	116,855
Construction Project	30,000
Water Fund	
Consulting and Utilities	19,825
Construction Project	15,576

Note 20 - Joint Ventures

A. Joint County Public Defender's Commission

The Joint County Public Defender's Commission has six members. Tuscarawas and Carroll County commissioners each appoint three members. The purpose of the Commission is to provide legal assistance to indigent individuals charged with a serious criminal offense. The Commission exercises total operational control including budgeting, appropriating, contracting, and designating management. Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity interest in the Commission. The Commission is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2002, the County contributed \$246,170 which represents 39 percent of total contributions. Complete financial statements can be obtained from the Joint County Public Defender's Commission, Tuscarawas County, Ohio.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
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B. Tuscarawas County Regional Planning Commission

The County participates in the Tuscarawas County Regional Planning Commission which is a statutorily created political subdivision of the State. The Commission is jointly governed among Tuscarawas County, and certain municipalities and townships. Of the 61 members of the Commission board of trustees, the County appoints 10. Each member's control over the operation of the Commission is limited to its representation on the board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environmental, social, economical and governmental characteristics, functions and services of the County. Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity interest in the Commission. The Commission is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2002, the County contributed \$86,000 which represents 79 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 2002, the County made no contributions to the ADAMHS Board. Complete financial statements can be obtained from the ADAMHS Board, Tuscarawas County, Ohio.

Note 21 - Jointly Governed Organizations

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

The Council provides services to multi-need youths in Tuscarawas County. There are twenty-eight organizations which are members of the Council. The operations of the Council are controlled by a board consisting of representatives of the member organizations. Members refer cases to the Council which determines how the case is to be handled. In 2002, the County contributed \$61,956 which represents 75 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 2002, the District's revenues were received from haulers; no monies were received from the County.

Tuscarawas County, Ohio
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C. Multi-County Juvenile Attention Center (Center)

The Center is jointly operated by Tuscarawas, Carroll, Wayne, Holmes, Stark and Columbiana Counties for the purpose of providing training, treatment and rehabilitation of delinquent, dependent, abused or neglected children. The operation of the Center is controlled by a joint board of commissioners whose membership consists of the three commissioners from each participating county. The Board exercises total control over the operation of the Center including budgeting, appropriating, contracting and designating management. Budgets are adopted by the governing board of commissioners. Each County's degree of control is limited to its representation on the Board. In 2002, the County contributed \$918,241 which represents 11 percent of total contributions.

D. Community Improvement Corporation of Tuscarawas County (Corporation)

The Corporation is operated by Tuscarawas County, New Philadelphia, Dover, Uhrichsville, Dennison, Strasburg, Sugar Creek and Gnadenuhnten. It is controlled by 25 trustees consisting of the three County Commissioners, the mayor of each participating city and fifteen self-elected trustees. The Board exercises total control over the operations of the Corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. In 2002, 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 2002, 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 2002.

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 2002.

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H. Ohio Mid-Eastern Governments Association (OMEGA)

OMEGA is a ten county regional council of governments comprised of Belmont, Carroll, Coshocton, Columbiana, Guernsey, Harrison, Holmes, Jefferson, Muskingum and Tuscarawas counties. OMEGA was formed to aid and assist the participating counties and political subdivisions within the counties in the application for Appalachian Regional Commission and Economic Development grant monies. OMEGA is governed by a seventeen member executive board comprised of members appointed from each participating county and cities within each county. City membership is voluntary. A county commissioner serves as the County's representative on the board. The board has total control over budgeting, personnel and financial matters. Each member currently pays a per capita membership fee based on the most recent United States census. During 2002, OMEGA received \$6,718 from Tuscarawas County for an annual fee. OMEGA has no outstanding debt. Information can be obtained from 326 Highland Avenue, PO Box 130, Cambridge, Ohio 43725.

I. Mid-Eastern Ohio Regional Council (MEORC)

MEORC is a jointly governed organization among fourteen counties in Ohio. MEORC provides services to the mentally retarded and developmentally disabled residents in the participating counties. MEORC is governed by a Council made up of the superintendents of each county's Board of Mental Retardation and Developmental Disabilities. Revenues are generated by fees and State grants. The Council does not have any outstanding debt. During 2002, MEORC received \$27,915 for membership and annual project service fees. Information can be obtained from 11700 Upper Gilchrist Road, Mount Vernon, Ohio 43050.

Note 22 - Related Organizations

A. Tuscarawas County University Branch District

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

B. Tuscarawas County Public Library

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

Note 23 - Related Party Transactions

During 2002, 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 \$335,117 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 \$978,930.

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Note 24 – Starlight Enterprises, Inc.

A. Significant Accounting Policies

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

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

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

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

Accounts Receivable The organization uses the allowance method of accounting for doubtful accounts. All accounts were considered to be fully collectible at December 31, 2002. Therefore, no allowance for doubtful accounts has been recorded in these financial statements.

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

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

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

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

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

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

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

B. Donated Services

The wages of certain staff personnel working at the organization are paid by the Tuscarawas County Board of Mental Retardation and Developmental Disabilities. The total wages \$335,117 in 2002 are reflected in the organization's financial statements to reflect the value of this contribution.

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

C. Compensated Absences

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

D. Deposits with Off Balance Sheet Risk

As of December 31, 2002, the Workshop had a bank balance of \$297,618. Of this bank balance, \$290,505 was covered by federal depository insurance and \$7,113 was uncollateralized.

E. Notes Payable

A summary of the note transactions for the year ended December 31, 2002, follows:

	<u>1/1/2002</u>	<u>Additions</u>	<u>Reductions</u>	<u>12/31/2002</u>
Tuscarawas County Board of Mental Retardation	\$90,043	\$53,806	\$12,435	\$131,414
Belmont National Bank - 6.5-8.25%	<u>132,538</u>	<u>0</u>	<u>11,257</u>	<u>121,281</u>
Total	<u>\$222,581</u>	<u>\$53,806</u>	<u>\$23,692</u>	<u>\$252,695</u>

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

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Principal requirements to retire outstanding notes at December 31, 2002, are as follows:

	<u>Workshop</u>
2003	\$28,566
2004	29,778
2005	31,076
2006	31,621
2007	32,733
Later	<u>98,921</u>
	<u><u>\$252,695</u></u>

F. Accounting and Financial Reporting of Proprietary Activities

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

G. Residential Housing Fund

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

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

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

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

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

H. Risk Management

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

I. Related Party Transactions

The Workshop had transactions with other component units of Tuscarawas County. As of December 31, 2002, the organization had accounts receivable from related party component units of \$5,000. The Workshop had accounts payable to related party component units of \$17,912 for the year ended December 31, 2002.

J. Deferred Revenue

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

Note 25 – Tuscarawas County Port Authority

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

A. Significant Accounting Policies

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

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

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

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

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

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

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

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

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

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

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

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

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

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

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

Net Assets Net assets represent the difference between assets and liabilities. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Port Authority or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The Port Authority applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available. The Port Authority did not have any restricted net assets for 2002.

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

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

B. Cash Equivalents

Deposits At year end the carrying amount of the Port Authority's deposits were \$27,760 and the bank balance was \$27,760, all of which was covered by Federal Depository Insurance.

C. Capital Assets

Capital Asset activity for the fiscal year ended December 31, 2002 was as followed:

	Balance 1/1/2002	Additions	Deletions	Balance 12/31/2002
<i>Capital Assets, not being depreciated:</i>				
Construction in Progress	\$0	\$209,277	\$0	\$209,277
Capital Assets, net	\$0	\$209,277	\$0	\$209,277

D. Defined Benefit Pension Plans

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Plan members are required to contribute 8.5 percent of their annual covered salary to fund pension obligations. For plan members, the Port Authority was required to contribute 8.55 percent of covered salary for 2002. Contributions are authorized by State statute. The contribution rates are determined actuarially. The Port Authority's required contributions to OPERS for the year ended December 31, 2002 was \$3,700; 78 percent has been contributed for 2002. The unpaid contribution for 2002 is recorded as a liability in the respective fund.

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

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2001, include a rate of return on investments of 8.00 percent, an annual increase in active employee total payroll of 4.00 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between 0.50 percent and 6.30 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.00 percent annually.

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

The number of active contributing participants was 402,041. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2001, (the latest information available) were \$11.6 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$16.4 billion and \$4.8 billion, respectively.

E. Risk Management

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

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

F. Notes Payable

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

G. Subsequent Events

Acquisition of AK Steel Property Tuscarawas County Port Authority purchased the AK Steel property for \$1,400,000 on January 7, 2003. The property consists of about 700,000 square feet of buildings on 44 acres located along the Tuscarawas River in Dover, Ohio.

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

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

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

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

The loan will bear interest at prime + 0% floating with a 5% floor rate and will be amortized over a 180-month period after a 6-month period of interest only. The interest rate and payment is reset annually. The loan also requires covenants for minimum debt service coverage, minimum cash position, and minimum net worth. There is no prepayment penalty on the loan.

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

Lease of AK Steel Building In February 2003, the TCPA entered into a lease agreement with Owens Corning to lease 252,900 square feet at a monthly base rent of \$44,690. The lease is for a period of 5 years and has renewable options available.

H. Concentration of Credit Risk and Off Balance Sheet Risk

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

Note 26 – Compliance

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Fund/Object	Appropriations	Expenditures plus Encumbrances	Excess
Capital Projects Funds			
Issue II			
Capital Outlay	\$737,500	\$905,900	\$168,400
Canal			
Capital Outlay	297,396	353,328	55,932

Note 27 – Subsequent Event

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

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Combining Statements
And
Individual Fund Schedules

Combining Statements – Nonmajor Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

Community Mental Health Fund - To account for a county-wide property tax levy for the operation of the Alcohol, Drug Addiction and Mental Health Services Board of Tuscarawas and Carroll Counties.

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

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

(continued)

Combining Statements – Nonmajor Funds (continued)

Nonmajor Special Revenue Funds (continued)

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

(continued)

Combining Statements – Nonmajor Funds (continued)

Nonmajor 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.

(continued)

Combining Statements – Nonmajor Funds (continued)

Nonmajor Capital Projects Funds

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

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

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

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

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

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
Sheriff Computerization

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2002

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$11,964,417	\$2,525,009	\$14,489,426
Materials and Supplies Inventory	75,647	0	75,647
Accounts Receivable	30,519	4,289	34,808
Interfund Receivable	152,624	0	152,624
Intergovernmental Receivable	1,419,924	33,112	1,453,036
Prepaid Items	16,381	0	16,381
Sales Taxes Receivable	10,782	0	10,782
Property Taxes Receivable	1,203,384	0	1,203,384
Loans Receivable	187,255	0	187,255
<i>Total Assets</i>	<u>\$15,060,933</u>	<u>\$2,562,410</u>	<u>\$17,623,343</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$349,680	\$34,373	\$384,053
Accrued Wages	212,547	0	212,547
Intergovernmental Payable	148,196	0	148,196
Interfund Payable	123,453	17,797	141,250
Deferred Revenue	2,468,339	33,112	2,501,451
<i>Total Liabilities</i>	<u>3,302,215</u>	<u>85,282</u>	<u>3,387,497</u>
Fund Balances			
Reserved for Encumbrances	2,136,078	302,060	2,438,138
Reserved for Loans Receivable	187,255	0	187,255
Undesignated, Reported in:			
Special Revenue Funds	9,435,385	0	9,435,385
Capital Projects Funds	0	2,175,068	2,175,068
<i>Total Fund Balances</i>	<u>11,758,718</u>	<u>2,477,128</u>	<u>14,235,846</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$15,060,933</u>	<u>\$2,562,410</u>	<u>\$17,623,343</u>

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2002

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Revenues			
Property and Other Taxes	\$1,170,155	\$0	\$1,170,155
Sales Taxes	14,148	0	14,148
Intergovernmental	4,788,535	1,042,635	5,831,170
Licenses and Permits	365	0	365
Fines and Forfeitures	84,878	2,657	87,535
Rentals	0	15,497	15,497
Charges for Services	2,079,329	113,670	2,192,999
Contributions and Donations	54,448	8,500	62,948
Other	228,607	16,128	244,735
<i>Total Revenues</i>	<u>8,420,465</u>	<u>1,199,087</u>	<u>9,619,552</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	1,013,094	0	1,013,094
Judicial	188,590	0	188,590
Public Safety	3,825,291	0	3,825,291
Public Works	1,056,623	0	1,056,623
Health	245,152	0	245,152
Human Services	6,463,296	0	6,463,296
Intergovernmental	831,710	0	831,710
Capital Outlay	0	1,585,343	1,585,343
<i>Total Expenditures</i>	<u>13,623,756</u>	<u>1,585,343</u>	<u>15,209,099</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(5,203,291)</u>	<u>(386,256)</u>	<u>(5,589,547)</u>
Other Financing Sources (Uses)			
Transfers In	5,120,555	500,842	5,621,397
Transfers Out	(1,213,272)	(84,351)	(1,297,623)
<i>Total Other Financing Sources (Uses)</i>	<u>3,907,283</u>	<u>416,491</u>	<u>4,323,774</u>
<i>Net Change in Fund Balance</i>	(1,296,008)	30,235	(1,265,773)
<i>Fund Balance Beginning of Year</i>	<u>13,054,726</u>	<u>2,446,893</u>	<u>15,501,619</u>
<i>Fund Balances End of Year</i>	<u>\$11,758,718</u>	<u>\$2,477,128</u>	<u>\$14,235,846</u>

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2002

	Child Support Enforcement Agency	County 911	Jail Operations
Assets			
Equity in Pooled Cash and Cash Equivalents	\$165,419	\$5,711,288	\$119,741
Materials and Supplies Inventory	3,132	721	45,550
Accounts Receivable	20,606	0	2,314
Interfund Receivable	14,616	0	0
Intergovernmental Receivable	35,908	0	800
Prepaid Items	2,450	8,793	1,452
Sales Taxes Receivable	0	10,782	0
Property Taxes Receivable	0	0	0
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$242,131</u>	<u>\$5,731,584</u>	<u>\$169,857</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$7,608	\$18,687	\$37,280
Accrued Wages	52,491	26,916	60,232
Intergovernmental Payable	32,586	16,036	35,786
Interfund Payable	29,224	0	0
Deferred Revenue	0	0	0
<i>Total Liabilities</i>	<u>121,909</u>	<u>61,639</u>	<u>133,298</u>
Fund Balances			
Reserved for Encumbrances	9,933	27,143	11,283
Reserved for Loans Receivable	0	0	0
Unreserved, Undesignated (Deficit)	110,289	5,642,802	25,276
<i>Total Fund Balances</i>	<u>120,222</u>	<u>5,669,945</u>	<u>36,559</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$242,131</u>	<u>\$5,731,584</u>	<u>\$169,857</u>

Real Estate Assessment	Certificate Of Title	Children's Services	County Home	Litter Control	Dog and Kennel
\$1,248,101	\$751,177	\$329,827	\$157,674	\$82,289	\$66,804
0	6,313	0	17,701	186	656
0	0	0	613	0	0
0	0	91,257	0	0	0
0	0	115,296	0	61,763	0
0	543	0	2,232	741	150
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$1,248,101</u>	<u>\$758,033</u>	<u>\$536,380</u>	<u>\$178,220</u>	<u>\$144,979</u>	<u>\$67,610</u>
\$18,618	\$4,500	\$213,714	\$21,355	\$8,540	\$1,893
11,357	8,235	0	26,642	4,672	4,202
6,176	2,933	0	18,169	3,175	2,627
7,422	0	2,333	4,065	1,019	797
0	0	0	0	60,763	0
<u>43,573</u>	<u>15,668</u>	<u>216,047</u>	<u>70,231</u>	<u>78,169</u>	<u>9,519</u>
99,396	37,414	11,346	52,115	6,929	7,540
0	0	0	0	0	0
<u>1,105,132</u>	<u>704,951</u>	<u>308,987</u>	<u>55,874</u>	<u>59,881</u>	<u>50,551</u>
<u>1,204,528</u>	<u>742,365</u>	<u>320,333</u>	<u>107,989</u>	<u>66,810</u>	<u>58,091</u>
<u>\$1,248,101</u>	<u>\$758,033</u>	<u>\$536,380</u>	<u>\$178,220</u>	<u>\$144,979</u>	<u>\$67,610</u>

(continued)

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2002

	Delinquent Real Estate Collection	Community Mental Health	Aging
Assets			
Equity in Pooled Cash and Cash Equivalents	\$170,289	\$0	\$7,676
Materials and Supplies Inventory	0	0	0
Accounts Receivable	0	0	0
Interfund Receivable	0	0	0
Intergovernmental Receivable	0	0	0
Prepaid Items	0	0	0
Sales Taxes Receivable	0	0	0
Property Taxes Receivable	0	441,750	761,634
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$170,289</u>	<u>\$441,750</u>	<u>\$769,310</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$0	\$0	\$0
Accrued Wages	2,056	0	0
Intergovernmental Payable	2,509	0	0
Interfund Payable	420	0	0
Deferred Revenue	0	441,750	761,634
<i>Total Liabilities</i>	<u>4,985</u>	<u>441,750</u>	<u>761,634</u>
Fund Balances			
Reserved for Encumbrances	1,000	0	0
Reserved for Loans Receivable	0	0	0
Unreserved, Undesignated (Deficit)	164,304	0	7,676
<i>Total Fund Balances</i>	<u>165,304</u>	<u>0</u>	<u>7,676</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$170,289</u>	<u>\$441,750</u>	<u>\$769,310</u>

Growth	Other Community Improvement	Other Law Enforcement	Other	Total Nonmajor Special Revenue Funds
\$1,988,293	\$277,433	\$288,407	\$599,999	\$11,964,417
0	1,106	282	0	75,647
0	0	25	6,961	30,519
0	46,751	0	0	152,624
0	1,115,784	81,953	8,420	1,419,924
0	0	0	20	16,381
0	0	0	0	10,782
0	0	0	0	1,203,384
0	187,255	0	0	187,255
<u>\$1,988,293</u>	<u>\$1,628,329</u>	<u>\$370,667</u>	<u>\$615,400</u>	<u>\$15,060,933</u>
\$5,196	\$3,132	\$3,198	\$5,959	\$349,680
0	4,226	9,195	2,323	212,547
0	19,410	6,069	2,720	148,196
0	77,173	500	500	123,453
0	1,115,694	81,953	6,545	2,468,339
<u>5,196</u>	<u>1,219,635</u>	<u>100,915</u>	<u>18,047</u>	<u>3,302,215</u>
1,513,034	330,269	4,161	24,515	2,136,078
0	187,255	0	0	187,255
470,063	(108,830)	265,591	572,838	9,435,385
<u>1,983,097</u>	<u>408,694</u>	<u>269,752</u>	<u>597,353</u>	<u>11,758,718</u>
<u>\$1,988,293</u>	<u>\$1,628,329</u>	<u>\$370,667</u>	<u>\$615,400</u>	<u>\$15,060,933</u>

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2002

	Child Support Enforcement Agency	County 911	Jail Operations
Revenues			
Property and Other Taxes	\$0	\$0	\$0
Sales Taxes	0	14,148	0
Intergovernmental	1,540,070	0	0
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Charges for Services	224,560	0	44,416
Contributions and Donations	0	0	0
Other	53,437	3,017	15,537
<i>Total Revenues</i>	<u>1,818,067</u>	<u>17,165</u>	<u>59,953</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	1,075,613	2,367,943
Public Works	0	0	0
Health	0	0	0
Human Services	2,179,185	0	0
Intergovernmental	0	0	0
<i>Total Expenditures</i>	<u>2,179,185</u>	<u>1,075,613</u>	<u>2,367,943</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(361,118)</u>	<u>(1,058,448)</u>	<u>(2,307,990)</u>
Other Financing Sources (Uses)			
Transfers In	210,294	0	2,238,913
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>210,294</u>	<u>0</u>	<u>2,238,913</u>
<i>Net Change in Fund Balance</i>	(150,824)	(1,058,448)	(69,077)
<i>Fund Balance Beginning of Year</i>	<u>271,046</u>	<u>6,728,393</u>	<u>105,636</u>
<i>Fund Balances End of Year</i>	<u><u>\$120,222</u></u>	<u><u>\$5,669,945</u></u>	<u><u>\$36,559</u></u>

Real Estate Assessment	Certificate Of Title	Children's Services	County Home	Litter Control	Dog and Kennel
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	1,863,755	0	369,445	0
365	0	0	0	0	0
0	0	0	0	0	6,122
637,326	412,174	0	278,236	0	137,630
0	0	0	3,487	17,000	29,214
4,489	3,249	0	39,470	13,563	20,619
<u>642,180</u>	<u>415,423</u>	<u>1,863,755</u>	<u>321,193</u>	<u>400,008</u>	<u>193,585</u>
545,816	277,032	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	409,422	0
0	0	0	0	0	162,676
0	0	2,242,242	1,179,660	0	0
0	0	0	0	0	0
<u>545,816</u>	<u>277,032</u>	<u>2,242,242</u>	<u>1,179,660</u>	<u>409,422</u>	<u>162,676</u>
96,364	138,391	(378,487)	(858,467)	(9,414)	30,909
0	0	1,422,538	275,000	0	0
0	(28,500)	(1,100,000)	0	0	0
0	(28,500)	322,538	275,000	0	0
96,364	109,891	(55,949)	(583,467)	(9,414)	30,909
1,108,164	632,474	376,282	691,456	76,224	27,182
<u>\$1,204,528</u>	<u>\$742,365</u>	<u>\$320,333</u>	<u>\$107,989</u>	<u>\$66,810</u>	<u>\$58,091</u>

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2002

	Delinquent Real Estate Collection	Community Mental Health	Aging
Revenues			
Property and Other Taxes	\$0	\$415,634	\$754,521
Sales Taxes	0	0	0
Intergovernmental	0	45,977	92,295
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Charges for Services	122,304	0	0
Contributions and Donations	0	0	0
Other	422	0	0
<i>Total Revenues</i>	<u>122,726</u>	<u>461,611</u>	<u>846,816</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	85,769	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	846,933
Intergovernmental	0	461,611	0
<i>Total Expenditures</i>	<u>85,769</u>	<u>461,611</u>	<u>846,933</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>36,957</u>	<u>0</u>	<u>(117)</u>
Other Financing Sources (Uses)			
Transfers In	0	0	0
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	36,957	0	(117)
<i>Fund Balance Beginning of Year</i>	<u>128,347</u>	<u>0</u>	<u>7,793</u>
<i>Fund Balances End of Year</i>	<u><u>\$165,304</u></u>	<u><u>\$0</u></u>	<u><u>\$7,676</u></u>

Growth	Other Community Improvement	Other Law Enforcement	Other	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$1,170,155
0	0	0	0	14,148
0	516,300	280,206	80,487	4,788,535
0	0	0	0	365
0	0	254	78,502	84,878
0	2,900	25	219,758	2,079,329
0	0	0	4,747	54,448
0	66,349	2,155	6,300	228,607
0	585,549	282,640	389,794	8,420,465
0	21,129	0	83,348	1,013,094
0	0	0	188,590	188,590
0	0	361,540	20,195	3,825,291
331,325	315,876	0	0	1,056,623
0	0	0	82,476	245,152
0	0	0	15,276	6,463,296
0	343,957	0	26,142	831,710
331,325	680,962	361,540	416,027	13,623,756
(331,325)	(95,413)	(78,900)	(26,233)	(5,203,291)
875,361	1,941	4,200	92,308	5,120,555
0	(450)	(35,510)	(48,812)	(1,213,272)
875,361	1,491	(31,310)	43,496	3,907,283
544,036	(93,922)	(110,210)	17,263	(1,296,008)
1,439,061	502,616	379,962	580,090	13,054,726
\$1,983,097	\$408,694	\$269,752	\$597,353	\$11,758,718

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2002

	Permanent Improvement	Permanent Improvement County Home	Permanent Improvement MRS
Assets			
Equity in Pooled Cash and Cash Equivalents	\$1,340,274	\$77,492	\$652,163
Accounts Receivable	0	313	0
Intergovernmental Receivable	0	0	0
<i>Total Assets</i>	<u>\$1,340,274</u>	<u>\$77,805</u>	<u>\$652,163</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$0	\$0	\$0
Interfund Payable	0	0	0
Deferred Revenue	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances			
Reserved for Encumbrances	4,685	0	0
Unreserved, Undesignated	1,335,589	77,805	652,163
<i>Total Fund Balances</i>	<u>1,340,274</u>	<u>77,805</u>	<u>652,163</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$1,340,274</u>	<u>\$77,805</u>	<u>\$652,163</u>

Other	Total Nonmajor Capital Projects Funds
\$455,080	\$2,525,009
3,976	4,289
33,112	33,112
<u>\$492,168</u>	<u>\$2,562,410</u>
\$34,373	\$34,373
17,797	17,797
33,112	33,112
<u>85,282</u>	<u>85,282</u>
297,375	302,060
109,511	2,175,068
<u>406,886</u>	<u>2,477,128</u>
<u>\$492,168</u>	<u>\$2,562,410</u>

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2002

	Permanent Improvement	Permanent Improvement County Home	Permanent Improvement MRS
Revenues			
Intergovernmental	\$0	\$0	\$111,475
Fines and Forfeitures	0	0	0
Rentals	10,026	2,723	0
Charges for Services	0	0	0
Contributions and Donations	0	0	0
Other	0	0	0
<i>Total Revenues</i>	10,026	2,723	111,475
Expenditures			
Capital Outlay	118,446	870	251,944
<i>Excess of Revenues Over (Under) Expenditures</i>	(108,420)	1,853	(140,469)
Other Financing Sources (Uses)			
Transfers In	0	0	500,842
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	500,842
<i>Net Change in Fund Balance</i>	(108,420)	1,853	360,373
<i>Fund Balance Beginning of Year</i>	1,448,694	75,952	291,790
<i>Fund Balances End of Year</i>	\$1,340,274	\$77,805	\$652,163

Issue II	CSEA Renovation	Other	Total Nonmajor Capital Projects Fund
\$905,900	\$0	\$25,260	\$1,042,635
0	0	2,657	2,657
0	0	2,748	15,497
0	0	113,670	113,670
0	0	8,500	8,500
0	0	16,128	16,128
905,900	0	168,963	1,199,087
905,900	0	308,183	1,585,343
0	0	(139,220)	(386,256)
0	0	0	500,842
0	(19,508)	(64,843)	(84,351)
0	(19,508)	(64,843)	416,491
0	(19,508)	(204,063)	30,235
0	19,508	610,949	2,446,893
\$0	\$0	\$406,886	\$2,477,128

Combining Nonmajor Fiduciary Funds

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

Agency Funds

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

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

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

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

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

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

Other Agency Funds

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

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2002

	Balance 12/31/01	Additions	Deductions	Balance 12/31/02
REAL ESTATE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,197,052	\$47,737,815	\$47,662,735	\$1,272,132
Property Taxes Receivable	50,383,280	51,784,656	50,383,280	51,784,656
<i>Total Assets</i>	<u>\$51,580,332</u>	<u>\$99,522,471</u>	<u>\$98,046,015</u>	<u>\$53,056,788</u>
Liabilities				
Intergovernmental Payable	<u>\$51,580,332</u>	<u>\$99,522,471</u>	<u>\$98,046,015</u>	<u>\$53,056,788</u>
TANGIBLE PERSONAL PROPERTY TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$762,426	\$12,743,466	\$12,937,959	\$567,933
Property Taxes Receivable	15,117,970	13,553,728	15,117,970	13,553,728
<i>Total Assets</i>	<u>\$15,880,396</u>	<u>\$26,297,194</u>	<u>\$28,055,929</u>	<u>\$14,121,661</u>
Liabilities				
Intergovernmental Payable	<u>\$15,880,396</u>	<u>\$26,297,194</u>	<u>\$28,055,929</u>	<u>\$14,121,661</u>
SCHOOL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$42,059,053	\$42,059,053	\$0
Liabilities				
Intergovernmental Payable	<u>\$0</u>	<u>\$42,059,053</u>	<u>\$42,059,053</u>	<u>\$0</u>
MUNICIPAL CORPORATION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$8,268,725	\$8,268,725	\$0
Intergovernmental Receivable	24,540	27,078	24,540	27,078
<i>Total Assets</i>	<u>\$24,540</u>	<u>\$8,295,803</u>	<u>\$8,293,265</u>	<u>\$27,078</u>
Liabilities				
Intergovernmental Payable	<u>\$24,540</u>	<u>\$8,295,803</u>	<u>\$8,293,265</u>	<u>\$27,078</u>

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2002

	Balance 12/31/01	Additions	Deductions	Balance 12/31/02
TOWNSHIP				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$6,435,302	\$6,435,302	\$0
Intergovernmental Receivable	41,736	11,214	41,736	11,214
<i>Total Assets</i>	<u>\$41,736</u>	<u>\$6,446,516</u>	<u>\$6,477,038</u>	<u>\$11,214</u>
Liabilities				
Intergovernmental Payable	<u>\$41,736</u>	<u>\$6,446,516</u>	<u>\$6,477,038</u>	<u>\$11,214</u>
ESTATE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$883,961	\$1,236,506	\$1,425,081	\$695,386
Liabilities				
Intergovernmental Payable	<u>\$883,961</u>	<u>\$1,236,506</u>	<u>\$1,425,081</u>	<u>\$695,386</u>
MANUFACTURED HOME TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$99,634	\$734,385	\$742,371	\$91,648
Liabilities				
Intergovernmental Payable	<u>\$99,634</u>	<u>\$734,385</u>	<u>\$742,371</u>	<u>\$91,648</u>
HOTEL LODGING TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$289,135	\$289,135	\$0
Intergovernmental Receivable	0	13,629	0	13,629
<i>Total Assets</i>	<u>\$0</u>	<u>\$302,764</u>	<u>\$289,135</u>	<u>\$13,629</u>
Liabilities				
Intergovernmental Payable	<u>\$0</u>	<u>\$302,764</u>	<u>\$289,135</u>	<u>\$13,629</u>

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2002

	Balance 12/31/01	Additions	Deductions	Balance 12/31/02
CIGARETTE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$14	\$5,952	\$5,952	\$14
Liabilities				
Intergovernmental Payable	\$14	\$5,952	\$5,952	\$14
UNDIVIDED INCOME TAX - REAL PROPERTY				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$13,188	\$13,188	\$0
Liabilities				
Intergovernmental Payable	\$0	\$13,188	\$13,188	\$0
STATE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$437,110	\$437,110	\$0
Liabilities				
Intergovernmental Payable	\$0	\$437,110	\$437,110	\$0
COURT AGENCY				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$224,948	\$12,530,476	\$12,496,746	\$258,678
Liabilities				
Intergovernmental Payable	\$224,948	\$12,530,476	\$12,496,746	\$258,678
SHERIFF				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$119,443	\$2,926,433	\$2,939,407	\$106,469
Liabilities				
Undistributed Monies	\$119,443	\$2,926,433	\$2,939,407	\$106,469

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2002

	Balance 12/31/01	Additions	Deductions	Balance 12/31/02
COMMUNITY MENTAL HEALTH				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,465,425	\$6,639,446	\$6,628,054	\$1,476,817
Intergovernmental Receivable	0	240,277	0	240,277
<i>Total Assets</i>	<u>\$1,465,425</u>	<u>\$6,879,723</u>	<u>\$6,628,054</u>	<u>\$1,717,094</u>
Liabilities				
Undistributed Monies	<u>\$1,465,425</u>	<u>\$6,879,723</u>	<u>\$6,628,054</u>	<u>\$1,717,094</u>
LAW ENFORCEMENT TRUST				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,492	\$130,103	\$5,549	\$126,046
Liabilities				
Undistributed Monies	<u>\$1,492</u>	<u>\$130,103</u>	<u>\$5,549</u>	<u>\$126,046</u>
ALIMONY AND CHILD SUPPORT				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$4,837	\$3,557	\$5,791	\$2,603
Liabilities				
Undistributed Monies	<u>\$4,837</u>	<u>\$3,557</u>	<u>\$5,791</u>	<u>\$2,603</u>
LIBRARY LOCAL GOVERNMENT				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,254,559	\$3,254,559	\$0
Liabilities				
Intergovernmental Payable	<u>\$0</u>	<u>\$3,254,559</u>	<u>\$3,254,559</u>	<u>\$0</u>
SOIL AND WATER				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$39,385	\$298,474	\$289,760	\$48,099
Liabilities				
Undistributed Monies	<u>\$39,385</u>	<u>\$298,474</u>	<u>\$289,760</u>	<u>\$48,099</u>

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2002

	Balance 12/31/01	Additions	Deductions	Balance 12/31/02
JOINT PUBLIC DEFENDER				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$105,755	\$623,623	\$724,469	\$4,909
Intergovernmental Receivable	20,087	23,618	20,087	23,618
<i>Total Assets</i>	<u>\$125,842</u>	<u>\$647,241</u>	<u>\$744,556</u>	<u>\$28,527</u>
Liabilities				
Undistributed Monies	<u>\$125,842</u>	<u>\$647,241</u>	<u>\$744,556</u>	<u>\$28,527</u>
LAW LIBRARY				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$770	\$141,793	\$141,865	\$698
Intergovernmental Receivable	8,058	6,607	8,058	6,607
<i>Total Assets</i>	<u>\$8,828</u>	<u>\$148,400</u>	<u>\$149,923</u>	<u>\$7,305</u>
Liabilities				
Intergovernmental Payable	<u>\$8,828</u>	<u>\$148,400</u>	<u>\$149,923</u>	<u>\$7,305</u>
LIBRARY				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$347,252	\$347,252	\$0
Liabilities				
Intergovernmental Payable	<u>\$0</u>	<u>\$347,252</u>	<u>\$347,252</u>	<u>\$0</u>
DISTRICT BOARD OF HEALTH				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$671,107	\$3,610,616	\$3,500,845	\$780,878
Liabilities				
Undistributed Monies	<u>\$671,107</u>	<u>\$3,610,616</u>	<u>\$3,500,845</u>	<u>\$780,878</u>
REGIONAL PLANNING				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$28,841	\$108,965	\$98,982	\$38,824
Liabilities				
Undistributed Monies	<u>\$28,841</u>	<u>\$108,965</u>	<u>\$98,982</u>	<u>\$38,824</u>

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2002

	Balance 12/31/01	Additions	Deductions	Balance 12/31/02
CLASSIFIED TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$19	\$7,783	\$7,783	\$19
Liabilities				
Intergovernmental Payable	\$19	\$7,783	\$7,783	\$19
FAMILY AND CHILDREN FIRST COUNCIL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$141,081	\$70,419	\$62,031	\$149,469
Liabilities				
Undistributed Monies	\$141,081	\$70,419	\$62,031	\$149,469
OHIO ELECTIONS COMMISSION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$400	\$400	\$0
Liabilities				
Undistributed Monies	\$0	\$400	\$400	\$0
PAYROLL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$94,791	\$30,408,154	\$29,145,298	\$1,357,647
Intergovernmental Receivable	0	66	0	66
<i>Total Assets</i>	\$94,791	\$30,408,220	\$29,145,298	\$1,357,713
Liabilities				
Intergovernmental Payable	\$0	\$66	\$0	\$66
Undistributed Monies	94,791	30,408,154	29,145,298	1,357,647
<i>Total Liabilities</i>	\$94,791	\$30,408,220	\$29,145,298	\$1,357,713
DRESS DOWN				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$377	\$3,636	\$4,013	\$0
Liabilities				
Undistributed Monies	\$377	\$3,636	\$4,013	\$0

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2002

	Balance 12/31/01	Additions	Deductions	Balance 12/31/02
LOCAL EMERGENCY PLANNING COMMISSION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$88,026	\$55,288	\$84,616	\$58,698
Intergovernmental Receivable	16,420	0	16,420	0
<i>Total Assets</i>	<u>\$104,446</u>	<u>\$55,288</u>	<u>\$101,036</u>	<u>\$58,698</u>
Liabilities				
Undistributed Monies	<u>\$104,446</u>	<u>\$55,288</u>	<u>\$101,036</u>	<u>\$58,698</u>
EMERGENCY MANAGEMENT				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$183,182	\$147,855	\$35,327
Intergovernmental Receivable	0	2,755	0	2,755
<i>Total Assets</i>	<u>\$0</u>	<u>\$185,937</u>	<u>\$147,855</u>	<u>\$38,082</u>
Liabilities				
Undistributed Monies	<u>\$0</u>	<u>\$185,937</u>	<u>\$147,855</u>	<u>\$38,082</u>
TRANSPORTATION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$6,115	\$0	\$6,115
Liabilities				
Undistributed Assets	<u>\$0</u>	<u>\$6,115</u>	<u>\$0</u>	<u>\$6,115</u>
TOTAL - ALL AGENCY FUNDS				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$5,580,156	\$165,850,445	\$164,719,942	\$6,710,659
Cash and Cash Equivalents in Segregated Accounts	349,228	15,460,466	15,441,944	367,750
Property Taxes Receivable	65,501,250	65,338,384	65,501,250	65,338,384
Intergovernmental Receivable	110,841	325,244	110,841	325,244
<i>Total Assets</i>	<u>\$71,541,475</u>	<u>\$246,974,539</u>	<u>\$245,773,977</u>	<u>\$72,742,037</u>
Liabilities				
Intergovernmental Payable	\$68,744,408	\$201,639,478	\$202,100,400	\$68,283,486
Undistributed Monies	2,797,067	45,335,061	43,673,577	4,458,551
<i>Total Liabilities</i>	<u>\$71,541,475</u>	<u>\$246,974,539</u>	<u>\$245,773,977</u>	<u>\$72,742,037</u>

**Individual Fund Schedule of Revenues, Expenditures/Expenses and
Changes in Fund Balance/Equity – Budget (Non-GAAP Basis) and Actual**

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property and Other Taxes	\$3,008,889	\$3,084,200	\$3,167,879	\$83,679
Sales Taxes	8,570,705	8,788,000	9,103,755	315,755
Intergovernmental	2,181,288	2,409,000	2,345,098	(63,902)
Interest	1,463,950	1,400,000	1,555,000	155,000
Licenses and Permits	11,049	11,265	11,736	471
Fines and Forfeitures	200,274	190,000	212,730	22,730
Rentals	99,538	90,000	105,729	15,729
Charges for Services	2,071,624	1,945,019	2,200,467	255,448
Other	216,170	207,500	240,617	33,117
<i>Total Revenues</i>	<u>17,823,487</u>	<u>18,124,984</u>	<u>18,943,011</u>	<u>818,027</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Commissioners:				
Personal Services	308,336	317,795	315,398	2,397
Materials and Supplies	6,709	4,850	4,799	51
Contractual Services	123,188	169,592	167,392	2,200
Capital Outlay	33,511	32,220	31,500	720
Other	7,861	7,792	6,864	928
Total Commissioners	<u>479,605</u>	<u>532,249</u>	<u>525,953</u>	<u>6,296</u>
Microfilming Services:				
Personal Services	85,893	90,397	87,860	2,537
Materials and Supplies	6,120	5,903	5,894	9
Contractual Services	15,673	14,910	14,743	167
Total Microfilming Services	<u>107,686</u>	<u>111,210</u>	<u>108,497</u>	<u>2,713</u>
Auditor - General:				
Personal Services	340,178	371,431	348,741	22,690
Materials and Supplies	28,319	26,699	20,380	6,319
Contractual Services	100,367	110,188	92,991	17,197
Capital Outlay	27,220	27,916	25,329	2,587
Other	4,652	3,020	3,020	0
Total Auditor - General	<u>500,736</u>	<u>539,254</u>	<u>490,461</u>	<u>48,793</u>
Auditor - Personal Property:				
Personal Services	31,598	32,923	32,322	601
Materials and Supplies	1,760	2,484	2,300	184
Total Auditor - Personal Property	<u>\$33,358</u>	<u>\$35,407</u>	<u>\$34,622</u>	<u>\$785</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, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Treasurer:				
Personal Services	\$222,075	\$228,365	\$227,161	\$1,204
Materials and Supplies	11,829	12,216	12,112	104
Contractual Services	4,842	4,939	4,752	187
Capital Outlay	13,665	8,655	8,372	283
Other	1,821	1,880	1,863	17
Total Treasurer	254,232	256,055	254,260	1,795
Prosecuting Attorney:				
Personal Services	683,947	722,340	720,660	1,680
Materials and Supplies	7,657	8,371	8,371	0
Contractual Services	87,827	79,491	76,253	3,238
Capital Outlay	34,618	30,000	20,253	9,747
Other	4,513	5,000	4,616	384
Total Prosecuting Attorney	818,562	845,202	830,153	15,049
Budget Commission:				
Personal Services	12,177	12,809	12,456	353
Contractual Services	0	600	0	600
Total Budget Commission	12,177	13,409	12,456	953
Board of Revision:				
Personal Services	5,757	6,101	5,889	212
Materials and Supplies	250	0	0	0
Total Board of Revision	6,007	6,101	5,889	212
Bureau of Inspection:				
Contractual Services	63,069	75,000	74,514	486
Planning Services:				
Contractual Services	84,074	86,000	86,000	0
Data Processing Board:				
Personal Services	169,714	192,540	191,743	797
Materials and Supplies	25,605	31,567	22,759	8,808
Contractual Services	155,153	154,791	143,584	11,207
Capital Outlay	40,373	44,000	43,798	202
Total Data Processing Board	390,845	422,898	401,884	21,014
Board of Elections:				
Personal Services	460,352	495,507	494,896	611
Materials and Supplies	11,228	18,423	12,759	5,664
Contractual Services	139,762	140,803	137,200	3,603
Capital Outlay	812	1,051	684	367
Other	804	822	822	0
Total Board of Elections	\$612,958	\$656,606	\$646,361	\$10,245

(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, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Building and Grounds:				
Personal Services	\$104,360	\$117,216	\$106,750	\$10,466
Materials and Supplies	221,080	217,144	214,517	2,627
Contractual Services	466,245	512,406	511,932	474
Capital Outlay	16,550	19,000	18,395	605
Total Building and Grounds	808,235	865,766	851,594	14,172
Recorder:				
Personal Services	209,191	217,883	213,982	3,901
Materials and Supplies	4,812	8,075	4,880	3,195
Contractual Services	1,050	1,200	1,074	126
Other	1,718	2,100	1,757	343
Total Recorder	216,771	229,258	221,693	7,565
Other :				
Personal Services	1,914	8,000	1,958	6,042
Contractual Services	596,026	695,094	694,722	372
Other	2,297	3,237	2,665	572
Total Other	600,237	706,331	699,345	6,986
Total General Government - Legislative and Executive	4,988,552	5,380,746	5,243,682	137,064
General Government - Judicial				
Court of Appeals:				
Other	16,595	16,975	16,975	0
Common Pleas Court:				
Personal Services	687,655	754,239	753,405	834
Materials and Supplies	17,574	20,830	19,930	900
Contractual Services	98,079	138,228	137,522	706
Capital Outlay	11,972	13,110	12,030	1,080
Other	2,691	3,900	3,668	232
Total Common Pleas Court	817,971	930,307	926,555	3,752
Jury Commission:				
Personal Services	106	108	108	0
Contractual Services	1,785	1,990	1,829	161
Total Jury Commission	1,891	2,098	1,937	161
Law Library:				
Personal Services	\$45,239	\$47,640	\$46,275	\$1,365

(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, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Juvenile Court:				
Personal Services	\$579,947	\$589,823	\$589,768	\$55
Materials and Supplies	12,068	10,411	10,357	54
Contractual Services	141,677	152,051	149,796	2,255
Capital Outlay	1,096	2,979	2,831	148
Other	1,244	1,705	1,398	307
Total Juvenile Court	736,032	756,969	754,150	2,819
Probate Court:				
Personal Services	196,082	203,418	203,326	92
Materials and Supplies	12,494	13,413	12,173	1,240
Contractual Services	9,716	6,189	5,189	1,000
Capital Outlay	3,809	2,677	2,160	517
Other	839	743	655	88
Total Probate Court	222,940	226,440	223,503	2,937
Clerk of Courts:				
Personal Services	433,283	458,012	443,155	14,857
Materials and Supplies	16,000	17,223	16,443	780
Contractual Services	6,905	8,720	8,483	237
Capital Outlay	190	2,500	2,499	1
Other	947	1,000	969	31
Total Clerk of Courts	457,325	487,455	471,549	15,906
County Court:				
Personal Services	530,073	551,316	542,214	9,102
Materials and Supplies	9,644	11,128	9,941	1,187
Contractual Services	10,327	15,281	11,189	4,092
Other	10,607	13,000	10,650	2,350
Total County Court	560,651	590,725	573,994	16,731
New Philadelphia Court:				
Personal Services	92,345	123,440	94,460	28,980
Contractual Services	57,444	64,466	59,046	5,420
Total New Philadelphia Court	149,789	187,906	153,506	34,400
Joint County Public Defender:				
Contractual Services	240,658	246,170	246,170	0
Total General Government - Judicial	\$3,249,091	\$3,492,685	\$3,414,614	\$78,071

(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, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Public Safety:				
Disaster Services:				
Personal Services	\$123,743	\$126,994	\$126,577	\$417
Materials and Supplies	14,385	7,972	6,928	1,044
Contractual Services	47,861	47,353	41,704	5,649
Capital Outlay	7,870	3,959	3,959	0
Other	1,005	825	721	104
Total Disaster Services	194,864	187,103	179,889	7,214
Coroner:				
Personal Services	87,581	90,068	89,587	481
Materials and Supplies	196	201	201	0
Contractual Services	52,109	65,351	61,988	3,363
Capital Outlay	391	400	400	0
Other	1,409	1,441	1,441	0
Total Coroner	141,686	157,461	153,617	3,844
Sheriff:				
Personal Services	1,544,450	1,593,950	1,579,823	14,127
Materials and Supplies	132,363	130,398	129,895	503
Contractual Services	126,927	129,354	123,744	5,610
Capital Outlay	117,619	122,000	118,173	3,827
Other	808	827	827	0
Total Sheriff	1,922,167	1,976,529	1,952,462	24,067
Multi-County Juvenile Attention Center:				
Purchased Services	897,681	971,839	918,241	53,598
Total Public Safety	3,156,398	3,292,932	3,204,209	88,723
Public Works:				
Engineer - Tax Map:				
Personal Services	121,512	129,129	124,295	4,834
Materials and Supplies	17,184	14,000	13,923	77
Contractual Services	316	323	323	0
Capital Outlay	7,114	8,152	8,077	75
Total Public Works	146,126	151,604	146,618	4,986
Health:				
Vital Statistics:				
Contractual Services	\$1,582	\$1,618	\$1,618	\$0

(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, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Other Health:				
Materials and Supplies	\$2,055	\$3,781	\$1,303	\$2,478
Contractual Services	141,436	143,381	142,829	552
Other	5,475	5,600	5,600	0
Total Other Health	148,966	152,762	149,732	3,030
Humane Society:				
Personal Services	6,854	6,500	6,500	0
Contractual Services	956	2,323	1,225	1,098
Total Humane Society	7,810	8,823	7,725	1,098
Total Health	158,358	163,203	159,075	4,128
Human Services:				
Soldiers Relief:				
Personal Services	39,435	49,191	40,338	8,853
Materials and Supplies	0	500	0	500
Contractual Services	644	2,300	659	1,641
Grants in Aid	129,814	200,000	132,787	67,213
Capital Outlay	31,085	52,758	30,063	22,695
Other	49	150	50	100
Total Soldiers Relief	201,027	304,899	203,897	101,002
Child Welfare Board:				
Contractual Services	63,645	0	0	0
Veteran Services:				
Personal Services	168,119	187,871	171,970	15,901
Materials and Supplies	10,296	21,466	15,977	5,489
Contractual Services	121,196	125,789	111,900	13,889
Other	1,870	13,150	11,715	1,435
Total Veteran Services	301,481	348,276	311,562	36,714
Total Human Services	566,153	653,175	515,459	137,716
Conservation and Agriculture:				
Cooperative Extension:				
Grants in Aid	259,790	265,740	265,740	0
Soil and Water Conservation:				
Grants in Aid	111,786	114,346	114,346	0
Agriculture Society:				
Grants in Aid	6,417	8,000	6,000	2,000
Total Conservation and Agriculture	\$377,993	\$388,086	\$386,086	\$2,000

(continued)

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Intergovernmental	\$220,930	\$223,444	\$199,385	\$24,059
<i>Total Expenditures</i>	<u>12,863,601</u>	<u>13,745,875</u>	<u>13,269,128</u>	<u>476,747</u>
<i>Excess of Revenues Over Expenditures</i>	<u>4,959,886</u>	<u>4,379,109</u>	<u>5,673,883</u>	<u>1,294,774</u>
Other Financing Sources (Uses)				
Advances In	24,993	24,993	24,993	0
Transfers In	579,407	86,910	255,809	168,899
Transfers Out	<u>(6,601,654)</u>	<u>(6,528,006)</u>	<u>(6,015,554)</u>	<u>512,452</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(5,997,254)</u>	<u>(6,416,103)</u>	<u>(5,734,752)</u>	<u>681,351</u>
<i>Net Change in Fund Balance</i>	(1,037,368)	(2,036,994)	(60,869)	1,976,125
<i>Fund Balance Beginning of Year</i>	13,578,884	13,578,884	13,578,884	0
Prior Year Encumbrances Appropriated	<u>683,952</u>	<u>683,952</u>	<u>683,952</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$13,225,468</u></u>	<u><u>\$12,225,842</u></u>	<u><u>\$14,201,967</u></u>	<u><u>\$1,976,125</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Retardation Board Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property and Other Taxes	\$5,396,638	\$5,050,000	\$4,819,489	(\$230,511)
Intergovernmental	2,086,850	2,493,449	2,630,898	137,449
Other	126,402	61,500	125,845	64,345
<i>Total Revenues</i>	<u>7,609,890</u>	<u>7,604,949</u>	<u>7,576,232</u>	<u>(28,717)</u>
Expenditures				
Current:				
Health:				
Mental Retardation Board:				
Personal Services	4,900,985	5,147,465	4,657,338	490,127
Materials and Supplies	129,534	163,293	123,094	40,199
Contractual Services	1,841,760	2,145,552	1,750,191	395,361
Grants in Aid	0	15,000	0	15,000
Capital Outlay	103,838	290,000	98,676	191,324
Other	68,687	197,308	65,272	132,036
<i>Total Expenditures</i>	<u>7,044,804</u>	<u>7,958,618</u>	<u>6,694,571</u>	<u>1,264,047</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	565,086	(353,669)	881,661	1,235,330
Other Financing Uses				
Transfers Out	(530,305)	(500,842)	(500,842)	0
<i>Net Change in Fund Balance</i>	34,781	(854,511)	380,819	1,235,330
<i>Fund Balance Beginning of Year</i>	<u>7,498,101</u>	<u>7,498,101</u>	<u>7,498,101</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,532,882</u></u>	<u><u>\$6,643,590</u></u>	<u><u>\$7,878,920</u></u>	<u><u>\$1,235,330</u></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, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$7,699,260	\$7,355,466	\$7,027,434	(\$328,032)
Other	49,653	161,778	45,320	(116,458)
<i>Total Revenues</i>	<u>7,748,913</u>	<u>7,517,244</u>	<u>7,072,754</u>	<u>(444,490)</u>
Expenditures				
Current:				
Human Services:				
Public Assistance:				
Personal Services	3,311,978	2,879,320	2,860,989	18,331
Materials and Supplies	127,056	132,769	111,541	21,228
Contractual Services	714,848	1,137,740	848,769	288,971
Grants in Aid	1,346,349	1,394,348	1,126,879	267,469
Capital Outlay	72,885	132,120	58,611	73,509
Other	105,209	99,507	97,677	1,830
Total Public Assistance	<u>5,678,325</u>	<u>5,775,804</u>	<u>5,104,466</u>	<u>671,338</u>
Social Services:				
Personal Services	1,567,438	1,365,800	1,353,919	11,881
Materials and Supplies	0	1,000	0	1,000
Contractual Services	2,095,991	1,874,168	1,814,888	59,280
Capital Outlay	0	1,000	0	1,000
Other	2,615	5,000	2,232	2,768
Total Social Services	<u>3,666,044</u>	<u>3,246,968</u>	<u>3,171,039</u>	<u>75,929</u>
<i>Total Expenditures</i>	<u>9,344,369</u>	<u>9,022,772</u>	<u>8,275,505</u>	<u>747,267</u>
<i>Excess of Revenues Under Expenditures</i>	(1,595,456)	(1,505,528)	(1,202,751)	302,777
Other Financing Sources				
Transfers In	1,471,696	1,031,668	1,343,278	311,610
<i>Net Change in Fund Balance</i>	(123,760)	(473,860)	140,527	614,387
<i>Fund Balance Beginning of Year</i>	359,735	359,735	359,735	0
Prior Year Encumbrances Appropriated	114,560	114,560	114,560	0
<i>Fund Balance End of Year</i>	<u>\$350,535</u>	<u>\$435</u>	<u>\$614,822</u>	<u>\$614,387</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, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$1,298,334	\$1,465,000	\$4,176,711	\$2,711,711
Interest	22,139	30,000	24,104	(5,896)
Fines and Forfeitures	78,849	95,000	85,846	(9,154)
Charges for Services	3,455,391	3,597,780	998,881	(2,598,899)
Other	287	5,000	312	(4,688)
<i>Total Revenues</i>	<u>4,855,000</u>	<u>5,192,780</u>	<u>5,285,854</u>	<u>93,074</u>
Expenditures				
Current:				
Public Works:				
Engineer - Administration:				
Personal Services	171,517	209,500	205,700	3,800
Materials and Supplies	5,902	7,900	7,358	542
Contractual Services	7,509	14,019	7,386	6,633
Capital Outlay	8,493	9,713	4,533	5,180
Total Engineer - Administration	<u>193,421</u>	<u>241,132</u>	<u>224,977</u>	<u>16,155</u>
Engineer - Roads:				
Personal Services	1,091,140	1,374,110	1,307,869	66,241
Materials and Supplies	1,133,444	1,580,803	1,496,918	83,885
Contractual Services	1,515,743	1,684,963	1,665,740	19,223
Capital Outlay	414,846	310,012	289,197	20,815
Other	6,786	8,500	8,275	225
Total Engineer - Roads	<u>4,161,959</u>	<u>4,958,388</u>	<u>4,767,999</u>	<u>190,389</u>
Engineer - Bridges:				
Personal Services	10,265	14,000	12,311	1,689
Materials and Supplies	254,036	311,703	298,903	12,800
Contractual Services	953,384	1,245,422	1,180,028	65,394
Total Engineer - Bridges	<u>1,217,685</u>	<u>1,571,125</u>	<u>1,491,242</u>	<u>79,883</u>
<i>Total Expenditures</i>	<u>5,573,065</u>	<u>6,770,645</u>	<u>6,484,218</u>	<u>286,427</u>
<i>Net Change in Fund Balance</i>	(718,065)	(1,577,865)	(1,198,364)	379,501
<i>Fund Balance Beginning of Year</i>	859,800	859,800	859,800	0
Prior Year Encumbrances Appropriated	<u>718,065</u>	<u>718,065</u>	<u>718,065</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$859,800</u></u>	<u><u>\$0</u></u>	<u><u>\$379,501</u></u>	<u><u>\$379,501</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Capital Projects Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Rentals	\$0	\$0	\$2,350	\$2,350
Other	168,717	0	41,107	41,107
<i>Total Revenues</i>	168,717	0	43,457	43,457
Expenditures				
Capital Outlay	413,907	519,528	438,870	80,658
<i>Excess of Revenues Under Expenditures</i>	(245,190)	(519,528)	(395,413)	124,115
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	143,500	143,500
Advances In	0	0	36,915	36,915
Transfers In	503,782	672,500	694,113	21,613
Transfers Out	0	0	(100,579)	(100,579)
<i>Total Other Financing Sources (Uses)</i>	503,782	672,500	773,949	101,449
<i>Net Change in Fund Balance</i>	258,592	152,972	378,536	225,564
<i>Fund Balance Beginning of Year</i>	4,684,384	4,684,384	4,684,384	0
Prior Year Encumbrances Appropriated	13,907	13,907	13,907	0
<i>Fund Balance End of Year</i>	<u>\$4,956,883</u>	<u>\$4,851,263</u>	<u>\$5,076,827</u>	<u>\$225,564</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, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$1,896,389	\$1,250,515	\$1,210,325	(\$40,190)
Intergovernmental	0	130,650	19,115	(111,535)
OPWC Proceeds	0	0	149,286	149,286
Other	34,311	0	22,244	22,244
<i>Total Revenues</i>	<u>1,930,700</u>	<u>1,381,165</u>	<u>1,400,970</u>	<u>19,805</u>
Expenses				
Personal Services	840,907	482,330	423,085	59,245
Materials and Supplies	44,355	110,135	32,959	77,176
Contractual Services	735,703	617,639	491,720	125,919
Capital Outlay	200,252	782,633	159,752	622,881
Other	14,348	11,030	7,730	3,300
Debt Service:				
Principal	56,149	18,960	18,887	73
Interest and Fiscal Charges	20,040	20,040	20,040	0
<i>Total Expenses</i>	<u>1,911,754</u>	<u>2,042,767</u>	<u>1,154,173</u>	<u>888,594</u>
<i>Excess of Revenues Over (Under) Expenses</i>	18,946	(661,602)	246,797	908,399
Advances Out	0	0	(36,915)	(36,915)
Transfers Out	(188,413)	(104,665)	(94,415)	10,250
<i>Net Change in Fund Equity</i>	(169,467)	(766,267)	115,467	881,734
<i>Fund Equity Beginning of Year</i>	1,238,191	1,238,191	1,238,191	0
Prior Year Encumbrances Appropriated	217,237	217,237	217,237	0
<i>Fund Equity End of Year</i>	<u>\$1,285,961</u>	<u>\$689,161</u>	<u>\$1,570,895</u>	<u>\$881,734</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, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$698,862	\$682,500	\$673,324	(\$9,176)
Other	5,638	4,000	5,432	1,432
<i>Total Revenues</i>	<u>704,500</u>	<u>686,500</u>	<u>678,756</u>	<u>(7,744)</u>
Expenses				
Personal Services	214,677	197,617	178,303	19,314
Materials and Supplies	58,076	73,547	78,873	(5,326)
Contractual Services	242,147	231,152	217,370	13,782
Capital Outlay	35,550	44,108	10,611	33,497
Other	6,929	6,076	5,739	337
Debt Service:				
Principal	74,412	60,594	58,836	1,758
Interest and Fiscal Charges	15,884	15,884	15,884	0
<i>Total Expenses</i>	<u>647,675</u>	<u>628,978</u>	<u>565,616</u>	<u>63,362</u>
<i>Excess of Revenues Over Expenses</i>	56,825	57,522	113,140	55,618
Transfers Out	<u>(20,402)</u>	<u>(39,100)</u>	<u>(16,825)</u>	<u>22,275</u>
<i>Net Change in Fund Equity</i>	36,423	18,422	96,315	77,893
<i>Fund Equity Beginning of Year</i>	1,303,165	1,303,165	1,303,165	0
Prior Year Encumbrances Appropriated	<u>27,860</u>	<u>27,860</u>	<u>27,860</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$1,367,448</u>	<u>\$1,349,447</u>	<u>\$1,427,340</u>	<u>\$77,893</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, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$1,495,935	\$1,638,693	\$1,506,775	(\$131,918)
Charges for Services	203,174	184,000	204,646	20,646
Other	53,015	54,706	53,437	(1,269)
<i>Total Revenues</i>	<u>1,752,124</u>	<u>1,877,399</u>	<u>1,764,858</u>	<u>(112,541)</u>
Expenditures				
Current:				
Human Services:				
Child Support Enforcement Agency:				
Personal Services	1,825,123	1,752,318	1,748,718	3,600
Materials and Supplies	55,416	54,527	52,686	1,841
Contractual Services	377,994	366,007	362,090	3,917
Capital Outlay	260	180	139	41
Other	2,139	2,050	2,045	5
<i>Total Expenditures</i>	<u>2,260,932</u>	<u>2,175,082</u>	<u>2,165,678</u>	<u>9,404</u>
<i>Excess of Revenues Under Expenditures</i>	(508,808)	(297,683)	(400,820)	(103,137)
Other Financing Sources				
Transfers In	208,819	5,294	210,294	205,000
<i>Net Change in Fund Balance</i>	(299,989)	(292,389)	(190,526)	101,863
<i>Fund Balance Beginning of Year</i>	258,412	258,412	258,412	0
Prior Year Encumbrances Appropriated	41,577	41,577	41,577	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$7,600</u>	<u>\$109,463</u>	<u>\$101,863</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, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Sales Taxes	\$0	\$0	\$3,366	\$3,366
Other	<u>0</u>	<u>0</u>	<u>3,017</u>	<u>3,017</u>
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>6,383</u>	<u>6,383</u>
Expenditures				
Current:				
Public Safety:				
County 911:				
Personal Services	699,378	743,000	626,526	116,474
Materials and Supplies	12,477	14,737	11,477	3,260
Contractual Services	325,019	342,660	300,006	42,654
Capital Outlay	273,012	209,863	186,351	23,512
Other	<u>283</u>	<u>560</u>	<u>200</u>	<u>360</u>
<i>Total Expenditures</i>	<u>1,310,169</u>	<u>1,310,820</u>	<u>1,124,560</u>	<u>186,260</u>
<i>Net Change in Fund Balance</i>	(1,310,169)	(1,310,820)	(1,118,177)	192,643
<i>Fund Balance Beginning of Year</i>	6,699,111	6,699,111	6,699,111	0
Prior Year Encumbrances Appropriated	<u>92,169</u>	<u>92,169</u>	<u>92,169</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,481,111</u></u>	<u><u>\$5,480,460</u></u>	<u><u>\$5,673,103</u></u>	<u><u>\$192,643</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, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$43,248	\$30,000	\$45,040	\$15,040
Other	14,919	15,000	15,537	537
<i>Total Revenues</i>	<u>58,167</u>	<u>45,000</u>	<u>60,577</u>	<u>15,577</u>
Expenditures				
Current:				
Public Safety:				
Jail Operations:				
Personal Services	1,671,391	1,756,273	1,754,595	1,678
Materials and Supplies	254,023	278,002	275,779	2,223
Contractual Services	354,447	336,615	328,887	7,728
Capital Outlay	7,845	5,000	4,470	530
Other	3,952	4,280	3,990	290
<i>Total Expenditures</i>	<u>2,291,658</u>	<u>2,380,170</u>	<u>2,367,721</u>	<u>12,449</u>
<i>Excess of Revenues Under Expenditures</i>	(2,233,491)	(2,335,170)	(2,307,144)	28,026
Other Financing Sources				
Transfers In	<u>2,149,843</u>	<u>2,203,010</u>	<u>2,238,913</u>	<u>35,903</u>
<i>Net Change in Fund Balance</i>	(83,648)	(132,160)	(68,231)	63,929
<i>Fund Balance Beginning of Year</i>	57,617	57,617	57,617	0
Prior Year Encumbrances Appropriated	<u>75,146</u>	<u>75,146</u>	<u>75,146</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$49,115</u></u>	<u><u>\$603</u></u>	<u><u>\$64,532</u></u>	<u><u>\$63,929</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, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses and Permits	\$333	\$0	\$365	\$365
Charges for Services	582,266	580,700	637,363	56,663
Other	4,101	6,000	4,489	(1,511)
<i>Total Revenues</i>	<u>586,700</u>	<u>586,700</u>	<u>642,217</u>	<u>55,517</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Real Estate Assessment:				
Personal Services	393,525	360,525	334,138	26,387
Materials and Supplies	19,186	34,606	15,630	18,976
Contractual Services	247,385	296,271	295,354	917
Capital Outlay	8,986	15,180	7,483	7,697
<i>Total Expenditures</i>	<u>669,082</u>	<u>706,582</u>	<u>652,605</u>	<u>53,977</u>
<i>Net Change in Fund Balance</i>	(82,382)	(119,882)	(10,388)	109,494
<i>Fund Balance Beginning of Year</i>	1,087,342	1,087,342	1,087,342	0
Prior Year Encumbrances Appropriated	<u>46,057</u>	<u>46,057</u>	<u>46,057</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,051,017</u></u>	<u><u>\$1,013,517</u></u>	<u><u>\$1,123,011</u></u>	<u><u>\$109,494</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, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$406,789	\$410,000	\$411,572	\$1,572
Other	3,211	0	3,249	3,249
<i>Total Revenues</i>	<u>410,000</u>	<u>410,000</u>	<u>414,821</u>	<u>4,821</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Certificate of Title:				
Personal Services	293,635	249,625	246,634	2,991
Materials and Supplies	6,901	14,219	13,157	1,062
Contractual Services	14,038	45,555	26,591	18,964
Capital Outlay	2,420	20,500	20,249	251
Other	1,763	1,481	1,481	0
<i>Total Expenditures</i>	<u>318,757</u>	<u>331,380</u>	<u>308,112</u>	<u>23,268</u>
<i>Excess of Revenues Over Expenditures</i>	91,243	78,620	106,709	28,089
Other Financing Uses				
Transfers Out	(33,935)	(28,500)	(28,500)	0
<i>Net Change in Fund Balance</i>	57,308	50,120	78,209	28,089
<i>Fund Balance Beginning of Year</i>	601,005	601,005	601,005	0
Prior Year Encumbrances Appropriated	1,792	1,792	1,792	0
<i>Fund Balance End of Year</i>	<u><u>\$660,105</u></u>	<u><u>\$652,917</u></u>	<u><u>\$681,006</u></u>	<u><u>\$28,089</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children's Services Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	<u>\$1,346,894</u>	<u>\$1,661,928</u>	<u>\$1,797,687</u>	<u>\$135,759</u>
Expenditures				
Current:				
Human Services:				
Children's Services:				
Materials and Supplies	1,474	3,097	2,085	1,012
Contractual Services	1,602,626	2,167,456	2,162,402	5,054
Capital Outlay	8,657	13,580	12,958	622
Other	<u>4,500</u>	<u>9,560</u>	<u>9,436</u>	<u>124</u>
<i>Total Expenditures</i>	<u>1,617,257</u>	<u>2,193,693</u>	<u>2,186,881</u>	<u>6,812</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(270,363)</u>	<u>(531,765)</u>	<u>(389,194)</u>	<u>142,571</u>
Other Financing Sources (Uses)				
Transfers In	1,065,818	1,337,900	1,422,538	84,638
Transfers Out	<u>(815,287)</u>	<u>(1,100,000)</u>	<u>(1,100,000)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>250,531</u>	<u>237,900</u>	<u>322,538</u>	<u>84,638</u>
<i>Net Change in Fund Balance</i>	(19,832)	(293,865)	(66,656)	227,209
<i>Fund Balance Beginning of Year</i>	377,437	377,437	377,437	0
Prior Year Encumbrances Appropriated	<u>6,044</u>	<u>6,044</u>	<u>6,044</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$363,649</u></u>	<u><u>\$89,616</u></u>	<u><u>\$316,825</u></u>	<u><u>\$227,209</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, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$285,738	\$298,935	\$277,882	(\$21,053)
Contributions and Donations	3,586	1,500	3,487	1,987
Other	40,903	8,000	39,778	31,778
<i>Total Revenues</i>	<u>330,227</u>	<u>308,435</u>	<u>321,147</u>	<u>12,712</u>
Expenditures				
Current:				
Human Services:				
County Home:				
Personal Services	685,081	845,635	825,116	20,519
Materials and Supplies	156,115	150,921	145,077	5,844
Contractual Services	195,755	211,282	205,729	5,553
Capital Outlay	18,679	28,410	21,161	7,249
Other	13,457	21,287	16,849	4,438
<i>Total Expenditures</i>	<u>1,069,087</u>	<u>1,257,535</u>	<u>1,213,932</u>	<u>43,603</u>
<i>Excess of Revenues Under Expenditures</i>	(738,860)	(949,100)	(892,785)	56,315
Other Financing Sources				
Transfers In	282,774	275,000	275,000	0
<i>Net Change in Fund Balance</i>	(456,086)	(674,100)	(617,785)	56,315
<i>Fund Balance Beginning of Year</i>	577,896	577,896	577,896	0
Prior Year Encumbrances Appropriated	117,458	117,458	117,458	0
<i>Fund Balance End of Year</i>	<u><u>\$239,268</u></u>	<u><u>\$21,254</u></u>	<u><u>\$77,569</u></u>	<u><u>\$56,315</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Litter Control Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$342,032	\$353,251	\$370,445	\$17,194
Contributions and Donations	15,696	17,000	17,000	0
Other	12,523	0	13,563	13,563
<i>Total Revenues</i>	<u>370,251</u>	<u>370,251</u>	<u>401,008</u>	<u>30,757</u>
Expenditures				
Current:				
Public Works:				
Litter Control:				
Personal Services	148,780	163,893	163,300	593
Materials and Supplies	43,441	46,791	45,927	864
Contractual Services	127,705	141,134	136,289	4,845
Grants in Aid	36,566	40,000	40,000	0
Capital Outlay	46,675	37,315	32,290	5,025
Other	443	485	485	0
<i>Total Expenditures</i>	<u>403,610</u>	<u>429,618</u>	<u>418,291</u>	<u>11,327</u>
<i>Net Change in Fund Balance</i>	(33,359)	(59,367)	(17,283)	42,084
<i>Fund Balance Beginning of Year</i>	51,723	51,723	51,723	0
Prior Year Encumbrances Appropriated	<u>33,360</u>	<u>33,360</u>	<u>33,360</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$51,724</u></u>	<u><u>\$25,716</u></u>	<u><u>\$67,800</u></u>	<u><u>\$42,084</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$5,239	\$4,150	\$6,122	\$1,972
Charges for Services	112,205	129,302	131,114	1,812
Contributions and Donations	24,560	26,041	28,699	2,658
Other	17,645	20,000	20,619	619
<i>Total Revenues</i>	<u>159,649</u>	<u>179,493</u>	<u>186,554</u>	<u>7,061</u>
Expenditures				
Current:				
Health:				
Animal Control:				
Personal Services	1,274	104,211	101,532	2,679
Materials and Supplies	9,206	28,887	20,288	8,599
Contractual Services	5,485	20,333	16,138	4,195
Capital Outlay	14	2,920	2,340	580
Other	37	3,515	2,918	597
Total Animal Control	16,016	159,866	143,216	16,650
Auditor - Dog Licensing Activities:				
Other	304	24,100	24,049	51
<i>Total Expenditures</i>	<u>16,320</u>	<u>183,966</u>	<u>167,265</u>	<u>16,701</u>
<i>Net Change in Fund Balance</i>	143,329	(4,473)	19,289	23,762
<i>Fund Balance Beginning of Year</i>	13,878	13,878	13,878	0
Prior Year Encumbrances Appropriated	14,320	14,320	14,320	0
<i>Fund Balance End of Year</i>	<u>\$171,527</u>	<u>\$23,725</u>	<u>\$47,487</u>	<u>\$23,762</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, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$121,316	\$119,775	\$122,304	\$2,529
Other	419	516	422	(94)
<i>Total Revenues</i>	<u>121,735</u>	<u>120,291</u>	<u>122,726</u>	<u>2,435</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Delinquent Real Estate - Treasurer:				
Personal Services	17,100	43,850	43,469	381
Materials and Supplies	323	1,896	1,240	656
Contractual Services	0	2,201	1,000	1,201
Capital Outlay	6,017	4,318	4,318	0
Total Delinquent Real Estate - Treasurer	23,440	52,265	50,027	2,238
Delinquent Real Estate - Prosecutor:				
Personal Services	13,519	35,640	34,366	1,274
<i>Total Expenditures</i>	<u>36,959</u>	<u>87,905</u>	<u>84,393</u>	<u>3,512</u>
<i>Excess of Revenues Over Expenditures</i>	<u>84,776</u>	<u>32,386</u>	<u>38,333</u>	<u>5,947</u>
Other Financing Sources (Uses)				
Transfers In	114,557	10	0	(10)
Transfers Out	(45,629)	(500)	(500)	0
<i>Total Other Financing Sources (Uses)</i>	<u>68,928</u>	<u>(490)</u>	<u>(500)</u>	<u>(10)</u>
<i>Net Change in Fund Balance</i>	153,704	31,896	37,833	5,937
<i>Fund Balance Beginning of Year</i>	125,323	125,323	125,323	0
Prior Year Encumbrances Appropriated	4,318	4,318	4,318	0
<i>Fund Balance End of Year</i>	<u>\$283,345</u>	<u>\$161,537</u>	<u>\$167,474</u>	<u>\$5,937</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, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property and Other Taxes	\$900,000	\$846,816	\$754,521	(\$92,295)
Intergovernmental	0	0	92,295	92,295
<i>Total Revenues</i>	900,000	846,816	846,816	0
Expenditures				
Current:				
Human Services:				
Senior Citizens Levy:				
Contractual Services	900,000	854,609	846,933	7,676
<i>Net Change in Fund Balance</i>	0	(7,793)	(117)	7,676
<i>Fund Balance Beginning of Year</i>	7,793	7,793	7,793	0
<i>Fund Balance End of Year</i>	<u>\$7,793</u>	<u>\$0</u>	<u>\$7,676</u>	<u>\$7,676</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Growth Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Revenues				
Expenditures				
Current:				
Economic Development:				
Growth:				
Contractual Services	31,388	61,256	61,256	0
Capital Outlay	28,899	1,843,194	1,803,194	40,000
<i>Total Expenditures</i>	<u>60,287</u>	<u>1,904,450</u>	<u>1,864,450</u>	<u>40,000</u>
<i>Excess of Revenues Under Expenditures</i>	(60,287)	(1,904,450)	(1,864,450)	40,000
Other Financing Sources				
Transfers In	<u>845,000</u>	<u>845,000</u>	<u>875,361</u>	<u>30,361</u>
<i>Net Change in Fund Balance</i>	784,713	(1,059,450)	(989,089)	70,361
<i>Fund Balance Beginning of Year</i>	1,439,061	1,439,061	1,439,061	0
Prior Year Encumbrances Appropriated	<u>25,287</u>	<u>25,287</u>	<u>25,287</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,249,061</u></u>	<u><u>\$404,898</u></u>	<u><u>\$475,259</u></u>	<u><u>\$70,361</u></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, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
Public Works:				
Revolving Loan:				
Other	<u>101,000</u>	<u>101,000</u>	<u>49,248</u>	<u>51,752</u>
<i>Excess of Revenues Under Expenditures</i>	(101,000)	(101,000)	(49,248)	51,752
Other Financing Sources				
Transfers In	<u>0</u>	<u>0</u>	<u>1,491</u>	<u>1,491</u>
<i>Net Change in Fund Balance</i>	(101,000)	(101,000)	(47,757)	53,243
<i>Fund Balance Beginning of Year</i>	99,750	99,750	99,750	0
Prior Year Encumbrances Appropriated	<u>16,000</u>	<u>16,000</u>	<u>16,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$14,750</u></u>	<u><u>\$14,750</u></u>	<u><u>\$67,993</u></u>	<u><u>\$53,243</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$982,721	\$547,478	\$439,847	(\$107,631)
Other	360,279	203,141	2,493	(200,648)
<i>Total Revenues</i>	<u>1,343,000</u>	<u>750,619</u>	<u>442,340</u>	<u>(308,279)</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Administration:				
Contractual Services	52,173	115,932	115,796	136
Public Works:				
Community Development Program:				
Capital Outlay	489,861	506,521	506,422	99
Intergovernmental	769,648	364,857	364,857	0
<i>Total Expenditures</i>	<u>1,311,682</u>	<u>987,310</u>	<u>987,075</u>	<u>235</u>
<i>Net Change in Fund Balance</i>	31,318	(236,691)	(544,735)	(308,044)
<i>Fund Balance (Deficit) Beginning of Year</i>	(53,141)	(53,141)	(53,141)	0
Prior Year Encumbrances Appropriated	289,832	289,832	289,832	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$268,009</u>	<u>\$0</u>	<u>(\$308,044)</u>	<u>(\$308,044)</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, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$95,153	\$147,350	\$117,227	(\$30,123)
Other	52,197	0	63,856	63,856
<i>Total Revenues</i>	<u>147,350</u>	<u>147,350</u>	<u>181,083</u>	<u>33,733</u>
Expenditures				
Current:				
Public Works:				
Community Development:				
Personal Services	132,495	128,076	123,495	4,581
Materials and Supplies	4,234	4,142	3,157	985
Contractual Services	11,237	15,773	9,766	6,007
Capital Outlay	1,874	900	900	0
Other	5,101	2,450	2,450	0
<i>Total Expenditures</i>	<u>154,941</u>	<u>151,341</u>	<u>139,768</u>	<u>11,573</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(7,591)</u>	<u>(3,991)</u>	<u>41,315</u>	<u>45,306</u>
Other Financing Sources (Uses)				
Transfers In	0	0	450	450
Transfers Out	0	(3,600)	0	3,600
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(3,600)</u>	<u>450</u>	<u>4,050</u>
<i>Net Change in Fund Balance</i>	(7,591)	(7,591)	41,765	49,356
<i>Fund Balance Beginning of Year</i>	61,589	61,589	61,589	0
Prior Year Encumbrances Appropriated	9,715	9,715	9,715	0
<i>Fund Balance End of Year</i>	<u>\$63,713</u>	<u>\$63,713</u>	<u>\$113,069</u>	<u>\$49,356</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, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$2,700	\$2,700	\$2,900	\$200
Expenditures				
Current:				
Public Works:				
Enterprise Zone:				
Contractual Services	<u>2,700</u>	<u>5,700</u>	<u>3,087</u>	<u>2,613</u>
<i>Excess of Revenues Under Expenditures</i>	0	(3,000)	(187)	2,813
Other Financing Uses				
Transfers Out	<u>(450)</u>	<u>(450)</u>	<u>(450)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(450)	(3,450)	(637)	2,813
<i>Fund Balance Beginning of Year</i>	6,173	6,173	6,173	0
Prior Year Encumbrances Appropriated	<u>450</u>	<u>450</u>	<u>450</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,173</u></u>	<u><u>\$3,173</u></u>	<u><u>\$5,986</u></u>	<u><u>\$2,813</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, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$49,895	\$50,111	\$50,111	\$0
Other	216	0	217	217
<i>Total Revenues</i>	<u>50,111</u>	<u>50,111</u>	<u>50,328</u>	<u>217</u>
Expenditures				
Current:				
Public Safety:				
Community Corrections:				
Personal Services	49,985	49,911	45,666	4,245
Contractual Services	126	200	115	85
<i>Total Expenditures</i>	<u>50,111</u>	<u>50,111</u>	<u>45,781</u>	<u>4,330</u>
<i>Net Change in Fund Balance</i>	0	0	4,547	4,547
<i>Fund Balance Beginning of Year</i>	<u>17,564</u>	<u>17,564</u>	<u>17,564</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$17,564</u></u>	<u><u>\$17,564</u></u>	<u><u>\$22,111</u></u>	<u><u>\$4,547</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Law Enforcement Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	<u>\$1,000</u>	<u>\$1,000</u>	<u>\$254</u>	<u>(\$746)</u>
Expenditures				
Current:				
Public Safety:				
Drug Law Enforcement:				
Contractual Services	251	1,400	527	873
Capital Outlay	9,225	20,256	19,352	904
Other	<u>523</u>	<u>2,100</u>	<u>1,098</u>	<u>1,002</u>
<i>Total Expenditures</i>	<u>9,999</u>	<u>23,756</u>	<u>20,977</u>	<u>2,779</u>
<i>Net Change in Fund Balance</i>	(8,999)	(22,756)	(20,723)	2,033
<i>Fund Balance Beginning of Year</i>	<u>22,756</u>	<u>22,756</u>	<u>22,756</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$13,757</u></u>	<u><u>\$0</u></u>	<u><u>\$2,033</u></u>	<u><u>\$2,033</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, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$167,065	\$151,791	\$151,285	(\$506)
Other	626	0	567	567
<i>Total Revenues</i>	<u>167,691</u>	<u>151,791</u>	<u>151,852</u>	<u>61</u>
Expenditures				
Current:				
Public Safety:				
Felony Delinquent Care:				
Personal Services	107,388	108,346	106,609	1,737
Materials and Supplies	3,778	6,798	4,081	2,717
Contractual Services	52,258	72,002	55,653	16,349
Capital Outlay	447	900	444	456
<i>Total Expenditures</i>	<u>163,871</u>	<u>188,046</u>	<u>166,787</u>	<u>21,259</u>
<i>Net Change in Fund Balance</i>	3,820	(36,255)	(14,935)	21,320
<i>Fund Balance Beginning of Year</i>	231,235	231,235	231,235	0
Prior Year Encumbrances Appropriated	<u>2,951</u>	<u>2,951</u>	<u>2,951</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$238,006</u>	<u>\$197,931</u>	<u>\$219,251</u>	<u>\$21,320</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, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
Public Safety:				
COPS Fast Program:				
Contractual Services	<u>8,473</u>	<u>2,216</u>	<u>2,216</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(8,473)	(2,216)	(2,216)	0
Other Financing Uses				
Transfers Out	<u>(29,253)</u>	<u>(35,510)</u>	<u>(35,510)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(37,726)	(37,726)	(37,726)	0
<i>Fund Balance Beginning of Year</i>	31,079	31,079	31,079	0
Prior Year Encumbrances Appropriated	<u>6,647</u>	<u>6,647</u>	<u>6,647</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Hiring Grant Fund
For the Year Ended December 31, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$17,917	\$23,655	\$26,130	\$2,475
Other	628	0	916	916
<i>Total Revenues</i>	18,545	23,655	27,046	3,391
Expenditures				
Current:				
Public Safety:				
Hiring Grant:				
Personal Services	18,545	24,445	24,266	179
<i>Net Change in Fund Balance</i>	0	(790)	2,780	3,570
<i>Fund Balance Beginning of Year</i>	794	794	794	0
<i>Fund Balance End of Year</i>	\$794	\$4	\$3,574	\$3,570

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, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$24,309	\$28,202	\$27,178	(\$1,024)
Other	3,893	0	152	152
<i>Total Revenues</i>	<u>28,202</u>	<u>28,202</u>	<u>27,330</u>	<u>(872)</u>
Expenditures				
Current:				
Public Safety:				
Victim Witness:				
Personal Services	35,346	36,590	36,000	590
Materials and Supplies	584	948	595	353
Contractual Services	2,277	3,532	1,937	1,595
Grants in Aid	2,863	2,916	2,916	0
<i>Total Expenditures</i>	<u>41,070</u>	<u>43,986</u>	<u>41,448</u>	<u>2,538</u>
<i>Excess of Revenues Under Expenditures</i>	(12,868)	(15,784)	(14,118)	1,666
Other Financing Sources				
Transfers In	0	0	4,200	4,200
<i>Net Change in Fund Balance</i>	(12,868)	(15,784)	(9,918)	5,866
<i>Fund Balance Beginning of Year</i>	17,184	17,184	17,184	0
Prior Year Encumbrances Appropriated	375	375	375	0
<i>Fund Balance End of Year</i>	<u>\$4,691</u>	<u>\$1,775</u>	<u>\$7,641</u>	<u>\$5,866</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, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$61,292	\$61,594	\$61,594	\$0
Other	302	0	303	303
<i>Total Revenues</i>	<u>61,594</u>	<u>61,594</u>	<u>61,897</u>	<u>303</u>
Expenditures				
Current:				
Public Safety:				
Jail Diversion:				
Personal Services	61,522	62,348	61,911	437
Contractual Services	127	479	130	349
<i>Total Expenditures</i>	<u>61,649</u>	<u>62,827</u>	<u>62,041</u>	<u>786</u>
<i>Net Change in Fund Balance</i>	(55)	(1,233)	(144)	1,089
<i>Fund Balance Beginning of Year</i>	24,258	24,258	24,258	0
Prior Year Encumbrances Appropriated	<u>55</u>	<u>55</u>	<u>55</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$24,258</u></u>	<u><u>\$23,080</u></u>	<u><u>\$24,169</u></u>	<u><u>\$1,089</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, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$3,067	\$3,300	\$4,736	\$1,436
Other	3,733	2,500	5,763	3,263
<i>Total Revenues</i>	<u>6,800</u>	<u>5,800</u>	<u>10,499</u>	<u>4,699</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Indigent Drivers:				
Contractual Services	500	500	0	500
Other	5,000	5,000	0	5,000
<i>Total Expenditures</i>	<u>5,500</u>	<u>5,500</u>	<u>0</u>	<u>5,500</u>
<i>Net Change in Fund Balance</i>	1,300	300	10,499	10,199
<i>Fund Balance Beginning of Year</i>	<u>73,117</u>	<u>73,117</u>	<u>73,117</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$74,417</u></u>	<u><u>\$73,417</u></u>	<u><u>\$83,616</u></u>	<u><u>\$10,199</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Activities M. R. S. Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$64,219	\$52,700	\$52,735	\$35
Contributions and Donations	5,781	5,000	4,747	(253)
<i>Total Revenues</i>	<u>70,000</u>	<u>57,700</u>	<u>57,482</u>	<u>(218)</u>
Expenditures				
Current:				
Health:				
Special Activities M.R.S.:				
Contractual Services	83,476	65,000	44,476	20,524
Capital Outlay	11,989	30,000	6,388	23,612
Other	9,535	10,000	5,080	4,920
<i>Total Expenditures</i>	<u>105,000</u>	<u>105,000</u>	<u>55,944</u>	<u>49,056</u>
<i>Net Change in Fund Balance</i>	(35,000)	(47,300)	1,538	48,838
<i>Fund Balance Beginning of Year</i>	<u>225,671</u>	<u>225,671</u>	<u>225,671</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$190,671</u></u>	<u><u>\$178,371</u></u>	<u><u>\$227,209</u></u>	<u><u>\$48,838</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, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$16,000	\$17,000	\$18,939	\$1,939
Expenditures				
Current:				
General Government - Judicial:				
Legal Research:				
Contractual Services	1,080	6,835	2,095	4,740
Capital Outlay	5,249	40,539	34,253	6,286
<i>Total Expenditures</i>	<u>6,329</u>	<u>47,374</u>	<u>36,348</u>	<u>11,026</u>
<i>Net Change in Fund Balance</i>	9,671	(30,374)	(17,409)	12,965
<i>Fund Balance Beginning of Year</i>	41,989	41,989	41,989	0
Prior Year Encumbrances Appropriated	<u>2,329</u>	<u>2,329</u>	<u>2,329</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$53,989</u></u>	<u><u>\$13,944</u></u>	<u><u>\$26,909</u></u>	<u><u>\$12,965</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, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$11,995	\$12,000	\$15,745	\$3,745
Other	5	0	7	7
<i>Total Revenues</i>	<u>12,000</u>	<u>12,000</u>	<u>15,752</u>	<u>3,752</u>
Expenditures				
Current:				
Human Services:				
Indigent Guardianship:				
Personal Services	726	5,400	560	4,840
Materials and Supplies	600	600	0	600
Contractual Services	23,778	17,903	16,373	1,530
Capital Outlay	0	2,000	0	2,000
Other	923	1,124	481	643
<i>Total Expenditures</i>	<u>26,027</u>	<u>27,027</u>	<u>17,414</u>	<u>9,613</u>
<i>Net Change in Fund Balance</i>	(14,027)	(15,027)	(1,662)	13,365
<i>Fund Balance Beginning of Year</i>	26,015	26,015	26,015	0
Prior Year Encumbrances Appropriated	<u>5,927</u>	<u>5,927</u>	<u>5,927</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$17,915</u></u>	<u><u>\$16,915</u></u>	<u><u>\$30,280</u></u>	<u><u>\$13,365</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, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$90,000	\$87,400	\$91,492	\$4,092
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Recorder:				
Contractual Services	110,835	109,350	102,933	6,417
Capital Outlay	2,515	8,000	2,463	5,537
<i>Total Expenditures</i>	<u>113,350</u>	<u>117,350</u>	<u>105,396</u>	<u>11,954</u>
<i>Net Change in Fund Balance</i>	(23,350)	(29,950)	(13,904)	16,046
<i>Fund Balance Beginning of Year</i>	68,236	68,236	68,236	0
Prior Year Encumbrances Appropriated	<u>20,350</u>	<u>20,350</u>	<u>20,350</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$65,236</u></u>	<u><u>\$58,636</u></u>	<u><u>\$74,682</u></u>	<u><u>\$16,046</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, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$978	\$1,000	\$1,108	\$108
Other	22	0	25	25
<i>Total Revenues</i>	1,000	1,000	1,133	133
Expenditures				
Current:				
Public Safety				
Enforcement and Education:				
Capital Outlay	20,000	22,000	20,195	1,805
<i>Net Change in Fund Balance</i>	(19,000)	(21,000)	(19,062)	1,938
<i>Fund Balance Beginning of Year</i>	21,422	21,422	21,422	0
<i>Fund Balance End of Year</i>	<u>\$2,422</u>	<u>\$422</u>	<u>\$2,360</u>	<u>\$1,938</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, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$27,500	\$27,500	\$26,142	(\$1,358)
Expenditures				
Intergovernmental	<u>27,500</u>	<u>27,500</u>	<u>26,142</u>	<u>1,358</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Southern District Probation Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$27,969	\$24,500	\$28,211	\$3,711
Other	321	0	324	324
<i>Total Revenues</i>	<u>28,290</u>	<u>24,500</u>	<u>28,535</u>	<u>4,035</u>
Expenditures				
Current:				
General Government - Judicial:				
Southern District Probation:				
Materials and Supplies	262	0	0	0
Contractual Services	318	500	0	500
Capital Outlay	15,500	20,080	16,312	3,768
Total Southern District Probation	<u>16,080</u>	<u>20,580</u>	<u>16,312</u>	<u>4,268</u>
Special Probation:				
Personal Services	70,029	70,260	70,201	59
Materials and Supplies	6,135	7,262	6,913	349
Contractual Services	24,157	25,551	24,446	1,105
Capital Outlay	7,644	4,392	4,329	63
Total Special Probation	<u>107,965</u>	<u>107,465</u>	<u>105,889</u>	<u>1,576</u>
<i>Total Expenditures</i>	<u>124,045</u>	<u>128,045</u>	<u>122,201</u>	<u>5,844</u>
<i>Excess of Revenues Under Expenditures</i>	(95,755)	(103,545)	(93,666)	9,879
Other Financing Sources				
Transfers In	91,517	92,308	92,308	0
<i>Net Change in Fund Balance</i>	(4,238)	(11,237)	(1,358)	9,879
<i>Fund Balance Beginning of Year</i>	24,266	24,266	24,266	0
Prior Year Encumbrances Appropriated	4,238	4,238	4,238	0
<i>Fund Balance End of Year</i>	<u>\$24,266</u>	<u>\$17,267</u>	<u>\$27,146</u>	<u>\$9,879</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, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$27,894	\$28,000	\$34,335	\$6,335
Other	106	0	131	131
<i>Total Revenues</i>	<u>28,000</u>	<u>28,000</u>	<u>34,466</u>	<u>6,466</u>
Expenditures				
Current:				
General Government - Judicial:				
Mediation:				
Personal Services	44,086	35,677	35,616	61
Capital Outlay	370	1,370	1,370	0
<i>Total Expenditures</i>	<u>44,456</u>	<u>37,047</u>	<u>36,986</u>	<u>61</u>
<i>Excess of Revenues Under Expenditures</i>	(16,456)	(9,047)	(2,520)	6,527
Other Financing Uses				
Transfers Out	(12,356)	(28,812)	(28,812)	0
<i>Net Change in Fund Balance</i>	(28,812)	(37,859)	(31,332)	6,527
<i>Fund Balance Beginning of Year</i>	9,047	9,047	9,047	0
Prior Year Encumbrances Appropriated	28,812	28,812	28,812	0
<i>Fund Balance End of Year</i>	<u>\$9,047</u>	<u>\$0</u>	<u>\$6,527</u>	<u>\$6,527</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, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$38,993	\$34,676	\$34,696	\$20
Expenditures				
Current:				
General Government - Judicial:				
Tuscarawas Intervention and Prevention Program:				
Contractual Services	37,640	36,893	31,373	5,520
Grants in Aid	1,353	1,128	1,128	0
<i>Total Expenditures</i>	<u>38,993</u>	<u>38,021</u>	<u>32,501</u>	<u>5,520</u>
<i>Net Change in Fund Balance</i>	0	(3,345)	2,195	5,540
<i>Fund Balance Beginning of Year</i>	<u>3,346</u>	<u>3,346</u>	<u>3,346</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,346</u></u>	<u><u>\$1</u></u>	<u><u>\$5,541</u></u>	<u><u>\$5,540</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Court Special Projects Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$40,425	\$40,000	\$72,523	\$32,523
Charges for Services	847	1,300	1,520	220
Other	28	0	50	50
	<u>41,300</u>	<u>41,300</u>	<u>74,093</u>	<u>32,793</u>
<i>Total Revenues</i>	<u>41,300</u>	<u>41,300</u>	<u>74,093</u>	<u>32,793</u>
Expenditures				
Current:				
General Government - Judicial:				
County Court Special Projects:				
Materials and Supplies	0	6,000	4,320	1,680
Contractual Services	0	5,000	2,767	2,233
Capital Outlay	0	8,000	5,644	2,356
Other	0	13,000	2,137	10,863
	<u>0</u>	<u>32,000</u>	<u>14,868</u>	<u>17,132</u>
<i>Total Expenditures</i>	<u>0</u>	<u>32,000</u>	<u>14,868</u>	<u>17,132</u>
<i>Excess of Revenues Over Expenditures</i>	41,300	9,300	59,225	49,925
Other Financing Uses				
Transfers Out	0	(20,000)	(20,000)	0
<i>Net Change in Fund Balance</i>	41,300	(10,700)	39,225	49,925
<i>Fund Balance Beginning of Year</i>	<u>34,273</u>	<u>34,273</u>	<u>34,273</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$75,573</u></u>	<u><u>\$23,573</u></u>	<u><u>\$73,498</u></u>	<u><u>\$49,925</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Court Title VI-E Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$41,014	\$7,679	\$7,678	(\$1)
Expenditures				
Current:				
General Government -				
Judicial				
Juvenile Court:				
Contractual Services	0	3,160	0	3,160
Capital Outlay	35,000	14,950	14,950	0
<i>Total Expenditures</i>	<u>35,000</u>	<u>18,110</u>	<u>14,950</u>	<u>3,160</u>
<i>Net Change in Fund Balance</i>	6,014	(10,431)	(7,272)	3,159
<i>Fund Balance Beginning of Year</i>	<u>10,431</u>	<u>10,431</u>	<u>10,431</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$16,445</u></u>	<u><u>\$0</u></u>	<u><u>\$3,159</u></u>	<u><u>\$3,159</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Department of Treasury Seizure of Monies Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
Other Financing Sources				
Advance In	<u>16,312</u>	<u>16,312</u>	<u>0</u>	<u>(16,312)</u>
<i>Net Change in Fund Balance</i>	16,312	16,312	0	(16,312)
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$16,312</u></u>	<u><u>\$16,312</u></u>	<u><u>\$0</u></u>	<u><u>(\$16,312)</u></u>

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, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$113	\$0	\$0	\$0
Expenditures				
Current:				
Other Expenses				
Other	100	100	100	0
Debt Service:				
Principal Retirement:				
Water	7,210	7,210	6,511	699
Sewer	41,371	41,371	41,371	0
Total Principal Retirement	48,581	48,581	47,882	699
Interest and Fiscal Charges:				
Water	10,301	10,301	10,301	0
Sewer	53,018	53,018	53,018	0
Total Interest and Fiscal Charges	63,319	63,319	63,319	0
Total Debt Service	111,900	111,900	111,201	699
<i>Total Expenditures</i>	112,000	112,000	111,301	699
<i>Excess of Revenues Under Expenditures</i>	(111,887)	(112,000)	(111,301)	699
Other Financing Sources				
Transfers In	111,887	112,000	111,240	(760)
<i>Net Change in Fund Balance</i>	0	0	(61)	(61)
<i>Fund Balance Beginning of Year</i>	61	61	61	0
<i>Fund Balance End of Year</i>	\$61	\$61	\$0	(\$61)

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, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Rentals	\$18,000	\$10,000	\$10,026	\$26
Expenditures				
Capital Outlay	<u>100,000</u>	<u>124,775</u>	<u>123,131</u>	<u>1,644</u>
<i>Net Change in Fund Balance</i>	(82,000)	(114,775)	(113,105)	1,670
<i>Fund Balance Beginning of Year</i>	<u>1,448,694</u>	<u>1,448,694</u>	<u>1,448,694</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,366,694</u></u>	<u><u>\$1,333,919</u></u>	<u><u>\$1,335,589</u></u>	<u><u>\$1,670</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, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Rentals	\$1,000	\$1,000	\$2,702	\$1,702
Expenditures				
Capital Outlay	<u>22,200</u>	<u>22,200</u>	<u>2,400</u>	<u>19,800</u>
<i>Net Change in Fund Balance</i>	(21,200)	(21,200)	302	21,502
<i>Fund Balance Beginning of Year</i>	<u>77,171</u>	<u>77,171</u>	<u>77,171</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$55,971</u></u>	<u><u>\$55,971</u></u>	<u><u>\$77,473</u></u>	<u><u>\$21,502</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Permanent Improvement M. R. S. Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$95,205	\$0	\$111,475	\$111,475
Expenditures				
Capital Outlay	<u>522,950</u>	<u>522,950</u>	<u>251,944</u>	<u>271,006</u>
<i>Excess of Revenues Under Expenditures</i>	(427,745)	(522,950)	(140,469)	382,481
Other Financing Sources				
Transfers In	<u>427,745</u>	<u>522,950</u>	<u>500,842</u>	<u>(22,108)</u>
<i>Net Change in Fund Balance</i>	0	0	360,373	360,373
<i>Fund Balance Beginning of Year</i>	<u>291,790</u>	<u>291,790</u>	<u>291,790</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$291,790</u></u>	<u><u>\$291,790</u></u>	<u><u>\$652,163</u></u>	<u><u>\$360,373</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, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$737,500	\$737,500	\$905,900	\$168,400
Expenditures				
Capital Outlay	<u>737,500</u>	<u>737,500</u>	<u>905,900</u>	<u>(168,400)</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
CSEA Renovation Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
Other Financing Uses				
Transfers Out	<u>(19,508)</u>	<u>(19,508)</u>	<u>(19,508)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(19,508)	(19,508)	(19,508)	0
<i>Fund Balance Beginning of Year</i>	<u>19,508</u>	<u>19,508</u>	<u>19,508</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jail Construction Fund
For the Year Ended December 31, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay	9,947	6,672	6,672	0
<i>Excess of Revenues Under Expenditures</i>	(9,947)	(6,672)	(6,672)	0
Other Financing Uses				
Transfers Out	(3,158)	(6,433)	(6,433)	0
<i>Net Change in Fund Balance</i>	(13,105)	(13,105)	(13,105)	0
<i>Fund Balance Beginning of Year</i>	6,433	6,433	6,433	0
Prior Year Encumbrances Appropriated	6,672	6,672	6,672	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Hazardous Materials Equipment Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Contributions and Donations	\$8,000	\$8,000	\$8,000	\$0
Expenditures				
Capital Outlay	<u>8,242</u>	<u>9,946</u>	<u>7,190</u>	<u>2,756</u>
<i>Net Change in Fund Balance</i>	(242)	(1,946)	810	2,756
<i>Fund Balance Beginning of Year</i>	1,704	1,704	1,704	0
Prior Year Encumbrances Appropriated	<u>242</u>	<u>242</u>	<u>242</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,704</u></u>	<u><u>\$0</u></u>	<u><u>\$2,756</u></u>	<u><u>\$2,756</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, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$101,000	\$101,000	\$116,365	\$15,365
Expenditures				
Capital Outlay	184,696	191,096	115,920	75,176
<i>Net Change in Fund Balance</i>	(83,696)	(90,096)	445	90,541
<i>Fund Balance Beginning of Year</i>	89,396	89,396	89,396	0
Prior Year Encumbrances Appropriated	65,696	65,696	65,696	0
<i>Fund Balance End of Year</i>	<u>\$71,396</u>	<u>\$64,996</u>	<u>\$155,537</u>	<u>\$90,541</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, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$258,495	\$187,492	\$85,936	(\$101,556)
Contributions and Donations	4,308	2,000	500	(1,500)
Other	4,196	0	487	487
<i>Total Revenues</i>	266,999	189,492	86,923	(102,569)
Expenditures				
Capital Outlay	353,951	297,396	353,328	(55,932)
<i>Excess of Revenues Under Expenditures</i>	(86,952)	(107,904)	(266,405)	(158,501)
Other Financing Uses				
Transfers Out	0	(1)	0	1
<i>Net Change in Fund Balance</i>	(86,952)	(107,905)	(266,405)	(158,500)
<i>Fund Balance Beginning of Year</i>	100,954	100,954	100,954	0
Prior Year Encumbrances Appropriated	6,951	6,951	6,951	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$20,953</u>	<u>\$0</u>	<u>(\$158,500)</u>	<u>(\$158,500)</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, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Rentals	\$1,997	\$2,000	\$2,672	\$672
Other	3	0	4	4
<i>Total Revenues</i>	2,000	2,000	2,676	676
Expenditures				
Capital Outlay	44,239	45,641	45,026	615
<i>Net Change in Fund Balance</i>	(42,239)	(43,641)	(42,350)	1,291
<i>Fund Balance Beginning of Year</i>	43,621	43,621	43,621	0
Prior Year Encumbrances Appropriated	739	739	739	0
<i>Fund Balance End of Year</i>	<u>\$2,121</u>	<u>\$719</u>	<u>\$2,010</u>	<u>\$1,291</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, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay	<u>0</u>	<u>11,000</u>	<u>0</u>	<u>11,000</u>
<i>Net Change in Fund Balance</i>	0	(11,000)	0	11,000
<i>Fund Balance Beginning of Year</i>	<u>107,543</u>	<u>107,543</u>	<u>107,543</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$107,543</u></u>	<u><u>\$96,543</u></u>	<u><u>\$107,543</u></u>	<u><u>\$11,000</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff Computerization Fund
For the Year Ended December 31, 2002

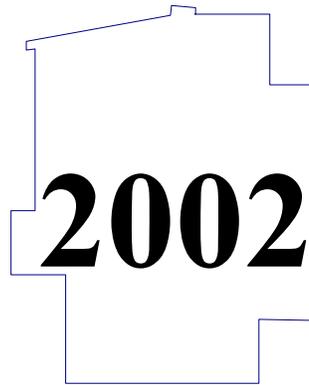
	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$92,448	\$130,118	\$130,118	\$0
Other	7,597	30,644	15,637	(15,007)
<i>Total Revenues</i>	100,045	160,762	145,755	(15,007)
Expenditures				
Capital Outlay	35,975	144,660	95,759	48,901
<i>Excess of Revenues Over Expenditures</i>	64,070	16,102	49,996	33,894
Other Financing Sources (Uses)				
Advances Out	(24,993)	(24,993)	(24,993)	0
Transfers In	0	15,688	0	(15,688)
Transfers Out	(36,088)	(58,410)	(58,410)	0
<i>Total Other Financing Sources (Uses)</i>	(61,081)	(67,715)	(83,403)	(15,688)
<i>Net Change in Fund Balance</i>	2,989	(51,613)	(33,407)	18,206
<i>Fund Balance Beginning of Year</i>	51,613	51,613	51,613	0
<i>Fund Balance End of Year</i>	<u>\$54,602</u>	<u>\$0</u>	<u>\$18,206</u>	<u>\$18,206</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Self Insurance Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$5,025,720	\$4,697,000	\$4,742,874	\$45,874
Other	4,280	0	4,039	4,039
<i>Total Revenues</i>	<u>5,030,000</u>	<u>4,697,000</u>	<u>4,746,913</u>	<u>49,913</u>
Expenses				
Personal Services	19,244	16,450	16,035	415
Contractual Services	5,010,756	5,017,560	4,175,143	842,417
<i>Total Expenses</i>	<u>5,030,000</u>	<u>5,034,010</u>	<u>4,191,178</u>	<u>842,832</u>
<i>Net Change in Fund Equity</i>	0	(337,010)	555,735	892,745
<i>Fund Equity Beginning of Year</i>	<u>639,744</u>	<u>639,744</u>	<u>639,744</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$639,744</u></u>	<u><u>\$302,734</u></u>	<u><u>\$1,195,479</u></u>	<u><u>\$892,745</u></u>

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



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

**MATT JUDY
Tuscarawas County Auditor**

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Tuscarawas County

Statistical Section

The following statistical tables reflect social and economic data, financial trends and fiscal capacity of the County.

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

	2002		2001	2000	1999
	Full Accrual**	Modified Accrual			
Program Revenues					
Charges for Services	\$7,273,575	N/A	N/A	N/A	N/A
Operating Grants and Contributions	18,777,385	N/A	N/A	N/A	N/A
Capital Grants and Contributions	1,077,809	N/A	N/A	N/A	N/A
General Revenues					
Property and Other Taxes ***	\$8,970,499	\$9,157,523	\$9,095,828	\$8,848,178	\$8,602,952
Sales Taxes ***	9,040,344	9,027,152	8,493,461	8,574,725	8,329,590
Intergovernmental	2,220,324	21,129,273	27,753,810	23,556,391	19,028,962
Interest	1,530,361	1,530,361	3,378,233	3,628,571	2,326,264
Licenses and Permits	0	12,001	40,533	46,301	43,519
Fines and Forfeitures	0	409,916	267,850	295,671	220,612
Rentals	0	126,174	174,068	131,879	119,876
Charges for Services	0	5,411,437	4,718,965	4,095,888	4,595,657
Contributions and Donations ****	0	62,948	68,365	121,292	374,628
Other	669,757	666,312	828,174	466,145	615,845
Total	\$49,560,054	\$47,533,097	\$54,819,287	\$49,765,041	\$44,257,905
Expenses/Expenditures					
General Government:					
Legislative and Executive	\$7,732,675	\$5,955,574	\$5,259,338	\$5,142,518	\$5,199,679
Judicial	3,621,093	3,639,631	3,243,603	2,809,067	2,458,955
Public Safety	7,275,708	7,022,416	6,538,346	5,978,978	5,669,318
Public Works	7,573,815	7,354,283	6,031,474	5,453,321	4,714,900
Health	7,569,889	7,258,573	6,421,499	5,770,124	5,895,951
Human Services	14,943,366	15,208,503	15,902,731	16,350,741	11,173,645
Conservation and Agriculture *****	186,159	0	0	0	0
Economic Development and Assitance	0	0	199,720	0	0
Other - Liability Insurance	405	0	0	0	0
Capital Outlay	0	1,882,879	2,014,989	2,068,432	2,739,490
Intergovernmental *****	1,416,722	1,416,722	2,036,941	2,062,041	1,512,216
Debt Service*****					
Principal Retirement	0	65,282	47,305	45,221	7,800
Interest and Fiscal Charges	11,451	11,451	0	0	0
Total	\$50,331,283	\$49,815,314	\$47,695,946	\$45,680,443	\$39,371,954

Notes:

* Includes General, Special Revenue and Capital Projects Funds.

** 2002 was the first year full accrual was used.

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

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

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

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

Prior year amounts include both.

Source: Tuscarawas County Auditor

Table 1

1998	1997	1996	1995	1994	1993
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
\$8,074,357	\$5,969,204	\$5,187,677	\$5,033,080	\$12,255,062	\$10,811,949
9,078,108	9,036,763	8,722,601	8,554,671	0	0
18,774,142	15,698,816	15,274,459	16,579,043	13,430,871	14,872,856
2,423,805	1,868,691	1,766,673	1,521,877	1,040,327	696,940
44,251	43,866	43,527	41,270	17,460	18,443
322,640	251,808	192,188	204,059	178,397	146,267
145,332	149,438	159,652	161,878	132,520	151,967
4,931,433	4,754,258	4,413,432	4,535,317	4,234,345	3,543,710
49,227	29,330	25,456	21,225	25,487	0
495,979	274,245	195,508	345,358	160,909	321,004
<u>\$44,339,274</u>	<u>\$38,076,419</u>	<u>\$35,981,173</u>	<u>\$36,997,778</u>	<u>\$31,475,378</u>	<u>\$30,563,136</u>
\$4,763,899	\$5,351,109	\$4,692,821	\$3,781,748	\$3,318,157	\$3,090,638
2,232,697	2,226,607	1,929,964	1,722,057	1,582,626	1,517,509
5,233,857	4,753,148	4,895,799	5,048,317	5,001,784	3,368,167
4,725,260	5,155,602	5,159,869	4,739,227	4,354,885	4,152,458
5,319,037	5,282,738	5,105,207	5,058,890	4,337,138	4,017,565
8,901,010	8,175,502	8,127,352	8,126,756	7,610,807	7,014,460
0	0	0	0	224,721	220,857
0	0	0	0	0	0
0	0	0	216,976	242,857	263,526
1,282,663	1,403,036	2,633,977	4,773,143	1,712,249	2,132,958
1,430,926	1,581,449	1,110,296	1,118,209	8,794	402,084
105,165	106,413	131,175	127,493	124,073	254,975
0	0	0	0	0	0
<u>\$33,994,514</u>	<u>\$34,035,604</u>	<u>\$33,786,460</u>	<u>\$34,712,816</u>	<u>\$28,518,091</u>	<u>\$26,435,197</u>

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

Fiscal Year	Total Tax Levy *	Current Tax Collections **	Percent of Current Taxes Collected to Total Tax Levy	Delinquent Tax Collections	Total Tax Collections	Ratio of Total Tax Collections to Total Tax Levy	Outstanding Delinquent Taxes ***	Ratio of Delinquent Taxes to Total Tax Levy
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
2001	6,145,216	5,960,759	97.00	183,913	6,144,672	99.99	373,376	6.08
2002	6,255,831	6,020,337	96.24	192,971	6,213,308	99.32	431,868	6.90

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

** Reflects General Fund and Mental Retardation Fund levy.

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

Source: Tuscarawas County Auditor

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

Collection Year	Real Property		Public Utility Property		Personal Property		Total Assessed Value	Total Estimated Actual Value**	Ratio
	Assessed Value	Actual Value**	Assessed Value	Actual Value**	Assessed Value	Actual Value**			
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	3,224,920,548	34.50
1999	1,058,540,530	3,024,401,514	97,700,580	111,023,386	186,809,032	747,236,128	1,343,050,142	3,882,661,028	34.59
2000	1,078,253,150	3,080,723,286	99,245,230	112,778,670	207,210,778	828,843,112	1,384,709,158	4,022,345,068	34.43
2001	1,096,634,230	3,133,240,657	95,434,850	108,448,693	221,986,520	887,946,080	1,414,055,600	4,129,635,430	34.24
2002	1,213,148,420	3,466,138,342	69,027,690	78,440,556	216,689,625	866,758,500	1,498,865,735	4,411,337,398	33.98

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

** The percentages for 2002 were 35% for real property, 35% for public utility real, 88% for public utility tangible, 25% for capital assets and 24% for inventory for tangible personal.

Source: Tuscarawas County Auditor

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

<u>County Units</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
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	4.90	4.90	4.90	4.90	4.90
Community Mental Health	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Senior Citizens Services	0.00	0.00	0.00	0.00	0.50	0.50	0.50	0.50	0.50	0.60
<u>Townships</u>										
Auburn	3.40	3.40	3.40	3.40	5.90	5.90	5.90	5.90	5.90	5.90
Bucks	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Clay	6.80	6.80	6.80	7.05	7.05	7.05	7.05	7.05	7.05	7.05
Dover	4.40	4.40	4.40	4.90	4.90	4.90	4.90	4.90	4.90	4.90
Fairfield	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40
Franklin	4.27	4.27	4.27	4.27	4.27	4.77	4.77	4.77	4.77	4.77
Goshen	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80
Jefferson	7.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30
Lawrence	7.30	7.30	7.30	7.30	7.30	8.30	8.30	8.30	8.30	10.30
Mill	4.78	2.80	2.80	2.80	2.80	4.55	4.55	4.55	5.05	5.05
Oxford	3.10	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95
Perry	5.30	5.30	5.30	5.30	5.80	5.80	5.80	5.80	5.80	5.80
Rush	2.80	2.80	2.80	2.80	4.80	4.80	4.80	4.80	4.80	4.80
Salem	3.60	3.60	3.60	3.60	3.60	3.60	4.00	4.00	3.80	3.80
Sandy	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80
Sugarcreek	5.00	5.00	5.00	5.90	5.90	5.90	5.90	5.90	5.90	5.90
Union	5.50	5.30	5.30	5.30	6.80	6.00	6.00	6.00	7.00	5.00
Warren	3.40	3.40	3.40	3.40	3.40	2.80	3.20	3.20	3.20	3.20
Warwick	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	5.30	5.30
Washington	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Wayne	11.20	11.20	11.20	11.20	11.20	10.80	10.80	10.80	10.80	10.80
York	6.90	6.90	6.90	6.90	5.90	5.90	5.90	5.90	5.90	5.90
<u>School Districts Within the County</u>										
Claymont CSD	30.40	30.40	30.40	29.70	33.60	34.10	32.20	32.20	32.10	31.80
Dover CSD	41.47	41.47	41.47	41.17	46.57	46.57	45.67	45.67	45.62	45.47
Garaway LSD	44.70	44.70	44.70	44.60	44.60	45.60	45.20	45.20	45.10	45.00
Indian Valley LSD	40.30	45.90	45.90	45.20	45.20	44.80	42.90	42.90	42.55	42.30
Newcomerstown EVSD	46.00	46.00	46.00	45.60	45.60	45.60	45.20	48.90	48.70	48.25
New Philadelphia CSD	37.50	43.40	43.40	42.80	42.80	42.80	42.30	42.30	42.25	42.15
Strasburg-Franklin LSD	50.80	50.80	50.80	50.80	50.80	50.80	50.80	50.80	50.80	50.80
Tuscarawas Valley LSD	33.30	39.00	39.00	37.60	37.40	37.40	41.90	40.20	39.40	38.50
<u>Out-of-County School Districts</u>										
Fairless LSD	51.40	44.30	44.30	43.80	50.50	50.70	48.70	48.70	47.00	46.50
Harrison Hills LSD	37.75	37.75	37.75	37.75	37.75	37.75	37.75	37.75	37.75	37.75
Ridgewood LSD	32.80	40.60	40.60	40.60	40.60	40.60	43.00	43.00	43.00	43.00
Sandy Valley LSD	47.60	47.80	47.80	47.60	46.30	47.10	45.60	45.20	44.40	44.80
<u>Joint Vocational School</u>										
Belmont-Harrison JVS	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.45	1.45
Buckeye JVS	1.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Coshocton JVS	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.50
Stark Area JVS	3.20	2.00	2.00	2.00	3.50	3.50	3.30	3.30	3.20	2.00

(continued)

Source: Tuscarawas County Auditor

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

<u>Cities</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
Dover	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60
New Philadelphia	10.49	9.67	9.67	9.67	9.67	9.67	9.67	9.67	9.67	9.62
Uhrichsville	8.48	8.48	8.48	8.48	8.48	8.48	8.48	8.48	9.28	9.28
<u>Villages</u>										
Baltic	6.90	6.90	6.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90
Barnhill	15.40	15.40	15.40	15.40	15.40	15.40	15.40	15.40	10.40	15.40
Bolivar	7.90	10.90	8.90	8.90	10.90	10.90	10.90	10.90	10.90	7.90
Dennison	7.10	7.10	7.10	7.10	7.10	7.10	7.10	6.90	9.50	9.50
Gnadenhutten	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.80
Midvale	1.40	1.40	1.40	1.40	1.40	1.40	1.40	6.40	6.40	6.40
Mineral City	9.20	9.20	9.20	9.20	9.20	12.20	12.20	12.20	12.20	12.20
Newcomerstown	2.50	2.50	4.50	4.50	4.50	4.50	4.50	4.50	2.50	2.80
Parral	1.60	1.60	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Port Washington	5.70	5.70	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30
Roswell	8.90	8.90	8.90	8.90	8.90	11.90	11.90	11.90	11.90	11.90
Stone Creek	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90
Strasburg	3.70	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20
Sugarcreek	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	6.60
Tuscarawas	11.70	11.70	11.70	11.70	11.70	11.70	7.10	7.70	7.80	7.80
Zoar	7.10	7.10	7.50	7.50	7.50	7.50	7.50	7.50	7.50	4.50
<u>Other Districts</u>										
Lawrence Township										
Recreational District	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Tri-County Ambulance	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Tri-Division Ambulance	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Tuscarawas Co. Extension Library	0.60	0.60	0.60	0.60	0.60	0.40	0.44	0.44	0.44	0.44
Newcomerstown Library	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
General Health District	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Gnadenhutten-Clay Cemetery	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Mineral-Sandy Ambulance	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Delaware Valley Joint Fire District	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50

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

<u>Year</u>	<u>Amount</u>
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
2001	1,715,608
2002	1,685,642

Source: Tuscarawas County Auditor

Tuscarawas County, Ohio
Ratio of Net Bonded Debt to Assessed Value
and Net Bonded Debt Per Capita
1993 through 1997**

<u>Year</u>	<u>Population</u>	<u>Assessed Value</u>	<u>Gross Bonded Debt</u>	<u>Debt Service Monies Available</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt To Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
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

* 1990 U.S. Census

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

Source: Tuscarawas County Auditor

Tuscarawas County, Ohio
Computation of Legal Debt Margin
December 31, 2002

	Total Debt Limit *	Total Unvoted Debt Limit **
Assessed Value of County, Collection Year 2001	<u>\$1,498,865,735</u>	<u>\$1,498,865,735</u>
Debt Limitation	<u>35,971,643</u>	<u>14,988,657</u>
Total Outstanding Debt:		
OPWC Loans	770,313	770,313
OWDA Loans	<u>1,538,163</u>	<u>1,538,163</u>
Total	<u>2,308,476</u>	<u>2,308,476</u>
Exemptions:		
Debt Paid from Enterprise Funds:		
OPWC Loans	770,313	770,313
OWDA Loans	<u>1,538,163</u>	<u>1,538,163</u>
Total	<u>2,308,476</u>	<u>2,308,476</u>
Net Debt	<u>0</u>	<u>0</u>
Total Legal Debt Margin (Debt Limitations minus Net Debt)	<u><u>\$35,971,643</u></u>	<u><u>\$14,988,657</u></u>

* 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	<u>29,971,643</u>
Total Debt Limitation	<u><u>\$35,971,643</u></u>

** 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, 2002

Political Subdivision	Debt Outstanding	Percentage Applicable To County*	Amount Applicable To County
Tuscarawas County	\$0	100.00 %	\$0
New Philadelphia City School District	6,840,000	100.00	6,840,000
Dover City School District	7,460,000	100.00	7,460,000
City of New Philadelphia	0	100.00	0
Indian Valley Local School District	6,540,000	100.00	6,540,000
Newcomerstown School District	3,390,000	84.00	2,847,600
City of Dover	2,400,000	100.00	2,400,000
Village of Sugarcreek	1,310,000	100.00	1,310,000
Tuscarawas County District Library	930,000	100.00	930,000
Tuscarawas Valley Local School District	5,619,981	92.00	5,170,383
Claymont Local School District	4,859,596	100.00	4,859,596
Garaway Local School District	1,575,000	92.00	1,449,000
Total Overlapping Debt	<u>40,924,577</u>		<u>39,806,579</u>
Total Direct and Overlapping	<u><u>\$40,924,577</u></u>		<u><u>\$39,806,579</u></u>

* Percentages determined by dividing the assessed valuation of the political subdivisions within the County by the total assessed valuation of the subdivisions. The valuations used are for the 2002 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
 1993 through 1997*

Year	Principal	Interest and Fiscal Charges	Total Debt Service	Total Governmental Fund Expenditures	Ratio of Debt Service to Total Governmental Fund Expenditures
1993	\$60,000	\$33,457	\$93,457	\$26,435,197	0.35 %
1994	65,000	29,048	94,048	28,518,091	0.33
1995	70,000	23,520	93,520	34,712,816	0.27
1996	75,000	18,375	93,375	33,786,460	0.28
1997	85,000	13,613	98,613	34,035,604	0.29

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

Source: Tuscarawas County Auditor

Tuscarawas County, Ohio
Demographic Statistics
December 31, 2002

Year	Population*
2000	90,914
1990	84,090
1980	84,614
1970	77,211
1960	76,789
1950	70,320
1940	68,816
AGE DISTRIBUTION, 2000 CENSUS*	
Age Group	Total
Under 18 years	23,095
18 and over	67,819
Total	90,914
POPULATION BY RACE, 2000 CENSUS*	
Race	Total
White	88,976
Black	663
Native American	154
Asian	220
Pacific Islander	43
Other	195
2 or more races	663
Total	90,914

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

(continued)

Tuscarawas County, Ohio
Demographic Statistics (continued)
December 31, 2002

Employment - December 2002 Estimates **

Total Civilian Labor Force	43,700
Total Employed	41,400
Total Unemployed	2,300
Unemployment Rate	5.3 %

Employment by Sector, 2000 Average **

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

Annual Average Unemployment Rates **

1993	5.9 %
1994	6.3
1995	5.5
1996	5.5
1997	5.2
1998	5.1
1999	5.2
2000	4.6
2001	4.7
2002	5.7

Source: ** Ohio Department of Job and Family Services

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

Year	New Construction			Bank Deposits *	Real Property Value **		
	Agricultural/ Residential	Commercial/ Industrial	Total New Construction		Agricultural/ Residential	Commercial/ Industrial	Tax Exempt
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
2001	13,582,760	6,977,690	20,560,450	222,631,000	946,720,760	265,895,940	132,711,180
2002	14,927,010	5,260,770	20,187,780	236,126,000	961,671,770	265,900,940	134,565,700

* 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, 2002

Taxpayer	Type	Assessed Valuation	Percent of Total County Assessed Valuation
Ohio Power Company	Public Utility	\$26,611,120	1.78 %
Belden Brick Company	Manufacturer	19,218,200	1.28
Glimcher Properties, Limited	Retail	15,745,730	1.05
Gradall Company	Manufacturer	14,314,661	0.96
Commonwealth Aluminum Concast Inc.	Manufacturer	13,240,094	0.88
Dover Chemical Corporation	Manufacturer	11,567,970	0.77
CNG Transmission Corporation	Public Utility	10,709,690	0.71
Verizon North, Inc.	Manufacturer	10,647,110	0.71
Allied Machine and Engineering Company	Manufacturer	10,479,522	0.70
International Paper/Union Camp Chemical	Manufacturer	<u>10,137,755</u>	<u>0.68</u>
Total		<u><u>\$142,671,852</u></u>	<u><u>9.52 %</u></u>
Total County Assessed Valuation		<u><u>\$1,498,865,735</u></u>	

Source: Tuscarawas County Auditor

Tuscarawas County, Ohio
 Ten Largest Employers (Non Public Employers)
 December 31, 2002

Employer	Nature of Business	Number of Employees
1.) Union Hospital	Health Care	850
2.) Gradall	Construction Equipment	700
3.) Belden Brick	Face and Acid Proof Brick	450
4.) Allied Machine & Engineering	Spade and Flat Drills, Holders, Etc.	390
5.) Smurfit Stone Container	Paper/Cardboard Products	350
6.) Allied Baltic Rubber	Rubber Molded Goods	328
7.) Zimmer Patient Care	Surgical Equipment	300
8.) Times - Reporter	Newspaper	300
9.) Lauren Manufacturing	Gaskets, Dense Rubber, Etc.	270
10.) Marlite	Paneling/Doors/Restroom Partitions	258

Sources: The 2003 Ohio Industrial Directory, published by Harris Publishing Company, and Tuscarawas County

Tuscarawas County, Ohio
Miscellaneous Statistics
December 31, 2002

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	567.6
Number of Political Subdivisions Located in the County:	
Municipalities and Villages	19
Townships	22
School Districts	8
Vocational School	1
Universities	
Kent State University, Tuscarawas Branch	
Ashland University (MBA)	
Road Mileage: **	
State Roads	186
County Roads	469
Township Roads	603
Communications:	
5 Radio Stations:	
WJER-FM WNPQ-FM WTUZ-FM WJER-AM WBTC-AM	
1 Television Station - Adelphia (Local)	
1 Daily Newspaper - Times Reporter (Circulation)	28,500
Voter Statistics, Election of November 2001: ***	
Number of Registered Voters	52,698
Number of Voters, Last General Election	20,782
Percentage of Registered Voters Voting	39.44 %

(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, 2002

List of Enterprise Zones in Tuscarawas County

Zone Name	Month/Year Established	Zone Number	Number of Abatements
Dover/Goshen Township	July 1990	174C	0
Lawrence Township	August 1992 June 1995 December 1997	300D	9
City of New Philadelphia	September 1991	214C	1
Oxford Township	April 1988	068C	1
Village of Dennison	April 1990	162C	1
Village of Newcommerstown	April 1988	067C	12
Village of Strasburg	December 1990	189C	2
Village of Gnadenhutten	January 1998	328D	1
Village of Sugarcreek	January 2000	357D	0
City of Uhrichsville	March 1998	331D	4
			<u>31</u>

	2001		2002	
	Abated Assessed Value	Abated Tax Amount	Abated Assessed Value	Abated Tax Amount
Real Property	\$5,205,839	\$253,538	\$5,620,844	\$251,675
Personal Property	12,446,339	747,227	8,941,945	547,646
Total	<u>\$17,652,178</u>	<u>\$1,000,765</u>	<u>\$14,562,789</u>	<u>\$799,321</u>

Source: Community Economic Development Office

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Tuscarawas County Flag

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

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



TUSCARAWAS COUNTY OHIO

1808



**Auditor of State
Betty Montgomery**

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P.O. Box 1140
Columbus, Ohio 43216-1140

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

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 17, 2003**