

JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**FINANCIAL CONDITION
TUSCARAWAS COUNTY**

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

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

To the County Commissioners:

We have audited the general purpose financial statements of Tuscarawas County, Ohio, (the County) as of and for the year ended December 31, 2001, and have issued our report thereon dated June 5, 2002, which indicated the financial statements of the County's component unit were audited by other auditors, and our opinion, insofar as it relates to the amounts included for the component unit, is based on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

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

However, we noted an immaterial instance of noncompliance that we have reported to management of the County in a separate letter dated June 5, 2002.

Internal Control Over Financial Reporting

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

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

However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 5, 2002.

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, appearing to read "Jim Petro", with a large, stylized flourish at the end.

Jim Petro
Auditor of State

June 5, 2002



STATE OF OHIO
OFFICE OF THE AUDITOR

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

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

To the County Commissioners:

Compliance

We have audited the compliance of Tuscarawas County, Ohio, (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2001. 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, 2001.

However, we noted an instance of noncompliance that does not require inclusion in this report that we have reported to management of the County in a separate letter dated June 5, 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.

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

Schedule of Receipts and Expenditures of Federal Awards

We have audited the general purpose financial statements of the County as of and for the year ended December 31, 2001, and have issued our report thereon dated June 5, 2002, which indicated the financial statements of the County's component unit were audited by other auditors, and our opinion, insofar as it relates to the amounts included for the component unit, is based on the report of other auditors. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule of Receipts and Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

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



Jim Petro
Auditor of State

June 5, 2002

TUSCARAWAS COUNTY
SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2001

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Receipts	Expenditures
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<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-98-072-1 B-F-99-072-1 B-F-00-072-1 B-F-01-072-1 B-C-00-072-1	\$59,100 300,000 32,700 147,600 269,100 0 143,620	\$31,362 237,382 36,136 157,906 279,452 633 131,380
Total Community Development Block Grants/States Program			952,120	874,251
HOME Investment Partnerships Program	14.239	B-C-00-072-1	227,898	239,968
Total U.S. Department of Housing and Urban Development			1,180,018	1,114,219
U.S. DEPARTMENT OF THE INTERIOR				
<i>Passed through the Ohio & Erie Canal Association:</i>				
Ohio and Erie Canal Association Cooperative Agreement	15.AAA	555700-1-12098	0	26,981
U.S. DEPARTMENT OF JUSTICE				
<i>Direct Grant</i>				
Cops FAST Program /Universal Hiring Grants	16.710	1995-CF-WX-3950	60,289	46,801
<i>Passed through the Ohio Office of Criminal Justice Services:</i>				
Crime Victim Assistance	16.575	2002VAGENE428	27,178	25,062
Local Law Enforcement Block Grants Program	16.592	2000-LE-LEB-3410 1999-LE-LEB-3474	12,497 0	21,635 56,839
Total Local Law Enforcement Block Grants Program			12,497	78,474
Discretionary Drug and Criminal Justice Assistance Program	16.580	99-DG-F02-7335	29,245	29,245
Total U.S. Department of Justice			129,209	179,582
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Passed through the Ohio Department of Transportation</i>				
Highway Planning and Construction	20.205	PID # 18999	146,352	146,352
FEDERAL EMERGENCY MANAGEMENT AGENCY				
<i>Passed through the Ohio Department of Public Safety - Ohio Emergency Management Agency:</i>				
Emergency Management Performance Grants	83.552	H-536 Siren J-236 J-237 N/A	15,000 3,284 34,033 2,500 919	15,000 3,284 34,033 2,500 919
Total Emergency Management Performance Grants			55,736	55,736
U.S. DEPARTMENT OF EDUCATION				
<i>Passed through the Ohio Department of Education:</i>				
<u>Special Education Cluster:</u>				
Special Education - State Grants	84.027	071167-6B-SF-02	22,934	34,264
Special Education - Preschool Grants	84.173	071167-PG-S1-02P	11,564	12,743
Total Special Education Cluster			34,498	47,007
<i>Passed through the Ohio Department of Rehabilitative Services:</i>				
Rehabilitation Services - Basic Support	84.126	N/A	2,359	2,359
<i>Passed through the Ohio Department of Health:</i>				
Grants for Infants and Families with Disabilities	84.181	JT 82	30,000	4,005
Innovative Education Program Strategies	84.298	071167-C2-S1-2002	1,751	1,266
Total U.S. Department of Education			68,608	54,637
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed through the Ohio Department of Mental Retardation and Developmental Disabilities:</i>				
Social Services Block Grant	93.667	N/A	69,233	69,233
Medical Assistance Program	93.778	071167-TCM 071167-CAFS	292,208 614,046	292,208 614,046
Total Medical Assistance Program			906,254	906,254
Total U.S. Department of Health and Human Services			975,487	975,487
Total			<u>\$2,555,410</u>	<u>\$2,552,994</u>

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

TUSCARAWAS COUNTY

**NOTES TO THE SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Note A - Significant Accounting Policies

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

Note B - FIFO Method

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

Note C - Revolving Loan Program

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

The loans are collateralized by mortgages on the property and by promissory notes. In addition, all revolving loan funds are secured by personal guarantees, to the greatest extent possible. At December 31, 2001, there were no loans outstanding.

TUCARAWAS COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 §.505
DECEMBER 31, 2001

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 Home Improvement Partnerships Program (HOME) CFDA #14.239 Community Development Block Grants/States Program CFDA # 14.228
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	No

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

None.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.

TUSCARAWAS COUNTY

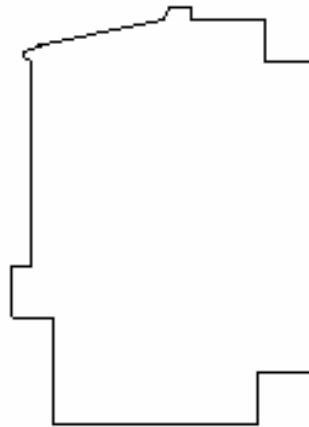
SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2001

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain
2000-61279-001	Ohio Constitution, Article XII, Section 5a, Failure to distribute interest from motor vehicle license of fuel tax to follow principal	Corrected	Corrected. The County is now distributing interest to the motor vehicle license and the fuel tax funds.

Tuscarawas County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2001



Matt Judy
Tuscarawas County Auditor

Prepared by the Tuscarawas County Auditor's Office

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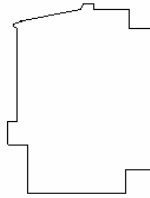
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Auditor's Office

Tuscarawas County

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



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

June 5, 2002

Citizens of Tuscarawas County,

We are pleased to present the 2001 Comprehensive Annual Financial Report (CAFR) for the County of Tuscarawas. The responsibility for the accuracy of all data presented, its completeness, and fairness of presentation, rests with the County Auditor's Office and specifically, the Fiscal Reporting Section. To the best of our knowledge and belief, this report contains the financial statements and other financial and statistical data that provide a complete and full disclosure of all material aspects of the County.

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

The County of Tuscarawas is a political subdivision of the State of Ohio, organized in 1808. It encompasses twenty-two townships, sixteen villages and three cities. The largest city in Tuscarawas County is New Philadelphia with a total of 17,056 residents. New Philadelphia has 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 568 square miles and has a 2000 census population of 90,914, of which 67,819 are age 18 or over.

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

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

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

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

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

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

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

The County participates in 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 on Aging
Tuscarawas County Tax Incentive Review Council
Stark Regional Community Corrections Center
Tuscarawas County University Branch District
Tuscarawas County Public Library

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

ECONOMIC CONDITION AND OUTLOOK

Tuscarawas County has more than 150 manufacturing and industrial service firms including several international operations. The area is strategically located for cost-effective access to raw materials and the distribution of products to the populous areas of the Midwest, Northeast and Mid-Atlantic markets. Much new construction and expansion of existing industries have made 2001 prosperous for the County.

In the Newcomerstown area, the Morris Crossing project partially completed its 90 acre development in 2001. A 59 room Hampton Inn, a Wendy's Restaurant and a Marathon Food Mart combination store opened for business. Approximately 95 jobs were created from these businesses. Future plans for the development include deed restricted residential lots as well as a 9,500 square foot restaurant which will seat 220 people and create an additional 35 jobs. Also planned for the project is a Dover-Phila Federal Credit Union which will be a full service location including ATM services.

Other financial institutions expanding in the county are The First National Bank of Dennison, which announced plans to open a new office located in New Philadelphia and has purchased property in Dover, adjacent to its current location for additional parking; and Belmont National Bank which completed expanded services in New Philadelphia and is planning expansion into Dover.

Primary Packaging added to its existing structure and increased their production by 40 percent. The company extended the high roof portion of their building and installed a 50-foot tall film extrusion line. There is room to install three additional extrusion lines in the future. The Tuscarawas County Commissioners assisted the financing for Primary Packaging by approving an additional issuance of industrial development bonds for the company. A previous issuance occurred in 1995. The cost of the printing, film extrusion line and the building expansion was \$2.2 million.

Mercy Medical center opened a Stat care facility in 2001. This provides services to bridge the gap between a doctor's office and the emergency room. The facility is located in the Oxford Medical Arts Building in Dover which also houses physicians' offices and a coffee shop. The 38,000 square foot building cost \$5 million to construct.

Union Hospital issued hospital revenue bonds in the amount of approximately \$18 million to add a three story wing to the hospital. These bonds were also issued through Tuscarawas County and are in addition to a 1993 issuance. The new construction will add 30 additional patient beds to the 80 already in service. The increase in patient beds will lead to increasing the staff as well. Further, Union Hospital constructed a new physician office building consisting of four office suites. The cost of the office building was \$2 million.

The Times Reporter located in New Philadelphia which prints the County's newspaper had a \$1.5 million renovation project. The upgrade included the Goss metro press and added state of the art insertion equipment. They also updated their office building. The Times-Reporter has plans to spend an additional \$600,000 to \$700,000 for equipment upgrades.

Real Estate development was very active in 2001. The first phase of the Becker Creek development located in Dover was almost completed with only four of the developments 49 single family lots remaining available. Future plans for Becker Creek include a second phase which will consist of 22 single family lots.

Renovation of the historic Lanning building in Dennison has resulted in 30 convenient apartments for senior citizens. These are not government subsidized and the location is very convenient with the downtown location. The investment in the building exceeded \$2.6 million. Warwick Manor, a 14 unit low-income housing facility for seniors for the village of Tuscarawas, came to reality as a joint venture of the Warwick Lions Club and the Claymont Jaycees. Eastport Landings, located between Uhrichsville and Midvale, is providing city living in a beautiful and scenic country setting for residents 55 and older. This development is providing new sectional manufactured homes. Community guidelines are in place to ensure a peaceful residential atmosphere and a secure setting.

Another new residential community is Aspen Woods located in Dover. The setting is for single -family homes and contemporary ranch style condominiums. Pine Ridge in Strasburg opened with its 160 unit condominium/single family home concept this past year. Another housing development that has become one of the area's fastest growing housing developments is North Star, Inc. located in northern Dover. North Star will experience more progress and expansion in the coming year with plans for a community center and in-ground swimming pool.

Property sales in 2001, including commercial and industrial properties, vacant lands and lots, farmlands and homes, totaled 2,055 which compared to the 2000 sales of 2,043. The average sale prices in the various communities were as follows: Dover City, \$104,757; New Philadelphia City, \$108,506; Northern Tuscarawas County, \$90,163; Dennison Village/Uhrichsville City, \$48,212; Lake Areas, \$80,713; and Southern Tuscarawas County, which includes Newcomerstown, Gnadenhutten, and Tuscarawas Villages, \$66,167.

Jobs continue to be created as businesses expand and new businesses move into the Tuscarawas Valley. As of December 2001, the labor force stood at 45,300 potential employees, with 43,100 employed and 2,200 unemployed. For December 2001, the Civilian Labor Force estimates list the County's unemployment rate at 4.8 percent and the Bureau of Labor Statistics Data indicates the State unemployment rate stood at 4.5 percent, while the national average was 5.4 percent for the same period.

Tourism in Tuscarawas County continues to be a major industry and local attractions are changing to meet the needs of the public. According to the Ohio Outdoor Historical Drama Association, Trumpet in the Land, a local outdoor drama, reported a 9 percent increase in the 2001 season.

Warther Carvings in Dover is in the process of expanding the museum. The museum will include a new theater, larger display rooms and expanded knife and woodworking shops. A new section is devoted to Mooney Warther's New York Central Railroad sponsored trip to New York City which was instrumental in providing Mooney international recognition and the title "World's Master Carver".

The year 2001 saw the final phase of a capital campaign for the Dennison Railroad Depot Museum. Phase III costs are estimated at \$850,000 and is the largest of the three phases. It doubles existing museum space by adding a children's exhibition, theater, archival research library, special feature exhibit space, WWII exhibit space, offices and restroom facilities. Along with this, landscaping improvements were also made. Other changes included the introduction of the very popular Polar Express Train Rides and Christmas School Train Rides by the Ohio Central Railroad and improvements made to the "Christmas in Dreamsville Festival".

Agriculture contributes nearly \$65 million annually to the Tuscarawas County economy, making it one of the County's largest industries. Farms located in the County have average annual cash receipts of \$60,016. The average farm size for the 1,080 farms located in the County is 143 acres, according to statistics from the Ohio State University Extension Service.

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

During 2001, the Tuscarawas Campus of Kent State University started construction of a new free standing Science and Advanced Technology Center. The approximate 50,000 square foot building will house fully equipped science laboratories, nursing and computer labs, general classrooms and a lecture hall. The Science and Technology center will also have the capability to provide video conferencing and distance learning. The estimated cost of the project is \$9.5 million. The center will create opportunities to assist local businesses with project design and development, and provide for the growth of new companies and entrepreneurship. The outcome of that partnership will result in increased technological skill of the work force; increased productivity, quality and competitiveness, visibility and credibility within the community; increased jobs; and an overall increase in the economic health of the community.

The Tuscarawas County YMCA experienced a year of growth as a renewed interest in family health, fitness and recreation continues to be a high priority, with membership reaching a high of 8,500 members. A major improvement made during the year was the replacement of the 30 year old swimming pool heating and ventilating system. Other improvements included new playground equipment, new basketball backboards in the main gym, an updated membership tracking system, improvements to the exterior entrance ways, an additional steam generator for steam rooms and a new filter system for the whirlpool. Total improvements for the year totaled more than \$100,000 with total project expenditures projected at \$8 million.

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

MAJOR INITIATIVES

The year 2001 saw many changes in County government with the election of several new elected officials. Newly elected persons took the helm of two Commissioner Seats, Recorder, Treasurer and Sheriff.

The Commissioners eliminated the office of County Administrator, which resulted in certain changes. The most notable change was in transferring the 911 Operations Center from the direction of the County Administrator to that of the Sheriff. This move has created a more efficient dispatch operation for both the Sheriff and the 911 Center.

The Sheriff's Office celebrated many accomplishments during 2001. The department made numerous advancements in technology and in providing services during the year. An \$83,403 grant was received from the Ohio Office of Criminal Justice Services (OCJS) which provided laptop computers for each of the cruisers. An additional \$65,000 grant was also received from OCJS for improved computer technology to provide a sharing network of information among the County's various law enforcement agencies. Additional training provided to deputies helps ensure deputies are properly trained for the situations encountered.

Several changes were also made in the County's Insurance programs to cut costs. A new third party administrator was selected to oversee the County's Self-Funded medical insurance program. Commissioners also selected a new legal counsel to oversee the Workers' Compensation program.

The County Auditor's Office completed the triennial update of property values in-house during 2001 resulting in a savings of over \$100,000 to the County. The results of the update indicated that property values increased an average of ten percent from the reappraisal conducted three years prior.

In an attempt to provide funding for business expansion within the County, the Tuscarawas County Commissioners created an Economic Growth fund. In 2001 over \$1.6 million was allocated to this fund through a 19.5 percent distribution of permissive sales tax collections.

DEPARTMENT FOCUS

The duties and responsibilities of the County Auditor are many and varied. Principal among these include serving as the County's Chief Financial Officer as well as assessor of all real property for ad valorem tax purposes. The preparation of this Comprehensive Annual Financial Report (CAFR) is the County Auditor's responsibility and provides a very important means by which the activities of the County can be reviewed and measured publicly in a uniform manner. A flyer highlighting the financial information in the CAFR is being processed and will be available to the residents of the County. In addition to reporting the County's financial activities, the Auditor's general accounting department is responsible for the day-to-day fiscal operations, including paying all bills, distributing various tax revenues, and overseeing a bi-weekly payroll for 760 employees. More than \$237 million in receipts was accounted for in 2001.

In Ohio, the County Auditor serves as the assessor of real property. Tuscarawas County has more than 63,000 parcels of land which must be individually valued at their fair market value, then assessed at 35 percent for tax purposes according to uniform rules and regulations set forth by Ohio law. Assessed values of all property in Tuscarawas County exceed \$1,414 million dollars. During 2001, the County Auditor's office completed an in-house update of property valuation within the County.

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

The County Auditor also serves as the Administrator to the Automatic Data Processing (ADP) Board, Budget Commission, Board of Revision and Data Center. The Auditor's office employs 22 staff members who perform the many functions and services for other departments and agencies and other levels of government, as well as for the general public.

FINANCIAL INFORMATION

BASIS OF ACCOUNTING The County's accounting system is organized on a "fund" basis. Each fund or account group is a distinct self balancing accounting entity. The County's day-to-day accounting and budgetary records are maintained on a basis other than Generally Accepted Accounting Principles (GAAP). For financial reporting purposes, the accounting records are converted to the modified accrual basis for all Governmental and Fiduciary funds and the accrual basis for Proprietary funds. On the modified accrual basis, revenues are recognized when measurable and available, and expenditures are recognized when goods and services are received. On the accrual basis, revenues are recognized when measurable and earned; expenses are recognized when incurred. A further discussion of the basis of accounting and their reconciliation can be found in Note 2 of the Financial Section.

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

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

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

GENERAL GOVERNMENTAL FUNCTIONS In 2001, revenues in all governmental fund types (general, special revenue, debt service, and capital projects funds) were more than 2000 revenues by \$4,621,192. The following table shows the amount of increase or decrease by revenue source:

	2000 Amount	2001 Amount	Percent of Total	Change	Percent Change
Revenues					
Property and Other Taxes	\$8,848,178	\$9,095,828	16.60 %	\$247,650	2.80 %
Sales Tax	8,574,725	8,493,461	15.50	(81,264)	(0.95)
Charges for Services	4,095,888	4,718,965	8.61	623,077	15.21
Licenses and Permits	46,301	40,533	0.07	(5,768)	(12.46)
Fines and Forfeitures	295,671	267,850	0.49	(27,821)	(9.41)
Intergovernmental	23,556,391	27,753,810	50.64	4,197,419	17.82
Interest	3,628,571	3,378,233	6.16	(250,338)	(6.90)
Rentals	131,879	174,068	0.32	42,189	31.99
Contributions and Donations	100,642	49,921	0.09	(50,721)	(50.40)
Other	466,145	828,174	1.51	362,029	77.66
<i>Total Revenues</i>	<u>\$49,744,391</u>	<u>\$54,800,843</u>	<u>100.00 %</u>	<u>\$5,056,452</u>	

The \$623,077 increase in charges for services revenue was due to the following: the County Engineer completed a bridge project which subsequently was reimbursed; County Recorder fees increased substantially due to increased refinancing as a result of lower interest rates; Clerk of Courts fees increased as a result of the office having a record number of Civil cases filed during 2001.

The large increase of \$4,197,419 in intergovernmental revenues was a result of increased funding to the MRDD Board and to the Department of Job and Family Services. Additional monies were received at the Department of Job and Family services for the Prevention, Retention and Contingency (PRC) program and the Temporary Heating Assistance for Warmth (THAW) program.

The rentals revenue increased by \$42,189 as a result of the CSEA building tenants rent being reclassified to a rental category. These revenues were previously classified as other revenue.

Contributions and donations decreased by \$50,721 due to funding received from the Tuscarawas County Agricultural Society during 2000 for the fairgrounds restroom project. No such funding was received in 2001.

Expenditures in all governmental fund types amounted to \$47,687,072 in 2001. The following table shows the amount of increase or decrease when compared to 2000:

	2000 Amount	2001 Amount	Percent of Total	Change	Percent Change
Expenditures					
Current:					
General Government:					
Legislative and Executive	\$5,142,518	\$5,259,338	11.03 %	\$116,820	2.27 %
Judicial	2,809,067	3,243,603	6.80	434,536	15.47
Public Safety	5,978,978	6,538,346	13.71	559,368	9.36
Public Works	5,453,321	6,031,474	12.65	578,153	10.60
Health	5,725,427	6,412,625	13.45	687,198	12.00
Human Services	16,350,741	15,902,731	33.35	(448,010)	(2.74)
Economic Development and Assistance	0	199,720	0.42	199,720	100.00
Capital Outlay	2,068,432	2,014,989	4.23	(53,443)	(2.58)
Intergovernmental	2,062,041	2,036,941	4.27	(25,100)	(1.22)
Debt Service:					
Principal Retirement	39,656	41,223	0.09	1,567	3.95
Interest and Fiscal Charges	5,565	6,082	0.01	517	9.29
<i>Total Expenditures</i>	<u>\$45,635,746</u>	<u>\$47,687,072</u>	<u>100.00 %</u>	<u>\$2,051,326</u>	

The increase of \$434,536 in judicial expenditures was a result of hiring several new employees. The courts also provided wage increases to employees for 2001 and along with all departments, experienced a 65 percent increase in health insurance rates.

Health expenditures also increased by \$687,198 due to wage increases and health insurance costs. The MRDD Board also served as fiscal agent for the Family and Children First Council for part of 2001. The pass-through expenditures are reflected as a part of MRDD activity.

The Economic Development and Assistance expenditure increase of \$199,720 were a result of a new program developed by the County Commissioners during 2001. The Commissioners established a growth fund during 2001 which provided funds for improving the economy in Tuscarawas County.

ENTERPRISE FUNDS The Sewer District and Water District are classified as enterprise funds since their operations are similar to those found in private enterprises. Accordingly, determination of profit and/or loss is a management desire. The enterprise funds had a net income of \$528,103. The Sewer District's retained earnings increased from \$1,425,947 at December 31, 2000, to \$1,570,909 at December 31, 2001. The Water District's retained earnings increased from \$2,029,642 at December 31, 2000, to \$2,412,783 at December 31, 2001.

Starlight Enterprises, Inc. (component unit) is financially sound, reflecting a fund balance at December 31, 2001, of \$517,536.

GROUP HEALTH INSURANCE FUND The self-funded health insurance program completed its sixteenth full year in 2001. Total costs were \$4,626,058 which amounted to approximately \$5,977 per employee. A third-party administration contract was signed in April 2001 with Ault Care to assist with claims administration.

TRUST AND AGENCY FUNDS Trust and Agency Funds are established to account for assets held by the County as a trustee or as an agent for individuals and other governmental units. The largest agency funds are the real estate tax and tangible personal property tax funds. These funds account for the collection of taxes by the County Treasurer which are apportioned periodically to various local governments in the County. During 2001, the County Treasurer collected \$60,020,534 and the County Auditor distributed \$59,570,414 in real and personal property taxes.

DEBT ADMINISTRATION

As of December 31, 2001, the County's overall legal debt margin was \$33,851,390. The County had no general obligation debt outstanding at December 31, 2001.

The Sewer District and Water District Enterprise Funds had OPWC loans outstanding of \$660,818 at December 31, 2001. Also, the Sewer District and the Water District Enterprise Funds had OWDA loans outstanding of \$686,274 and \$932,703 respectively. The Sewer District Enterprise Fund had a capital lease payable of \$323,000, at December 31, 2001. In addition, the County has two governmental capital leases with a payable balance of \$180,681 in the General Long Term Obligations Account Group, at December 31, 2001.

RISK MANAGEMENT

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

CASH MANAGEMENT

During the year ended December 31, 2001, the County's cash resources were divided into bank deposits and investments in federal agency securities, certificates of deposit, treasury notes, STAR Ohio and repurchase agreements. The County Treasurer, as custodian of all County monies, is responsible for investing idle funds and directing the investment policies of the County. The County pools its cash to maximize investment efficiency and to simplify accountability. Approximately 98 percent of all available monies is maintained continually in interest bearing activities. Interest is deposited almost entirely in the General Fund.

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

OTHER INFORMATION

INDEPENDENT AUDIT Included in this report is an unqualified audit opinion rendered on the County's financial statements as of December 31, 2001, by our independent auditor, Jim Petro, Auditor of State. In addition to meeting the requirements set forth in state statutes, the audit also is designed to meet the requirements of the Federal Single Audit Act Amendments of 1996.

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

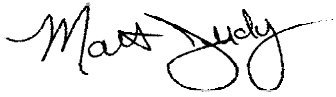
AWARDS The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Tuscarawas County, Ohio, for its comprehensive annual financial report for the year ended December 31, 2000. This was the fifteenth consecutive year that the County received this prestigious award. In order to be awarded a Certificate of Achievement, a governmental unit must prepare an easily readable and efficiently organized comprehensive annual financial report, whose contents satisfy all program standards. Reports must conform to generally accepted accounting principles (GAAP) and satisfy all applicable legal requirements respective to the entity.

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

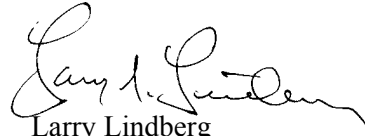
ACKNOWLEDGMENTS The publication of this report is a major step in professionalizing Tuscarawas County government. Preparation of this report could not have been accomplished without the effort of a number of employees of the County Auditor's Office, the Local Government Services Division of the Auditor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

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

Sincerely,



Matt Judy
Auditor
Tuscarawas County



Larry Lindberg
Chief Deputy Auditor
Tuscarawas County

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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, 2000

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.



Timothy A. Brewer
President

Jeffrey L. Essell
Executive Director

Tuscarawas County, Ohio

*Elected Officials
December 31, 2001*

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

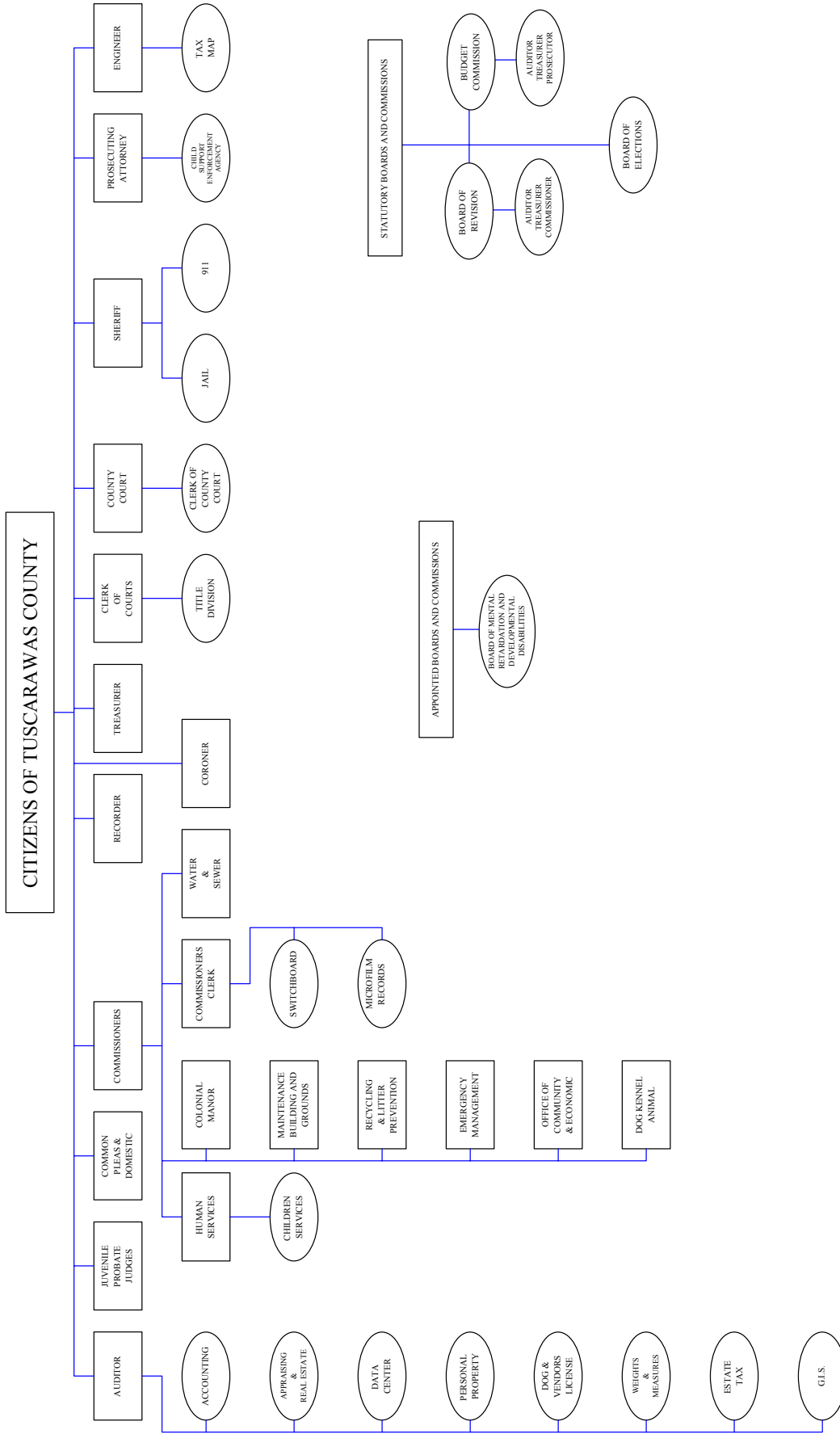
County Court - Southern District

Brad Hillyer

New Philadelphia Municipal Court

Mary Wade Space

TUSCARAWAS COUNTY GOVERNMENT



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Financial Section



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

REPORT OF INDEPENDENT ACCOUNTANTS

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

To the County Commissioners:

We have audited the accompanying general purpose financial statements of Tuscarawas County, Ohio, (the County) as of and for the year ended December 31, 2001, as listed in the Table of Contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of Starlight Enterprises, Inc., the County's only discretely presented component unit. Those financial statements were audited by other auditors whose report has been furnished to us and our opinion of the general purpose financial statements, insofar as it relates to the amounts included for Starlight Enterprises, Inc., is based on the report of the other auditors.

We conducted our audit in accordance with 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 opinion.

In our opinion, based on our audit and the report of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Tuscarawas County as of December 31, 2001, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 5, 2002 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.

We performed our audit to form an opinion on the general purpose financial statements of the County, taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the Table of Contents are presented for additional analysis and are not a required part of the general purpose financial statements. We subjected this information to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, it is fairly presented in all material respects, in relation to the general purpose financial statements taken as a whole.

We did not audit the data included in the introductory and statistical sections of this report and therefore express no opinion thereon.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large loop at the end.

Jim Petro
Auditor of State

June 5, 2002

General Purpose Financial Statements

Tuscarawas County, Ohio
Combined Balance Sheet
All Fund Types, Account Groups and
Discretely Presented Component Unit
December 31, 2001

	Governmental Fund Types			Proprietary Fund Types	
	General	Special Revenue	Capital Projects	Enterprise	Internal Service
ASSETS AND OTHER DEBITS					
Assets					
Equity in Pooled Cash and Cash Equivalents	\$15,397,420	\$23,418,773	\$7,020,247	\$2,814,590	\$640,280
Cash and Cash Equivalents in Segregated Accounts	0	0	0	55,679	0
Receivables:					
Property Taxes -					
Due from Agency Funds	3,085,724	6,174,448	0	0	0
Property Taxes	0	0	0	0	0
Sales Tax	1,532,756	0	0	0	0
Accounts	15,610	33,254	836	742,023	594
Advances to Other Funds	0	0	996,703	0	0
Interfund Receivable	71,993	0	0	19,752	0
Due from Other Funds	37,735	308,126	3,076	0	0
Due from Primary Government	0	0	0	0	0
Deposits	0	0	0	0	0
Intergovernmental Receivable	1,111,632	5,039,026	202,659	1,200	0
Materials and Supplies Inventory	43,413	708,736	0	93,102	0
Prepaid Items	216,957	55,057	0	0	0
Loans Receivable	0	187,255	2,695,750	0	0
Fixed Assets (net, where applicable, of accumulated depreciation)	0	0	0	16,588,004	0
Other Debits					
Amount to be Provided from General Government Resources	0	0	0	0	0
<i>Total Assets and Other Debits</i>	<u>\$21,513,240</u>	<u>\$35,924,675</u>	<u>\$10,919,271</u>	<u>\$20,314,350</u>	<u>\$640,874</u>

Fiduciary Fund Types	Account Groups		Totals (Memorandum Only) Primary Government	Component Unit	Totals (Memorandum Only) Reporting Entity
	General Fixed Assets	General Long-Term Obligations			
\$5,672,773	\$0	\$0	\$54,964,083	\$0	\$54,964,083
349,228	0	0	404,907	196,480	601,387
0	0	0	9,260,172	0	9,260,172
65,501,250	0	0	65,501,250	0	65,501,250
0	0	0	1,532,756	0	1,532,756
0	0	0	792,317	185,749	978,066
0	0	0	996,703	0	996,703
0	0	0	91,745	0	91,745
0	0	0	348,937	0	348,937
0	0	0	0	25,267	25,267
0	0	0	0	2,892	2,892
110,841	0	0	6,465,358	0	6,465,358
0	0	0	845,251	7,102	852,353
0	0	0	272,014	12,356	284,370
0	0	0	2,883,005	0	2,883,005
0	44,115,994	0	60,703,998	522,645	61,226,643
0	0	2,024,470	2,024,470	0	2,024,470
<u>\$71,634,092</u>	<u>\$44,115,994</u>	<u>\$2,024,470</u>	<u>\$207,086,966</u>	<u>\$952,491</u>	<u>\$208,039,457</u>

(continued)

Tuscarawas County, Ohio
Combined Balance Sheet
All Fund Types, Account Groups and
Discretely Presented Component Unit (continued)
December 31, 2001

	Governmental Fund Types			Proprietary Fund Types	
	General	Special Revenue	Capital Projects	Enterprise	Internal Service
LIABILITIES, FUND EQUITY AND OTHER CREDITS					
Liabilities					
Accounts Payable	\$102,263	\$674,852	\$51,184	\$19,192	\$31,596
Contracts Payable	13,942	189,693	5,125	0	21,435
Accrued Wages	215,607	501,684	0	17,633	0
Compensated Absences Payable	9,283	34,058	0	1,844	0
Advances from Other Funds	0	0	0	996,703	0
Interfund Payable	0	30,000	41,993	19,752	0
Due to Other Funds	183,145	162,716	0	3,076	0
Due to Component Unit	3,396	21,871	0	0	0
Intergovernmental Payable -					
Due to County Funds	0	0	0	0	0
Intergovernmental Payable	202,311	521,793	4	86,788	536
Deferred Revenue	4,749,757	9,235,184	6,438	0	0
Undistributed Monies	0	0	0	0	0
Deposits Held	0	0	0	0	0
Mortgages Payable	0	0	0	0	0
Claims Payable	0	0	0	0	571,849
Other Accrued Liabilities	0	0	0	0	0
OPWC Loans Payable	0	0	0	660,818	0
OWDA Loans Payable	0	0	0	1,618,977	0
Capital Lease Payable	0	0	0	323,000	0
<i>Total Liabilities</i>	<u>5,479,704</u>	<u>11,371,851</u>	<u>104,744</u>	<u>3,747,783</u>	<u>625,416</u>
Fund Equity and Other Credits					
Investment in General Fixed Assets	0	0	0	0	0
Contributed Capital	0	0	0	12,582,875	0
Retained Earnings:					
Unreserved	0	0	0	3,983,692	15,458
Fund Balance:					
Reserved for Encumbrances	594,242	1,226,710	67,605	0	0
Reserved for Advances	0	0	996,703	0	0
Reserved for Inventory	43,413	708,736	0	0	0
Reserved for Loans	0	187,255	2,695,750	0	0
Reserved for Unclaimed Monies	59,106	0	0	0	0
Unreserved, Undesignated	15,336,775	22,430,123	7,054,469	0	0
<i>Total Fund Equity and Other Credits</i>	<u>16,033,536</u>	<u>24,552,824</u>	<u>10,814,527</u>	<u>16,566,567</u>	<u>15,458</u>
<i>Total Liabilities, Fund Equity and Other Credits</i>	<u>\$21,513,240</u>	<u>\$35,924,675</u>	<u>\$10,919,271</u>	<u>\$20,314,350</u>	<u>\$640,874</u>

See accompanying notes to the general purpose financial statements

Fiduciary Fund Types	Account Groups		Totals (Memorandum Only) Primary Government	Component Unit	Totals (Memorandum Only) Reporting Entity	
	General Fixed Assets	General Long-Term Obligations				
	\$0	\$0	\$0	\$879,087	\$144,065	\$1,023,152
	0	0	0	230,195	0	230,195
	0	0	0	734,924	0	734,924
	0	0	1,274,848	1,320,033	0	1,320,033
	0	0	0	996,703	0	996,703
	0	0	0	91,745	0	91,745
	0	0	0	348,937	0	348,937
	0	0	0	25,267	0	25,267
	9,260,172	0	0	9,260,172	0	9,260,172
	59,484,236	0	568,941	60,864,609	0	60,864,609
	0	0	0	13,991,379	35,000	14,026,379
	2,797,067	0	0	2,797,067	0	2,797,067
	0	0	0	0	2,650	2,650
	0	0	0	0	222,581	222,581
	0	0	0	571,849	0	571,849
	0	0	0	0	30,659	30,659
	0	0	0	660,818	0	660,818
	0	0	0	1,618,977	0	1,618,977
	0	0	180,681	503,681	0	503,681
	<u>71,541,475</u>	<u>0</u>	<u>2,024,470</u>	<u>94,895,443</u>	<u>434,955</u>	<u>95,330,398</u>
	0	44,115,994	0	44,115,994	0	44,115,994
	0	0	0	12,582,875	0	12,582,875
	0	0	0	3,999,150	0	3,999,150
	0	0	0	1,888,557	0	1,888,557
	0	0	0	996,703	0	996,703
	0	0	0	752,149	0	752,149
	0	0	0	2,883,005	0	2,883,005
	0	0	0	59,106	0	59,106
	92,617	0	0	44,913,984	517,536	45,431,520
	<u>92,617</u>	<u>44,115,994</u>	<u>0</u>	<u>112,191,523</u>	<u>517,536</u>	<u>112,709,059</u>
	<u>\$71,634,092</u>	<u>\$44,115,994</u>	<u>\$2,024,470</u>	<u>\$207,086,966</u>	<u>\$952,491</u>	<u>\$208,039,457</u>

Tuscarawas County, Ohio
*Combined Statement of Revenues, Expenditures
and Changes in Fund Balances*
All Governmental Fund Types and Expendable Trust Funds
For the Year Ended December 31, 2001

	Governmental	
	General	Special Revenue
Revenues		
Property and Other Taxes	\$3,313,780	\$5,782,048
Sales Tax	8,493,461	0
Charges for Services	2,128,396	2,481,948
Licenses and Permits	10,824	29,709
Fines and Forfeitures	167,597	100,253
Intergovernmental	2,507,254	24,493,909
Interest	2,766,966	299,678
Rentals	134,757	12,000
Contributions and Donations	0	3,045
Other	509,493	300,905
	<u>20,032,528</u>	<u>33,503,495</u>
<i>Total Revenues</i>		
Expenditures		
Current:		
General Government:		
Legislative and Executive	4,363,543	895,795
Judicial	3,048,330	195,273
Public Safety	2,952,235	3,586,111
Public Works	120,508	5,910,966
Health	150,314	6,262,311
Human Services	739,747	15,162,984
Economic Development and Assistance	0	199,720
Capital Outlay	0	0
Intergovernmental	502,026	1,534,915
Debt Service:		
Principal Retirement	38,252	2,971
Interest and Fiscal Charges	5,565	517
	<u>11,920,520</u>	<u>33,751,563</u>
<i>Total Expenditures</i>		
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>8,112,008</u>	<u>(248,068)</u>
Other Financing Sources (Uses)		
Proceeds from Sale of Fixed Assets	28,172	0
Operating Transfers In	0	6,389,157
Operating Transfers Out	(8,810,250)	(200,000)
Inception of Capital Lease	0	67,064
	<u>(8,782,078)</u>	<u>6,256,221</u>
<i>Total Other Financing Sources (Uses)</i>		
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(670,070)</u>	<u>6,008,153</u>
<i>Fund Balances Beginning of Year - Restated (See Note 3)</i>	16,758,185	18,218,564
Increase (Decrease) in Reserve for Inventory	(54,579)	326,107
<i>Fund Balances End of Year</i>	<u>\$16,033,536</u>	<u>\$24,552,824</u>

See accompanying notes to the general purpose financial statements

<u>Fund Types</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
<u>Capital Projects</u>	<u>Expendable Trust</u>	
\$0	\$0	\$9,095,828
0	0	8,493,461
108,621	0	4,718,965
0	0	40,533
0	0	267,850
752,647	0	27,753,810
311,589	0	3,378,233
27,311	0	174,068
46,876	18,444	68,365
17,776	0	828,174
<u>1,264,820</u>	<u>18,444</u>	<u>54,819,287</u>
0	0	5,259,338
0	0	3,243,603
0	0	6,538,346
0	0	6,031,474
0	8,874	6,421,499
0	0	15,902,731
0	0	199,720
2,014,989	0	2,014,989
0	0	2,036,941
0	0	41,223
0	0	6,082
<u>2,014,989</u>	<u>8,874</u>	<u>47,695,946</u>
<u>(750,169)</u>	<u>9,570</u>	<u>7,123,341</u>
0	0	28,172
1,621,093	0	8,010,250
0	0	(9,010,250)
0	0	67,064
<u>1,621,093</u>	<u>0</u>	<u>(904,764)</u>
870,924	9,570	6,218,577
9,943,603	83,047	45,003,399
0	0	271,528
<u>\$10,814,527</u>	<u>\$92,617</u>	<u>\$51,493,504</u>

Tuscarawas County, Ohio
*Combined Statement of Revenues, Expenditures
and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual
All Governmental Fund Types and Expendable Trust Funds
For the Year Ended December 31, 2001*

	General Fund		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
Revenues			
Property and Other Taxes	\$3,190,633	\$3,313,780	\$123,147
Sales Tax	8,750,000	8,740,165	(9,835)
Charges for Services	1,534,940	1,731,980	197,040
Licenses and Permits	12,265	10,974	(1,291)
Fines and Forfeitures	162,500	198,296	35,796
Intergovernmental	2,463,280	2,470,362	7,082
Interest	1,888,411	2,483,245	594,834
Rentals	45,302	134,570	89,268
Contributions and Donations	0	0	0
Other	0	523,716	523,716
<i>Total Revenues</i>	<u>18,047,331</u>	<u>19,607,088</u>	<u>1,559,757</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	6,177,066	4,896,388	1,280,678
Judicial	3,215,405	3,159,530	55,875
Public Safety	3,434,160	3,076,194	357,966
Public Works	142,744	132,870	9,874
Health	173,275	154,046	19,229
Human Services	741,193	661,658	79,535
Conservation and Agriculture	367,201	365,307	1,894
Economic Development and Assistance	0	0	0
Capital Outlay	0	0	0
Intergovernmental	161,779	161,779	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>14,412,823</u>	<u>12,607,772</u>	<u>1,805,051</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,634,508</u>	<u>6,999,316</u>	<u>3,364,808</u>
Other Financing Sources (Uses)			
Sale of Fixed Assets	28,172	28,172	0
Advances In	0	18,500	18,500
Advances Out	(41,993)	(41,993)	0
Operating Transfers In	0	0	0
Operating Transfers Out	(9,840,107)	(8,846,029)	994,078
<i>Total Other Financing Sources (Uses)</i>	<u>(9,853,928)</u>	<u>(8,841,350)</u>	<u>1,012,578</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(6,219,420)</u>	<u>(1,842,034)</u>	<u>4,377,386</u>
<i>Fund Balances Beginning of Year</i>	13,766,466	13,766,466	0
Prior Year Encumbrances Appropriated	<u>1,650,331</u>	<u>1,650,331</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u>\$9,197,377</u>	<u>\$13,574,763</u>	<u>\$4,377,386</u>

Special Revenue Funds			Debt Service Fund		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$5,031,056	\$5,360,390	\$329,334	\$0	\$0	\$0
0	0	0	0	0	0
2,406,667	2,482,552	75,885	0	0	0
30,619	30,819	200	0	0	0
93,430	101,804	8,374	0	0	0
21,177,924	22,310,254	1,132,330	0	0	0
2,560	297,829	295,269	0	0	0
18,000	12,000	(6,000)	0	0	0
2,000	3,045	1,045	0	0	0
313,817	304,122	(9,695)	0	0	0
<u>29,076,073</u>	<u>30,902,815</u>	<u>1,826,742</u>	<u>0</u>	<u>0</u>	<u>0</u>
1,156,087	968,260	187,827	0	0	0
277,083	238,428	38,655	0	0	0
3,966,557	3,726,684	239,873	0	0	0
7,724,524	6,915,960	808,564	0	0	0
7,545,780	6,194,019	1,351,761	0	0	0
16,278,993	15,372,060	906,933	0	0	0
0	0	0	0	0	0
254,987	199,720	55,267	0	0	0
0	0	0	0	0	0
1,846,784	1,842,891	3,893	0	0	0
0	0	0	44,612	44,562	50
0	0	0	66,714	66,641	73
<u>39,050,795</u>	<u>35,458,022</u>	<u>3,592,773</u>	<u>111,326</u>	<u>111,203</u>	<u>123</u>
<u>(9,974,722)</u>	<u>(4,555,207)</u>	<u>5,419,515</u>	<u>(111,326)</u>	<u>(111,203)</u>	<u>123</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	(18,500)	(18,500)	0	0	0
6,275,964	6,389,157	113,193	111,326	111,262	(64)
(202,650)	(200,000)	2,650	0	0	0
<u>6,073,314</u>	<u>6,170,657</u>	<u>97,343</u>	<u>111,326</u>	<u>111,262</u>	<u>(64)</u>
(3,901,408)	1,615,450	5,516,858	0	59	59
17,164,184	17,164,184	0	2	2	0
2,143,161	2,143,161	0	0	0	0
<u>\$15,405,937</u>	<u>\$20,922,795</u>	<u>\$5,516,858</u>	<u>\$2</u>	<u>\$61</u>	<u>\$59</u>

(continued)

Tuscarawas County, Ohio
*Combined Statement of Revenues, Expenditures
and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual
All Governmental Fund Types and Expendable Trust Funds (continued)
For the Year Ended December 31, 2001*

	Capital Projects Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$0	\$0	\$0
Sales Tax	0	0	0
Charges for Services	96,431	108,982	12,551
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	653,353	561,853	(91,500)
Interest	0	311,589	311,589
Rentals	3,840	27,193	23,353
Contributions and Donations	47,889	47,760	(129)
Other	5,900	21,700	15,800
<i>Total Revenues</i>	<u>807,413</u>	<u>1,079,077</u>	<u>271,664</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Conservation and Agriculture	0	0	0
Economic Development and Assistance	0	0	0
Capital Outlay	5,196,996	4,303,264	893,732
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>5,196,996</u>	<u>4,303,264</u>	<u>893,732</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(4,389,583)</u>	<u>(3,224,187)</u>	<u>1,165,396</u>
Other Financing Sources (Uses)			
Sale of Fixed Assets	0	0	0
Advances In	0	78,908	78,908
Advances Out	0	0	0
Operating Transfers In	1,357,705	1,621,093	263,388
Operating Transfers Out	(456,092)	0	456,092
<i>Total Other Financing Sources (Uses)</i>	<u>901,613</u>	<u>1,700,001</u>	<u>798,388</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(3,487,970)</u>	<u>(1,524,186)</u>	<u>1,963,784</u>
<i>Fund Balances Beginning of Year</i>	8,323,118	8,323,118	0
Prior Year Encumbrances Appropriated	123,879	123,879	0
<i>Fund Balances End of Year</i>	<u>\$4,959,027</u>	<u>\$6,922,811</u>	<u>\$1,963,784</u>

See accompanying notes to the general purpose financial statements

Expendable Trust Funds			Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$0	\$0	\$0	\$8,221,689	\$8,674,170	\$452,481
0	0	0	8,750,000	8,740,165	(9,835)
0	0	0	4,038,038	4,323,514	285,476
0	0	0	42,884	41,793	(1,091)
0	0	0	255,930	300,100	44,170
0	0	0	24,294,557	25,342,469	1,047,912
0	0	0	1,890,971	3,092,663	1,201,692
0	0	0	67,142	173,763	106,621
8,500	18,444	9,944	58,389	69,249	10,860
0	0	0	319,717	849,538	529,821
8,500	18,444	9,944	47,939,317	51,607,424	3,668,107
0	0	0	7,333,153	5,864,648	1,468,505
0	0	0	3,492,488	3,397,958	94,530
0	0	0	7,400,717	6,802,878	597,839
0	0	0	7,867,268	7,048,830	818,438
12,000	8,874	3,126	7,731,055	6,356,939	1,374,116
0	0	0	17,020,186	16,033,718	986,468
0	0	0	367,201	365,307	1,894
0	0	0	254,987	199,720	55,267
0	0	0	5,196,996	4,303,264	893,732
0	0	0	2,008,563	2,004,670	3,893
0	0	0	44,612	44,562	50
0	0	0	66,714	66,641	73
12,000	8,874	3,126	58,783,940	52,489,135	6,294,805
(3,500)	9,570	13,070	(10,844,623)	(881,711)	9,962,912
0	0	0	28,172	28,172	0
0	0	0	0	97,408	97,408
0	0	0	(41,993)	(60,493)	(18,500)
0	0	0	7,744,995	8,121,512	376,517
0	0	0	(10,498,849)	(9,046,029)	1,452,820
0	0	0	(2,767,675)	(859,430)	1,908,245
(3,500)	9,570	13,070	(13,612,298)	(1,741,141)	11,871,157
83,047	83,047	0	39,336,817	39,336,817	0
0	0	0	3,917,371	3,917,371	0
\$79,547	\$92,617	\$13,070	\$29,641,890	\$41,513,047	\$11,871,157

Tuscarawas County, Ohio
*Combined Statement of Revenues,
Expenses and Changes in Retained Earnings
All Proprietary Fund Types - Primary Government
For the Year Ended December 31, 2001*

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Totals (Memorandum Only)</u>
Operating Revenues			
Charges for Services	\$2,321,943	\$3,412,024	\$5,733,967
Other	<u>31,885</u>	<u>2,471</u>	<u>34,356</u>
<i>Total Operating Revenues</i>	<u>2,353,828</u>	<u>3,414,495</u>	<u>5,768,323</u>
Operating Expenses			
Personal Services	502,269	14,135	516,404
Materials and Supplies	169,106	0	169,106
Contractual Services	472,318	755,451	1,227,769
Claims	0	3,856,472	3,856,472
Depreciation	564,313	0	564,313
Other	<u>14,210</u>	<u>0</u>	<u>14,210</u>
<i>Total Operating Expenses</i>	<u>1,722,216</u>	<u>4,626,058</u>	<u>6,348,274</u>
<i>Operating Income (Loss)</i>	<u>631,612</u>	<u>(1,211,563)</u>	<u>(579,951)</u>
Non-Operating Expenses			
Interest and Fiscal Charges	(100,335)	0	(100,335)
Loss on Sale of Fixed Assets	<u>(3,174)</u>	<u>0</u>	<u>(3,174)</u>
<i>Total Non-Operating Expenses</i>	<u>(103,509)</u>	<u>0</u>	<u>(103,509)</u>
<i>Income (Loss) Before Operating Transfers</i>	528,103	(1,211,563)	(683,460)
Operating Transfers In	3,470	1,000,000	1,003,470
Operating Transfers Out	<u>(3,470)</u>	<u>0</u>	<u>(3,470)</u>
<i>Net Income (Loss)</i>	528,103	(211,563)	316,540
<i>Retained Earnings Beginning of Year</i>	<u>3,455,589</u>	<u>227,021</u>	<u>3,682,610</u>
<i>Retained Earnings End of Year</i>	<u>\$3,983,692</u>	<u>\$15,458</u>	<u>\$3,999,150</u>

See accompanying notes to the general purpose financial statements

Tuscarawas County, Ohio
*Statement of Support and Revenues,
 Expenses and Changes in Fund Balance
 Component Unit
 For the Year Ended December 31, 2001*

Starlight
 Enterprises, Inc.

Support and Revenues

Grants:

Transfer In from Primary Government - Tuscarawas County Board of Mental Retardation	\$403,287
Contract Janitorial	598,916
Subcontract	164,406
Transportation	2,366
Rentals	40,050
Donations	906
Revenue - Coffee Shop	64,008
Interest	8,228
Gain on Sale of Fixed Assets	510
Miscellaneous	627

<i>Total Support and Revenues</i>	<u>1,283,304</u>
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Expenses

Contract Janitorial	581,277
Subcontract	115,214
Expenses - Coffee Shop	84,527
Administrative	452,550
Residential Housing	17,184
Depreciation	42,071

<i>Total Expenses</i>	<u>1,292,823</u>
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<i>Excess of Support and Revenues Under Expenses</i>	(9,519)
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<i>Fund Balance Beginning of Year</i>	<u>527,055</u>
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<i>Fund Balance End of Year</i>	<u>\$517,536</u>
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See accompanying notes to the general purpose financial statements

Tuscarawas County, Ohio
*Combined Statement of Revenues, Expenses
and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual
All Proprietary Fund Types - Primary Government
For the Year Ended December 31, 2001*

	Enterprise Funds		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
Revenues			
Charges for Services	\$1,152,503	\$1,858,781	\$706,278
Capital Grants	608,000	0	(608,000)
Other	4,000	25,236	21,236
<i>Total Revenues</i>	<u>1,764,503</u>	<u>1,884,017</u>	<u>119,514</u>
Expenses			
Personal Services	704,300	535,337	168,963
Materials and Supplies	140,833	81,249	59,584
Contractual Services	709,363	546,583	162,780
Capital Outlay	899,314	429,682	469,632
Other	15,650	14,816	834
Debt Service:			
Principal Retirement	78,605	76,199	2,406
Interest and Fiscal Charges	33,695	33,695	0
<i>Total Expenses</i>	<u>2,581,760</u>	<u>1,717,561</u>	<u>864,199</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(817,257)	166,456	983,713
Advances Out	(36,915)	(36,915)	0
Operating Transfers In	0	0	0
Operating Transfers Out	(243,100)	(111,262)	131,838
<i>Excess of Revenues Over (Under) Expenses and Operating Transfers and Advances</i>	(1,097,272)	18,279	1,115,551
<i>Fund Equity Beginning of Year</i>	2,225,802	2,225,802	0
Prior Year Encumbrances Appropriated	297,275	297,275	0
<i>Fund Equity End of Year</i>	<u>\$1,425,805</u>	<u>\$2,541,356</u>	<u>\$1,115,551</u>

See accompanying notes to the general purpose financial statements

Internal Service Fund			Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$4,401,439	\$3,412,024	(\$989,415)	\$5,553,942	\$5,270,805	(\$283,137)
0	0	0	608,000	0	(608,000)
0	1,877	1,877	4,000	27,113	23,113
<u>4,401,439</u>	<u>3,413,901</u>	<u>(987,538)</u>	<u>6,165,942</u>	<u>5,297,918</u>	<u>(868,024)</u>
14,676	13,915	761	718,976	549,252	169,724
0	0	0	140,833	81,249	59,584
4,998,585	4,548,823	449,762	5,707,948	5,095,406	612,542
0	0	0	899,314	429,682	469,632
0	0	0	15,650	14,816	834
0	0	0	78,605	76,199	2,406
0	0	0	33,695	33,695	0
<u>5,013,261</u>	<u>4,562,738</u>	<u>450,523</u>	<u>7,595,021</u>	<u>6,280,299</u>	<u>1,314,722</u>
(611,822)	(1,148,837)	(537,015)	(1,429,079)	(982,381)	446,698
0	0	0	(36,915)	(36,915)	0
0	1,000,000	1,000,000	0	1,000,000	1,000,000
0	0	0	(243,100)	(111,262)	131,838
<u>(611,822)</u>	<u>(148,837)</u>	<u>462,985</u>	<u>(1,709,094)</u>	<u>(130,558)</u>	<u>1,578,536</u>
788,581	788,581	0	3,014,383	3,014,383	0
0	0	0	297,275	297,275	0
<u>\$176,759</u>	<u>\$639,744</u>	<u>\$462,985</u>	<u>\$1,602,564</u>	<u>\$3,181,100</u>	<u>\$1,578,536</u>

Tuscarawas County, Ohio
Combined Statement of Cash Flows
All Proprietary Fund Types
and Discretely Presented Component Unit
For the Year Ended December 31, 2001

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Totals (Memorandum Only) Primary Government</u>
INCREASES (DECREASES) IN CASH AND CASH EQUIVALENTS			
Cash Flows from Operating Activities			
Cash Received from Customers	\$1,867,998	\$0	\$1,867,998
Cash Received from Quasi-External Transactions With Other Funds	0	3,412,024	3,412,024
Other Cash Receipts	25,236	1,877	27,113
Cash Paid to Suppliers	(579,502)	(702,956)	(1,282,458)
Cash Paid to Employees	(513,720)	(13,379)	(527,099)
Cash Payments to Employees and Suppliers	0	0	0
Other Cash Payments	(14,210)	0	(14,210)
Cash Payments for Claims	0	(3,845,867)	(3,845,867)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>785,802</u>	<u>(1,148,301)</u>	<u>(362,499)</u>
Cash Flows from Noncapital Financing Activities			
Donations Received	0	0	0
Advances Out	(36,915)	0	(36,915)
Operating Transfers In	3,470	1,000,000	1,003,470
Operating Transfers Out	(3,470)	0	(3,470)
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>(36,915)</u>	<u>1,000,000</u>	<u>963,085</u>
Cash Flows from Capital and Related Financing Activities			
Purchase of Fixed Assets	(233,522)	0	(233,522)
Proceeds from Sale of Fixed Assets	0	0	0
Proceeds of Notes	0	0	0
Principal Payments-OWDA Loans	(76,971)	0	(76,971)
Principal Payments-OPWC Loans	(39,790)	0	(39,790)
Principal Payments-Capital Lease	(4,000)	0	(4,000)
Principal Payments-Notes	0	0	0
Interest Payments-OWDA Loans	(80,047)	0	(80,047)
Interest Payments-Notes	0	0	0
Interest Payments-Capital Lease	(20,288)	0	(20,288)
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(454,618)</u>	<u>0</u>	<u>(454,618)</u>
Cash Flows from Investing Activities			
Interest on Investments	0	0	0
Net Increase (Decrease) in Cash and Cash Equivalents	294,269	(148,301)	145,968
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>2,576,000</u>	<u>788,581</u>	<u>3,364,581</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$2,870,269</u>	<u>\$640,280</u>	<u>\$3,510,549</u>

Component Unit	Totals (Memorandum Only) Reporting Entity
\$875,368	\$2,743,366
0	3,412,024
0	27,113
0	(1,282,458)
0	(527,099)
(854,258)	(854,258)
0	(14,210)
0	(3,845,867)
<u>21,110</u>	<u>(341,389)</u>
906	906
0	(36,915)
0	1,003,470
0	(3,470)
<u>906</u>	<u>963,991</u>
(156,816)	(390,338)
510	510
40,000	40,000
0	(76,971)
0	(39,790)
0	(4,000)
(19,544)	(19,544)
0	(80,047)
(7,058)	(7,058)
0	(20,288)
<u>(142,908)</u>	<u>(597,526)</u>
<u>8,228</u>	<u>8,228</u>
(112,664)	33,304
<u>309,144</u>	<u>3,673,725</u>
<u>\$196,480</u>	<u>\$3,707,029</u>

(continued)

Tuscarawas County, Ohio
Combined Statement of Cash Flows
All Proprietary Fund Types
and Discretely Presented Component Unit (continued)
For the Year Ended December 31, 2001

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Totals (Memorandum Only) Primary Government</u>
Reconciliation of Operating Income (Loss)/ Excess of Support and Revenues Under Expenses to Net Cash Provided by (Used for) Operating Activities			
Operating Income (Loss)/ Deficit of Support and Revenues Under Expenses	\$631,612	(\$1,211,563)	(\$579,951)
Adjustments:			
Depreciation Expense	564,313	0	564,313
Donations	0	0	0
Interest Received	0	0	0
Interest Payments	0	0	0
Gain on Sale of Fixed Assets	0	0	0
(Increases) Decreases in Assets:			
Accounts Receivable/Due from Primary Government	(459,395)	(594)	(459,989)
Intergovernmental Receivable	(1,200)	0	(1,200)
Materials and Supplies Inventory	57,159	0	57,159
Prepaid Items	4,672	0	4,672
Increases (Decreases) in Liabilities:			
Accounts Payable	2,900	31,596	34,496
Contracts Payable	(2,631)	21,435	18,804
Accrued Wages	4,351	0	4,351
Compensated Absences Payable	(35,214)	0	(35,214)
Due to Other Funds	431	0	431
Intergovernmental Payable	18,804	220	19,024
Claims Payable	0	10,605	10,605
Due to Component Unit	0	0	0
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$785,802</u>	<u>(\$1,148,301)</u>	<u>(\$362,499)</u>

See accompanying notes to the general purpose financial statements

Component Unit	Totals (Memorandum Only) Reporting Entity
(\$9,519)	(\$589,470)
42,071	606,384
(906)	(906)
(8,228)	(8,228)
7,058	7,058
(510)	(510)
(49,368)	(509,357)
0	(1,200)
4,096	61,255
(2,411)	2,261
42,065	76,561
0	18,804
0	4,351
0	(35,214)
0	431
0	19,024
0	10,605
(3,238)	(3,238)
<u>\$21,110</u>	<u>(\$341,389)</u>

Tuscarawas County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

Note 1 - Reporting Entity and Basis of Presentation

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

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

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

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

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

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

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

Tuscarawas County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

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

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

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

Discretely Presented Component Unit The component unit column in the combined financial statements identifies the financial data of the County's component unit, Starlight Enterprises, Inc. It is reported separately to emphasize that it is legally separate from the County.

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

The County is associated with certain organizations which are defined as Joint Ventures, Jointly Governed Organizations, Related Organizations or Insurance Purchasing Pools. These organizations are presented in Note 23, Note 24, and Note 25 to the general purpose financial statements. These organizations are:

Joint County Public Defender's Commission
Tuscarawas County Regional Planning Commission
Alcohol, Drug Addiction and Mental Health Services Board of Tuscarawas and Carroll Counties
Tuscarawas County Family and Children First Council
Stark-Tuscarawas-Wayne Joint Solid Waste Management District
Multi-County Juvenile Attention Center

Tuscarawas County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

Community Improvement Corporation of Tuscarawas County
The Area Office on Aging
Tuscarawas County Tax Incentive Review Council
Stark Regional Community Corrections Center
Tuscarawas County University Branch District
Tuscarawas County Public Library

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

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

B. Basis of Presentation - Fund Accounting

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

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

Tuscarawas County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

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

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

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

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

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

Capital Projects Funds Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

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

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

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

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

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

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

Tuscarawas County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

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

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

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

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

A. Measurement Focus and Basis of Accounting

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

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

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made. The modified accrual basis of accounting is followed for the governmental and agency funds. The full accrual basis of accounting is followed for the proprietary funds.

Revenue Recognition Revenue 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 fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, available means expected to be received within thirty-one days of year-end.

Tuscarawas County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

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 income is earned. Revenue from property taxes is recognized in the year for which the taxes are levied. (See Note 6) Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when the 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 non-exchange 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 tax (See Note 8), interest, federal and state grants and subsidies, state-levied locally shared taxes (including gasoline tax) and fines and forfeitures.

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, 2001, but which were levied to finance year 2002 operations, have been recorded as deferred revenue. Grants and entitlements received before eligibility requirements are met are also recorded as deferred revenue. On the modified accrual basis, 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. Allocation of cost, such as depreciation and amortization, are not recognized in the governmental funds.

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

B. Budgetary Data

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriation resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriation resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are legally required to be budgeted and appropriated. Budgetary information for the Workshop is not reported because it is not included in the entity for which the "appropriated budget" is adopted, and does not itself maintain budgetary financial records. The Enterprise Debt Service Fund is presented for budgetary purposes; however, on the GAAP basis all activity is reflected in the enterprise funds. During 2001, the County classified the Community Mental Health Fund as an agency fund on the budgetary basis. Since the

Tuscarawas County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

County classified this fund as an agency fund, no appropriations were made and no budgetary violations occurred. This fund was reclassified as a special revenue fund for GAAP reporting purposes. The legal level of budgetary control has been established by the County Commissioners at the object level within each department. Any budgetary modifications at this level may only be made by resolution of the County Commissioners.

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

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

Estimated Resources The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be further amended during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs to be either increased or decreased. The amounts reported on the budgetary statements reflect the amounts in the final amended official certificate of estimated resources issued during 2001.

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

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

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

At year end, the County encumbers operating transfers out and includes them on the non-GAAP budgetary basis. These encumbrances caused operating transfers in to be \$35,779 less than operating transfers out on the non-GAAP budgetary basis. On the GAAP basis, encumbrances outstanding at year end are reported as reservations of fund balances for subsequent-year expenditures for governmental funds and reported in the notes to the financial statements for proprietary funds.

Tuscarawas County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

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

C. Cash and Investments

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

During 2001, investments were limited to repurchase agreements, certificates of deposit, federal agency securities, treasury notes and STAROhio.

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

STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2001.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the General fund during 2001 amounted to \$2,766,966, which includes \$1,818,480 assigned from other County funds.

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

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

D. Inventories

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

Tuscarawas County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

E. Prepaid Items

Payments made to vendors for services that will benefit the period beyond December 31, 2001, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure is reported in the year in which services are consumed.

F. Fixed Assets and Depreciation

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

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

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

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

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

Interest is capitalized on proprietary fund assets acquired with tax exempt debt. The amount of interest to be capitalized is calculated by offsetting interest expense incurred from the date of borrowing until completion of the project with interest earned on invested proceeds over the same period. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset. For 2001, interest costs incurred on construction projects in the proprietary funds were not material.

G. Interfund Receivables/Payables

Long-term interfund loans are classified as "Advances from Other Funds" or "Advances to Other Funds". Receivables and payables resulting from transactions between the primary government and the component unit for services provided or goods received are classified as "Due from Primary Government"

Tuscarawas County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

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

H. Compensated Absences

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

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

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

I. Donations

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

J. Accrued and Long-Term Liabilities

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

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

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

Tuscarawas County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

K. Contributed Capital

Contributed capital represents resources provided to the enterprise funds prior to 2001 from other funds of the County, other governments, and private sources to enterprise funds that are not subject to repayment. These assets are recorded at their fair market value on the date contributed. Depreciation on those assets acquired or constructed with contributed resources is expensed and closed to unreserved retained earnings at year end. In 2001, as a result of implementing GASB Statement No.33, capital contributions received during 2001 are reported as revenue on the operating statement and included in retained earnings.

L. Reserves

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

M. Interfund Transactions

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

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

N. 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.

O. Advertising Costs

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

P. Totals Columns on General Purpose Financial Statements

Total columns on the general purpose financial statements are captioned "Totals (Memorandum Only)" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data. When the title of a statement indicates that a component unit is included, two total columns are presented. The first is captioned "Totals (Memorandum Only) Primary Government" to indicate that only those activities that comprise the County's legal entity have been included. The second is captioned "Totals (Memorandum Only) Reporting Entity" and includes the activity and operations of the County's legally separate discretely presented component unit. (See Note 1) The totals columns on statements which do not include a component unit have no additional caption.

Tuscarawas County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

Note 3 – Changes in Accounting Principles and Fund Balances

For 2001, the County has implemented GASB Statement No. 33, “Accounting and Financial Reporting for Nonexchange Transactions”, and GASB Statement No. 36, “Recipient Reporting for Certain Shared Nonexchange Revenues.”

GASB Statements No. 33 and 36 establish accounting and financial reporting standards for nonexchange transactions involving financial or capital resources. The timing for the recognition of assets, liabilities and expenditure/expenses resulting from nonexchange transactions will be the same whether the accrual or modified accrual basis of accounting is required for revenue recognition to occur on the modified accrual basis, however, the criteria established for accrual basis revenue recognition must be met and the revenue must be available. The provisions of Statement No. 33 also require that capital contributions to proprietary funds be recognized as revenues beginning in 2001. The implementation of these statements had the following effect on fund balances/retained earnings at December 31, 2000:

	<u>Special Revenue Funds</u>
Fund Balances, December 31, 2000	\$18,025,647
GASB 33 and GASB 36 Application to Intergovernmental Receivable	192,917
Restated Fund Balances, December 31, 2000	\$18,218,564

Note 4 - Budgetary Basis of Accounting

While reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The Combined Statement of Revenues, Expenditures and Changes in Fund Balances, Budget (Non-GAAP Basis) and Actual, All Governmental Fund Types and Expendable Trust Funds and the Combined Statement of Revenues, Expenses, and Changes in Fund Equity, Budget (Non-GAAP Basis) and Actual, All Proprietary Fund Types - Primary Government are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget and to demonstrate compliance with State statute. The major differences between the budget basis and the GAAP basis are:

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures/expenses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Outstanding year end encumbrances are treated as expenditures/expenses for all funds (budget) rather than as a reservation of fund balance for governmental fund types and as note disclosure for the proprietary fund types (GAAP).
4. For proprietary funds, the acquisition and construction of capital assets are reported on the operating statement (budget) rather than as balance sheet transactions (GAAP).

Tuscarawas County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

5. Proceeds from and principal payments on short-term note obligations are reported on the operating statement (budget) rather than on the balance sheet (GAAP).
6. Unreported cash represents amounts received but not included as revenue on the budget basis operating statements. These amounts are included as revenue on the GAAP basis operating statement.

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

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses All Governmental Fund Types and Expendable Trust Funds					
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust
GAAP Basis	(\$670,070)	\$6,008,153	\$0	\$870,924	\$9,570
Revenue Accruals	(1,022,962)	(2,146,815)	0	(185,691)	0
Unreported Cash	371,837	(161)	0	(52)	0
Change in Fair Value					
of Investments	225,685	0	0	0	0
Advances In	18,500	0	0	78,908	0
Enterprise Debt Service Fund:					
Operating Transfers In	0	0	111,262	0	0
Principal Retirement	0	0	(44,562)	0	0
Interest and Fiscal Charges	0	0	(66,641)	0	0
Advances Out	(41,993)	(18,500)	0	0	0
Expenditure Accruals	(39,082)	(549,393)	0	(2,194,068)	0
Encumbrances	(683,949)	(1,677,834)	0	(94,207)	0
Budget Basis	(\$1,842,034)	\$1,615,450	\$59	(\$1,524,186)	\$9,570

Tuscarawas County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

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

	Enterprise	Internal Service	Component Unit
GAAP Basis	\$528,103	(\$211,563)	(\$9,519)
Revenue Accruals	(473,281)	(594)	0
Advances Out	(36,915)	0	0
Enterprise Debt Service Fund:			
Operating Transfers Out	(111,262)	0	0
Interest and Fiscal Charges	66,641	0	0
Expense Accruals	(37,528)	63,320	0
Capital Outlay	(233,522)	0	0
Depreciation Expense	564,313	0	0
Loss of Disposal of Fixed Asset	(3,174)	0	0
Encumbrances	(245,096)	0	0
Excess of Support and Revenues Under Expenses for Non-Budgeted Fund	0	0	9,519
Budget Basis	\$18,279	(\$148,837)	\$0

Note 5 - Cash and Cash Equivalents

A. Primary Government

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

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

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

Inactive monies may be deposited or invested in the following securities:

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

Tuscarawas County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

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 \$483,658 in undeposited cash on hand which is included on the Combined Balance Sheet of the County as part of "Equity in Pooled Cash and Cash Equivalents."

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

Tuscarawas County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

Deposits At year end the carrying amount of the County's deposits was \$3,225,491 and the bank balance was \$1,181,607. Of the bank balance:

1. \$571,166 was covered by federal depository insurance; and
2. \$610,441 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		Carrying Amount	Fair Value
	2	3		
Repurchase Agreements	\$0	\$1,034,279	\$1,034,279	\$1,034,279
Federal Agency Securities	4,662	0	4,662	4,662
Treasury Notes	0	17,370,900	17,370,900	17,370,900
Investment in State Treasurer's Investment Pool (STAROhio)			33,250,000	33,250,000
Total Investments			\$51,659,841	\$51,659,841

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	\$55,368,990	\$0
Investments of the Cash Management Pool:		
Repurchase Agreements	(1,034,279)	1,034,279
Federal Agency Securities	(4,662)	4,662
Treasury Notes	(17,370,900)	17,370,900
State Treasurer's Investment Pool (STAROhio)	(33,250,000)	33,250,000
Cash on Hand	(483,658)	0
GASB Statement No. 3	\$3,225,491	\$51,659,841

Tuscarawas County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

B. Component Unit

At year end, the carrying amount of the Workshop's deposits was \$196,480. Of the bank balance \$195,068 was covered by federal depository insurance and \$1,412 was uncollateralized. There are no statutory guidelines regarding the deposit and investment of funds by the not-for-profit corporation.

Note 6 - Property Taxes

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Property tax revenue received during 2001 for real and public utility property taxes represents collections of 2000 taxes. Property tax payments received during 2001 for tangible personal property (other than public utility property) are for 2001 taxes.

2001 real property taxes are levied after October 1, 2001, on the assessed value as of January 1, 2001, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2001 real property taxes are collected in and intended to finance 2002.

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. 2001 public utility property taxes which became a lien December 31, 2000, are levied after October 1, 2001, and are collected in 2002 with real property taxes.

2001 tangible personal property taxes are levied after October 1, 2000, on the value as of December 31, 2000. Collections are made in 2001. Tangible personal property assessments are 25 percent of true value.

The full tax rate for all County operations for the year ended December 31, 2001, was \$8.10 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2001 property tax receipts were based are as follows:

	<u>Assessed Value</u>
Real Estate	\$1,096,634,230
Public Utility Property	95,434,850
Tangible Personal	<u>221,986,520</u>
Total Property Taxes	<u><u>\$1,414,055,600</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

Tuscarawas County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

and outstanding delinquencies which are measurable as of December 31, 2001 and for which there is an enforceable legal claim. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31, nor were they intended to finance 2001 operations. The receivable is offset by deferred revenue.

Note 7 - Receivables

A. Primary Government

Receivables at December 31, 2001, 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:

	Amounts
General	
Local Government State Support	\$1,043,761
Fees and Fines Distribution	12,091
Other	55,780
<i>Total General Fund</i>	1,111,632
Special Revenue Funds	
Mental Retardation State Subsidy	477,712
Public Assistance	1,391,421
Motor Vehicle License Tax/Gas Tax	2,434,072
Community Development Block Grant	534,582
Children's Services State Subsidy	49,228
Litter - Recycling Grants	36,061
Jail Diversion Grant	30,797
Community Corrections Grant	25,056
Victim Assistance	20,383
Universal Hiring	11,800
Tuscarawas Intervention and Prevention	14,622
County Court Special Projects	3,897
Child Support Enforcement Agency	2,613
Jail Operations	3,688
Other	3,094
<i>Total Special Revenue Funds</i>	5,039,026
Capital Projects Funds	
Court Computerization	2,351
Capital Projects Trust	3,076
County-wide Computerization	61,919
Sheriff Computerization	135,313
<i>Total Capital Projects Funds</i>	\$202,659

Tuscarawas County, Ohio
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For the Year Ended December 31, 2001

	Amounts
Enterprise Funds	
Sewer	\$600
Water	600
<i>Total Enterprise Funds</i>	1,200
Agency Funds	
Library Local Government	
Municipal Corporation	\$24,540
Township	41,736
Public Defender	20,087
Local Emergency Planning	16,420
Law Library	8,058
<i>Total Agency Funds</i>	110,841
<i>Totals</i>	\$6,465,358

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 (\$460,750), the monies loaned to Mill Township for the purchase of land (\$35,000), and the monies loaned to the Newcomerstown Community Improvement Corporation (\$2,200,000) are classified as loans receivable on the Combined Balance Sheet and are also considered collectible in full.

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

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

B. Component Unit

The accounts receivable balance of the Workshop consists of balances due from clients operating primarily in east-central Ohio. The Workshop uses the allowance method of accounting for doubtful accounts. All accounts were considered to be fully collectible at December 31, 2001; therefore, no allowance for doubtful accounts has been recorded.

Tuscarawas County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

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 2001 amounted to \$8,493,461 and was credited to the General Fund.

Note 9 - Fixed Assets

A summary of the enterprise funds' and the Workshop's fixed assets at December 31, 2001, follows:

	Primary Government	Component Unit
Land and Land Improvements	\$232,894	\$0
Buildings and Improvements	1,665,886	0
Land and Buildings	0	594,174
Equipment and Machinery	1,068,891	521,513
Sewer/Water Lines	21,373,941	0
Total	24,341,612	1,115,687
Less: Accumulated Depreciation	(7,753,608)	(593,042)
Net Fixed Assets	<u>\$16,588,004</u>	<u>\$522,645</u>

A summary of the changes in general fixed assets follows:

	Balance 1/1/01	Additions	Deletions	Balance 12/31/01
Land	\$1,385,974	\$193,608	(\$40,660)	\$1,538,922
Buildings and Improvements	29,474,922	856,498	(7,343)	30,324,077
Equipment	11,528,684	1,116,275	(391,964)	12,252,995
Construction in Progress	242,857	0	(242,857)	0
Total	<u>\$42,632,437</u>	<u>\$2,166,381</u>	<u>(\$682,824)</u>	<u>\$44,115,994</u>

Tuscarawas County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

Note 10 - Risk Management

A. Primary Government

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. Arthur J. Gallagher & Co. administers all County real and personal property, comprehensive general liability including law enforcement liability, blanket crime coverage and public official's liability insurance. Coregis Insurance Company covers up to \$1,000,000 for real and personal property as well as comprehensive general liability including law enforcement activities. This policy has a \$25,000 deductible. Blanket real and personal property coverage in excess of \$500,000 is provided by Hartford Fire Insurance Company up to a blanket limit of \$59,708,400.

Public official's liability insurance is provided by the Coregis Insurance Company with limits of \$1,000,000. This policy has a \$25,000 deductible.

The County Commissioners purchase fleet insurance coverage from the Kennedy Insurance Agency with liability limits of \$1,000,000 combined single limit bodily injury and property damage. Some vehicles carry physical damage insurance with deductibles varying depending on the type of vehicle insured. Not all vehicles are afforded physical damage insurance. The County also carries a comprehensive boiler and machinery policy provided by the Hartford Insurance Company on all county buildings with property damage limits of \$50,000,000 and a \$1,000 deductible.

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

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

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 \$571,849, reported in the fund at December 31, 2001, was estimated by the third party administrator and is based on the requirements of GASB Statement No. 10 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Financial information relating to the fund's claims liability in 1999, 2000, and 2001 includes:

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	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
1999	\$210,223	\$3,998,928	\$3,434,192	\$774,959
2000	774,959	3,876,082	4,089,797	561,244
2001	561,244	3,856,472	3,845,867	571,849

B. Component Unit

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

Note 11 - Defined Benefit Pension Plans

A. Public Employees Retirement System (PERS)

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

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations; law enforcement employees contribute 10.1 percent. For plan members, other than those engaged in law enforcement, the County was required to contribute 9.25 percent of covered salary for 2001, an increase from 6.54 percent for 2000. The County contribution for law enforcement employees for 2001 was 12.4 percent, up from 11.4 percent for 2000. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's required contributions to PERS for the years ended December 31, 2001, 2000, and 1999 were \$1,564,174, \$1,106,813, and \$1,490,081, respectively; 50.01 percent has been contributed for 2001 and 100 percent has been contributed for 2000 and 1999. The unpaid contribution for 2001 is recorded as a liability in the respective funds and the general long-term obligations account group.

B. State Teachers Retirement System (STRS)

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

Plan members are required to contribute 9.3 percent of their annual covered salary and the County is required to contribute 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

Tuscarawas County, Ohio
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for employers. The County's contributions for pension obligations to STRS for the years ended December 31, 2001, 2000, and 1999 were \$35,379, \$35,172, and \$32,851, respectively. The full amount has been contributed for 1999 and 1998. 95.45 percent has been contributed for 2001 with the remainder being reported as a fund liability.

Note 12 - Postemployment Benefits

A. Public Employees Retirement System

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The employer contribution rate for 2001 was 13.55 percent of covered payroll for employees not engaged in law enforcement; 4.3 percent was the portion that was used to fund health care. The employer contribution rate for law enforcement employees for 2001 was 16.7 percent; 4.3 percent was used to fund health care.

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on PERS's latest actuarial review performed as of December 31, 2000, include a rate of return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.75 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between 0.54 percent and 5.1 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.75 percent annually.

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

The number of active contributing participants was 411,076. The County's actual contributions for 2001 which were used to fund postemployment benefits were \$727,318. The actual contribution and the actuarially required contribution amounts are the same. PERS's net assets available for payment of benefits at December 31, 2000, (the latest information available) were \$11,735.9 million. The actuarially accrued liability and the unfunded actuarial accrued liability were \$14,364.6 million and \$2,628.7 million, 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 \$47,172 during 2001.

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STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2001 was \$3.256 billion. For the year ended June 30, 2001, 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.

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

Note 14 - Capital Leases

During 1999, the County entered into capital leases for an election computer system and a GTE phone system. 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 has a capital lease for sewer lines. These leases meet the criteria of a capital lease as defined by FASB Statement No. 13, "Accounting for Leases." Fixed assets were capitalized at the present value of the minimum lease payments at the time the lease was entered into. The leased equipment is reported in the general fixed assets account group at \$37,038 for the election computer system and \$79,550 for the GTE phone system. The Xerox copier lease and the Verizon phone system lease are reported at \$9,250 and \$57,814, respectively. The sewer lines are reported in the sewer enterprise fund at a cost of \$355,000, accumulated depreciation through December 31, 2001 amounted to \$63,900 leaving a book value of \$291,100. Such agreements provide for minimum, annual lease payments as follows:

	General Long- Term Obligations Account Group	Enterprise	Total
2002	\$48,058	\$25,040	\$73,098
2003	48,058	24,730	72,788
2004	46,774	24,420	71,194
2005	31,864	24,110	55,974
2006	29,660	24,800	54,460
2007-2011	0	121,225	121,225
2012-2016	0	125,125	125,125
2017-2021	0	123,378	123,378
2022-2026	0	121,925	121,925
2027-2029	0	74,315	74,315
Total Minimum Lease Payments	204,414	689,068	893,482
Less: Amounts Representing Interest	(23,733)	(366,068)	(389,801)
Present Value of Minimum Lease Payments	<u>\$180,681</u>	<u>\$323,000</u>	<u>\$503,681</u>

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Notes to the General Purpose Financial Statements
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Note 15 - Long-Term Obligations

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

	Balance 1/1/01	Increase	Decrease	Balance 12/31/01
<i>Enterprise Funds (To be paid from Enterprise Fund Revenues)</i>				
OPWC Loans Payable:				
Water 1998 Sandy Township Waterline 0%	\$170,182	\$0	\$9,199	\$160,983
Water 1998 Schumacher Hollow 0%	76,627	0	4,507	72,120
Water 1997 Sandyville 0%	108,763	0	6,798	101,965
Water 1996 Wainwright 0%	103,500	0	6,900	96,600
Sewer 1999 Wilkshire 0%	241,536	0	12,386	229,150
Total OPWC Loans Payable	700,608	0	39,790	660,818
OWDA Loans Payable:				
Sewer 1996 Stone Creek 0%	9,000	0	1,500	7,500
Sewer Mineral City 1983 5.5%	30,677	0	8,189	22,488
Sewer 1989 Various Projects 7.89%	686,624	0	30,338	656,286
Water 1989 Various Projects 7.89%	136,592	0	6,035	130,557
Water Mineral City 1997-1988 2.0%	824,055	0	29,409	794,646
Water 1996 Stone Creek 0%	9,000	0	1,500	7,500
Total OWDA Loans Payable	1,695,948	0	76,971	1,618,977
Capital Leases Payable	327,000	0	4,000	323,000
Total Enterprise Funds	2,723,556	0	120,761	2,602,795
<i>General Long-Term Obligations:</i>				
Capital Leases:				
Xerox: Job & Family Services 2001-2004 0%	0	9,250	1,285	7,965
Verizon: Job & Family Services 2001-2006 5.41%	0	57,814	1,686	56,128
GTE Phone System 1999-2006 6.28%	92,626	0	13,076	79,550
Election Systems 1999-2004 2.75%	62,214	0	25,176	37,038
Total Capital Leases	154,840	67,064	41,223	180,681
Compensated Absences	1,199,456	251,384	175,992	1,274,848
Intergovernmental Payable	370,283	568,941	370,283	568,941
Claims	17,377	0	17,377	0
Total General Long-Term Obligations	1,741,956	887,389	604,875	2,024,470
Grand Total	\$4,465,512	\$887,389	\$725,636	\$4,627,265

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

Tuscarawas County, Ohio
Notes to the General Purpose Financial Statements
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The following is a summary of the County's future annual principal and interest requirements for debt:

	<u>OWDA Loans</u>	<u>OPWC Loans</u>	<u>Totals</u>
2002	\$81,508	\$13,702	\$95,210
2003	160,017	27,404	187,421
2004	160,017	27,404	187,421
2005	150,141	27,404	177,545
2006	150,141	27,404	177,545
2007-2011	735,703	137,020	872,723
2012-2016	533,055	133,570	666,625
2017-2021	229,080	37,760	266,840
2022-2025	92,065	0	92,065
Total Principal and Interest	2,291,727	431,668	2,723,395
Less: Interest	(672,750)	0	(672,750)
Total Principal	\$1,618,977	\$431,668	\$2,050,645

The County has entered into contractual agreements for construction loans from the Ohio Public Works Commission (OPWC) and the Ohio Water Development Authority (OWDA). Under the terms of these agreements, the OPWC and the OWDA will reimburse, advance or directly pay the construction costs of approved projects. The OPWC and the OWDA will capitalize administrative costs and construction interest and add them to the total amount of the final loan. These loans are presently reflected as OPWC loans payable and OWDA loans payable. The County has received \$229,150 on an OPWC project which is not yet completed. This loan will not have a repayment schedule until it is finalized and, therefore, is not included in the above schedule of debt service requirements. During 2001, the County made a \$12,386 principal payment to OPWC based on a preliminary payment schedule for this loan.

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, 2001, \$24,515,000 was still outstanding. The outstanding amount is comprised of \$17,645,000 from a new 2001 issue and \$6,870,000 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, 2001, was \$4,105,000. The outstanding amount is comprised of \$2,200,000 from a new 2001 issue and \$1,905,000 from a 1993 issue.

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 \$33,851,390 at December 31, 2001.

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For 1990 and 1991 the County participated in the State Workers' Compensation retrospective rating and payment system. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage plus the actual claims cost for employees injured. The balance of claims payable at December 31, 2001 represents an estimate of the liability for unpaid claims costs provided by Workers' Compensation. The claims liability of \$17,377, reported in the general long-term obligations account group at December 31, 2000, was based on the requirements of GASB statement No. 10 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. This liability has been eliminated for 2001, since the ten year time frame for payment has expired.

Note 16 - Notes Payable

A summary of the Workshop's note transactions for the year ended December 31, 2001, follows:

	Outstanding 1/1/01	Additions	Reductions	Outstanding 12/31/01
Tuscarawas County Board of Mental Retardation	\$102,386	\$0	\$12,343	\$90,043
Belmont National Bank - 6.5-8.25%	99,739	40,000	7,201	132,538
Total	<u>\$202,125</u>	<u>\$40,000</u>	<u>\$19,544</u>	<u>\$222,581</u>

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

Principal requirements to retire outstanding notes at December 31, 2001, are as follows:

2002	\$23,567
2003	24,745
2004	25,958
2005	27,256
2006	27,801
Later	<u>93,254</u>
	<u>\$222,581</u>

Note 17 - Food Stamps

The County's Department of Human Services (Welfare) distributed, through contracting issuance centers, federal food stamps to entitled recipients within the County. The receipt and issuance of these stamps have the characteristics of federal "grants;" however, the Human Services Department merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. Food Stamps are now disbursed using an automated computer system. The balance below is held as a precautionary measure against computer failure. Changes in the balance held by the County during 2001 were:

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Balance 1/1/01	Receipts	Disbursements	Balance 12/31/01
\$19,742	\$0	\$100	\$19,642

Note 18 - Residential Housing

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

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

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

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

Note 19 - Interfund Transactions

Interfund balances at December 31, 2001, consist of the following individual fund billings:

	Advances to Other Funds	Advances from Other Funds
Capital Projects Capital Projects Fund	\$996,703	\$0
Sewer Enterprise Fund	0	996,703
Total - All Funds	\$996,703	\$996,703

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	<u>Due From</u>	<u>Due To</u>
General Fund	<u>\$37,735</u>	<u>\$183,145</u>
Special Revenue Funds:		
Public Assistance	124,132	6,674
Motor Vehicle License and Gas Tax	176	0
Child Support Enforcement Agency	0	24,115
Children Services	183,145	123,513
MRDD	0	1,781
County 911	0	1,350
County Home	223	0
Litter Control	0	4,007
Dog and Kennel	0	176
Southern District Probation Department	0	325
Enterprise Zone	0	450
Community Economic Development	450	0
Community Corrections	<u>0</u>	<u>325</u>
Total Special Revenue Funds	<u>308,126</u>	<u>162,716</u>
Capital Project Funds:		
Capital Projects Trust	<u>3,076</u>	<u>0</u>
Enterprise Funds:		
Sewer District	<u>0</u>	<u>3,076</u>
Total - All Funds	<u><u>\$348,937</u></u>	<u><u>\$348,937</u></u>

A summary of the Interfund Receivable and Payables at December 31, 2001, is as follows:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	<u>\$71,993</u>	<u>\$0</u>
Special Revenue Funds:		
Community Development Block Grant	<u>0</u>	<u>30,000</u>
Total Special Revenue Funds	<u>0</u>	<u>30,000</u>
Capital Project Funds:		
Sheriff Computerization	0	24,993
County-wide Computerization	<u>0</u>	<u>17,000</u>
Total Capital Project Funds	<u>0</u>	<u>41,993</u>
Enterprise Funds:		
Sewer District	0	19,752
Water District	<u>19,752</u>	<u>0</u>
Total Enterprise Funds	<u>19,752</u>	<u>19,752</u>
Total - All Funds	<u><u>\$91,745</u></u>	<u><u>\$91,745</u></u>

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A summary of the Property Taxes-Due From Agency Funds/Intergovernmental Payable-Due to County Funds at December 31, 2001, is as follows:

	Due From Agency Funds - Property Tax	Due to Other Funds - Property Tax
General Fund	\$3,085,724	\$0
Special Revenue Funds:		
Mental Retardation Board	4,917,468	0
Community Mental Health	409,761	0
Aging	847,219	0
Total Special Revenue Funds	6,174,448	0
Agency Funds Funds:		
Real Estate Tax	0	7,500,739
Tangible Personal Property Tax	0	1,759,433
Total Agency Funds	0	9,260,172
Total - All Funds	\$9,260,172	\$9,260,172

At December 31, 2001, the Workshop was owed \$3,396 by the General Fund and \$21,871 from the Special Revenue Funds. This amount is presented on the combined balance sheet as Due from Primary Government/Due to Component Unit.

Note 20 - Contingent Liabilities

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

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

Note 21 - Contractual Commitments

As of December 31, 2001, the County had contractual commitments outstanding for the following projects:

Tuscarawas County, Ohio
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Funds/Projects	Contract Amount Outstanding
General Fund	
Computer Contracts	\$56,440
Building and Equipment Maintenance and Repairs	88,341
Consulting and Transportation Contracts	67,527
Special Revenue Funds:	
Jail Operations	
Inmate Medical Treatment	46,203
Public Assistance	
Health Services	14,058
Litter Control	
Recycling Contracts	10,256
County Home	
Equipment Repairs and Utilities	50,589
Real Estate Assessment	
Consulting	43,231
Motor Vehicle License and Gas Tax	
Road and Bridge Construction	45,683
Consulting	19,192
CSEA	
Title IV-D Contracts	39,393
County 911	
Equipment Maintenance and Repairs	59,446
Recorder's Special	
Computer Contracts	20,350
Capital Projects Funds:	
Court Computerization	
Computer Contracts	62,524
Enterprise Funds:	
Sewer Fund	
Consulting and Utilities	40,976
Construction Project	144,500

Note 22 - Segment Information for Enterprise Funds and Component Unit

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

Tuscarawas County, Ohio
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Key financial information as of and for the year ended December 31, 2001, for each activity is as follows:

	Sewer District Fund	Water District Fund	Total Primary Government	Component Unit	Total Reporting Entity
Operating Revenues/Support and Revenues	\$1,491,441	\$862,387	\$2,353,828	\$1,283,304	\$3,637,132
Depreciation Expense	411,696	152,617	564,313	42,071	606,384
Operating Income/ Excess of Support and Revenues Under Expenses	226,257	405,355	631,612	(9,519)	622,093
Operating Transfers In	0	3,470	3,470	0	3,470
Operating Transfers Out	(3,470)	0	(3,470)	0	(3,470)
Net Income (Loss)	144,962	383,141	528,103	(9,519)	518,584
Fixed Assets Additions	211,518	22,004	233,522	156,816	390,338
Fixed Asset Deletions	26,595	0	26,595	24,815	51,410
Net Working Capital	1,882,560	1,575,251	3,457,811	231,555	3,689,366
Total Assets	13,730,898	6,583,452	20,314,350	952,491	21,266,841
Long-Term Liabilities Payable from Revenue	2,162,892	1,316,356	3,479,248	0	3,479,248
Total Equity	11,387,467	5,179,100	16,566,567	517,536	17,084,103
Encumbrances December 31, 2001	217,236	27,860	245,096	0	245,096

Note 23 - 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 2001, the County contributed \$239,000 which represents 38 percent of total contributions. Complete financial statements can be obtained from the Joint County Public Defender's Commission, Tuscarawas County, Ohio.

B. Tuscarawas County Regional Planning Commission

The County participates in the Tuscarawas County Regional Planning Commission which is a statutorily created political subdivision of the State. The Commission is jointly governed among Tuscarawas County, and certain municipalities and townships. Of the 61 members of the Commission board of trustees, the County appoints 10. Each member's control over the operation of the Commission is limited to its representation on 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

Tuscarawas County, Ohio
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For the Year Ended December 31, 2001

stress which would cause additional financial benefit to or burden on the County. In 2001, the County contributed \$69,675 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 2001, the County made no contributions to the ADAMHS Board. Complete financial statements can be obtained from the ADAMHS Board, Tuscarawas County, Ohio.

Note 24 - 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 2001, the County contributed \$40,300 which represents 21 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 2001, the District's revenues were received from haulers; no monies were received from the County.

C. Multi-County Juvenile Attention Center (Center)

The Center is jointly operated by Tuscarawas, Carroll, Wayne, Holmes, Stark and Columbiana Counties for the purpose of providing training, treatment and rehabilitation of delinquent, dependent, abused or neglected 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 2001, the County contributed \$887,813 which represents 11 percent of total contributions.

Tuscarawas County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

D. Community Improvement Corporation of Tuscarawas County (Corporation)

The Corporation is operated by Tuscarawas County, New Philadelphia, Dover, Uhrichsville, Dennison, Strasburg, Sugar Creek and Gnadenhutten. It is controlled by 25 trustees consisting of the three County Commissioners, the mayor of each participating city and fifteen self-elected trustees. The Board exercises total control over the operations of the Corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. In 2001, 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 2001, 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 2001.

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 2001.

Note 25 - 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.

Tuscarawas County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

B. Tuscarawas County Public Library

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

Note 26 - Related Party Transactions

During 2001, 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 \$365,405 for such contributions. Starlight Enterprise, Inc. recorded support and revenues and expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of the Workshop. Additional habilitative services provided directly to Workshop clients by the County amounted to \$1,126,707.

TUSCARAWAS COUNTY, OHIO

Combining, Individual Fund and Account Group Statements and Schedules

General Fund

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

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Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$3,190,633	\$3,313,780	\$123,147
Sales Tax	8,750,000	8,740,165	(9,835)
Charges for Services	1,534,940	1,731,980	197,040
Licenses and Permits	12,265	10,974	(1,291)
Fines and Forfeitures	162,500	198,296	35,796
Intergovernmental	2,463,280	2,470,362	7,082
Interest	1,888,411	2,483,245	594,834
Rentals	45,302	134,570	89,268
Other	0	523,716	523,716
<i>Total Revenues</i>	<u>18,047,331</u>	<u>19,607,088</u>	<u>1,559,757</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Commissioners:			
Personal Services	268,580	251,356	17,224
Materials and Supplies	10,860	3,994	6,866
Contractual Services	181,097	169,387	11,710
Capital Outlay	274,684	157,649	117,035
Other	23,018	22,248	770
Total Commissioners	<u>758,239</u>	<u>604,634</u>	<u>153,605</u>
Microfilming Services:			
Personal Services	83,124	77,909	5,215
Materials and Supplies	8,877	8,769	108
Contractual Services	11,461	9,247	2,214
Total Microfilming Services	<u>103,462</u>	<u>95,925</u>	<u>7,537</u>
Auditor - General:			
Personal Services	402,341	346,740	55,601
Materials and Supplies	29,794	24,571	5,223
Contractual Services	94,862	92,615	2,247
Capital Outlay	22,247	15,141	7,106
Other	3,085	2,493	592
Total Auditor - General	<u>\$552,329</u>	<u>\$481,560</u>	<u>\$70,769</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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Auditor - Personal Property:			
Personal Services	\$33,924	\$31,768	\$2,156
Materials and Supplies	3,500	1,864	1,636
Total Auditor - Personal Property	37,424	33,632	3,792
Treasurer:			
Personal Services	206,592	199,249	7,343
Materials and Supplies	10,489	9,970	519
Contractual Services	6,682	5,973	709
Capital Outlay	41,701	41,701	0
Other	1,650	1,563	87
Total Treasurer	267,114	258,456	8,658
Prosecuting Attorney:			
Personal Services	617,058	616,516	542
Materials and Supplies	10,252	10,252	0
Contractual Services	79,902	79,902	0
Capital Outlay	30,511	21,894	8,617
Other	1,000	0	1,000
Total Prosecuting Attorney	738,723	728,564	10,159
Budget Commission:			
Personal Services	12,170	11,959	211
Materials and Supplies	1,789	1,238	551
Contractual Services	500	496	4
Total Budget Commission	14,459	13,693	766
Board of Revision:			
Personal Services	5,797	5,739	58
Materials and Supplies	257	250	7
Contractual Services	500	0	500
Total Board of Revision	6,554	5,989	565
Bureau of Inspection:			
Contractual Services	75,000	49,225	25,775
Planning Services:			
Contractual Services	\$69,675	\$69,675	\$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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Data Processing Board:			
Personal Services	\$212,558	\$140,909	\$71,649
Materials and Supplies	41,562	33,973	7,589
Contractual Services	247,163	147,484	99,679
Capital Outlay	41,700	39,420	2,280
Other	1,000	0	1,000
	<u>543,983</u>	<u>361,786</u>	<u>182,197</u>
Total Data Processing Board			
Board of Elections:			
Personal Services	470,219	416,777	53,442
Materials and Supplies	19,927	19,672	255
Contractual Services	149,506	123,154	26,352
Capital Outlay	9,633	9,082	551
Other	1,075	1,053	22
	<u>650,360</u>	<u>569,738</u>	<u>80,622</u>
Total Board of Elections			
Building and Grounds:			
Personal Services	226,460	158,198	68,262
Materials and Supplies	279,830	215,359	64,471
Contractual Services	607,367	554,373	52,994
Capital Outlay	500	0	500
	<u>1,114,157</u>	<u>927,930</u>	<u>186,227</u>
Total Building and Grounds			
Recorder:			
Personal Services	225,568	193,882	31,686
Materials and Supplies	10,322	4,180	6,142
Contractual Services	2,000	1,259	741
Other	2,000	1,837	163
	<u>239,890</u>	<u>201,158</u>	<u>38,732</u>
Total Recorder			
Other :			
Contractual Services	841,152	378,121	463,031
Other	164,545	116,302	48,243
	<u>1,005,697</u>	<u>494,423</u>	<u>511,274</u>
Total Other			
Total General Government - Legislative and Executive	<u>\$6,177,066</u>	<u>\$4,896,388</u>	<u>\$1,280,678</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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
General Government - Judicial			
Court of Appeals:			
Other	\$12,466	\$12,466	\$0
Common Pleas Court:			
Personal Services	654,565	654,376	189
Materials and Supplies	18,872	18,118	754
Contractual Services	154,815	153,317	1,498
Capital Outlay	18,186	18,102	84
Other	1,910	1,744	166
Total Common Pleas Court	848,348	845,657	2,691
Jury Commission:			
Personal Services	1,284	1,169	115
Contractual Services	1,745	1,745	0
Total Jury Commission	3,029	2,914	115
Law Library:			
Personal Services	43,243	41,989	1,254
Juvenile Court:			
Personal Services	538,037	537,062	975
Materials and Supplies	10,892	10,891	1
Contractual Services	168,110	167,915	195
Capital Outlay	12,036	12,036	0
Other	1,029	1,029	0
Total Juvenile Court	730,104	728,933	1,171
Probate Court:			
Personal Services	195,610	194,911	699
Materials and Supplies	16,178	16,097	81
Contractual Services	10,217	9,737	480
Capital Outlay	2,000	2,000	0
Other	1,065	1,065	0
Total Probate Court	\$225,070	\$223,810	\$1,260

(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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Clerk of Courts:			
Personal Services	\$431,107	\$403,606	\$27,501
Materials and Supplies	14,050	13,458	592
Contractual Services	13,788	9,479	4,309
Capital Outlay	1,500	1,484	16
Other	800	800	0
Total Clerk of Courts	461,245	428,827	32,418
County Court:			
Personal Services	480,320	470,524	9,796
Materials and Supplies	12,899	12,543	356
Contractual Services	20,425	17,199	3,226
Capital Outlay	900	761	139
Other	2,700	2,638	62
Total County Court	517,244	503,665	13,579
New Philadelphia Court:			
Personal Services	122,857	122,667	190
Contractual Services	12,799	9,602	3,197
Total New Philadelphia Court	135,656	132,269	3,387
Joint County Public Defender:			
Contractual Services	239,000	239,000	0
Total General Government - Judicial	3,215,405	3,159,530	55,875
Public Safety:			
Disaster Services:			
Personal Services	95,487	95,313	174
Materials and Supplies	16,677	16,437	240
Contractual Services	69,584	65,019	4,565
Capital Outlay	15,177	15,157	20
Other	500	485	15
Total Disaster Services	197,425	192,411	5,014
Coroner:			
Personal Services	82,518	81,259	1,259
Materials and Supplies	215	215	0
Contractual Services	51,627	48,641	2,986
Capital Outlay	1,192	1,192	0
Other	1,404	1,404	0
Total Coroner	\$136,956	\$132,711	\$4,245

(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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Sheriff:			
Personal Services	\$1,604,673	\$1,541,213	\$63,460
Materials and Supplies	152,315	133,119	19,196
Contractual Services	175,501	144,153	31,348
Capital Outlay	52,772	44,724	8,048
Other	50	50	0
Total Sheriff	1,985,311	1,863,259	122,052
Multi-County Juvenile Attention Center:			
Purchased Services	1,114,468	887,813	226,655
Total Public Safety	3,434,160	3,076,194	357,966
Public Works:			
Engineer - Tax Map:			
Personal Services	115,450	108,806	6,644
Materials and Supplies	20,584	17,399	3,185
Contractual Services	60	60	0
Capital Outlay	6,650	6,605	45
Total Public Works	142,744	132,870	9,874
Health:			
Vital Statistics:			
Contractual Services	1,650	1,650	0
Other Health:			
Materials and Supplies	9,569	1,495	8,074
Contractual Services	148,866	139,467	9,399
Other	5,600	5,600	0
Total Other Health	164,035	146,562	17,473
Humane Society:			
Personal Services	4,250	3,550	700
Contractual Services	3,340	2,284	1,056
Total Humane Society	7,590	5,834	1,756
Total Health	173,275	154,046	19,229
Human Services:			
Soldiers Relief:			
Personal Services	42,286	40,786	1,500
Materials and Supplies	500	0	500
Contractual Services	2,300	1,108	1,192
Grants in Aid	19,000	10,219	8,781
Capital Outlay	189,886	150,727	39,159
Other	150	50	100
Total Soldiers Relief	\$254,122	\$202,890	\$51,232

(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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Child Welfare Board:			
Purchased Services	\$63,645	\$63,645	\$0
Veteran Services:			
Personal Services	132,440	126,546	5,894
Materials and Supplies	18,744	15,581	3,163
Contractual Services	252,192	234,168	18,024
Other	20,050	18,828	1,222
Total Veteran Services	423,426	395,123	28,303
Total Human Services	741,193	661,658	79,535
Conservation and Agriculture:			
Cooperative Extension:			
Grants in Aid	258,000	258,000	0
Soil and Water Conservation:			
Grants in Aid	101,307	101,307	0
Agriculture Society:			
Grants in Aid	7,894	6,000	1,894
Total Conservation and Agriculture	367,201	365,307	1,894
Intergovernmental	161,779	161,779	0
<i>Total Expenditures</i>	14,412,823	12,607,772	1,805,051
<i>Excess of Revenues Over Expenditures</i>	3,634,508	6,999,316	3,364,808
Other Financing Sources (Uses)			
Sale of Fixed Assets	28,172	28,172	0
Advances In	0	18,500	18,500
Advances Out	(41,993)	(41,993)	0
Operating Transfers Out	(9,840,107)	(8,846,029)	994,078
<i>Total Other Financing Sources (Uses)</i>	(9,853,928)	(8,841,350)	1,012,578
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	(6,219,420)	(1,842,034)	4,377,386
<i>Fund Balance Beginning of Year</i>	13,766,466	13,766,466	0
Prior Year Encumbrances Appropriated	1,650,331	1,650,331	0
<i>Fund Balance End of Year</i>	\$9,197,377	\$13,574,763	\$4,377,386

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TUSCARAWAS COUNTY, OHIO

Special Revenue Funds

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

Mental Retardation Board Fund - To account for the operation of a school and the costs of administering a workshop for the mentally retarded and developmentally disabled. Revenue sources include a county-wide property tax levy and Federal and State grants.

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

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

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

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

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

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

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

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

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

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

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

(continued)

TUSCARAWAS COUNTY, OHIO

Special Revenue Funds (continued)

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.*

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

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

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

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

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

Indigent Drivers Alcohol Fund
Special Activities M. R. S. #2 Fund
Legal Research Fund
Indigent Guardianship Fund
Recorder's Special Fund
Enforcement and Education Fund
Marriage License Special Fund
Southern District Probation Fund
Mediation Grant Fund
Tuscarawas Intervention and Prevention Program Fund
County Court Special Projects
Juvenile Court Title IV-E

Tuscarawas County, Ohio
Combining Balance Sheet
All Special Revenue Funds
December 31, 2001

	Mental Retardation Board	Public Assistance	Motor Vehicle License and Gas Tax
Assets			
Equity in Pooled Cash and Cash Equivalents	\$7,685,449	\$675,662	\$1,657,090
Receivables:			
Property Taxes -			
Due from Agency Funds	4,917,468	0	0
Accounts	1,287	17,567	1,207
Due from Other Funds	0	124,132	176
Intergovernmental Receivable	477,712	1,391,421	2,434,072
Materials and Supplies			
Inventory	15,646	21,550	605,076
Prepaid Items	16,162	0	17,750
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$13,113,724</u>	<u>\$2,230,332</u>	<u>\$4,715,371</u>
Liabilities			
Accounts Payable	\$90,329	\$172,676	\$79,450
Contracts Payable	8,613	29,250	0
Accrued Wages	135,645	126,306	45,267
Compensated Absences Payable	12,571	10,829	4,447
Interfund Payable	0	0	0
Due to Other Funds	1,781	6,674	0
Due to Component Unit	21,871	0	0
Intergovernmental Payable	139,510	131,874	51,529
Deferred Revenue	5,171,213	26,899	2,199,891
<i>Total Liabilities</i>	<u>5,581,533</u>	<u>504,508</u>	<u>2,380,584</u>
Fund Equity			
Fund Balance:			
Reserved for Encumbrances	0	70,894	669,131
Reserved for Inventory	15,646	21,550	605,076
Reserved for Loans	0	0	0
Unreserved, Undesignated	7,516,545	1,633,380	1,060,580
<i>Total Fund Equity</i>	<u>7,532,191</u>	<u>1,725,824</u>	<u>2,334,787</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$13,113,724</u>	<u>\$2,230,332</u>	<u>\$4,715,371</u>

(continued)

Tuscarawas County, Ohio
Combining Balance Sheet
All Special Revenue Funds (continued)
December 31, 2001

	Child Support Enforcement Agency	County 911	Jail Operations
Assets			
Equity in Pooled Cash and Cash Equivalents	\$380,240	\$6,820,345	\$213,558
Receivables:			
Property Taxes -			
Due from Agency Funds	0	0	0
Accounts	12,929	0	50
Due from Other Funds	0	0	0
Intergovernmental Receivable	2,613	0	3,688
Materials and Supplies			
Inventory	3,122	2,148	34,033
Prepaid Items	2,770	10,888	0
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$401,674</u>	<u>\$6,833,381</u>	<u>\$251,329</u>
Liabilities			
Accounts Payable	\$4,072	\$63,748	\$40,704
Contracts Payable	0	0	0
Accrued Wages	50,846	20,768	50,767
Compensated Absences Payable	2,619	522	908
Interfund Payable	0	0	0
Due to Other Funds	24,115	1,350	0
Due to Component Unit	0	0	0
Intergovernmental Payable	51,595	19,122	54,222
Deferred Revenue	0	0	0
<i>Total Liabilities</i>	<u>133,247</u>	<u>105,510</u>	<u>146,601</u>
Fund Equity			
Fund Balance:			
Reserved for Encumbrances	16,126	29,779	50,936
Reserved for Inventory	3,122	2,148	34,033
Reserved for Loans	0	0	0
Unreserved, Undesignated	249,179	6,695,944	19,759
<i>Total Fund Equity</i>	<u>268,427</u>	<u>6,727,871</u>	<u>104,728</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$401,674</u>	<u>\$6,833,381</u>	<u>\$251,329</u>

<u>Real Estate Assessment</u>	<u>Certificate Of Title</u>	<u>Children's Services</u>	<u>County Home</u>	<u>Litter Control</u>	<u>Dog and Kennel</u>
\$1,146,233	\$643,788	\$383,481	\$728,219	\$93,507	\$36,515
0	0	0	0	0	0
0	0	0	186	0	0
0	0	183,145	223	0	0
0	0	49,228	381	36,061	30
0	4,613	0	20,061	468	772
208	1,259	4,192	1,024	804	0
0	0	0	0	0	0
<u>\$1,146,441</u>	<u>\$649,660</u>	<u>\$620,046</u>	<u>\$750,094</u>	<u>\$130,840</u>	<u>\$37,317</u>
\$21,122	\$0	\$120,251	\$15,643	\$2,261	\$2,359
0	0	0	0	4,038	0
8,703	8,566	0	23,421	4,632	3,721
172	151	0	1,163	0	193
0	0	0	0	0	0
0	0	123,513	0	4,007	176
0	0	0	0	0	0
8,452	8,620	0	24,676	5,617	3,879
0	0	0	0	34,061	0
<u>38,449</u>	<u>17,337</u>	<u>243,764</u>	<u>64,903</u>	<u>54,616</u>	<u>10,328</u>
25,505	1,792	3,966	102,195	23,366	13,239
0	4,613	0	20,061	468	772
0	0	0	0	0	0
<u>1,082,487</u>	<u>625,918</u>	<u>372,316</u>	<u>562,935</u>	<u>52,390</u>	<u>12,978</u>
<u>1,107,992</u>	<u>632,323</u>	<u>376,282</u>	<u>685,191</u>	<u>76,224</u>	<u>26,989</u>
<u>\$1,146,441</u>	<u>\$649,660</u>	<u>\$620,046</u>	<u>\$750,094</u>	<u>\$130,840</u>	<u>\$37,317</u>

(continued)

Tuscarawas County, Ohio
Combining Balance Sheet
All Special Revenue Funds (continued)
December 31, 2001

	Delinquent Real Estate Collection	Community Mental Health	Aging	Growth Fund
Assets				
Equity in Pooled Cash and Cash Equivalents	\$135,814	\$0	\$7,793	\$1,464,348
Receivables:				
Property Taxes -				
Due from Agency Funds	0	409,761	847,219	0
Accounts	0	0	0	0
Due from Other Funds	0	0	0	0
Intergovernmental Receivable	0	0	0	0
Materials and Supplies				
Inventory	0	0	0	0
Prepaid Items	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$135,814</u>	<u>\$409,761</u>	<u>\$855,012</u>	<u>\$1,464,348</u>
Liabilities				
Accounts Payable	\$4,018	\$0	\$0	\$0
Contracts Payable	0	0	0	25,287
Accrued Wages	1,847	0	0	0
Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Due to Component Unit	0	0	0	0
Intergovernmental Payable	1,602	0	0	0
Deferred Revenue	0	409,761	847,219	0
<i>Total Liabilities</i>	<u>7,467</u>	<u>409,761</u>	<u>847,219</u>	<u>25,287</u>
Fund Equity				
Fund Balance:				
Reserved for Encumbrances	300	0	0	0
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	0	0
Unreserved, Undesignated	128,047	0	7,793	1,439,061
<i>Total Fund Equity</i>	<u>128,347</u>	<u>0</u>	<u>7,793</u>	<u>1,439,061</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$135,814</u>	<u>\$409,761</u>	<u>\$855,012</u>	<u>\$1,464,348</u>

<u>Other Community Improvement</u>	<u>Other Law Enforcement</u>	<u>Other</u>	<u>Totals</u>
\$436,519	\$376,920	\$533,292	\$23,418,773
0	0	0	6,174,448
28	0	0	33,254
450	0	0	308,126
535,032	88,036	20,752	5,039,026
540	356	351	708,736
0	0	0	55,057
187,255	0	0	187,255
<u>\$1,159,824</u>	<u>\$465,312</u>	<u>\$554,395</u>	<u>\$35,924,675</u>
\$2,406	\$4,500	\$51,313	\$674,852
122,505	0	0	189,693
3,743	14,026	3,426	501,684
366	117	0	34,058
30,000	0	0	30,000
450	325	325	162,716
0	0	0	21,871
3,908	14,555	2,632	521,793
494,196	51,944	0	9,235,184
<u>657,574</u>	<u>85,467</u>	<u>57,696</u>	<u>11,371,851</u>
191,047	6,990	21,444	1,226,710
540	356	351	708,736
187,255	0	0	187,255
123,408	372,499	474,904	22,430,123
<u>502,250</u>	<u>379,845</u>	<u>496,699</u>	<u>24,552,824</u>
<u>\$1,159,824</u>	<u>\$465,312</u>	<u>\$554,395</u>	<u>\$35,924,675</u>

Tuscarawas County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 2001*

	Mental Retardation Board	Public Assistance	Motor Vehicle License and Gas Tax
Revenues			
Property and Other Taxes	\$4,825,357	\$0	\$0
Charges for Services	30,602	0	390,612
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	80,645
Intergovernmental	3,544,640	11,232,547	3,853,633
Interest	0	0	298,100
Rentals	12,000	0	0
Contributions and Donations	0	0	0
Other	73,453	51,121	90
<i>Total Revenues</i>	<u>8,486,052</u>	<u>11,283,668</u>	<u>4,623,080</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	4,847,081
Health	6,016,984	0	0
Human Services	0	9,019,690	0
Economic Development and Assistance	0	0	0
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	0	2,971	0
Interest and Fiscal Charges	0	517	0
<i>Total Expenditures</i>	<u>6,016,984</u>	<u>9,023,178</u>	<u>4,847,081</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,469,068</u>	<u>2,260,490</u>	<u>(224,001)</u>
Other Financing Sources (Uses)			
Operating Transfers In	0	292,298	287,822
Operating Transfers Out	(200,000)	0	0
Inception of Capital Lease	0	67,064	0
<i>Total Other Financing Sources (Uses)</i>	<u>(200,000)</u>	<u>359,362</u>	<u>287,822</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	2,269,068	2,619,852	63,821
<i>Fund Balances Beginning of Year</i>	5,265,767	(915,578)	1,999,720
Increase (Decrease) in Reserve for Inventory	(2,644)	21,550	271,246
<i>Fund Balances End of Year</i>	<u>\$7,532,191</u>	<u>\$1,725,824</u>	<u>\$2,334,787</u>

Child Support Enforcement Agency	County 911	Jail Operations	Real Estate Assessment	Certificate Of Title	Children's Services
\$0	\$0	\$0	\$0	\$0	\$0
240,648	0	33,911	615,901	407,651	0
0	0	0	0	0	0
0	0	0	0	0	0
1,921,372	0	0	0	0	1,558,784
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
61,327	8,416	30,465	5,453	2,080	0
<u>2,223,347</u>	<u>8,416</u>	<u>64,376</u>	<u>621,354</u>	<u>409,731</u>	<u>1,558,784</u>
0	0	0	418,917	273,742	0
0	0	0	0	0	0
0	1,011,476	2,102,745	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
2,077,794	0	0	0	0	2,423,517
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>2,077,794</u>	<u>1,011,476</u>	<u>2,102,745</u>	<u>418,917</u>	<u>273,742</u>	<u>2,423,517</u>
145,553	(1,003,060)	(2,038,369)	202,437	135,989	(864,733)
0	3,363	1,863,881	0	0	1,124,347
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>3,363</u>	<u>1,863,881</u>	<u>0</u>	<u>0</u>	<u>1,124,347</u>
145,553	(999,697)	(174,488)	202,437	135,989	259,614
119,752	7,726,804	257,487	905,555	496,334	116,668
3,122	764	21,729	0	0	0
<u>\$268,427</u>	<u>\$6,727,871</u>	<u>\$104,728</u>	<u>\$1,107,992</u>	<u>\$632,323</u>	<u>\$376,282</u>

(continued)

Tuscarawas County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds (continued)
For the Year Ended December 31, 2001*

	County Home	Litter Control	Dog and Kennel	Delinquent Real Estate Collection
Revenues				
Property and Other Taxes	\$0	\$0	\$0	\$0
Charges for Services	322,528	0	108,715	119,775
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	3,705	0
Intergovernmental	0	302,840	0	0
Interest	0	0	0	0
Rentals	0	0	0	0
Contributions and Donations	0	0	3,045	0
Other	18,446	8,524	20,845	516
<i>Total Revenues</i>	<u>340,974</u>	<u>311,364</u>	<u>136,310</u>	<u>120,291</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	79,557
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	327,788	0	0
Health	0	0	151,813	0
Human Services	1,037,624	0	0	0
Economic Development and Assistance	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>1,037,624</u>	<u>327,788</u>	<u>151,813</u>	<u>79,557</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(696,650)</u>	<u>(16,424)</u>	<u>(15,503)</u>	<u>40,734</u>
Other Financing Sources (Uses)				
Operating Transfers In	705,115	25,000	0	0
Operating Transfers Out	0	0	0	0
Inception of Capital Lease	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>705,115</u>	<u>25,000</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	8,465	8,576	(15,503)	40,734
<i>Fund Balances Beginning of Year</i>	667,613	67,640	42,247	87,613
Increase (Decrease) in Reserve for Inventory	9,113	8	245	0
<i>Fund Balances End of Year</i>	<u>\$685,191</u>	<u>\$76,224</u>	<u>\$26,989</u>	<u>\$128,347</u>

Community Mental Health	Aging	Growth Fund	Other Community Improvement	Other Law Enforcement	Other	Totals
\$421,658	\$535,033	\$0	\$0	\$0	\$0	\$5,782,048
0	0	0	0	0	211,605	2,481,948
0	0	0	2,800	0	26,909	29,709
0	0	0	0	1,378	14,525	100,253
45,639	62,474	0	1,488,608	316,547	166,825	24,493,909
0	0	0	1,578	0	0	299,678
0	0	0	0	0	0	12,000
0	0	0	0	0	0	3,045
0	0	0	4,657	9,407	6,105	300,905
<u>467,297</u>	<u>597,507</u>	<u>0</u>	<u>1,497,643</u>	<u>327,332</u>	<u>425,969</u>	<u>33,503,495</u>
0	0	0	38,023	0	85,556	895,795
0	0	0	0	0	195,273	195,273
0	0	0	0	471,890	0	3,586,111
0	0	0	736,097	0	0	5,910,966
0	0	0	0	0	93,514	6,262,311
0	596,000	0	0	0	8,359	15,162,984
0	0	199,720	0	0	0	199,720
467,297	0	0	1,039,599	0	28,019	1,534,915
0	0	0	0	0	0	2,971
0	0	0	0	0	0	517
<u>467,297</u>	<u>596,000</u>	<u>199,720</u>	<u>1,813,719</u>	<u>471,890</u>	<u>410,721</u>	<u>33,751,563</u>
<u>0</u>	<u>1,507</u>	<u>(199,720)</u>	<u>(316,076)</u>	<u>(144,558)</u>	<u>15,248</u>	<u>(248,068)</u>
0	0	1,638,781	230,258	136,792	81,500	6,389,157
0	0	0	0	0	0	(200,000)
0	0	0	0	0	0	67,064
<u>0</u>	<u>0</u>	<u>1,638,781</u>	<u>230,258</u>	<u>136,792</u>	<u>81,500</u>	<u>6,256,221</u>
0	1,507	1,439,061	(85,818)	(7,766)	96,748	6,008,153
0	6,286	0	587,801	387,255	399,600	18,218,564
0	0	0	267	356	351	326,107
<u>\$0</u>	<u>\$7,793</u>	<u>\$1,439,061</u>	<u>\$502,250</u>	<u>\$379,845</u>	<u>\$496,699</u>	<u>\$24,552,824</u>

Tuscarawas County
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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$4,502,824	\$4,825,357	\$322,533
Charges for Services	29,467	29,467	0
Intergovernmental	2,404,176	3,474,030	1,069,854
Rentals	18,000	12,000	(6,000)
Other	15,608	73,453	57,845
<i>Total Revenues</i>	<u>6,970,075</u>	<u>8,414,307</u>	<u>1,444,232</u>
Expenditures			
Current:			
Health:			
Mental Retardation Board:			
Personal Services	5,405,485	4,503,669	901,816
Materials and Supplies	140,764	112,344	28,420
Contractual Services	1,251,002	1,073,299	177,703
Grants in Aid	281,000	144,208	136,792
Capital Outlay	181,946	131,643	50,303
Other	36,000	16,309	19,691
<i>Total Expenditures</i>	<u>7,296,197</u>	<u>5,981,472</u>	<u>1,314,725</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(326,122)	2,432,835	2,758,957
Other Financing Uses			
Operating Transfers Out	<u>(200,000)</u>	<u>(200,000)</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	(526,122)	2,232,835	2,758,957
<i>Fund Balance Beginning of Year</i>	5,262,767	5,262,767	0
Prior Year Encumbrances Appropriated	<u>2,499</u>	<u>2,499</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,739,144</u></u>	<u><u>\$7,498,101</u></u>	<u><u>\$2,758,957</u></u>

Tuscarawas County
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$9,364,446	\$9,371,453	\$7,007
Other	144,257	44,477	(99,780)
<i>Total Revenues</i>	<u>9,508,703</u>	<u>9,415,930</u>	<u>(92,773)</u>
Expenditures			
Current:			
Human Services:			
Public Assistance:			
Personal Services	2,671,988	2,655,222	16,766
Materials and Supplies	112,956	112,207	749
Contractual Services	711,100	602,671	108,429
Grants in Aid	1,375,000	1,263,847	111,153
Capital Outlay	103,986	82,644	21,342
Other	56,103	26,264	29,839
Total Public Assistance	<u>5,031,133</u>	<u>4,742,855</u>	<u>288,278</u>
Social Services:			
Personal Services	1,296,801	1,287,714	9,087
Materials and Supplies	1,000	0	1,000
Contractual Services	3,534,934	3,523,015	11,919
Capital Outlay	1,000	0	1,000
Other	4,635	3,383	1,252
Total Social Services	<u>4,838,370</u>	<u>4,814,112</u>	<u>24,258</u>
<i>Total Expenditures</i>	<u>9,869,503</u>	<u>9,556,967</u>	<u>312,536</u>
<i>Excess of Revenues Under Expenditures</i>	(360,800)	(141,037)	219,763
Other Financing Sources			
Operating Transfers In	173,134	292,298	119,164
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(187,666)	151,261	338,927
<i>Fund Balance Beginning of Year</i>	161,723	161,723	0
Prior Year Encumbrances Appropriated	46,751	46,751	0
<i>Fund Balance End of Year</i>	<u>\$20,808</u>	<u>\$359,735</u>	<u>\$338,927</u>

Tuscarawas County
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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$455,000	\$387,904	(\$67,096)
Fines and Forfeitures	80,000	81,076	1,076
Intergovernmental	4,002,178	3,855,920	(146,258)
Interest	0	295,269	295,269
Other	5,000	90	(4,910)
<i>Total Revenues</i>	<u>4,542,178</u>	<u>4,620,259</u>	<u>78,081</u>
Expenditures			
Current:			
Public Works:			
Engineer - Administration:			
Personal Services	198,555	198,555	0
Materials and Supplies	8,121	6,031	2,090
Contractual Services	19,151	16,118	3,033
Other	20,000	16,492	3,508
Total Engineer - Administration	<u>245,827</u>	<u>237,196</u>	<u>8,631</u>
Engineer - Roads:			
Personal Services	1,241,949	1,189,183	52,766
Materials and Supplies	1,667,568	1,616,033	51,535
Contractual Services	1,317,271	1,207,277	109,994
Capital Outlay	701,920	645,782	56,138
Other	9,461	4,567	4,894
Total Engineer - Roads	<u>4,938,169</u>	<u>4,662,842</u>	<u>275,327</u>
Engineer - Bridges:			
Personal Services	14,000	11,671	2,329
Materials and Supplies	370,911	356,182	14,729
Contractual Services	978,590	534,287	444,303
Total Engineer - Bridges	<u>1,363,501</u>	<u>902,140</u>	<u>461,361</u>
Total Public Works	<u>\$6,547,497</u>	<u>\$5,802,178</u>	<u>\$745,319</u>

Tuscarawas County
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle License and Gas Tax Fund (continued)
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Total Expenditures</i>	\$6,547,497	\$5,802,178	\$745,319
<i>Excess of Revenues Under Expenditures</i>	(2,005,319)	(1,181,919)	823,400
Other Financing Sources			
Operating Transfers In	287,822	287,822	0
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(1,717,497)	(894,097)	823,400
<i>Fund Balance Beginning of Year</i>	842,679	842,679	0
Prior Year Encumbrances Appropriated	911,218	911,218	0
<i>Fund Balance End of Year</i>	\$36,400	\$859,800	\$823,400

Tuscarawas County
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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$246,134	\$246,134	\$0
Intergovernmental	1,584,882	1,584,882	0
Other	62,154	62,154	0
<i>Total Revenues</i>	<u>1,893,170</u>	<u>1,893,170</u>	<u>0</u>
Expenditures			
Current:			
Human Services:			
Child Support Enforcement Agency:			
Personal Services	1,653,616	1,612,235	41,381
Materials and Supplies	111,178	50,119	61,059
Contractual Services	466,142	405,347	60,795
Capital Outlay	42,764	21,046	21,718
Other	74,367	6,067	68,300
<i>Total Expenditures</i>	<u>2,348,067</u>	<u>2,094,814</u>	<u>253,253</u>
<i>Excess of Revenues Under Expenditures</i>	(454,897)	(201,644)	253,253
<i>Fund Balance Beginning of Year</i>	350,238	350,238	0
Prior Year Encumbrances Appropriated	<u>109,818</u>	<u>109,818</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,159</u></u>	<u><u>\$258,412</u></u>	<u><u>\$253,253</u></u>

Tuscarawas County
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County 911 Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Other	\$0	\$8,416	\$8,416
Expenditures			
Current:			
Public Safety:			
County 911:			
Personal Services	570,706	546,475	24,231
Materials and Supplies	14,060	12,749	1,311
Contractual Services	200,625	173,300	27,325
Capital Outlay	304,828	269,494	35,334
Other	45,456	45,436	20
<i>Total Expenditures</i>	1,135,675	1,047,454	88,221
<i>Excess of Revenues Under Expenditures</i>	(1,135,675)	(1,039,038)	96,637
Other Financing Sources			
Operating Transfers In	0	3,363	3,363
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(1,135,675)	(1,035,675)	100,000
<i>Fund Balance Beginning of Year</i>	7,704,723	7,704,723	0
Prior Year Encumbrances Appropriated	30,063	30,063	0
<i>Fund Balance End of Year</i>	\$6,599,111	\$6,699,111	\$100,000

Tuscarawas County
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jail Operations Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$35,000	\$32,152	(\$2,848)
Other	15,000	30,465	15,465
<i>Total Revenues</i>	<u>50,000</u>	<u>62,617</u>	<u>12,617</u>
Expenditures			
Current:			
Public Safety:			
Jail Operations:			
Personal Services	1,630,741	1,603,473	27,268
Materials and Supplies	203,642	197,443	6,199
Contractual Services	395,424	385,748	9,676
Capital Outlay	11,879	10,904	975
Other	151	151	0
<i>Total Expenditures</i>	<u>2,241,837</u>	<u>2,197,719</u>	<u>44,118</u>
<i>Excess of Revenues Under Expenditures</i>	(2,191,837)	(2,135,102)	56,735
Other Financing Sources			
Operating Transfers In	1,863,000	1,863,881	881
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(328,837)	(271,221)	57,616
<i>Fund Balance Beginning of Year</i>	213,008	213,008	0
Prior Year Encumbrances Appropriated	<u>115,830</u>	<u>115,830</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1</u></u>	<u><u>\$57,617</u></u>	<u><u>\$57,616</u></u>

Tuscarawas County
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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Charges for Services	\$570,650	\$616,017	\$45,367
Other	6,000	5,453	(547)
	<u> </u>	<u> </u>	<u> </u>
<i>Total Revenues</i>	<u>576,650</u>	<u>621,470</u>	<u>44,820</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Real Estate Assessment:			
Personal Services	326,102	247,469	78,633
Materials and Supplies	27,434	18,010	9,424
Contractual Services	176,581	168,479	8,102
Capital Outlay	19,380	10,363	9,017
	<u> </u>	<u> </u>	<u> </u>
<i>Total Expenditures</i>	<u>549,497</u>	<u>444,321</u>	<u>105,176</u>
<i>Excess of Revenues Over Expenditures</i>	27,153	177,149	149,996
<i>Fund Balance Beginning of Year</i>	890,696	890,696	0
Prior Year Encumbrances Appropriated	<u>19,497</u>	<u>19,497</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$937,346</u></u>	<u><u>\$1,087,342</u></u>	<u><u>\$149,996</u></u>

Tuscarawas County
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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Charges for Services	\$375,000	\$404,463	\$29,463
Other	10,000	2,080	(7,920)
	<u> </u>	<u> </u>	<u> </u>
<i>Total Revenues</i>	385,000	406,543	21,543
	<u> </u>	<u> </u>	<u> </u>
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Certificate of Title:			
Personal Services	267,081	256,350	10,731
Materials and Supplies	12,920	8,667	4,253
Contractual Services	31,282	12,433	18,849
Capital Outlay	10,000	1,490	8,510
Other	1,000	873	127
	<u> </u>	<u> </u>	<u> </u>
<i>Total Expenditures</i>	322,283	279,813	42,470
	<u> </u>	<u> </u>	<u> </u>
<i>Excess of Revenues Over Expenditures</i>	62,717	126,730	64,013
<i>Fund Balance Beginning of Year</i>	467,522	467,522	0
Prior Year Encumbrances Appropriated	6,753	6,753	0
	<u> </u>	<u> </u>	<u> </u>
<i>Fund Balance End of Year</i>	<u>\$536,992</u>	<u>\$601,005</u>	<u>\$64,013</u>

Tuscarawas County
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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$1,419,773	\$1,660,619	\$240,846
Expenditures			
Current:			
Human Services:			
Children's Services:			
Personal Services	963,877	708,646	255,231
Materials and Supplies	3,000	2,612	388
Contractual Services	1,824,809	1,806,291	18,518
Other	9,098	7,259	1,839
<i>Total Expenditures</i>	2,800,784	2,524,808	275,976
<i>Excess of Revenues Under Expenditures</i>	(1,381,011)	(864,189)	516,822
Other Financing Sources			
Operating Transfers In	1,263,732	1,124,347	(139,385)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(117,279)	260,158	377,437
<i>Fund Balance Beginning of Year</i>	8,736	8,736	0
Prior Year Encumbrances Appropriated	108,543	108,543	0
<i>Fund Balance End of Year</i>	\$0	\$377,437	\$377,437

Tuscarawas County
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Home Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$330,000	\$323,001	(\$6,999)
Other	9,000	18,065	9,065
<i>Total Revenues</i>	<u>339,000</u>	<u>341,066</u>	<u>2,066</u>
Expenditures			
Current:			
Human Services:			
County Home:			
Personal Services	866,040	818,506	47,534
Materials and Supplies	195,225	190,690	4,535
Contractual Services	152,393	150,460	1,933
Capital Outlay	11,000	10,882	118
Other	12,600	10,764	1,836
<i>Total Expenditures</i>	<u>1,237,258</u>	<u>1,181,302</u>	<u>55,956</u>
<i>Excess of Revenues Under Expenditures</i>	(898,258)	(840,236)	58,022
Other Financing Sources			
Operating Transfers In	705,115	705,115	0
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(193,143)	(135,121)	58,022
<i>Fund Balance Beginning of Year</i>	618,672	618,672	0
Prior Year Encumbrances Appropriated	89,243	89,243	0
<i>Fund Balance End of Year</i>	<u><u>\$514,772</u></u>	<u><u>\$572,794</u></u>	<u><u>\$58,022</u></u>

Tuscarawas County
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Litter Control Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$333,270	\$325,480	(\$7,790)
Other	0	8,524	8,524
<i>Total Revenues</i>	<u>333,270</u>	<u>334,004</u>	<u>734</u>
Expenditures			
Current:			
Public Works:			
Litter Control:			
Personal Services	165,965	151,734	14,231
Materials and Supplies	48,194	36,230	11,964
Contractual Services	105,880	99,757	6,123
Grants in Aid	40,000	40,000	0
Capital Outlay	25,377	23,605	1,772
Other	450	415	35
<i>Total Expenditures</i>	<u>385,866</u>	<u>351,741</u>	<u>34,125</u>
<i>Excess of Revenues Under Expenditures</i>	(52,596)	(17,737)	34,859
Other Financing Sources			
Operating Transfers In	25,000	25,000	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(27,596)	7,263	34,859
<i>Fund Balance Beginning of Year</i>	36,845	36,845	0
Prior Year Encumbrances Appropriated	7,615	7,615	0
<i>Fund Balance End of Year</i>	<u><u>\$16,864</u></u>	<u><u>\$51,723</u></u>	<u><u>\$34,859</u></u>

Tuscarawas County
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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$104,000	\$126,066	\$22,066
Fines and Forfeitures	4,500	4,418	(82)
Contributions and Donations	2,000	3,045	1,045
Other	38,950	20,845	(18,105)
<i>Total Revenues</i>	<u>149,450</u>	<u>154,374</u>	<u>4,924</u>
Expenditures			
Current:			
Health:			
Animal Control:			
Personal Services	96,570	95,635	935
Materials and Supplies	31,322	28,542	2,780
Contractual Services	18,955	15,092	3,863
Capital Outlay	376	237	139
Other	4,000	2,978	1,022
Total Animal Control	<u>151,223</u>	<u>142,484</u>	<u>8,739</u>
Auditor - Dog Licensing Activities:			
Personal Services	20,761	20,761	0
Contractual Services	2,533	2,533	0
Other	66	0	66
Total Auditor - Dog Licensing Activities	<u>23,360</u>	<u>23,294</u>	<u>66</u>
<i>Total Expenditures</i>	<u>174,583</u>	<u>165,778</u>	<u>8,805</u>
<i>Excess of Revenues Under Expenditures</i>	(25,133)	(11,404)	13,729
<i>Fund Balance Beginning of Year</i>	17,088	17,088	0
Prior Year Encumbrances Appropriated	<u>8,194</u>	<u>8,194</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$149</u></u>	<u><u>\$13,878</u></u>	<u><u>\$13,729</u></u>

Tuscarawas County
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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$78,000	\$119,775	\$41,775
Other	0	516	516
<i>Total Revenues</i>	<u>78,000</u>	<u>120,291</u>	<u>42,291</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Delinquent Real Estate - Treasurer:			
Personal Services	37,988	36,274	1,714
Materials and Supplies	2,552	0	2,552
Contractual Services	2,690	1,789	901
Capital Outlay	7,620	4,318	3,302
Total Delinquent Real Estate - Treasurer	<u>50,850</u>	<u>42,381</u>	<u>8,469</u>
Delinquent Real Estate - Prosecutor:			
Personal Services	<u>45,776</u>	<u>45,556</u>	<u>220</u>
<i>Total Expenditures</i>	<u>96,626</u>	<u>87,937</u>	<u>8,689</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(18,626)	32,354	50,980
<i>Fund Balance Beginning of Year</i>	<u>92,969</u>	<u>92,969</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$74,343</u></u>	<u><u>\$125,323</u></u>	<u><u>\$50,980</u></u>

Tuscarawas County
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Aging Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$528,233	\$535,033	\$6,800
Intergovernmental	62,474	62,474	0
<i>Total Revenues</i>	590,707	597,507	6,800
Expenditures			
Current:			
Human Services:			
Senior Citizens Levy:			
Personal Services	596,993	596,000	993
<i>Excess of Revenues Over (Under) Expenditures</i>	(6,286)	1,507	7,793
<i>Fund Balance Beginning of Year</i>	6,286	6,286	0
<i>Fund Balance End of Year</i>	\$0	\$7,793	\$7,793

Tuscarawas County
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Growth Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
Economic Development:			
Growth:			
Contractual Services	128,000	91,625	36,375
Capital Outlay	<u>126,987</u>	<u>108,095</u>	<u>18,892</u>
<i>Total Expenditures</i>	<u>254,987</u>	<u>199,720</u>	<u>55,267</u>
<i>Excess of Revenues Under Expenditures</i>	(254,987)	(199,720)	55,267
Other Financing Sources			
Operating Transfers In	<u>1,500,000</u>	<u>1,638,781</u>	<u>138,781</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	1,245,013	1,439,061	194,048
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,245,013</u></u>	<u><u>\$1,439,061</u></u>	<u><u>\$194,048</u></u>

Tuscarawas County
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Revolving Loan Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Interest	\$2,560	\$2,560	\$0
Other	5,361	5,361	0
	<u> </u>	<u> </u>	<u> </u>
<i>Total Revenues</i>	7,921	7,921	0
Expenditures			
Current:			
Public Works:			
Revolving Loan:			
Other	44,400	29,712	14,688
	<u> </u>	<u> </u>	<u> </u>
<i>Excess of Revenues Under Expenditures</i>	(36,479)	(21,791)	14,688
Other Financing Sources			
Operating Transfers In	2,258	2,258	0
	<u> </u>	<u> </u>	<u> </u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(34,221)	(19,533)	14,688
<i>Fund Balance Beginning of Year</i>	119,283	119,283	0
	<u> </u>	<u> </u>	<u> </u>
<i>Fund Balance End of Year</i>	<u>\$85,062</u>	<u>\$99,750</u>	<u>\$14,688</u>

Tuscarawas County
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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	<u>\$1,461,988</u>	<u>\$1,405,552</u>	<u>(\$56,436)</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Administration:			
Contractual Services	54,325	53,930	395
Public Works:			
Community Development Program:			
Capital Outlay	585,919	585,919	0
Intergovernmental	<u>1,221,772</u>	<u>1,218,872</u>	<u>2,900</u>
<i>Total Expenditures</i>	<u>1,862,016</u>	<u>1,858,721</u>	<u>3,295</u>
<i>Excess of Revenues Under Expenditures</i>	(400,028)	(453,169)	(53,141)
Other Financing Sources			
Operating Transfers In	<u>128,000</u>	<u>128,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(272,028)	(325,169)	(53,141)
<i>Fund Balance (Deficit) Beginning of Year</i>	(394,812)	(394,812)	0
Prior Year Encumbrances Appropriated	<u>666,840</u>	<u>666,840</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$0</u></u>	<u><u>(\$53,141)</u></u>	<u><u>(\$53,141)</u></u>

Tuscarawas County
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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$44,450	\$42,192	(\$2,258)
Other	0	8,711	8,711
<i>Total Revenues</i>	<u>44,450</u>	<u>50,903</u>	<u>6,453</u>
Expenditures			
Current:			
Public Works:			
Community Development:			
Personal Services	124,800	117,703	7,097
Materials and Supplies	3,827	3,820	7
Contractual Services	18,845	13,517	5,328
Capital Outlay	8,320	8,213	107
Other	2,450	2,450	0
<i>Total Expenditures</i>	<u>158,242</u>	<u>145,703</u>	<u>12,539</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(113,792)</u>	<u>(94,800)</u>	<u>18,992</u>
Other Financing Sources (Uses)			
Operating Transfers In	100,000	100,000	0
Operating Transfers Out	(2,650)	0	2,650
<i>Total Other Financing Sources (Uses)</i>	<u>97,350</u>	<u>100,000</u>	<u>2,650</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(16,442)	5,200	21,642
<i>Fund Balance Beginning of Year</i>	50,546	50,546	0
Prior Year Encumbrances Appropriated	<u>5,843</u>	<u>5,843</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$39,947</u></u>	<u><u>\$61,589</u></u>	<u><u>\$21,642</u></u>

Tuscarawas County
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Enterprise Zone Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Licenses and Permits	\$2,600	\$2,800	\$200
Expenditures			
Current:			
Public Works:			
Enterprise Zone:			
Contractual Services	<u>2,600</u>	<u>707</u>	<u>1,893</u>
<i>Excess of Revenues Over Expenditures</i>	0	2,093	2,093
<i>Fund Balance Beginning of Year</i>	<u>4,080</u>	<u>4,080</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,080</u></u>	<u><u>\$6,173</u></u>	<u><u>\$2,093</u></u>

Tuscarawas County
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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$51,483	\$51,155	(\$328)
Other	0	328	328
<i>Total Revenues</i>	<u>51,483</u>	<u>51,483</u>	<u>0</u>
Expenditures			
Current:			
Public Safety:			
Community Corrections:			
Personal Services	42,193	41,999	194
Materials and Supplies	1,942	1,132	810
Contractual Services	3,148	641	2,507
Capital Outlay	940	338	602
Other	4,758	4,052	706
<i>Total Expenditures</i>	<u>52,981</u>	<u>48,162</u>	<u>4,819</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,498)	3,321	4,819
<i>Fund Balance Beginning of Year</i>	<u>14,243</u>	<u>14,243</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$12,745</u></u>	<u><u>\$17,564</u></u>	<u><u>\$4,819</u></u>

Tuscarawas County
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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Fines and Forfeitures	<u>\$1,000</u>	<u>\$1,378</u>	<u>\$378</u>
Expenditures			
Current:			
Public Safety:			
Drug Law Enforcement:			
Personal Services	2,000	250	1,750
Capital Outlay	5,000	3,456	1,544
Other	<u>1,000</u>	<u>0</u>	<u>1,000</u>
<i>Total Expenditures</i>	<u>8,000</u>	<u>3,706</u>	<u>4,294</u>
<i>Excess of Revenues Under Expenditures</i>	(7,000)	(2,328)	4,672
<i>Fund Balance Beginning of Year</i>	<u>25,084</u>	<u>25,084</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$18,084</u></u>	<u><u>\$22,756</u></u>	<u><u>\$4,672</u></u>

Tuscarawas County
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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$152,204	\$151,285	(\$919)
Other	0	919	919
<i>Total Revenues</i>	<u>152,204</u>	<u>152,204</u>	<u>0</u>
Expenditures			
Current:			
Public Safety:			
Felony Delinquent Care:			
Personal Services	124,735	96,454	28,281
Materials and Supplies	4,482	4,405	77
Contractual Services	57,465	47,673	9,792
Capital Outlay	400	156	244
Other	2,864	1,127	1,737
<i>Total Expenditures</i>	<u>189,946</u>	<u>149,815</u>	<u>40,131</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(37,742)	2,389	40,131
<i>Fund Balance Beginning of Year</i>	223,030	223,030	0
Prior Year Encumbrances Appropriated	<u>5,816</u>	<u>5,816</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$191,104</u></u>	<u><u>\$231,235</u></u>	<u><u>\$40,131</u></u>

Tuscarawas County
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
COPS Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
Public Safety:			
COPS Fast Program:			
Contractual Services	38,833	7,755	31,078
<i>Excess of Revenues Under Expenditures</i>	(38,833)	(7,755)	31,078
<i>Fund Balance Beginning of Year</i>	38,834	38,834	0
<i>Fund Balance End of Year</i>	\$1	\$31,079	\$31,078

Tuscarawas County
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Hiring Grant Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$46,801	\$52,886	\$6,085
Other	0	1,405	1,405
<i>Total Revenues</i>	46,801	54,291	7,490
Expenditures			
Current:			
Public Safety:			
Hiring Grant:			
Personal Services	185,060	163,770	21,290
<i>Excess of Revenues Under Expenditures</i>	(138,259)	(109,479)	28,780
Other Financing Sources (Uses)			
Advance Out	0	(18,500)	(18,500)
Operating Transfers In	138,220	128,730	(9,490)
<i>Total Other Financing Sources (Uses)</i>	138,220	110,230	(27,990)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(39)	751	790
<i>Fund Balance Beginning of Year</i>	43	43	0
<i>Fund Balance End of Year</i>	\$4	\$794	\$790

Tuscarawas County
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Victim Witness Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$38,184	\$53,411	\$15,227
Other	0	216	216
<i>Total Revenues</i>	<u>38,184</u>	<u>53,627</u>	<u>15,443</u>
Expenditures			
Current:			
Public Safety:			
Victim Witness:			
Personal Services	31,659	31,503	156
Materials and Supplies	1,621	1,343	278
Contractual Services	2,969	2,264	705
Grants in Aid	9,972	9,972	0
<i>Total Expenditures</i>	<u>46,221</u>	<u>45,082</u>	<u>1,139</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(8,037)	8,545	16,582
Other Financing Sources			
Operating Transfers In	8,062	8,062	0
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	25	16,607	16,582
<i>Fund Balance Beginning of Year</i>	<u>577</u>	<u>577</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$602</u></u>	<u><u>\$17,184</u></u>	<u><u>\$16,582</u></u>

Tuscarawas County
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jail Diversion Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$67,954	\$64,272	(\$3,682)
Other	0	6,539	6,539
<i>Total Revenues</i>	<u>67,954</u>	<u>70,811</u>	<u>2,857</u>
Expenditures			
Current:			
Public Safety:			
Jail Diversion:			
Personal Services	63,200	61,368	1,832
Materials and Supplies	1,118	554	564
Contractual Services	3,686	1,299	2,387
<i>Total Expenditures</i>	<u>68,004</u>	<u>63,221</u>	<u>4,783</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(50)	7,590	7,640
<i>Fund Balance Beginning of Year</i>	16,618	16,618	0
Prior Year Encumbrances Appropriated	<u>50</u>	<u>50</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$16,618</u></u>	<u><u>\$24,258</u></u>	<u><u>\$7,640</u></u>

Tuscarawas County
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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Fines and Forfeitures	\$3,300	\$6,265	\$2,965
Other	<u>2,487</u>	<u>5,737</u>	<u>3,250</u>
<i>Total Revenues</i>	5,787	12,002	6,215
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Indigent Drivers:			
Contractual Services	<u>500</u>	<u>0</u>	<u>500</u>
<i>Excess of Revenues Over Expenditures</i>	5,287	12,002	6,715
<i>Fund Balance Beginning of Year</i>	<u>61,115</u>	<u>61,115</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$66,402</u></u>	<u><u>\$73,117</u></u>	<u><u>\$6,715</u></u>

Tuscarawas County
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Activities M. R. S. #2 Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$50,000	\$60,603	\$10,603
Expenditures			
Current:			
Health:			
Special Activities M.R.S. #2:			
Contractual Services	65,000	42,133	22,867
Capital Outlay	10,000	4,636	5,364
<i>Total Expenditures</i>	75,000	46,769	28,231
<i>Excess of Revenues Over (Under) Expenditures</i>	(25,000)	13,834	38,834
<i>Fund Balance Beginning of Year</i>	128,446	128,446	0
<i>Fund Balance End of Year</i>	\$103,446	\$142,280	\$38,834

Tuscarawas County
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Legal Research Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$16,000	\$16,522	\$522
Expenditures			
Current:			
General Government - Judicial:			
Legal Research:			
Contractual Services	6,830	830	6,000
Capital Outlay	12,603	5,349	7,254
<i>Total Expenditures</i>	19,433	6,179	13,254
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,433)	10,343	13,776
<i>Fund Balance Beginning of Year</i>	29,737	29,737	0
Prior Year Encumbrances Appropriated	1,909	1,909	0
<i>Fund Balance End of Year</i>	\$28,213	\$41,989	\$13,776

Tuscarawas County
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Charges for Services	12,000	15,433	3,433
Other	0	21	21
	<u> </u>	<u> </u>	<u> </u>
<i>Total Revenues</i>	<u>12,000</u>	<u>15,454</u>	<u>3,454</u>
Expenditures			
Current:			
Human Services:			
Indigent Guardianship:			
Personal Services	7,450	1,259	6,191
Materials and Supplies	1,600	679	921
Contractual Services	11,707	11,607	100
Capital Outlay	2,000	0	2,000
Other	624	624	0
	<u> </u>	<u> </u>	<u> </u>
<i>Total Expenditures</i>	<u>23,381</u>	<u>14,169</u>	<u>9,212</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(11,381)	1,285	12,666
<i>Fund Balance Beginning of Year</i>	23,331	23,331	0
Prior Year Encumbrances Appropriated	<u>1,399</u>	<u>1,399</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$13,349</u></u>	<u><u>\$26,015</u></u>	<u><u>\$12,666</u></u>

Tuscarawas County
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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	<u>80,000</u>	<u>87,220</u>	<u>7,220</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Recorder:			
Contractual Services	124,856	98,870	25,986
Capital Outlay	<u>8,000</u>	<u>3,389</u>	<u>4,611</u>
<i>Total Expenditures</i>	<u>132,856</u>	<u>102,259</u>	<u>30,597</u>
<i>Excess of Revenues Under Expenditures</i>	(52,856)	(15,039)	37,817
<i>Fund Balance Beginning of Year</i>	78,419	78,419	0
Prior Year Encumbrances Appropriated	<u>4,856</u>	<u>4,856</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$30,419</u></u>	<u><u>\$68,236</u></u>	<u><u>\$37,817</u></u>

Tuscarawas County
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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Fines and Forfeitures	\$1,000	\$757	(\$243)
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	1,000	757	(243)
<i>Fund Balance Beginning of Year</i>	<u>20,665</u>	<u>20,665</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$21,665</u></u>	<u><u>\$21,422</u></u>	<u><u>(\$243)</u></u>

Tuscarawas County
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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Licenses and Permits	\$28,019	\$28,019	\$0
Expenditures			
Intergovernmental	<u>28,019</u>	<u>28,019</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Tuscarawas County
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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$13,449	\$13,404	(\$45)
Fines and Forfeitures	3,630	7,910	4,280
Other	0	166	166
<i>Total Revenues</i>	<u>17,079</u>	<u>21,480</u>	<u>4,401</u>
Expenditures			
Current:			
General Government - Judicial:			
Southern District Probation:			
Materials and Supplies	7,500	3,543	3,957
Contractual Services	8,500	4,782	3,718
Capital Outlay	9,000	3,771	5,229
Total Southern District Probation	<u>25,000</u>	<u>12,096</u>	<u>12,904</u>
Special Probation:			
Personal Services	63,716	63,391	325
Materials and Supplies	4,598	3,969	629
Contractual Services	12,747	11,281	1,466
Capital Outlay	9,541	9,477	64
Total Special Probation	<u>90,602</u>	<u>88,118</u>	<u>2,484</u>
<i>Total Expenditures</i>	<u>115,602</u>	<u>100,214</u>	<u>15,388</u>
<i>Excess of Revenues Under Expenditures</i>	(98,523)	(78,734)	19,789
Other Financing Sources			
Operating Transfers In	81,621	81,500	(121)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(16,902)	2,766	19,668
<i>Fund Balance Beginning of Year</i>	21,225	21,225	0
Prior Year Encumbrances Appropriated	<u>275</u>	<u>275</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,598</u></u>	<u><u>\$24,266</u></u>	<u><u>\$19,668</u></u>

Tuscarawas County
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mediation Grant Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$29,000	\$30,721	\$1,721
Intergovernmental	52,800	51,927	(873)
Other	0	181	181
<i>Total Revenues</i>	<u>81,800</u>	<u>82,829</u>	<u>1,029</u>
Expenditures			
Current:			
General Government - Judicial:			
Mediation:			
Personal Services	101,644	95,202	6,442
Contractual Services	211	211	0
<i>Total Expenditures</i>	<u>101,855</u>	<u>95,413</u>	<u>6,442</u>
<i>Excess of Revenues Under Expenditures</i>	(20,055)	(12,584)	7,471
<i>Fund Balance Beginning of Year</i>	21,482	21,482	0
Prior Year Encumbrances Appropriated	<u>149</u>	<u>149</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,576</u></u>	<u><u>\$9,047</u></u>	<u><u>\$7,471</u></u>

Tuscarawas County
*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, 2001*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	<u>\$31,682</u>	<u>\$31,682</u>	<u>\$0</u>
Expenditures			
Current:			
General Government - Judicial:			
Tuscarawas Intervention and Prevention Program:			
Contractual Services	35,358	33,895	1,463
Grants in Aid	<u>3,635</u>	<u>2,727</u>	<u>908</u>
<i>Total Expenditures</i>	<u>38,993</u>	<u>36,622</u>	<u>2,371</u>
<i>Excess of Revenues Under Expenditures</i>	(7,311)	(4,940)	2,371
<i>Fund Balance Beginning of Year</i>	<u>8,286</u>	<u>8,286</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$975</u></u>	<u><u>\$3,346</u></u>	<u><u>\$2,371</u></u>

Tuscarawas County
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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	<u>\$32,967</u>	<u>\$34,273</u>	<u>\$1,306</u>
Expenditures			
Current:			
General Government - Judicial:			
County Court Special Projects:			
Materials and Supplies	200	0	200
Contractual Services	<u>1,000</u>	<u>0</u>	<u>1,000</u>
<i>Total Expenditures</i>	<u>1,200</u>	<u>0</u>	<u>1,200</u>
<i>Excess of Revenues Over Expenditures</i>	31,767	34,273	2,506
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$31,767</u></u>	<u><u>\$34,273</u></u>	<u><u>\$2,506</u></u>

Tuscarawas County
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, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	\$9,181	\$10,431	\$1,250
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	9,181	10,431	1,250
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$9,181</u></u>	<u><u>\$10,431</u></u>	<u><u>\$1,250</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
All Special Revenue Funds
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$5,031,056	\$5,360,390	\$329,334
Charges for Services	2,406,667	2,482,552	75,885
Licenses and Permits	30,619	30,819	200
Fines and Forfeitures	93,430	101,804	8,374
Intergovernmental	21,177,924	22,310,254	1,132,330
Interest	2,560	297,829	295,269
Rentals	18,000	12,000	(6,000)
Contributions and Donations	2,000	3,045	1,045
Other	313,817	304,122	(9,695)
<i>Total Revenues</i>	<u>29,076,073</u>	<u>30,902,815</u>	<u>1,826,742</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Real Estate Assessment Fund	549,497	444,321	105,176
Certificate of Title Fund	322,283	279,813	42,470
Delinquent Real Estate Collection Fund	96,626	87,937	8,689
Community Development Block			
Grant Fund	54,325	53,930	395
Indigent Drivers Alcohol Fund	500	0	500
Recorder's Special Fund	132,856	102,259	30,597
<i>Total General Government - Legislative and Executive</i>	<u>1,156,087</u>	<u>968,260</u>	<u>187,827</u>
General Government - Judicial:			
Legal Research Fund	19,433	6,179	13,254
Southern District Probation Fund	115,602	100,214	15,388
Mediation Grant Fund	101,855	95,413	6,442
Tuscarawas Intervention and Prevention Program Fund	38,993	36,622	2,371
County Court Special Projects Fund	1,200	0	1,200
<i>Total General Government - Judicial</i>	<u>277,083</u>	<u>238,428</u>	<u>38,655</u>
Public Safety:			
County 911 Fund	1,135,675	1,047,454	88,221
Jail Operations Fund	2,241,837	2,197,719	44,118
Community Corrections Grant Fund	52,981	48,162	4,819
Drug Law Enforcement Fund	8,000	3,706	4,294
Felony Delinquent Care Fund	189,946	149,815	40,131
COPS Fund	38,833	7,755	31,078
Hiring Grant Fund	185,060	163,770	21,290
Victim Witness Fund	46,221	45,082	1,139
Jail Diversion Fund	68,004	63,221	4,783
<i>Total Public Safety</i>	<u>\$3,966,557</u>	<u>\$3,726,684</u>	<u>\$239,873</u>

(continued)

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
All Special Revenue Funds (continued)
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Public Works:			
Motor Vehicle License and Gas Tax Fund	\$6,547,497	\$5,802,178	\$745,319
Litter Control Fund	385,866	351,741	34,125
Revolving Loan Fund	44,400	29,712	14,688
Community Development Block Grant Fund	585,919	585,919	0
Community Economic Development Fund	158,242	145,703	12,539
Enterprise Zone Fund	2,600	707	1,893
Total Public Works	7,724,524	6,915,960	808,564
Health:			
Mental Retardation Board Fund	7,296,197	5,981,472	1,314,725
Dog and Kennel Fund	174,583	165,778	8,805
Special Activities M. R. S. #2 Fund	75,000	46,769	28,231
Total Health	7,545,780	6,194,019	1,351,761
Human Services:			
Public Assistance Fund	9,869,503	9,556,967	312,536
Child Support Enforcement Agency Fund	2,348,067	2,094,814	253,253
Children's Services Fund	2,800,784	2,524,808	275,976
County Home Fund	1,237,258	1,181,302	55,956
Indigent Guardianship Fund	23,381	14,169	9,212
Total Human Services	16,278,993	15,372,060	906,933
Economic Development and Assistance:			
Growth Fund	254,987	199,720	55,267
Intergovernmental:			
Aging Fund	596,993	596,000	993
Community Development Block Grant Fund	1,221,772	1,218,872	2,900
Marriage License Special Fund	28,019	28,019	0
Total Intergovernmental	1,846,784	1,842,891	3,893
Total Expenditures	39,050,795	35,458,022	3,592,773
Excess of Revenues Under Expenditures	(\$9,974,722)	(\$4,555,207)	\$5,419,515

(continued)

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
All Special Revenue Funds (continued)
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Other Financing Sources (Uses)			
Advances Out	\$0	(\$18,500)	(\$18,500)
Operating Transfers In	6,275,964	6,389,157	113,193
Operating Transfers Out	<u>(202,650)</u>	<u>(200,000)</u>	<u>2,650</u>
<i>Total Other Financing Sources (Uses)</i>	<u>6,073,314</u>	<u>6,170,657</u>	<u>97,343</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(3,901,408)	1,615,450	5,516,858
<i>Fund Balances Beginning of Year</i>	17,164,184	17,164,184	0
Prior Year Encumbrances Appropriated	<u>2,143,161</u>	<u>2,143,161</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u>\$15,405,937</u>	<u>\$20,922,795</u>	<u>\$5,516,858</u>

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TUSCARAWAS COUNTY, OHIO

Debt Service Fund

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

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

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Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Enterprise Debt Service Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures			
Debt Service:			
Principal Retirement:			
Water OWDA	6,042	6,035	7
Sewer OWDA	<u>38,570</u>	<u>38,527</u>	<u>43</u>
Total Principal Retirement	<u>44,612</u>	<u>44,562</u>	<u>50</u>
Interest and Fiscal Charges:			
Water OWDA	10,789	10,777	12
Sewer OWDA	<u>55,925</u>	<u>55,863</u>	<u>62</u>
Total Interest and Fiscal Charges	<u>66,714</u>	<u>66,640</u>	<u>74</u>
<i>Total Expenditures</i>	<u>111,326</u>	<u>111,202</u>	<u>124</u>
<i>Excess of Revenues Under Expenditures</i>	(111,326)	(111,202)	124
Other Financing Sources			
Operating Transfers In	<u>111,326</u>	<u>111,261</u>	<u>(65)</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	0	59	59
<i>Fund Balance Beginning of Year</i>	<u>2</u>	<u>2</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2</u></u>	<u><u>\$61</u></u>	<u><u>\$59</u></u>

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TUSCARAWAS COUNTY, OHIO

Capital Projects Funds

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

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

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

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

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

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

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

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

Jail Construction Fund
Hazardous Materials Equipment Fund
Court Computers Fund
Canal Fund
Norma Johnson Nature Preserve Fund
Commissioners Parks and Recreation Fund
Sheriff Computerization
County-Wide Computerization

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Tuscarawas County, Ohio
Combining Balance Sheet
All Capital Projects Funds
December 31, 2001

	<u>Permanent Improvement</u>	<u>Permanent Improvement County Home</u>
Assets		
Equity in Pooled Cash and Cash Equivalents	\$1,448,694	\$77,171
Accounts Receivable	0	311
Advances to Other Funds	0	0
Due from Other Funds	0	0
Intergovernmental Receivable	0	0
Loans Receivable	0	0
	<u>0</u>	<u>0</u>
<i>Total Assets</i>	<u>\$1,448,694</u>	<u>\$77,482</u>
 Liabilities		
Accounts Payable	\$0	\$0
Contracts Payable	0	1,530
Retainage Payable	0	0
Intergovernmental Payable	0	0
Deferred Revenue	0	0
	<u>0</u>	<u>0</u>
<i>Total Liabilities</i>	<u>0</u>	<u>1,530</u>
 Fund Equity		
Fund Balance:		
Reserved for Encumbrances	0	0
Reserved for Advances	0	0
Reserved for Loans	0	0
Unreserved, Undesignated	1,448,694	75,952
	<u>1,448,694</u>	<u>75,952</u>
<i>Total Fund Equity</i>	<u>1,448,694</u>	<u>75,952</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$1,448,694</u>	<u>\$77,482</u>

(continued)

Tuscarawas County, Ohio
Combining Balance Sheet
All Capital Projects Funds (continued)
December 31, 2001

	Permanent Improvement MRS	Capital Projects	CSEA Renovation
Assets			
Equity in Pooled Cash and Cash Equivalents	\$291,790	\$4,698,291	\$19,508
Accounts Receivable	0	345	0
Advances to Other Funds	0	996,703	0
Due from Other Funds	0	3,076	0
Intergovernmental Receivable	0	3,076	0
Loans Receivable	0	2,695,750	0
<i>Total Assets</i>	<u>\$291,790</u>	<u>\$8,397,241</u>	<u>\$19,508</u>
Liabilities			
Accounts Payable	\$0	\$26,012	\$0
Contracts Payable	0	3,595	0
Interfund Payable	0	0	0
Intergovernmental Payable	0	0	0
Deferred Revenue	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>29,607</u>	<u>0</u>
Fund Equity			
Fund Balance:			
Reserved for Encumbrances	0	11,986	0
Reserved for Advances	0	996,703	0
Reserved for Loans	0	2,695,750	0
Unreserved, Undesignated	291,790	4,663,195	19,508
<i>Total Fund Equity</i>	<u>291,790</u>	<u>8,367,634</u>	<u>19,508</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$291,790</u>	<u>\$8,397,241</u>	<u>\$19,508</u>

<u>Other</u>	<u>Totals</u>
\$484,793	\$7,020,247
180	836
0	996,703
0	3,076
199,583	202,659
<u>0</u>	<u>2,695,750</u>
<u><u>\$684,556</u></u>	<u><u>\$10,919,271</u></u>

\$25,172	\$51,184
0	5,125
41,993	41,993
4	4
<u>6,438</u>	<u>6,438</u>
<u>73,607</u>	<u>104,744</u>

55,619	67,605
0	996,703
0	2,695,750
<u>555,330</u>	<u>7,054,469</u>
<u>610,949</u>	<u>10,814,527</u>
<u><u>\$684,556</u></u>	<u><u>\$10,919,271</u></u>

Tuscarawas County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Capital Projects Funds
For the Year Ended December 31, 2001*

	<u>Permanent Improvement</u>	<u>Permanent Improvement County Home</u>	<u>Permanent Improvement MRS</u>
Revenues			
Charges for Services	\$0	\$0	\$0
Intergovernmental	0	0	0
Interest	0	0	0
Rentals	18,168	2,690	0
Contributions and Donations	0	0	0
Other	0	0	0
<i>Total Revenues</i>	<u>18,168</u>	<u>2,690</u>	<u>0</u>
Expenditures			
Capital Outlay	<u>0</u>	<u>20,168</u>	<u>89,739</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	18,168	(17,478)	(89,739)
Other Financing Sources			
Operating Transfers In	<u>0</u>	<u>0</u>	<u>200,000</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	18,168	(17,478)	110,261
Fund Balances			
<i>Beginning of Year</i>	<u>1,430,526</u>	<u>93,430</u>	<u>181,529</u>
<i>Fund Balances End of Year</i>	<u><u>\$1,448,694</u></u>	<u><u>\$75,952</u></u>	<u><u>\$291,790</u></u>

Capital Projects	Issue II	CSEA Renovation	Other	Totals
\$0	\$0	\$0	\$108,621	\$108,621
0	516,856	0	235,791	752,647
311,589	0	0	0	311,589
4,230	0	0	2,223	27,311
0	0	0	46,876	46,876
17,613	0	0	163	17,776
333,432	516,856	0	393,674	1,264,820
932,591	516,856	0	455,635	2,014,989
(599,159)	0	0	(61,961)	(750,169)
1,275,416	0	0	145,677	1,621,093
676,257	0	0	83,716	870,924
7,691,377	0	19,508	527,233	9,943,603
<u>\$8,367,634</u>	<u>\$0</u>	<u>\$19,508</u>	<u>\$610,949</u>	<u>\$10,814,527</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Permanent Improvement Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Rentals	\$0	\$18,168	\$18,168
Expenditures	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	18,168	18,168
<i>Fund Balances Beginning of Year</i>	1,430,526	1,430,526	0
<i>Fund Balances End of Year</i>	\$1,430,526	\$1,448,694	\$18,168

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Permanent Improvement County Home Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Rentals	\$1,600	\$2,717	\$1,117
Expenditures			
Capital Outlay	25,923	19,491	6,432
<i>Excess of Revenues Under Expenditures</i>	(24,323)	(16,774)	7,549
<i>Fund Balances Beginning of Year</i>	92,022	92,022	0
Prior Year Encumbrances Appropriated	1,923	1,923	0
<i>Fund Balances End of Year</i>	<u>\$69,622</u>	<u>\$77,171</u>	<u>\$7,549</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Permanent Improvement MRS Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures			
Capital Outlay	222,950	89,739	133,211
<i>Excess of Revenues Under Expenditures</i>	(222,950)	(89,739)	133,211
Other Financing Sources			
Operating Transfers In	200,000	200,000	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(22,950)	110,261	133,211
<i>Fund Balances Beginning of Year</i>	181,529	181,529	0
<i>Fund Balances End of Year</i>	\$158,579	\$291,790	\$133,211

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Capital Projects Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Interest	\$0	\$311,589	\$311,589
Rentals	0	4,102	4,102
Other	0	21,537	21,537
<i>Total Revenues</i>	0	337,228	337,228
Expenditures			
Capital Outlay	3,659,264	3,126,492	532,772
<i>Excess of Revenues Under Expenditures</i>	(3,659,264)	(2,789,264)	870,000
Other Financing Sources (Uses)			
Advances In	0	36,915	36,915
Operating Transfers In	1,099,935	1,275,416	175,481
Operating Transfers Out	(419,000)	0	419,000
<i>Total Other Financing Sources (Uses)</i>	680,935	1,312,331	631,396
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	(2,978,329)	(1,476,933)	1,501,396
<i>Fund Balances Beginning of Year</i>	6,161,317	6,161,317	0
<i>Fund Balances End of Year</i>	\$3,182,988	\$4,684,384	\$1,501,396

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Issue II Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$516,856	\$516,856	\$0
Expenditures			
Capital Outlay	516,856	516,856	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balances Beginning of Year</i>	0	0	0
<i>Fund Balances End of Year</i>	\$0	\$0	\$0

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
CSEA Renovation Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0
Other Financing Uses			
Operating Transfers Out	(19,507)	0	19,507
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(19,507)	0	19,507
<i>Fund Balances Beginning of Year</i>	19,508	19,508	0
<i>Fund Balances End of Year</i>	\$1	\$19,508	\$19,507

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Jail Construction Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures			
Capital Outlay	122,687	116,254	6,433
<i>Excess of Revenues Under Expenditures</i>	(122,687)	(116,254)	6,433
<i>Fund Balances Beginning of Year</i>	101,600	101,600	0
Prior Year Encumbrances Appropriated	21,087	21,087	0
<i>Fund Balances End of Year</i>	<u>\$0</u>	<u>\$6,433</u>	<u>\$6,433</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Hazardous Materials Equipment Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Contributions and Donations	\$10,000	\$10,000	\$0
Expenditures			
Capital Outlay	16,574	14,870	1,704
<i>Excess of Revenues Under Expenditures</i>	(6,574)	(4,870)	1,704
<i>Fund Balances Beginning of Year</i>	4,160	4,160	0
Prior Year Encumbrances Appropriated	2,414	2,414	0
<i>Fund Balances End of Year</i>	<u>\$0</u>	<u>\$1,704</u>	<u>\$1,704</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Court Computers Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$96,431	\$108,982	\$12,551
Expenditures			
Capital Outlay	242,148	209,882	32,266
<i>Excess of Revenues Under Expenditures</i>	(145,717)	(100,900)	44,817
<i>Fund Balances Beginning of Year</i>	102,744	102,744	0
Prior Year Encumbrances Appropriated	87,552	87,552	0
<i>Fund Balances End of Year</i>	<u>\$44,579</u>	<u>\$89,396</u>	<u>\$44,817</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Canal Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Contributions and Donations	\$37,889	\$37,760	(\$129)
Other	0	129	129
<i>Total Revenues</i>	37,889	37,889	0
Expenditures			
Capital Outlay	138,865	48,301	90,564
<i>Excess of Revenues Under Expenditures</i>	(100,976)	(10,412)	90,564
Other Financing Uses			
Operating Transfers Out	(7,700)	0	7,700
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(108,676)	(10,412)	98,264
<i>Fund Balances Beginning of Year</i>	109,801	109,801	0
Prior Year Encumbrances Appropriated	1,565	1,565	0
<i>Fund Balances End of Year</i>	<u>\$2,690</u>	<u>\$100,954</u>	<u>\$98,264</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Norma Johnson Nature Preserve Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Rentals	\$2,240	\$2,206	(\$34)
Other	0	34	34
<i>Total Revenues</i>	2,240	2,240	0
Expenditures			
Capital Outlay	49,059	10,325	38,734
<i>Excess of Revenues Under Expenditures</i>	(46,819)	(8,085)	38,734
Other Financing Sources (Uses)			
Operating Transfers In	30,000	30,000	0
Operating Transfers Out	(4,885)	0	4,885
<i>Total Other Financing Sources (Uses)</i>	25,115	30,000	4,885
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(21,704)	21,915	43,619
<i>Fund Balances Beginning of Year</i>	12,368	12,368	0
Prior Year Encumbrances Appropriated	9,338	9,338	0
<i>Fund Balances End of Year</i>	\$2	\$43,621	\$43,619

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Commissioners Parks and Recreation Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures			
Capital Outlay	45,000	0	45,000
<i>Excess of Revenues Under Expenditures</i>	(45,000)	0	45,000
Other Financing Uses			
Operating Transfers Out	(5,000)	0	5,000
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(50,000)	0	50,000
<i>Fund Balances Beginning of Year</i>	107,543	107,543	0
<i>Fund Balances End of Year</i>	<u>\$57,543</u>	<u>\$107,543</u>	<u>\$50,000</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Sheriff Computerization Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$71,497	\$12,497	(\$59,000)
Other	5,900	0	(5,900)
<i>Total Revenues</i>	77,397	12,497	(64,900)
Expenditures			
Capital Outlay	92,670	88,081	4,589
<i>Excess of Revenues Under Expenditures</i>	(15,273)	(75,584)	(60,311)
Other Financing Sources			
Advances In	0	24,993	24,993
Operating Transfers In	27,770	67,677	39,907
<i>Total Other Financing Sources</i>	27,770	92,670	64,900
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	12,497	17,086	4,589
<i>Fund Balances Beginning of Year</i>	0	0	0
<i>Fund Balances End of Year</i>	\$12,497	\$17,086	\$4,589

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
County-Wide Computerization Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$65,000	\$32,500	(\$32,500)
Expenditures			
Capital Outlay	65,000	62,973	2,027
<i>Excess of Revenues Under Expenditures</i>	0	(30,473)	(30,473)
Other Financing Sources			
Advances In	0	17,000	17,000
Operating Transfers In	0	48,000	48,000
<i>Total Other Financing Sources</i>	0	65,000	65,000
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	0	34,527	34,527
<i>Fund Balances Beginning of Year</i>	0	0	0
<i>Fund Balances End of Year</i>	\$0	\$34,527	\$34,527

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
All Capital Projects Funds
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$96,431	\$108,982	\$12,551
Intergovernmental	653,353	561,853	(91,500)
Interest	0	311,589	311,589
Rentals	3,840	27,193	23,353
Contributions and Donations	47,889	47,760	(129)
Other	5,900	21,700	15,800
<i>Total Revenues</i>	<u>807,413</u>	<u>1,079,077</u>	<u>271,664</u>
Expenditures			
Capital Outlay:			
Permanent Improvement			
County Home Fund	25,923	19,491	6,432
Permanent Improvement MRS Fund	222,950	89,739	133,211
Capital Projects Fund	3,659,264	3,126,492	532,772
Issue II Fund	516,856	516,856	0
Jail Construction Fund	122,687	116,254	6,433
Hazardous Materials Equipment Fund	16,574	14,870	1,704
Court Computers Fund	242,148	209,882	32,266
Canal Fund	138,865	48,301	90,564
Norma Johnson Nature Preserve Fund	49,059	10,325	38,734
Commissioners Parks and Recreation Fund	45,000	0	45,000
Sheriff Computerization Fund	92,670	88,081	4,589
County-Wide Computerization Fund	65,000	62,973	2,027
<i>Total Expenditures</i>	<u>5,196,996</u>	<u>4,303,264</u>	<u>893,732</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(4,389,583)</u>	<u>(3,224,187)</u>	<u>1,165,396</u>
Other Financing Sources (Uses)			
Advances In	0	78,908	78,908
Operating Transfers In	1,357,705	1,621,093	263,388
Operating Transfers Out	(456,092)	0	456,092
<i>Total Other Financing Sources (Uses)</i>	<u>901,613</u>	<u>1,700,001</u>	<u>798,388</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(3,487,970)</u>	<u>(1,524,186)</u>	<u>1,963,784</u>
<i>Fund Balances Beginning of Year</i>	8,323,118	8,323,118	0
Prior Year Encumbrances Appropriated	<u>123,879</u>	<u>123,879</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u>\$4,959,027</u>	<u>\$6,922,811</u>	<u>\$1,963,784</u>

TUSCARAWAS COUNTY, OHIO

Enterprise Funds

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

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

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

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

Internal Service Fund

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

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

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Tuscarawas County, Ohio
Combining Balance Sheet
All Enterprise Funds
December 31, 2001

	Sewer District	Water District	Totals
	<u> </u>	<u> </u>	<u> </u>
Assets			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$1,483,566	\$1,331,024	\$2,814,590
Cash and Cash Equivalents in Segregated Accounts	34,746	20,933	55,679
Accounts Receivable	492,699	249,324	742,023
Interfund Receivable	0	19,752	19,752
Intergovernmental Receivable	600	600	1,200
Materials and Supplies Inventory	<u>51,488</u>	<u>41,614</u>	<u>93,102</u>
Total Current Assets	2,063,099	1,663,247	3,726,346
Fixed Assets (Net of Accumulated Depreciation)	<u>11,667,799</u>	<u>4,920,205</u>	<u>16,588,004</u>
<i>Total Assets</i>	<u><u>\$13,730,898</u></u>	<u><u>\$6,583,452</u></u>	<u><u>\$20,314,350</u></u>
Liabilities			
Current Liabilities:			
Accounts Payable	\$13,468	\$5,724	\$19,192
Accrued Wages	12,742	4,891	17,633
Compensated Absences Payable	1,258	586	1,844
Interfund Payable	19,752	0	19,752
Due to Other Funds	3,076	0	3,076
Intergovernmental Payable	58,008	28,780	86,788
Current Portion of:			
OPWC Loans Payable	0	13,702	13,702
OWDA Loans Payable	47,195	34,313	81,508
Capital Lease Payable	<u>25,040</u>	<u>0</u>	<u>25,040</u>
Total Current Liabilities	<u>180,539</u>	<u>87,996</u>	<u>268,535</u>
Long-Term Liabilities:			
Advances from Other Funds	996,703	0	996,703
OPWC Loans Payable	229,150	417,966	647,116
OWDA Loans Payable	639,079	898,390	1,537,469
Capital Lease Payable	<u>297,960</u>	<u>0</u>	<u>297,960</u>
Total Long-Term Liabilities	<u>2,162,892</u>	<u>1,316,356</u>	<u>3,479,248</u>
<i>Total Liabilities</i>	<u>2,343,431</u>	<u>1,404,352</u>	<u>3,747,783</u>
Fund Equity			
Contributed Capital	9,816,558	2,766,317	12,582,875
Retained Earnings:			
Unreserved	<u>1,570,909</u>	<u>2,412,783</u>	<u>3,983,692</u>
<i>Total Fund Equity</i>	<u>11,387,467</u>	<u>5,179,100</u>	<u>16,566,567</u>
<i>Total Liabilities and Fund Equity</i>	<u><u>\$13,730,898</u></u>	<u><u>\$6,583,452</u></u>	<u><u>\$20,314,350</u></u>

Tuscarawas County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Retained Earnings
All Enterprise Funds
For the Year Ended December 31, 2001*

	Sewer District	Water District	Totals
Operating Revenues			
Charges for Services	\$1,470,515	\$851,428	\$2,321,943
Other	20,926	10,959	31,885
<i>Total Operating Revenues</i>	<u>1,491,441</u>	<u>862,387</u>	<u>2,353,828</u>
Operating Expenses			
Personal Services	352,432	149,837	502,269
Materials and Supplies	107,679	61,427	169,106
Contractual Services	382,814	89,504	472,318
Depreciation	411,696	152,617	564,313
Other	10,563	3,647	14,210
<i>Total Operating Expenses</i>	<u>1,265,184</u>	<u>457,032</u>	<u>1,722,216</u>
<i>Operating Income</i>	<u>226,257</u>	<u>405,355</u>	<u>631,612</u>
Non-Operating Revenues (Expenses)			
Interest and Fiscal Charges	(74,651)	(25,684)	(100,335)
Loss on Sale of Fixed Assets	(3,174)	0	(3,174)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(77,825)</u>	<u>(25,684)</u>	<u>(103,509)</u>
<i>Income Before Operating Transfers</i>	148,432	379,671	528,103
Operating Transfers In	0	3,470	3,470
Operating Transfers Out	(3,470)	0	(3,470)
<i>Net Income</i>	144,962	383,141	528,103
<i>Retained Earnings Beginning of Year</i>	<u>1,425,947</u>	<u>2,029,642</u>	<u>3,455,589</u>
<i>Retained Earnings End of Year</i>	<u><u>\$1,570,909</u></u>	<u><u>\$2,412,783</u></u>	<u><u>\$3,983,692</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Sewer District Fund
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$493,289	\$1,159,971	\$666,682
Proceeds of OPWC Loan	608,000	0	(608,000)
Other	0	17,576	17,576
<i>Total Revenues</i>	<u>1,101,289</u>	<u>1,177,547</u>	<u>76,258</u>
Expenses			
Personal Services	477,625	377,147	100,478
Materials and Supplies	109,983	67,162	42,821
Contractual Services	540,603	434,404	106,199
Capital Outlay	849,444	380,661	468,783
Other	10,650	10,593	57
Debt Service:			
Principal	18,512	17,886	626
Interest and Fiscal Charges	18,788	18,788	0
<i>Total Expenses</i>	<u>2,025,605</u>	<u>1,306,641</u>	<u>718,964</u>
<i>Excess of Revenues Under Expenses</i>	(924,316)	(129,094)	795,222
Advances Out	(36,915)	(36,915)	0
Operating Transfers Out	(110,800)	(97,919)	12,881
<i>Excess of Revenues Under Expenses and Operating Transfers and Advances</i>	(1,072,031)	(263,928)	808,103
<i>Fund Equity Beginning of Year</i>	1,229,299	1,229,299	0
Prior Year Encumbrances Appropriated	272,820	272,820	0
<i>Fund Equity End of Year</i>	<u>\$430,088</u>	<u>\$1,238,191</u>	<u>\$808,103</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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$659,214	\$698,810	\$39,596
Other	4,000	7,660	3,660
<i>Total Revenues</i>	<u>663,214</u>	<u>706,470</u>	<u>43,256</u>
Expenses			
Personal Services	226,675	158,190	68,485
Materials and Supplies	30,850	14,087	16,763
Contractual Services	168,760	112,179	56,581
Capital Outlay	49,870	49,021	849
Other	5,000	4,223	777
Debt Service:			
Principal	60,093	58,313	1,780
Interest and Fiscal Charges	14,907	14,907	0
<i>Total Expenses</i>	<u>556,155</u>	<u>410,920</u>	<u>145,235</u>
<i>Excess of Revenues Over Expenses</i>	107,059	295,550	188,491
Operating Transfers Out	<u>(132,300)</u>	<u>(13,343)</u>	<u>118,957</u>
<i>Excess of Revenues Over (Under) Expenses and Operating Transfers</i>	(25,241)	282,207	307,448
<i>Fund Equity Beginning of Year</i>	996,503	996,503	0
Prior Year Encumbrances Appropriated	<u>24,455</u>	<u>24,455</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$995,717</u></u>	<u><u>\$1,303,165</u></u>	<u><u>\$307,448</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
All Enterprise Funds
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$1,152,503	\$1,858,781	\$706,278
Capital Grants	608,000	0	(608,000)
Other	4,000	25,236	21,236
<i>Total Revenues</i>	<u>1,764,503</u>	<u>1,884,017</u>	<u>119,514</u>
Expenses			
Personal Services:			
Sewer District Fund	477,625	377,147	100,478
Water District Fund	226,675	158,190	68,485
Total Personal Services	<u>704,300</u>	<u>535,337</u>	<u>168,963</u>
Materials and Supplies:			
Sewer District Fund	109,983	67,162	42,821
Water District Fund	30,850	14,087	16,763
Total Materials and Supplies	<u>140,833</u>	<u>81,249</u>	<u>59,584</u>
Contractual Services:			
Sewer District Fund	540,603	434,404	106,199
Water District Fund	168,760	112,179	56,581
Total Contractual Services	<u>709,363</u>	<u>546,583</u>	<u>162,780</u>
Capital Outlay:			
Sewer District Fund	849,444	380,661	468,783
Water District Fund	49,870	49,021	849
Total Capital Outlay	<u>899,314</u>	<u>429,682</u>	<u>469,632</u>
Other:			
Sewer District Fund	10,650	10,593	57
Water District Fund	5,000	4,223	777
Total Other	<u>\$15,650</u>	<u>\$14,816</u>	<u>\$834</u>

(continued)

Tuscarawas County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
All Enterprise Funds (continued)
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Debt Service:			
Principal Retirement:			
Sewer District Fund	\$18,512	\$17,886	\$626
Water District Fund	60,093	58,313	1,780
Total Principal Retirement	78,605	76,199	2,406
Interest and Fiscal Charges:			
Sewer District Fund	18,788	18,788	0
Water District Fund	14,907	14,907	0
Total Interest and Fiscal Charges	33,695	33,695	0
<i>Total Expenses</i>	2,581,760	1,717,561	864,199
<i>Excess of Revenues Over (Under) Expenses</i>	(817,257)	166,456	983,713
Advances Out	(36,915)	(36,915)	0
Operating Transfers Out	(243,100)	(111,262)	131,838
<i>Excess of Revenues Over (Under)</i> <i>Expenses and Operating Transfers and Advances</i>	(1,097,272)	18,279	1,115,551
<i>Fund Equity Beginning of Year</i>	2,225,802	2,225,802	0
Proir Year Encumbrances Appropriated	297,275	297,275	0
<i>Fund Equity End of Year</i>	<u>\$1,425,805</u>	<u>\$2,541,356</u>	<u>\$1,115,551</u>

Tuscarawas County, Ohio
Combining Statement of Cash Flows
All Enterprise Funds
For the Year Ended December 31, 2001

	<u>Sewer District</u>	<u>Water District</u>	<u>Totals</u>
INCREASES (DECREASES) IN CASH AND CASH EQUIVALENTS			
Cash Flows from Operating Activities			
Cash Received from Customers	\$1,164,781	\$703,217	\$1,867,998
Other Cash Receipts	17,576	7,660	25,236
Cash Paid to Suppliers	(453,502)	(126,000)	(579,502)
Cash Paid to Employees	(353,522)	(160,198)	(513,720)
Other Cash Payments	(10,563)	(3,647)	(14,210)
<i>Net Cash Provided by Operating Activities</i>	<u>364,770</u>	<u>421,032</u>	<u>785,802</u>
Cash Flows from Noncapital Financing Activities			
Advances Out	(36,915)	0	(36,915)
Operating Transfers In	0	3,470	3,470
Operating Transfers Out	(3,470)	0	(3,470)
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>(40,385)</u>	<u>3,470</u>	<u>(36,915)</u>
Cash Flows from Capital and Related Financing Activities			
Purchase of Fixed Assets	(211,518)	(22,004)	(233,522)
Principal Payments - OWDA Loans	(40,027)	(36,944)	(76,971)
Principal Payments - OPWC Loans	(12,386)	(27,404)	(39,790)
Principal Payments - Capital Lease	(4,000)	0	(4,000)
Interest Payments - OWDA Loans	(54,363)	(25,684)	(80,047)
Interest Payments - Capital Lease	(20,288)	0	(20,288)
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(342,582)</u>	<u>(112,036)</u>	<u>(454,618)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(18,197)	312,466	294,269
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>1,536,509</u>	<u>1,039,491</u>	<u>2,576,000</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$1,518,312</u></u>	<u><u>\$1,351,957</u></u>	<u><u>\$2,870,269</u></u> (continued)

Tuscarawas County, Ohio
Combining Statement of Cash Flows
All Enterprise Funds (continued)
For the Year Ended December 31, 2001

	<u>Sewer District</u>	<u>Water District</u>	<u>Totals</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities			
Operating Income	\$226,257	\$405,355	\$631,612
Adjustments:			
Depreciation Expense	411,696	152,617	564,313
(Increases) Decreases in Assets:			
Accounts Receivable	(308,484)	(150,911)	(459,395)
Intergovernmental Receivable	(600)	(600)	(1,200)
Materials and Supplies Inventory	31,611	25,548	57,159
Prepaid Items	2,715	1,957	4,672
Increases (Decreases) in Liabilities:			
Accounts Payable	(1,322)	4,222	2,900
Contracts Payable	(2,631)	0	(2,631)
Accrued Wages	3,593	758	4,351
Compensated Absences Payable	(27,943)	(7,271)	(35,214)
Due to Other Funds	1,209	(778)	431
Intergovernmental Payable	28,669	(9,865)	18,804
<i>Net Cash Provided by Operating Activities</i>	<u>\$364,770</u>	<u>\$421,032</u>	<u>\$785,802</u>

TUSCARAWAS COUNTY, OHIO

Fiduciary Funds

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

Expendable Trust Funds

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

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

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

Agency Funds

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

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

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

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

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

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

(continued)

TUSCARAWAS COUNTY, OHIO

Fiduciary Funds (continued)

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

Other Agency Funds

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

Tuscarawas County, Ohio
Combining Balance Sheet
All Fiduciary Funds
December 31, 2001

	<u>Expendable Trust Funds</u>		<u>Total Agency Funds</u>	<u>Totals</u>
	<u>Special Activities M.R.S. #1</u>	<u>Miscellaneous Trust</u>		
Assets				
Equity in Pooled Cash and Cash Equivalents	\$83,391	\$9,226	\$5,580,156	\$5,672,773
Cash and Cash Equivalents in Segregated Accounts	0	0	349,228	349,228
Receivables:				
Property Taxes	0	0	65,501,250	65,501,250
Intergovernmental Receivable	0	0	110,841	110,841
<i>Total Assets</i>	<u>\$83,391</u>	<u>\$9,226</u>	<u>\$71,541,475</u>	<u>\$71,634,092</u>
Liabilities				
Intergovernmental Payable - Due to County Funds	\$0	\$0	\$9,260,172	\$9,260,172
Intergovernmental Payable	0	0	59,484,236	59,484,236
Undistributed Monies	0	0	2,797,067	2,797,067
<i>Total Liabilities</i>	0	0	71,541,475	71,541,475
Fund Equity				
Fund Balance:				
Unreserved, Undesignated	83,391	9,226	0	92,617
<i>Total Liabilities and Fund Equity</i>	<u>\$83,391</u>	<u>\$9,226</u>	<u>\$71,541,475</u>	<u>\$71,634,092</u>

Tuscarawas County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Expendable Trust Funds
For the Year Ended December 31, 2001*

	Special Activities M.R.S. #1	Miscellaneous Trust	Totals
Revenues			
Contributions and Donations	\$16,559	\$1,885	\$18,444
Expenditures			
Current:			
Health	7,284	1,590	8,874
<i>Excess of Revenues Over Expenditures</i>	9,275	295	9,570
<i>Fund Balances Beginning of Year</i>	74,116	8,931	83,047
<i>Fund Balances End of Year</i>	\$83,391	\$9,226	\$92,617

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Activities M. R. S. #1 Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Contributions and Donations	<u>\$7,000</u>	<u>\$16,559</u>	<u>\$9,559</u>
Expenditures			
Current:			
Health:			
Special Activities M.R.S. #11:			
Capital Outlay	5,000	2,742	2,258
Other	<u>5,000</u>	<u>4,542</u>	<u>458</u>
<i>Total Expenditures</i>	<u>10,000</u>	<u>7,284</u>	<u>2,716</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,000)	9,275	12,275
<i>Fund Balance Beginning of Year</i>	<u>74,116</u>	<u>74,116</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$71,116</u></u>	<u><u>\$83,391</u></u>	<u><u>\$12,275</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Miscellaneous Trust Fund
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Contributions and Donations	\$1,500	\$1,885	\$385
Expenditures			
Current:			
Health:			
Miscellaneous Trust:			
Other	<u>2,000</u>	<u>1,590</u>	<u>410</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(500)	295	795
<i>Fund Balance Beginning of Year</i>	<u>8,931</u>	<u>8,931</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$8,431</u></u>	<u><u>\$9,226</u></u>	<u><u>\$795</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
All Expendable Trust Funds
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Contributions and Donations	\$8,500	\$18,444	\$9,944
Expenditures			
Current:			
Health:			
Special Activities M.R.S. #1 Fund	10,000	7,284	2,716
Miscellaneous Trust Fund	2,000	1,590	410
<i>Total Expenditures</i>	12,000	8,874	3,126
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,500)	9,570	13,070
<i>Fund Balances Beginning of Year</i>	83,047	83,047	0
<i>Fund Balances End of Year</i>	\$79,547	\$92,617	\$13,070

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
REAL ESTATE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,198,949	\$46,183,000	\$46,184,897	\$1,197,052
Property Taxes Receivable	47,987,750	50,383,280	47,987,750	50,383,280
<i>Total Assets</i>	<u>\$49,186,699</u>	<u>\$96,566,280</u>	<u>\$94,172,647</u>	<u>\$51,580,332</u>
Liabilities				
Intergovernmental Payable - Due to County Funds	\$6,990,888	\$7,500,739	\$6,990,888	\$7,500,739
Intergovernmental Payable	42,195,811	41,077,791	39,194,009	44,079,593
<i>Total Liabilities</i>	<u>\$49,186,699</u>	<u>\$48,578,530</u>	<u>\$46,184,897</u>	<u>\$51,580,332</u>
TANGIBLE PERSONAL PROPERTY TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$310,409	\$13,837,534	\$13,385,517	\$762,426
Property Taxes Receivable	14,003,790	15,117,970	14,003,790	15,117,970
<i>Total Assets</i>	<u>\$14,314,199</u>	<u>\$28,955,504</u>	<u>\$27,389,307</u>	<u>\$15,880,396</u>
Liabilities				
Intergovernmental Payable - Due to County Funds	\$1,639,838	\$1,759,433	\$1,639,838	\$1,759,433
Intergovernmental Payable	12,674,361	13,192,281	11,745,679	14,120,963
<i>Total Liabilities</i>	<u>\$14,314,199</u>	<u>\$14,951,714</u>	<u>\$13,385,517</u>	<u>\$15,880,396</u>
SCHOOL				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$0</u>	<u>\$41,960,634</u>	<u>\$41,960,634</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payable	<u>\$0</u>	<u>\$41,960,634</u>	<u>\$41,960,634</u>	<u>\$0</u>
ESTATE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,030,144	\$2,008,893	\$2,155,076	\$883,961
Liabilities				
Intergovernmental Payable	\$1,030,144	\$2,008,893	\$2,155,076	\$883,961

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
MANUFACTURED HOME TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$97,667	\$711,772	\$709,805	\$99,634
Liabilities				
Intergovernmental Payable	\$97,667	\$711,772	\$709,805	\$99,634
HOTEL LODGING TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$286,374	\$286,374	\$0
Intergovernmental Receivable	18,778	0	18,778	0
<i>Total Assets</i>	<u>\$18,778</u>	<u>\$286,374</u>	<u>\$305,152</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payable	\$18,778	\$267,596	\$286,374	\$0
MUNICIPAL CORPORATION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$8,674,711	\$8,674,711	\$0
Intergovernmental Receivable	191,125	24,540	191,125	24,540
<i>Total Assets</i>	<u>\$191,125</u>	<u>\$8,699,251</u>	<u>\$8,865,836</u>	<u>\$24,540</u>
Liabilities				
Intergovernmental Payable	\$191,125	\$8,508,126	\$8,674,711	\$24,540
TOWNSHIP				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$5,920,716	\$5,920,716	\$0
Intergovernmental Receivable	117,149	41,736	117,149	41,736
<i>Total Assets</i>	<u>\$117,149</u>	<u>\$5,962,452</u>	<u>\$6,037,865</u>	<u>\$41,736</u>
Liabilities				
Interfund Payable	\$12,000	\$0	\$12,000	\$0
Intergovernmental Payable	105,149	5,974,452	6,037,865	41,736
<i>Total Liabilities</i>	<u>\$117,149</u>	<u>\$5,974,452</u>	<u>\$6,049,865</u>	<u>\$41,736</u>

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
CIGARETTE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$6,302	\$6,288	\$14
Liabilities				
Intergovernmental Payable	\$0	\$6,302	\$6,288	\$14
UNDIVIDED INCOME TAX - REAL PROPERTY				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$9,541	\$9,541	\$0
Liabilities				
Intergovernmental Payable	\$0	\$9,541	\$9,541	\$0
STATE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$715,129	\$715,129	\$0
Liabilities				
Intergovernmental Payable	\$0	\$715,129	\$715,129	\$0
COURT AGENCY				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$255,603	\$11,886,094	\$11,916,749	\$224,948
Liabilities				
Intergovernmental Payable	\$255,603	\$11,886,094	\$11,916,749	\$224,948
SHERIFF				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$22,980	\$2,271,368	\$2,174,905	\$119,443
Liabilities				
Undistributed Monies	\$22,980	\$2,271,368	\$2,174,905	\$119,443

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
COMMUNITY MENTAL HEALTH				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,550,575	\$7,250,478	\$7,335,628	\$1,465,425
Liabilities				
Undistributed Monies	\$1,550,575	\$7,250,478	\$7,335,628	\$1,465,425
LAW ENFORCEMENT TRUST				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,425	\$6,035	\$8,968	\$1,492
Liabilities				
Undistributed Monies	\$4,425	\$6,035	\$8,968	\$1,492
ALIMONY AND CHILD SUPPORT				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$12,770	\$16,534	\$24,467	\$4,837
Liabilities				
Undistributed Monies	\$12,770	\$16,534	\$24,467	\$4,837
LIBRARY LOCAL GOVERNMENT				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,529,362	\$3,529,362	\$0
Intergovernmental Receivable	248,526	0	248,526	0
<i>Total Assets</i>	\$248,526	\$3,529,362	\$3,777,888	\$0
Liabilities				
Intergovernmental Payable	\$248,526	\$3,280,836	\$3,529,362	\$0
SOIL AND WATER				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$21,937	\$261,210	\$243,762	\$39,385
Liabilities				
Undistributed Monies	\$21,937	\$261,210	\$243,762	\$39,385

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
JOINT PUBLIC DEFENDER				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$87,075	\$670,831	\$652,151	\$105,755
Intergovernmental Receivable	19,600	20,087	19,600	20,087
<i>Total Assets</i>	<u>\$106,675</u>	<u>\$690,918</u>	<u>\$671,751</u>	<u>\$125,842</u>
Liabilities				
Undistributed Monies	<u>\$106,675</u>	<u>\$671,318</u>	<u>\$652,151</u>	<u>\$125,842</u>
LAW LIBRARY				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$734	\$141,893	\$141,857	\$770
Intergovernmental Receivable	7,291	8,058	7,291	8,058
<i>Total Assets</i>	<u>\$8,025</u>	<u>\$149,951</u>	<u>\$149,148</u>	<u>\$8,828</u>
Liabilities				
Intergovernmental Payable	<u>\$8,025</u>	<u>\$142,660</u>	<u>141,857</u>	<u>\$8,828</u>
LIBRARY				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$347,603	\$347,603	\$0
Liabilities				
Intergovernmental Payable	<u>\$0</u>	<u>\$347,603</u>	<u>\$347,603</u>	<u>\$0</u>
DISTRICT BOARD OF HEALTH				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$542,741	\$3,362,592	\$3,234,226	\$671,107
Liabilities				
Undistributed Monies	<u>\$542,741</u>	<u>\$3,362,592</u>	<u>\$3,234,226</u>	<u>\$671,107</u>
REGIONAL PLANNING				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$21,491	\$92,325	\$84,975	\$28,841
Liabilities				
Undistributed Monies	<u>\$21,491</u>	<u>\$92,325</u>	<u>\$84,975</u>	<u>\$28,841</u>

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
CLASSIFIED TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$19	\$0	\$0	\$19
Liabilities				
Intergovernmental Payable	\$19	\$0	\$0	\$19
FAMILY AND CHILDREN FIRST COUNCIL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$235,027	\$203,975	\$297,921	\$141,081
Liabilities				
Undistributed Monies	\$235,027	\$203,975	\$297,921	\$141,081
OHIO ELECTIONS COMMISSION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$5,920	\$5,920	\$0
Accounts Receivable	0	0	0	0
<i>Total Assets</i>	\$0	\$5,920	\$5,920	\$0
Liabilities				
Intergovernmental Payable	\$0	\$5,920	\$5,920	\$0
PAYROLL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$57,224	\$32,835,737	\$32,798,170	\$94,791
Liabilities				
Payroll Withholdings	\$2,131	\$0	\$2,131	\$0
Intergovernmental Payable	55,093	0	55,093	0
Undistributed Monies	0	32,892,961	32,798,170	94,791
<i>Total Liabilities</i>	\$57,224	\$32,892,961	\$32,855,394	\$94,791
DRESS DOWN				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$855	\$478	\$377
Liabilities				
Undistributed Monies	\$0	\$855	\$478	\$377

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
LOCAL EMERGENCY PLANNING COMMISSION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$70,527	\$66,036	\$48,537	\$88,026
Intergovernmental Receivable	0	16,420	0	16,420
<i>Total Assets</i>	<u>\$70,527</u>	<u>\$82,456</u>	<u>\$48,537</u>	<u>\$104,446</u>
Liabilities				
Undistributed Monies	<u>\$70,527</u>	<u>\$82,456</u>	<u>\$48,537</u>	<u>\$104,446</u>
ALL AGENCY FUNDS				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$5,228,944	\$169,089,458	\$168,738,246	\$5,580,156
Cash and Cash Equivalents in Segregated Accounts	291,353	14,173,996	14,116,121	349,228
Receivables:				
Property Taxes	61,991,540	65,501,250	61,991,540	65,501,250
Intergovernmental Receivable	<u>602,469</u>	<u>110,841</u>	<u>602,469</u>	<u>110,841</u>
<i>Total Assets</i>	<u>\$68,114,306</u>	<u>\$248,875,545</u>	<u>\$245,448,376</u>	<u>\$71,541,475</u>
Liabilities				
Payroll Withholdings	\$2,131	\$0	\$2,131	\$0
Interfund Payable	12,000	0	12,000	0
Intergovernmental Payable - Due to County Funds	8,630,726	9,260,172	8,630,726	9,260,172
Intergovernmental Payable	56,880,301	130,095,630	127,491,695	59,484,236
Undistributed Monies	<u>2,589,148</u>	<u>47,112,107</u>	<u>46,904,188</u>	<u>2,797,067</u>
<i>Total Liabilities</i>	<u>\$68,114,306</u>	<u>\$186,467,909</u>	<u>\$183,040,740</u>	<u>\$71,541,475</u>

TUSCARAWAS COUNTY, OHIO

GENERAL FIXED ASSETS ACCOUNT GROUP

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

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Tuscarawas County, Ohio
Schedule of General Fixed Assets
By Function
December 31, 2001

Function	Total	Land	Buildings and Improvements	Equipment
General Government:				
Legislative and Executive	\$11,874,879	\$708,458	\$9,883,366	\$1,283,055
Judicial	1,321,780	3,365	631,072	687,343
Public Safety	13,544,972	25,866	9,612,794	3,906,312
Public Works	4,724,679	37,477	878,290	3,808,912
Health	5,671,465	95,102	4,442,829	1,133,534
Human Services	4,893,293	161,500	3,357,659	1,374,134
Conservation and Agriculture	2,084,926	507,154	1,518,067	59,705
<i>Total</i>	<u>\$44,115,994</u>	<u>\$1,538,922</u>	<u>\$30,324,077</u>	<u>\$12,252,995</u>

Tuscarawas County, Ohio
Schedule of Changes in General Fixed Assets
By Function
For the Year Ended December 31, 2001

Function	General Fixed Assets 1/1/01	Additions	Deletions	General Fixed Assets 12/31/01
General Government:				
Legislative and Executive	\$12,090,429	\$179,715	\$395,265	\$11,874,879
Judicial	1,243,936	83,148	5,304	1,321,780
Public Safety	13,191,728	386,673	33,429	13,544,972
Public Works	3,970,691	859,928	105,940	4,724,679
Health	5,642,809	72,226	43,570	5,671,465
Human Services	4,545,842	446,767	99,316	4,893,293
Conservation and Agriculture	1,947,002	137,924	0	2,084,926
<i>Total</i>	<u>\$42,632,437</u>	<u>\$2,166,381</u>	<u>\$682,824</u>	<u>\$44,115,994</u>

Tuscarawas County, Ohio
Schedule of General Fixed Assets
By Sources
December 31, 2001

General Fixed Assets

Land	\$1,538,922
Buildings and Improvements	30,324,077
Equipment	12,252,995
	\$44,115,994
<i>Total General Fixed Assets</i>	<i>\$44,115,994</i>

Investment in General Fixed Assets

Federal Grants	\$8,840,124
State Grants	3,860
Local Grants	13,210
General Fund Revenues	11,370,493
Special Revenue Fund Revenues	19,900,468
Capital Projects Fund Revenues	2,297,625
Donations	419,894
Note or Bonded Debt	1,270,320
	\$44,115,994
<i>Total Investment in General Fixed Assets</i>	<i>\$44,115,994</i>

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Statistical Section

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

	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
General Government:										
Legislative and Executive	\$2,768,486	\$3,090,632	\$3,318,157	\$3,998,724	\$4,692,821	\$5,351,109	\$4,763,899	\$5,199,679	\$5,142,518	\$5,259,338
Judicial	1,427,050	1,517,509	1,582,626	1,722,057	1,929,964	2,226,607	2,232,697	2,458,955	2,809,067	3,243,603
Public Safety	2,394,438	3,568,167	5,001,784	5,048,317	4,895,799	4,753,148	5,233,857	5,669,318	5,978,978	6,538,346
Public Works	3,622,898	4,152,458	4,354,885	4,739,227	5,159,869	5,155,602	4,725,260	4,714,900	5,453,321	6,031,474
Health	3,874,162	4,001,895	4,313,511	4,836,226	5,096,561	5,276,573	5,314,466	5,891,130	5,725,427	6,412,625
Human Services	7,080,455	7,014,460	7,610,807	8,126,756	8,127,352	8,175,502	8,901,010	11,173,645	16,350,741	15,902,731
Conservation and Agriculture **	187,000	220,857	0	0	0	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0	0	0	0	0	199,720
Other - Liability Insurance	792,975	263,526	242,857	0	0	0	0	0	0	0
Capital Outlay	0	0	0	98,624	0	0	0	0	0	0
Intergovernmental **	0	402,084	625,975	1,118,209	1,110,296	1,581,449	1,430,926	1,512,216	2,062,041	2,036,941
Debt Service	98,160	94,695	109,941	111,520	115,575	106,413	105,165	7,800	45,221	47,305
Total Expenditures	\$22,245,624	\$24,126,283	\$27,160,543	\$29,799,660	\$31,128,237	\$32,626,403	\$32,707,280	\$36,627,643	\$43,567,314	\$45,672,083

Notes:

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

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

Source: Tuscarawas County Auditor

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

	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
Property and Other Taxes **	\$6,607,404	\$8,325,264	\$4,808,508	\$5,033,080	\$5,187,677	\$5,969,204	\$8,074,357	\$8,602,952	\$8,848,178	\$9,095,828
Sales Tax **	0	0	5,315,752	5,627,153	5,858,381	6,348,060	8,304,488	8,329,590	8,574,725	8,493,461
Charges for Services	2,567,598	3,489,192	4,161,845	4,453,687	4,245,736	4,663,436	4,824,187	4,483,343	3,986,396	4,610,344
Licenses and Permits	16,878	18,443	17,460	41,270	43,527	43,866	44,251	43,519	46,301	40,533
Fines and Forfeitures	145,323	146,267	178,397	204,059	192,188	251,808	322,640	220,612	295,671	267,850
Intergovernmental	12,565,205	13,378,689	13,109,339	15,440,545	14,617,999	15,052,139	17,902,152	18,177,597	22,973,768	27,001,163
Interest	774,814	636,910	987,367	1,461,713	1,634,870	1,703,411	2,423,805	1,883,288	3,410,925	3,066,644
Rentals	61,799	110,645	79,413	116,414	137,441	120,552	110,588	12,600	92,642	146,757
Contributions and Donations ***	0	0	7,098	12,079	3,000	150	5,112	2,011	2,967	3,045
Other	224,659	261,694	145,984	340,036	186,648	249,811	425,749	509,504	421,722	810,398
Total Revenues	\$22,963,680	\$26,367,104	\$28,811,163	\$32,730,036	\$32,107,467	\$34,402,437	\$42,437,329	\$42,265,016	\$48,653,295	\$53,536,023

Notes:

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

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

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

Source: Tuscarawas County Auditor

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

Collection Year	Current Tax Levy *	Current Tax Collections **	Percent Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Collections		Outstanding Delinquent Taxes ***	Percent of Outstanding Delinquent Taxes to Current Tax Levy
						to Current Tax Levy	Delinquent Taxes ***		
1992	\$3,079,114	\$2,920,931	94.86 %	\$99,496	\$3,020,427	98.09 %	\$103,373	3.36 %	
1993	3,098,113	3,088,923	99.70	118,570	3,207,493	103.53	66,778	2.16	
1994	3,378,803	3,281,827	97.13	107,995	3,389,822	100.33	77,686	2.30	
1995	3,600,401	3,381,652	93.92	105,844	3,487,496	96.86	119,734	3.33	
1996	3,839,385	3,574,712	93.11	95,157	3,669,869	95.58	93,392	2.43	
1997	4,251,504	4,072,746	95.80	119,041	4,191,787	98.60	107,274	2.52	
1998	5,426,133	5,338,443	98.38	199,995	5,538,438	102.07	121,432	2.24	
1999	5,946,139	5,743,338	96.59	167,270	5,910,608	99.40	98,252	1.65	
2000	6,071,455	5,854,258	96.42	169,844	6,024,102	99.22	345,647	5.69	
2001	6,145,216	5,960,759	97.00	183,913	6,144,672	99.99	373,376	6.08	

* 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.

Table 4

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	Actual Value	Assessed Value	Actual Value	Assessed Value	Actual Value	Assessed Value	Estimated Actual Value	
1992	\$588,674,290	\$1,681,926,542	\$87,417,300	\$99,337,841	\$154,551,211	\$594,427,735	\$830,642,801	\$2,375,692,118	34.96 %
1993	657,726,490	1,879,218,542	88,673,450	100,765,284	153,068,881	612,275,524	899,468,821	2,592,259,350	34.70
1994	668,577,140	1,910,220,400	96,650,000	109,829,545	145,975,621	583,902,484	911,202,761	2,603,952,429	34.99
1995	682,325,220	1,949,500,629	102,970,300	117,011,705	155,037,221	620,148,884	940,332,741	2,686,661,218	35.00
1996	788,144,490	2,251,841,400	99,330,030	112,875,034	158,112,445	632,449,780	1,045,586,965	2,997,166,214	34.89
1997	810,213,610	2,314,896,029	99,708,230	106,911,693	176,255,948	725,555,040	1,086,177,788	3,147,362,762	34.51
1998	835,986,120	2,388,531,771	94,082,290	106,911,693	182,369,271	729,477,084	1,112,437,681	3,224,920,549	34.50
1999	1,058,540,530	3,024,401,514	97,700,580	111,023,386	186,809,032	747,236,128	1,343,050,142	3,882,661,029	34.59
2000	1,078,253,150	3,080,723,286	99,245,230	112,778,670	207,210,778	828,843,112	1,384,709,158	4,022,345,068	34.43
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

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

The percentages for 2001 are 35 percent for all real property, 88 percent for public utility and 25 percent for personal property.

Source: Tuscarawas County Auditor

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

County Units	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
General Fund	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20
Mental Retardation Board	3.00	3.00	3.00	3.00	3.00	3.00	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	0.00	0.50	0.50	0.50	0.50	0.50
Townships										
Auburn	3.40	3.40	3.40	3.40	3.40	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	6.80	7.05	7.05	7.05	7.05	7.05	7.05
Dover	4.40	4.40	4.40	4.40	4.90	4.90	4.90	4.90	4.90	4.90
Fairfield	5.60	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40
Franklin	3.27	4.27	4.27	4.27	4.27	4.27	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	7.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30
Lawrence	5.80	7.30	7.30	7.30	7.30	7.30	8.30	8.30	8.30	8.30
Mill	4.78	4.78	2.80	2.80	2.80	2.80	4.55	4.55	4.55	5.05
Oxford	3.10	3.10	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95
Perry	4.90	5.30	5.30	5.30	5.30	5.80	5.80	5.80	5.80	5.80
Rush	2.80	2.80	2.80	2.80	2.80	4.80	4.80	4.80	4.80	4.80
Salem	6.70	3.60	3.60	3.60	3.60	3.60	3.60	4.00	4.00	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	5.00	5.90	5.90	5.90	5.90	5.90	5.90
Union	5.50	5.50	5.30	5.30	5.30	6.80	6.00	6.00	6.00	7.00
Warren	3.40	3.40	3.40	3.40	3.40	3.40	2.80	3.20	3.20	3.20
Warwick	5.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	5.30
Washington	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Wayne	11.90	11.20	11.20	11.20	11.20	11.20	10.80	10.80	10.80	10.80
York	6.90	6.90	6.90	6.90	6.90	5.90	5.90	5.90	5.90	5.90

(continued)

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

	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
<u>School Districts Within the County</u>										
Claymont CSD	\$30.40	\$30.40	\$30.40	\$30.40	\$29.70	\$33.60	\$34.10	\$32.20	\$32.20	\$32.10
Dover CSD	41.47	41.47	41.47	41.47	41.17	46.57	46.57	45.67	45.67	45.62
Garaway LSD	38.00	44.70	44.70	44.70	44.60	44.60	45.60	45.20	45.20	45.10
Indian Valley LSD	40.20	40.30	45.90	45.90	45.20	45.20	44.80	42.90	42.90	42.55
Newcomerstown EVSD	46.40	46.00	46.00	46.00	45.60	45.60	45.60	45.20	48.90	48.70
New Philadelphia CSD	37.50	37.50	43.40	43.40	42.80	42.80	42.80	42.30	42.30	42.25
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	33.20	33.30	39.00	39.00	37.60	37.40	37.40	41.90	40.20	39.40
<u>Out-of-County School Districts</u>										
Fairless LSD	42.70	51.40	44.30	44.30	43.80	50.50	50.70	48.70	48.70	47.00
Harrison Hills LSD	37.75	37.75	37.75	37.75	37.75	37.75	37.75	37.75	37.75	37.75
Ridgewood LSD	32.80	32.80	40.60	40.60	40.60	40.60	40.60	43.00	43.00	43.00
Sandy Valley LSD	47.60	47.60	47.80	47.80	47.60	46.30	47.10	45.60	45.20	44.40
<u>Joint Vocational School</u>										
Belmont-Harrison JVS	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.45
Buckeye JVS	1.80	1.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Coshocton JVS	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Stark Area JVS	3.20	3.20	2.00	2.00	2.00	3.50	3.50	3.30	3.30	3.20

(continued)

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

Cities	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
Dover	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60
New Philadelphia	10.89	10.49	9.67	9.67	9.67	9.67	9.67	9.67	9.67	9.67
Uhrichsville	8.48	8.48	8.48	8.48	8.48	8.48	8.48	8.48	8.48	9.28
Villages										
Baltic	6.90	6.90	6.90	6.90	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	15.40	10.40
Bolivar	9.90	7.90	10.90	8.90	8.90	10.90	10.90	10.90	10.90	10.90
Dennison	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10	6.90	9.50
Gnadenhutzen	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20
Midvale	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	6.40	6.40
Mineral City	9.20	9.20	9.20	9.20	9.20	9.20	12.20	12.20	12.20	12.20
Newcomertown	2.50	2.50	2.50	4.50	4.50	4.50	4.50	4.50	4.50	2.50
Parral	1.60	1.60	1.60	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Port Washington	6.20	5.70	5.70	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	8.90	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	3.70	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	5.10
Tuscarawas	11.70	11.70	11.70	11.70	11.70	11.70	11.70	7.10	7.70	7.80
Zoar	7.10	7.10	7.10	7.50	7.50	7.50	7.50	7.50	7.50	7.50

(continued)

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

	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
Other Districts										
Lawrence Township	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50
Recreational District	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Tri-County Ambulance	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Tri-Division Ambulance	0.60	0.60	0.60	0.60	0.60	0.60	0.40	0.44	0.44	0.44
Tuscarawas Co. Extension Library	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Newcomerstown Library	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
General Health District	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Gnadenhuetten-Clay Cemetery	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Mineral-Sandy Ambulance	0.00	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Delaware Valley Joint Fire District										

Source: Tuscarawas County Auditor

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

<u>Year</u>	<u>Amount</u>
1992	\$775,037
1993	764,606
1994	783,950
1995	785,325
1996	889,112
1997	1,079,251
1998	1,430,604
1999	1,497,914
2000	1,623,941
2001	1,715,608

Source: Tuscarawas County Auditor

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

Year	Population	Assessed Value	Gross Bonded Debt	Debt Service Monies Available	Net Bonded Debt	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt Per Capita
1992	84,090 *	\$830,642,801	\$445,000	\$42,942	\$402,058	0.05 %	4.78
1993	84,090 *	899,468,821	385,000	65,377	319,623	0.04	3.80
1994	84,090 *	911,202,761	320,000	50,742	269,258	0.03	3.20
1995	84,090 *	940,332,741	250,000	59,856	190,144	0.02	2.26
1996	84,090 *	1,045,586,965	175,000	72,442	102,558	0.01	1.22
1997	84,090 *	1,086,177,788	90,000	65,279	24,721	0.00	0.29
1998	84,090 *	1,112,437,681	0	0	0	N/A	N/A
1999	84,090 *	1,343,050,142	0	0	0	N/A	N/A
2000	90,194 **	1,384,709,158	0	0	0	N/A	N/A
2001	90,194 **	1,414,055,600	0	0	0	N/A	N/A

* 1990 U.S. Census

** 2000 U.S. Census

*** 1998 reclassified enterprise revenue bonds to OWDA loans payable

Source: Tuscarawas County Auditor

Tuscarawas County, Ohio
Computation of Legal Debt Margin
December 31, 2001

	Total Debt Limit *	Total Unvoted Debt Limit **
Assessed Value of County, Collection Year 2001	\$1,414,055,600	\$1,414,055,600
Debt Limitation	33,851,390	14,140,556
Total Outstanding Debt:		
OPWC Loans	660,818	660,818
OWDA Loans	1,618,977	1,618,977
Total	2,279,795	2,279,795
Exemptions:		
Debt Paid from Enterprise Funds:		
OPWC Loans	660,818	660,818
OWDA Loans	1,618,977	1,618,977
Total	2,279,795	2,279,795
Net Debt	0	0
Total Legal Debt Margin (Debt Limitations minus Net Debt)	33,851,390	14,140,556

* The Debt Limitation is calculated as follows:

3% of first \$100,000,000 of assessed value	3,000,000
1 1/2% of next \$200,000,000 of assessed value	3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000	27,851,390

** 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, 2001

Political Subdivision	Debt Outstanding	Percentage Applicable To County*	Amount Applicable To County
Tuscarawas County	\$0	100.00 %	\$0
New Philadelphia City School District	7,120,000	100.00	7,120,000
Dover City School District	8,050,000	100.00	8,050,000
City of New Philadelphia	3,865,057	100.00	3,865,057
Indian Valley Local School District	6,705,000	100.00	6,705,000
Newcomerstown School District	3,475,000	84.00	2,919,000
City of Dover	2,470,000	100.00	2,470,000
Village of Sugarcreek	1,310,000	100.00	1,310,000
Tuscarawas County District Library	1,000,000	100.00	1,000,000
Tuscarawas Valley Local School District	6,344,981	92.00	5,837,383
Claymont Local School District	9,358,162	100.00	9,358,162
Garaway Local School District	1,665,000	92.00	1,531,800
Total Overlapping Debt	<u>51,363,200</u>		<u>50,166,402</u>
Total Direct and Overlapping	<u><u>\$51,363,200</u></u>		<u><u>\$50,166,402</u></u>

* Percentages determined by dividing the assessed valuation of the political subdivisions within the County by the total assessed valuation of the subdivisions which includes all overlapping valuation. The valuations used are for the 2001 collection year.

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

Tuscarawas County, Ohio
 Ratio of Annual Debt Service Expenditures for
 General Bonded Debt to Total Governmental Fund Expenditures
 Last Ten Years

Year	Principal	Interest and Fiscal Charges	Total Debt Service	Total Governmental Fund Expenditures*	Ratio of Debt Service to Total Governmental Fund Expenditures
1991	\$55,000	\$37,500	\$92,500	\$22,245,624	0.42 %
1993	60,000	33,457	93,457	23,862,757	0.39
1994	65,000	29,048	94,048	27,160,543	0.35
1995	70,000	23,520	93,520	29,799,660	0.31
1996	75,000	18,375	93,375	31,128,237	0.30
1997	85,000	13,613	98,613	32,626,403	0.30
1998	90,000	7,365	97,365	32,707,280	0.30
1999	0	0	0	36,627,643	0.00
2000	0	0	0	43,567,314	0.00
2001	0	0	0	45,672,083	0.00

* Includes General, Special Revenue and Debt Service Funds

Source: Tuscarawas County Auditor

Tuscarawas County, Ohio
Demographic Statistics
December 31, 2001

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, 2001

Employment - December 2001 Estimates **

Total Civilian Labor Force	45,300
Total Employed	43,100
Total Unemployed	2,200
Unemployment Rate	4.8 %

Employment by Sector, 2000 Average **

	<u>Number</u>	<u>Percent</u>
Wholesale and Retail Trade	9,980	27.18 %
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 **

1992	7.8 %
1993	5.9
1994	6.3
1995	5.5
1996	5.5
1997	5.2
1998	5.1
1999	5.2
2000	4.6
2001	4.7

Source: ** Ohio Department of Job & Family Services

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

Year	New Construction		Total New Construction	Bank Deposits *	Real Property Value **		Tax Exempt
	Agricultural/ Residential	Commercial/ Industrial			Agricultural/ Residential	Commercial/ Industrial	
1992	\$7,725,430	\$3,848,260	\$11,573,690	\$374,765,000	\$439,436,660	\$139,571,510	\$69,445,780
1993	8,605,340	4,505,920	13,111,260	371,710,000	495,813,640	153,705,630	69,937,520
1994	9,199,090	3,639,500	12,838,590	383,091,000	503,669,480	157,133,290	71,002,530
1995	13,885,530	6,184,670	20,070,200	402,359,000	513,320,200	169,005,020	75,091,290
1996	13,605,540	6,212,210	19,817,750	407,639,000	607,551,460	180,223,070	77,121,640
1997	20,861,460	7,294,420	28,155,880	205,749,000 ***	623,780,430	185,929,470	89,389,200
1998	16,268,670	5,849,680	22,118,350	222,464,000	644,260,080	191,213,760	123,581,090
1999	15,451,710	5,955,880	21,407,590	162,185,000	817,958,480	240,067,670	126,496,560
2000	12,056,990	6,994,610	19,051,600	211,927,000	833,799,530	243,902,830	140,728,620
2001	13,582,760	6,977,690	20,560,450	222,631,000	946,720,760	265,895,940	132,711,180

* 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.

Table 13

Tuscarawas County, Ohio
Principal Taxpayers
December 31, 2001

Taxpayer	Type	Assessed Valuation	Percent of Total County Assessed Valuation
Ohio Power Company	Public Utility	\$26,401,980	1.87 %
Belden Brick Company	Manufacturer	18,212,800	1.29
Gradall Company	Manufacturer	17,942,478	1.27
Glimcher Properties	Retail	16,938,980	1.20
Commonwealth Aluminum Concast Inc.	Manufacturer	16,388,167	1.16
CNG Transmission Corporation	Public Utility	11,202,430	0.79
Dover Chemical Corporation	Manufacturer	10,979,992	0.78
Belden Brick Company	Manufacturer	10,620,850	0.75
Allied Machine & Engineering Co.	Manufacturer	9,894,853	0.70
Greer Steel Company	Manufacturer	9,619,801	0.68
Total		<u>\$148,202,331</u>	<u>10.49 %</u>
Total County Assessed Valuation		<u><u>\$1,414,055,600</u></u>	

Source: Tuscarawas County Auditor

Tuscarawas County, Ohio
 Twelve Largest Employers (Non Public Employers)
 December 31, 2001

Employer	Nature of Business	Number of Employees
1.) Gradall	Construction Equipment	700
2.) Union Hospital	Health Care	650
3.) Belden Brick	Face and Acid Proof Brick	403
4.) Allied Machine & Engineering	Spade & Flat Drills, Holders, Etc.	360
5.) Lauren Manufacturing	Gaskets, Dense Rubber, Etc.	350
Smurfit Stone Container	Paper/Cardboard Products	350
Zimmer Patient Care	Surgical Equipment	350
8.) Marlite	Paneling/Doors/Restroom Partitions	300
9.) Arizona Chemical Company	Polyamides, Fatty Acid Derivatives	275
10.) Cable Manufacturing and Assembly	Control Cables	250
Times - Reporter	Newspaper	250
Express Packaging	Packaging Service	250

Sources: The 2002 Ohio Industrial Directory, published by Harris Publishing Company, and Tuscarawas County

Tuscarawas County, Ohio
Miscellaneous Statistics
December 31, 2001

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, 2001

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	11
City of New Philadelphia	September 1991	214C	1
Oxford Township	April 1988	068C	1
Village of Dennison	April 1990	162C	1
Village of Newcomerstown	April 1988	067C	12
Village of Strasburg	December 1990	189C	2
Village of Gnadenhutten	January 1998	328D	1
Village of Sugarcreek	January 2000	357D	0
City of Uhrichsville	March 1998	331D	4
			<u>33</u>

	2000		2001	
	Abated Assessed Value	Abated Tax Amount	Abated Assessed Value	Abated Tax Amount
Real Property	\$2,577,159	\$126,962	\$5,205,839	\$253,538
Personal Property	4,339,943	438,991	12,446,339	747,227
Total	<u>\$6,917,102</u>	<u>\$565,953</u>	<u>\$17,652,178</u>	<u>\$1,000,765</u>

Source: Community Economic Development Office



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
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 11, 2002**