

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

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**STATE OF OHIO**



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STATE OF OHIO  
OFFICE OF THE AUDITOR  

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

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

To the County Commissioners:

We have audited the general purpose financial statements of Tuscarawas County, Ohio, (the County) as of and for the year ended December 31, 1999, and have issued our report thereon dated May 30, 2000, which indicated the financial statements of the County's component unit were audited by other auditors, and our opinion, insofar as it relates to the amounts included for the component unit, is based on the report of other auditors. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying Schedule of Findings and Questioned Costs as item 1999-61279-001.

We also noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated May 30, 2000.

**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. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the County's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying Schedule of Findings and Questioned Costs as item 1999-61279-002.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we do not believe the reportable condition described above is a material weakness.

We also 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 May 30, 2000.

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

May 30, 2000



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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

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

To the County Commissioners:

**Compliance**

We have audited the compliance of Tuscarawas County, Ohio, (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 1999. The County's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 1999.

However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements that is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying Schedule of Findings and Questioned Costs as item 1999-61279-003.

**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.

We noted a certain matter involving the internal control over compliance and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the County's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. The reportable condition is described in the accompanying Schedule of Findings and Questioned Costs as item 1999-61279-003.

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. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is not a material weakness.

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

We have audited the general purpose financial statements of the County as of and for the year ended December 31, 1999, and have issued our report thereon dated May 30, 2000, 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 Federal Awards Receipts and Expenditures 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

May 30, 2000



**TUSCARAWAS COUNTY**

**Schedule of Federal Awards Receipts and Expenditures  
For the Year Ended December 31, 1999**

<u>Federal Grantor/ Pass Through Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Entity Number</u>	<u>Receipts</u>	<u>Expenditures</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
<i>Passed through the Ohio Department of Development:</i>				
Community Development Block Grants/States Program	14.228	B-F-99-072-1 B-F-98-072-1 B-F-97-072-1 B-W-96-072-1	\$0 265,800 125,900 42,100	\$513 267,877 124,396 11,574
Total U.S Department of Housing and Urban Development			433,800	404,360
<u>U.S. DEPARTMENT OF THE INTERIOR</u>				
<i>Passed through the Ohio &amp; Erie Canal Association:</i>				
Ohio and Erie Canal Association Cooperative Agreement	15.AAA	555700-1-12098	31,250	31,250
<u>U.S. DEPARTMENT OF JUSTICE</u>				
<i>Direct Grant</i>				
Cops FAST Program /Universal Hiring Grants	16.710	95-CF-WX-3950	137,390	137,390
<i>Passed through the Ohio Office of Criminal Justice Services:</i>				
State Criminal Alien Assistance Program	16.606	1999-AP-VX-0173	11,079	11,079
Crime Victim Assistance	16.575	99VAGENE428T	7,320	5,324
Drug Control and System Improvement - Formula Grant	16.579	98-DG-D02-7197 99-DG-F02-7335 97-RU-NCH-9026	25,091 11,699 0	18,287 0 42,559
Total Drug Control and System Improvement - Formula Grant			36,790	60,846
Total U.S. Department of Justice			192,579	214,639
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
<i>Passed through the Ohio State Emergency Response Commission:</i>				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	N/A	5,540	5,540
<u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u>				
<i>Passed through the Ohio Department of Public Safety - Ohio Emergency Management Agency:</i>				
Civil Defense - State and Local Emergency Management Assistance	83.534	99 PPA/CA	35,008	34,033
<u>U.S. DEPARTMENT OF EDUCATION</u>				
<i>Passed through the Ohio Department of Education unless noted otherwise:</i>				
<i>Special Education Cluster:</i>				
Special Education - State Grants	84.027	071167-6B-SF-99P	29,349	14,956
Special Education - Preschool Grants	84.173	071167-PG-S1-99P	11,678	10,204
Total Special Education Cluster			41,027	25,160
Rehabilitation Services - Basic Support	84.126	N/A	1,348	1,348
<i>Passed through the Ohio Department of Rehabilitative Services:</i>				
Innovative Education Program Strategies	84.298		0	1,044
Total U.S. Department of Education			42,375	27,552
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
<i>Passed through the Ohio Department of Mental Retardation and Developmental Disabilities:</i>				
Social Services Block Grant	93.667	N/A	76,097	76,097
Medical Assistance Program	93.778	79-00016-TCM 79-00016-CAFS	97,760 335,116	97,760 335,116
Total Medical Assistance Program			432,876	432,876
Total U.S. Department of Health and Human Services			508,973	508,973
Total			\$1,249,525	\$1,226,347

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

**Tuscarawas County, Ohio**  
*Notes to the Schedule of Federal Awards Receipts and Expenditures*  
*For the Year Ended December 31, 1999*

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**Note A - Significant Accounting Policies**

The Schedule of Federal Awards Receipts and Expenditures (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, 1999, the gross amount of loans outstanding under this program were \$234,427. There were no delinquent amounts due.

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

**TUSCARAWAS COUNTY  
DECEMBER 31, 1999**

**1. SUMMARY OF AUDITOR'S RESULTS**

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

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

**Noncompliance**

<b>Finding Number</b>	1999-61279-001
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Ohio Constitution, Article XII, Section 5a, states that interest earned on money derived from a motor vehicle license or fuel tax must follow the principal.

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

In accordance with the foregoing facts, and pursuant to Ohio Constitution, Article XII, Section 5a, a Finding for Adjustment for not allocating interest is hereby issued against the General Fund and in favor of the Special Revenue Motor Vehicle License and Gasoline Tax Fund in the amount of \$125,220. The County should implement procedures to ensure all required funds receive their portion of the interest earned from deposits and investments.

**Reportable Condition**

<b>Finding Number</b>	1999-61279-002
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CHILD SUPPORT ENFORCEMENT AGENCY BANK RECONCILIATION

We noted the following conditions during our testing of the Child Support Enforcement Agency (CSEA):

- As of December 31, 1999, the CSEA bank accounts had not been reconciled since approximately 1995, although the ATEK account has since been reconciled;
- The CSEA did not maintain a cashbook or cashbook documentation for ATEK from January 1999 through May 1999 and for SETS from January 1999 through June 1999 which limited the ability to reconcile monthly; and
- The CSEA's outstanding check list contained numerous stale dated checks.

The lack of timely and complete monthly bank reconciliations increases the possibility that errors or irregularities may occur and not be detected timely. In addition, the CSEA's ability to identify lingering reconciling items including stale dated checks is impaired.

To improve the monthly reconciliation process, the CSEA should:

- Prepare accurate and complete monthly reconciliations of all bank accounts timely;
- Maintain a cashbook and supporting documentation sufficient to determine the cash balance of the CSEA at any point in time; and
- Review the outstanding check list to determine those checks that have been outstanding for more than six months. These checks should be voided and a corresponding deposit should be made to the credit of the County's Unclaimed Monies Fund. Prior to depositing those monies to the credit of the County's Unclaimed Monies Fund, the County Auditor and CSEA personnel should consult with the County Prosecutor for any legal restrictions concerning payment of support monies into the Fund.

During 2000, the CSEA has reconciled the ATEK bank account and is taking a proactive approach in reducing the number of stale dated checks included on the outstanding check list.

### 3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

#### Reportable Condition and Questioned Costs

<b>Finding Number</b>	1999-61279-003
<b>CFDA Title and Number</b>	Medical Assistance Program (Medicaid: Title XIX) CFDA #93.778
<b>Pass Through Entity Number / Year</b>	79-00016 / 1999
<b>Federal Agency</b>	U.S. Department of Health and Human Services
<b>Pass-Through Agency</b>	Ohio Department of Mental Retardation and Developmental Disabilities (MRDD)

#### MEDICAID BILLING SYSTEM

Ohio Admin. Code Section 5123:2-15-10 (C), which is included within the Ohio Department of Human Services Medicaid provider guidelines, states that community alternative findings system (CAFS) reimbursement is only available for services which are delivered and documented by the CAFS provider.

The following conditions were noted during our testing of the MRDD Title XIX billings:

- The Starlight Enterprises, Inc. (SEI) adult services workshop Medicaid Billing Clerk did not always review the information contained within the Unit Documentation Sheets and Goal Sheets after entering the data reflected within those sheets into the Medicaid Billing System (Billing System). We noted an occasion where 11 service units were incorrectly entered into the Billing System when no services were actually provided which resulted in a \$305.27 over billing. We also noted 2 different occasions where service codes were incorrectly entered into the Billing System which resulted in over billings of \$47.29. These over billings totaled \$352.56.
- The Starlight School children services Medicaid Billing Clerk did not always review the information contained within the Unit Documentation Sheets after entering the data reflected within those sheets into the Billing System. We noted an occasion where a service unit was incorrectly entered which resulted in a \$52.18 over billing.
- The SEI and Starlight School case management Medicaid Billing Clerk did not always review the service information units contained within the Unit Documentation Sheets for accuracy. We noted an occasion where service units were incorrectly entered on the Unit Documentation Sheet which resulted in a \$13.22 under billing. We also noted another occasion where service units were incorrectly entered on the Unit Documentation Sheet which resulted in a \$26.62 over billing. The net over billing totaled \$13.40.

These errors resulted in total known questioned costs of \$418.14. Using the ratio approach and dividing the dollar amount of misstatement in the sample by the recorded dollar amount of the sample and multiplying those results by the dollar amount of the population, the known questioned costs were projected to the population for a total projected questioned cost of \$48,756.19.

### 3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

(Continued)

#### Medicaid Billing System (Continued)

Errors, including over and under billings, may occur when the Unit Documentation Sheets and Goal Sheets are not reviewed and when the information input into the billing system is not compared to the source documentation by the respective Medicaid Billing Clerk and the Clerk's supervisor for accuracy and reasonableness.

To help ensure that Title XIX Medicaid reimbursements are based on accurate billing information, all Unit Documentation Sheets and Goal Sheets should be reviewed for accuracy. After inputting the information from the Unit Documentation Sheets and Goal Sheets into the Billing System, each Medicaid Billing Clerk should compare the data reflected on the Unit Documentation Sheets and Goal Sheets to the information within the Billing System for consistency. In addition, these reviews should be documented as evidence of such review.

**TUSCARAWAS COUNTY**  
**December 31, 1999**

**CORRECTIVE ACTION PLAN**  
**OMB CIRCULAR A -133 § .315 (c)**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
1999-61279-003	The Tuscarawas County MRDD has since contracted with Healthcare Billing Services which will do all of the billings for the MRDD. The use of this professional organization will aid in alleviating errors.	Healthcare Billing Services assumed the billings in November of 1999.	Kay Rees, Medicaid Clerk





# TUSCARAWAS COUNTY, OHIO



## COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 1999

# Sugarcreek

## *The “LITTLE SWITZERLAND” of Ohio*

Sugarcreek is located in western Tuscarawas County, easily accessible via State Routes 39 and 93. The Village is just six miles west of Interstate 77, at Exit 83. Sugarcreek is the 3rd most visited tourist destination in Ohio.

Back in 1814, when Abraham Shane founded the village of Shanesville, at a point where two Indian trails crossed, he little dreamed that some day this would be the point where Ohio Scenic Routes 39 and 93 would intersect. Nor did he think that the upstart village of Sugarcreek, which didn't exist until fifty years later, would some day swallow up his town. Shanesville had wool mills, foundries, tanneries and thriving business places in the 1880's, but it had no railroad. So, when the railroad was built in the Sugarcreek Valley one mile to the east, houses and business places began to spring up there. The community was first known as East Shanesville, later being incorporated as Sugarcreek, and by the early 1900's it had outstripped its parent village.

If Abraham Shane were alive today he might feel some disappointment that the village no longer bears his name, because it became part of Sugarcreek through a merger in 1968.

However, he might also take some pride in the fact that it has become part of one of the most widely know small towns in the USA.

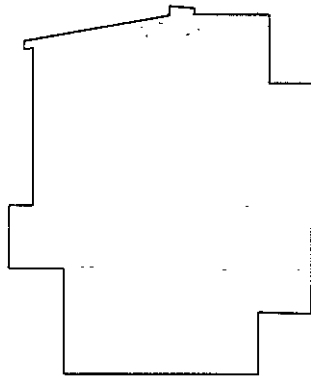
Contributing to Sugarcreek's wide spread fame is the town's newspaper, The Budget, which each week is mailed to nearly 1,500 towns throughout North America and many foreign countries, carrying the news of the Amish and Mennonites to their far flung settlements. Also, the high grade face brick produced in the Sugarcreek factories are nationally known in the building trades and many of the finest homes and business places in Eastern United States are built with Sugarcreek brick. Manufacturers from many parts of the United States and foreign countries visit our ultra modern brick factories to observe the facilities here.

Sugarcreek's greatest claim to fame, however, is that it is the center of the Swiss Cheese industry in Ohio and the site of the annual Ohio Swiss Festival.

# **Tuscarawas County, Ohio**

## **Comprehensive Annual Financial Report**

For the Year Ended December 31, 1999



**Matt Judy**  
*Tuscarawas County Auditor*

Prepared by the Tuscarawas County Auditor's Office

# The Swiss Festival

With its large population of Swiss immigrants and their descendants, and the many Swiss Cheese factories in the area, what could be more appropriate than a Swiss Festival in Sugarcreek featuring Swiss Cheese, Swiss Costumes, Swiss Music and Swiss Food?

It all began in 1953, when a group of Sugarcreek citizens and area cheesemakers decided that something should be done to publicize Sugarcreek as the center of the Swiss Cheese making industry in Ohio. They formed a committee composed of four cheesemakers, four businessmen and four village officials. The committee hired some Swiss musicians, ordered enough food to feed a small army, rounded up plenty of Swiss cheese and put on a Festival so successful that there never was any doubt about it becoming an annual affair. That, in brief, is the story of how Sugarcreek became, for two days each year, the Swiss capital of Ohio. But that is only one phase of this story.

Encouraged by the success of the Festival, a local artist, Tom Miller, had the foresight to purchase one of the downtown business buildings and remodel it into a Swiss type structural. It was not long until other merchants followed suit and each year since then others have given their business places the Swiss treatment and now the entire downtown section has taken on the appearance of a Swiss village. As a result, Sugarcreek has become a tourist attraction far beyond the expectations of the originators of the Festival, and their avowed purpose of publicizing Sugarcreek as a Swiss Cheese center has been realized.

The Festival itself is not a commercial venture. Any profit resulting from the sale of food and other concessions remains in the Festival treasury to perpetuate the event. Upwards of 100,000 people jam their way into Sugarcreek the fourth Friday and Saturday after Labor Day each year to enjoy the two day fun fest. Nationally known yodelers and Swiss musicians, along with polka bands, fill the air with music from noon to midnight each day, and Swiss athletic events such as the Schwinfest (Swiss wrestling) and Steinstossen (stone tossing) are featured. All entertainment is free. On Friday evening a queen is chosen to represent the Festival for the coming year. A kiddies' parade is held Friday afternoon and the huge Swiss Festival parade gets underway at 2:00 o'clock Saturday afternoon. The Swiss costumes worn by the entertainers and many of the townspeople and the Swiss music, all in an authentic Swiss atmosphere make this Ohio's most colorful festival.



THE SWISS FESTIVAL

OHIO SWISS FESTIVAL

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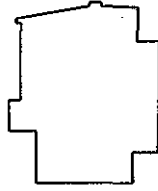
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# Auditor's Office Tuscarawas County

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

Telephone  
(330) 364-8811  
Extension 220 or 225



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

May 30, 2000

Citizens of Tuscarawas County

We are pleased to present the 1999 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 15,698 residents. New Philadelphia has 6,934 housing units which are 66 percent owner occupied. The County's second largest city, with 11,329 residents, is Dover, which has 4,620 households with 73 percent of these owner occupied. Mill Township is the third largest community in the County with a population of 10,315. Mill Township includes Dennison and Uhrichsville and contains 3,907 households, with the largest concentration in Uhrichsville. In 1999, the average price for a home in Tuscarawas County was \$80,768. The County includes 555 square miles and has a 1990 census population of 84,090, of which 40,236 are male and 43,854 are female.

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 10 percent per year during each of the last ten years. The County imposed a 3 percent hotel/motel tax in 1980 which is used almost entirely to fund the Tuscarawas County Convention and Visitors Bureau to promote tourism.

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



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

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

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

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

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

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

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

## **ECONOMIC CONDITION AND OUTLOOK**

Tuscarawas County has more than 150 manufacturing and industrial service firms including several international operations. The area is strategically located for cost-effective access to raw materials and the distribution of products to the populous areas of the Midwest, Northeast and Mid-Atlantic markets. Much new construction and expansion of existing industries have made 1999 prosperous for the County.

A total of nine enterprise zone agreements were approved in Tuscarawas County during 1999. These agreements committed a total of \$33,954,000 in property investments by County businesses.

The Commonwealth Industries Inc. facility located between Newport and Uhrichsville undertook a \$12 million expansion project in 1999. A major part of the expansion was a 20,000 square foot finished goods warehouse as well as equipment upgrades. Commonwealth Industries is one of North America's leading manufacturers of aluminum sheet for transportation, construction and consumer durables end use markets.

Lauren Manufacturing located in New Philadelphia entered their second joint venture named Meteor-Lauren Automotive Sealing Systems which opened in Dover in 1999. The joint venture created 35 new jobs, with the potential for as many as 75 more in the future.

Construction of healthcare facilities continued to increase in Tuscarawas County. An outpatient complex located in Dover was finished and opened for service in 1999. The 15,500 square foot complex provides a

wide variety of outpatient surgical services. Fifteen area physicians are associated with the center. Further, construction of a three story office building was started in 1999. The office building will be adjacent to the surgical centre, and will house many of the offices of local physicians who are associated with the surgical center.

Twin City Hospital completed two phases of a major construction project and an equipment upgrade. Construction of new physicians office space was completed in 1999. A new CTS (computerized tomography scanner) was purchased. Further, a hospital wide computer system was installed. The new system greatly increased the efficiency of the hospital.

Children's Hospital Medical Center of Akron opened its newest office of Children's Hospital Physicians Association in Dover. The benefits of being associated with Children's Hospital include expanded office hours and access to Children's after hours telephone line which is staffed 365 days a year.

The Tuscarawas County YMCA located in Dover completed an expansion in 1999. The YMCA's new addition was 4,000 square feet, nearly doubling the size of their existing wellness center. The cost of construction was approximately \$555,000 including new exercise equipment.

Tusco Display, located in Gnadenuhuten, manufactures point of display units. They enjoyed a 25 percent increase in sales for 1999. Further, they expanded into another facility located in Gnadenuhuten. The new facility is 15,000-square feet. The additional space was needed to meet the demands of their new clients. Tusco Display also increased their work force by 10 percent; they now employ 90 full time workers.

AK Steel discontinued operations at its Dover plant in mid-December 1999. There were 120 hourly and salaried employees affected. However, Wheeling-Pittsburgh Steel Corp announced in January of 2000 that they purchased 49 percent ownership in the AK Steel Corporation in a joint venture that produces cut-to-length galvanized sheets for the heating, ventilating, and air conditioning markets. Currently, the plant is not in use.

During the late 1990's, Tuscarawas County became a mecca for purchasers of manufactured homes as the Schwartz Homes Mega Store opened in 1996. Following this opening many other manufactured home dealers opened shop in Tuscarawas County in an attempt to attract some of the flocks of purchasers from the Mega Store. However, the Mega Store suddenly closed on April 27, 1999, leaving numerous sales unfinished. The Mega Store was a 72,000 square foot structure located on 12 acres with a manufactured home inventory of \$2,500,000. They were also the #1 dealer in the country for Skyline Homes. Lawsuits by financial institutions were promptly filed following the closing which left a debt of over \$13 million.

Property sales in 1999, including commercial and industrial properties, vacant lands and lots, farmlands and homes, totalled 2,160 which compared to the 1998 sales of 2,151. The average sale prices in the various communities were as follows: Dover City, \$111,811; New Philadelphia City, \$109,092; Northern Tuscarawas County, \$89,139; Dennison Village/Uhrichsville City, \$46,552; Lake Areas, \$97,123; and Southern Tuscarawas County, which includes Newcomerstown, Gnadenuhuten, and Tuscarawas Villages, \$46,039.

Jobs continue to be created as businesses expand and new business move into the Tuscarawas Valley. As of December 1999, the labor force stood at 44,000 potential employees, with 42,000 employed and 2,000 unemployed. For December 1999, the Civilian Labor Force estimates list the County's unemployment rate at 4.5 percent and the Bureau of Labor Statistics Data indicates the State unemployment rate stood at 5.2 percent, while the national average was 4.1 percent for the same period.

Agriculture contributes nearly \$55 million annually to the Tuscarawas County economy, making it one of the County's largest industries. Farms located in the County have an average cash receipts of \$58,353. The average farm size for the 1,070 farms located in the County is 139 acres, according to statistics from the Ohio State University Extension Service.

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

Providing quality education is essential to provide skilled workers for the County. The Newcomerstown Exempted Village School District passed a 3.2 mill bond issue in 1999 that will generate \$3,037,000 over a 23 year period. They also passed a .5 mill levy in 1999. By passing these levies, the Newcomerstown School District will receive \$12,000,000 from the State of Ohio to add classrooms to their High School, Middle School and one elementary. The focus of the additional classrooms at the Middle School and High School will be state of the art science rooms. Further, a cafeteria will be added to the Middle School as well as new technology center.

The Claymont City School District began construction of a new high school in 1999. The new school will have 31 classrooms as well as a new gymnasium. The building will be 123,042 square feet. The estimated cost of the project is \$14.2 million. The State of Ohio will provide the funding for this project. Construction on the school began in June of 1999.

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

### MAJOR INITIATIVES

During 1999, the Tuscarawas County Court of Common Pleas, General Trial Division was awarded a grant from the Ohio Supreme Court to begin an in-house Mediation Program for civil case filings. The initial grant was in the amount of \$78,731 from August 15, 1999 to June 30, 2000. The second grant is from July 1, 2000 through June 30, 2001 and the award for this grant year is \$89,000. The grant allowed the Court to hire an attorney to fill the Mediator/Mediation Coordinator position, and an administrative assistant to support the program. The program has been well received by the Court and the local bar association, with a settlement rate for referred cases of 64 percent as of May 2000.

In 1999, the Court of Common Pleas was awarded \$56,250 from the Supreme Court of Ohio to implement Courthouse security measures to assist in bringing the building up to popular standards for Courthouses. The Court will install a silent duress alarm system and close the building to one secured entrance with metal detection. The Tuscarawas County Sheriff will be participating in the improved security by assigning a second deputy to the Courthouse.

The County's Geographic Information System project progressed in many ways in 1999. The County purchased a T-10-100 network hub to speed up the system and to handle larger files. A CD writer was also purchased to allow the County to share its GIS data with various organizations. There has been a cooperative effort between the County and the City of New Philadelphia. One instance of this cooperation is obtaining Global Positioning System points. The County has contracted with Peak Geo-Design Inc. to assist in formulating a GIS plan as well as detailing procedures and standards to allow the information to flow more efficiently.

The County Commissioners purchased a new telephone system for the Courthouse in late November 1999. The system provides many new options for offices. The County now has voice mail as well as direct dial lines to many County employees. The new system cost \$101,501 to install and will provide a more efficient communications network for the Courthouse and the citizens of Tuscarawas County.

The Tuscarawas County Board of Elections entered a five year lease for its voter system and ballot counting software and equipment. The lease amount was \$37,000 for the first year to cover new equipment and upgrades to the system. The remaining years will be billed at approximately \$16,000 per year. The upgraded system is faster and has more capabilities than the previous version.

A Jail Touch Control System was installed at the County jail. The software system allows the deputies and corrections officers to better monitor the movement of prisoners through the jail. Further, the new system provides for better control of locking and unlocking of prisoner cells as well as the doors throughout the jail.

The touch control system enhances the jail's security as well as increasing the efficiency of the staff. The cost of the system was \$129,000.

In 1999 the Tuscarawas County Data Board went to great lengths to test and monitor the computers and networks to insure they were Y2K compliant. As of January 1, 2000, the County's computers, software and networks have been operating without difficulty.

The Tuscarawas County Water and Sewer Department completed several major projects in 1999. Among these projects were the \$230,000 Sandy Township transmission line, phase I and II of the Mineral City water line project which totalled approximately \$1.25 million for both phases and sanitary sewer and water well rehabilitation projects for Dundee and Wilkshire Hills. The department also started projects in 1999. They were the \$50,000 fluoridation program for the Wilkshire Hills, Zoar, Mineral City, and Sandy Township areas and a \$725,000 upgrade to the Wilkshire Hills Waste Water Treatment Plant.

## **DEPARTMENT FOCUS**

The duties and responsibilities of the County Auditor are many and varied. Principal among these include serving as the County's Chief Financial Officer as well as assessor of all real property for ad valorem tax purposes. The preparation of this Comprehensive Annual Financial Report (CAFR) is the County Auditor's responsibility and provides a very important means by which the activities of the County can be reviewed and measured publicly in a uniform manner. A flyer highlighting the financial information in the CAFR is being processed and will be available to the residents of the County. In addition to reporting the County's financial activities, the Auditor's general accounting department is responsible for the day-to-day fiscal operations, including paying all bills, distributing various tax revenues, and overseeing a bi-weekly payroll for 740 employees. More than \$212 million in receipts was accounted for in 1999.

In Ohio, the County Auditor serves as the assessor of real property. Tuscarawas County has more than 57,000 parcels of land which must be individually valued at their fair market value, then assessed at 35 percent for tax purposes according to uniform rules and regulations set forth by Ohio law. Assessed values of all property in Tuscarawas County exceeds \$1,343 million.

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

The County Auditor also serves as the Administrator to the Automatic Data Processing (ADP) Board, Budget Commission, Board of Revision and Data Center.

The Auditor's office employs 20 staff members who perform the many functions and services for other departments and agencies and other levels of government, as well as the general public.

## **FINANCIAL INFORMATION**

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

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

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

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

**GENERAL GOVERNMENTAL FUNCTIONS** In 1999, revenues in all governmental fund types (general, special revenue, debt service, and capital projects funds) were less than 1998 revenues by \$122,008. The following table shows the amount of increase or decrease by revenue source:

	1998 Amount	1999 Amount	Percent of Total	Change	Percent Change
<b>Revenues</b>					
Property and Other Taxes	\$8,074,357	\$8,602,952	19.46 %	\$528,595	6.55%
Sales Tax	9,078,108	8,329,590	18.85	(748,518)	(8.25)
Charges for Services	4,931,433	4,595,657	10.40	(335,776)	(6.81)
Licenses and Permits	44,251	43,519	0.10	(732)	(1.65)
Fines and Forfeitures	322,640	220,612	0.50	(102,028)	(31.62)
Intergovernmental	18,774,142	19,028,962	43.05	254,820	1.36
Interest	2,423,805	2,326,264	5.26	(97,541)	(4.02)
Rentals	145,332	119,876	0.27	(25,456)	(17.52)
Contributions and Donations	29,824	314,586	0.71	284,762	954.81
Other	495,979	615,845	1.40	119,866	24.17
<b>Total Revenues</b>	<b>\$44,319,871</b>	<b>\$44,197,863</b>	<b>100.00 %</b>	<b>(\$122,008)</b>	

Property and Other Taxes increased during 1999 due to the 1998 reappraisal.

Sales Tax decreased as a result of the 1998 elimination of the 1/4 percent permissive sales tax which previously benefited the 9-1-1 fund.

During 1998, fines and forfeitures revenues were inflated due to an increased effort to collect on delinquencies. Due to those efforts, the 1999 revenues show current year activities.

A large portion of the increase in intergovernmental revenue is attributed to increases in homestead and rollback received from the State which correspond to the increased property taxes as a result of reappraisal. MRDD received additional CAFS funding and funding for the purchase of two school buses.

The primary reason for the increase in contributions and donations was a \$200,000 donation from the Reeves foundation toward the fairgrounds grandstand project. The Norma Johnson Nature Reserve also received

significant donations from the Timken Foundation in the amount of \$50,000 and from the Rosenberry Foundation in the amount of \$15,000. Each of these donations were unique to 1999.

Expenditures in all governmental fund types amounted to \$39,367,133 in 1999. The following table shows the amount of increase or decrease when compared to 1998:

	1998 Amount	1999 Amount	Percent of Total	Change	Percent Change
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	\$4,763,899	\$5,199,679	13.21 %	\$435,780	9.15%
Judicial	2,232,697	2,458,955	6.25	226,258	10.13
Public Safety	5,233,857	5,669,318	14.40	435,461	8.32
Public Works	4,725,260	4,714,900	11.98	(10,360)	(0.22)
Health	5,314,466	5,891,130	14.96	576,664	10.85
Human Services	8,901,010	11,173,645	28.38	2,272,635	25.53
Capital Outlay	1,282,663	2,739,490	6.96	1,456,827	113.58
Intergovernmental	1,430,926	1,512,216	3.84	81,290	5.68
Debt Service:					
Principal Retirement	97,800	7,800	0.02	(90,000)	(92.02)
Interest and Fiscal Charges	7,365	0	0.00	(7,365)	N/A
<b>Total Expenditures</b>	<b>\$33,989,943</b>	<b>\$39,367,133</b>	<b>100.00 %</b>	<b>\$5,377,190</b>	

Wages throughout the County increased an average of three and one half percent contributing to the overall increase in expenditures.

Public Safety expenditure increased due to the installation of new emergency generators at each of the 9-1-1 tower sites. The Sheriff's Department also installed a touch-screen control system for the jail.

MRDD purchased two new buses and replaced most of their computers generating the increase in health expenditures.

Human services expenditures increased as a result of the human services department purchasing a standby generator and replacing computers as a part of Y2K readiness. Workstation improvements were made with purchases of new furnishings and flooring exceeding \$100,000. Additional programs implemented by the Human Services Department included the Prevention, Retention and Contingency (PRC) program, the Early Start Program and the Transportation Program.

Capital outlay expenditures increased resulting from purchasing a parking lot for fairgrounds, completing the fairgrounds grandstand project, purchasing emergency generators for the courthouse and Administration Building, and making improvements at the County Home.

**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 \$454,062. The Sewer District's retained earnings increased from \$1,081,211 at December 31, 1998, to \$1,230,459 at December 31, 1999. The Water District's retained earnings increased from \$1,189,445 at December 31, 1998, to \$1,784,752 at December 31, 1999.

Starlight Enterprises, Inc. (component unit) is financially sound, reflecting a fund balance at December 31, 1999, of \$562,360.

**GROUP HEALTH INSURANCE FUND** The self-funded health insurance program completed its eleventh full fiscal year in 1999. Total costs were \$4,313,380 which amounted to approximately \$5,829 per employee. A third-party administration contract was signed in April 1999 with MCA Administrators to assist with claims administration.

**TRUST AND AGENCY FUNDS** Trust and Agency Funds are established to account for assets held by the County as a trustee or as an agent for individuals and other governmental units. The largest agency funds are the real estate tax and tangible personal property tax funds. These funds account for the collection of taxes by the County Treasurer which are apportioned periodically to various local governments in the County. During 1999, the County Treasurer collected \$56,525,709 and the County Auditor distributed \$56,363,759 in real and personal property taxes.

## **DEBT ADMINISTRATION**

As of December 31, 1999, the County's overall legal debt margin was \$32,076,254. The County had no general obligation debt outstanding at December 31, 1999.

The Sewer District and Water District Enterprise Funds had OPWC loans outstanding of \$691,573 at December 31, 1999. Also, the Sewer District and the Water District Enterprise Funds had OWDA loans outstanding of \$763,682 and \$1,004,551, respectively. The Sewer District Enterprise Fund had a capital lease payable of \$331,000, at December 31, 1999. In addition, the County entered into two new capital leases with a payable balance of \$186,696 in the General Long Term Debt Account Group, at December 31, 1999.

## **CASH MANAGEMENT**

During the year ended December 31, 1999, 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.

## **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.

## **OTHER INFORMATION**

**INDEPENDENT AUDIT** Included in this report is an unqualified audit opinion rendered on the County's financial statements as of December 31, 1999, 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 of 1996 and U.S. Office of Management and Budget Circular A-133, Audits of State and Local Governments.

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, 1998. This was the thirteenth consecutive year that the County received this prestigious award. In order to be awarded a Certificate of Achievement, a governmental unit must prepare an easily readable and efficiently organized comprehensive annual financial report, whose

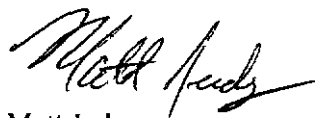
contents satisfy all program standards. Reports must conform to generally accepted accounting principles (GAAP) and satisfy all applicable legal requirements respective to the entity.

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

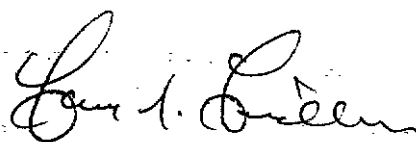
**ACKNOWLEDGMENTS** The publication of this report is a major step in professionalizing Tuscarawas County government. Preparation of this report could not have been accomplished without the effort of a number of employees of the County Auditor's Office, the Local Government Services Division of the Auditor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

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

Sincerely,



Matt Judy  
Auditor  
Tuscarawas County



Larry Lindberg  
Chief Deputy Auditor  
Tuscarawas County



# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Tuscarawas County,  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 1998

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.



*Cary Brubaker*  
President

*Jeffrey L. Eselle*  
Executive Director

**Tuscarawas County, Ohio**  
*Elected Officials*  
*December 31, 1999*

Board of Commissioners

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

Engineer

Joseph S. Bachman

Auditor

Matt Judy

Prosecuting Attorney

Amanda Spies Bornhorst

Clerk of Courts

Rockne W. Clarke

Recorder

Dolores E. Hixson

Coroner

Dr. James G. Hubert

Sheriff

Harold L. McKimmie

Court of Common Pleas - General

Edward E. O'Farrell  
Elizabeth Lehigh Thomakos

Treasurer

Don W. Levengood

Court of Common Pleas - Probate and Juvenile

Linda A. Kate

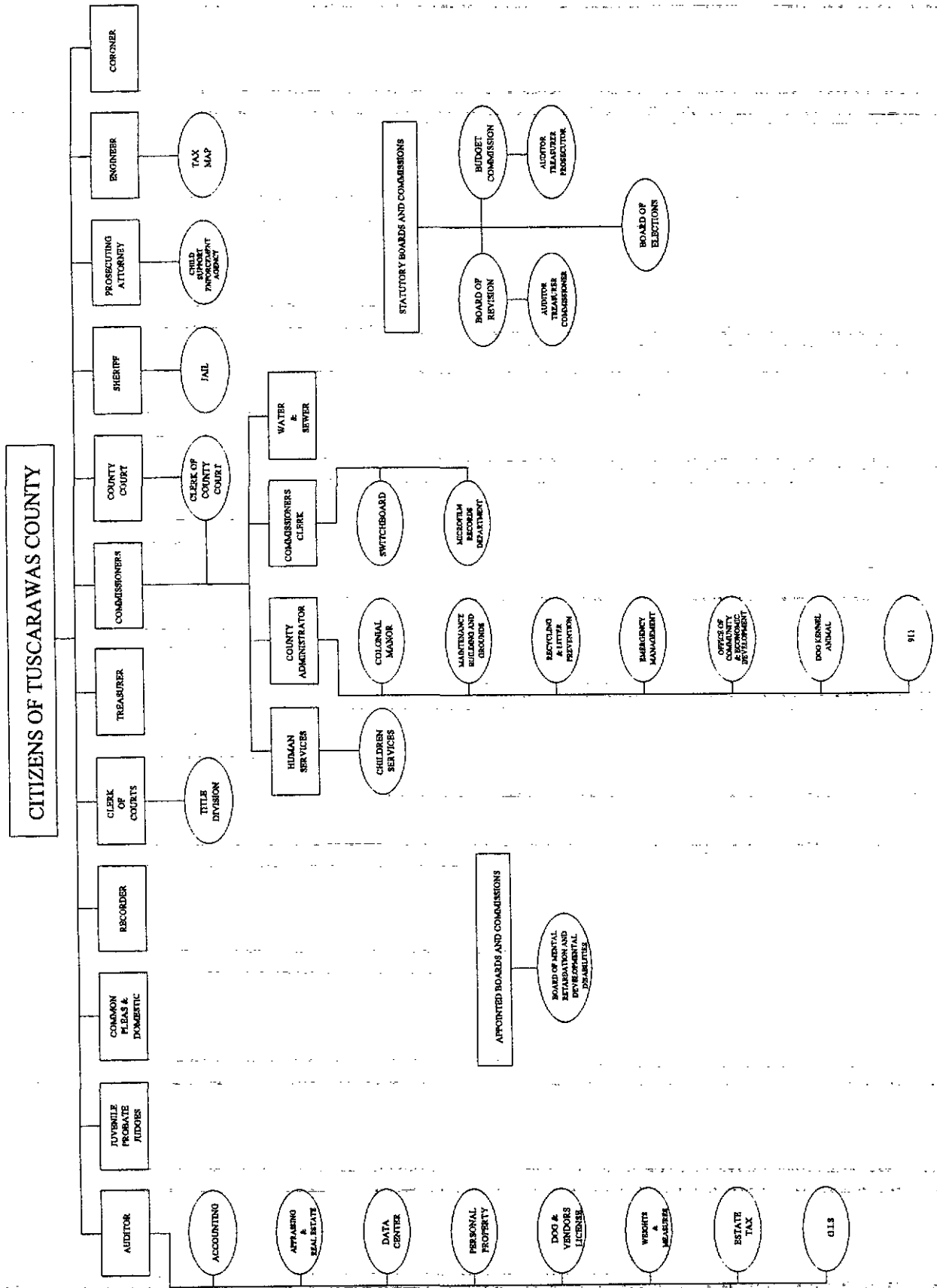
County Court - Southern District

W. Hudson Hillyer

New Philadelphia Municipal Court

Mary Wade Space

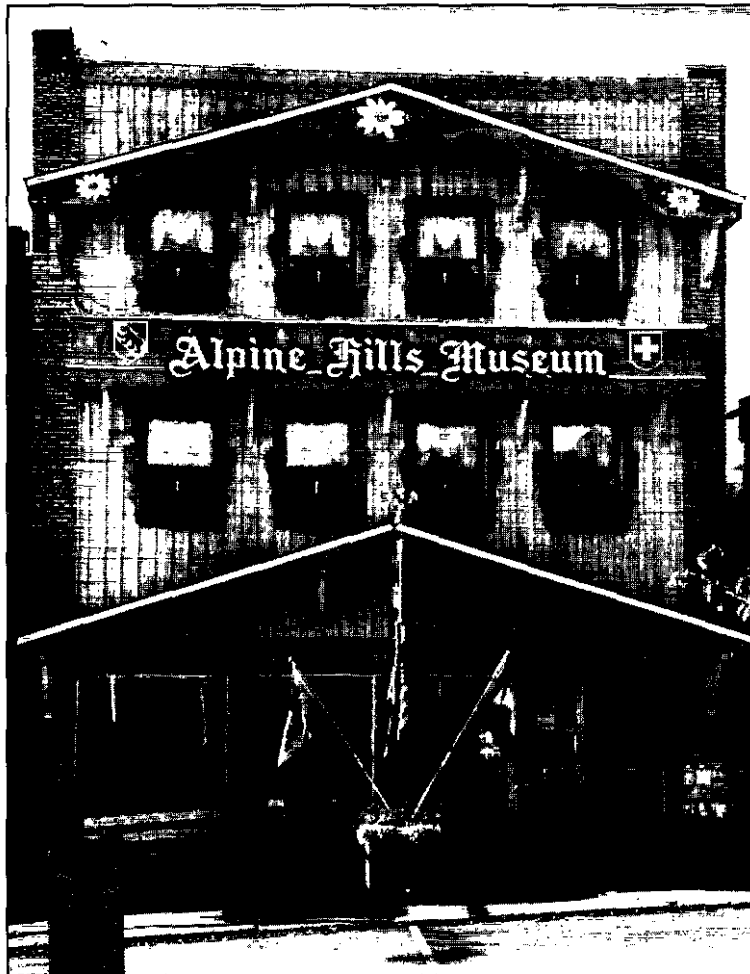
# TUSCARAWAS COUNTY GOVERNMENT



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# Alpine Hills Museum

The Alpine Hills Historical Museum, just off Sugarcreek's public square, depicts the merging of the Swiss and Amish cultures in the community by displays such as the Amish kitchen and a reproduction of an early Swiss Cheese Factory. There is also an early woodworking shop, an 1895 Sugarcreek Fire Department and an early printing shop, all with outstanding audio-visual presentation, along with three floors of antiques and artifacts. In addition there is a mini theater where visitors can enjoy a ten minute video presentation about cheese making, area industries and the Amish way of life. Between 40,000 and 50,000 people from all over the U.S. visit the museum annually and proclaim it one of the best. The museum is open April through November, Weekdays, 10:00 a.m. to 5:00 p.m. Sundays and major holidays 1:00 p.m. to 4:00 p.m. There is no admission charge but donations are encouraged.



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STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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**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, 1999, as listed in the Table of Contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of Starlight Enterprises, Inc., the County's only discretely presented component unit. Those financial statements were audited by other auditors whose report has been furnished to us and our opinion on the general purpose financial statements, insofar as it relates to the amounts included for Starlight Enterprises, Inc., is based on the report of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit 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, 1999, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 30, 2000 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.

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

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



**Jim Petro**  
Auditor of State

May 30, 2000

**General Purpose Financial Statements**



**Tuscarawas County, Ohio**  
*Combined Balance Sheet*  
*All Fund Types, Account Groups and*  
*Discretely Presented Component Unit*  
*December 31, 1999*

	Governmental Fund Types			Proprietary Fund Types	
	General	Special Revenue	Capital Projects	Enterprise	Internal Service
<b>ASSETS AND OTHER DEBITS</b>					
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$13,918,574	\$16,880,008	\$7,593,437	\$2,110,879	\$1,411,782
Cash and Cash Equivalents in Segregated Accounts	0	0	0	30,131	0
<b>Receivables:</b>					
<b>Property Taxes -</b>					
Due from Agency Funds	2,777,851	5,859,903	0	0	0
Property Taxes	0	0	0	0	0
Sales Tax	709,218	0	0	0	0
Accounts	127	28,375	417	252,650	0
Accrued Interest	203,331	0	0	0	0
Advances to Other Funds	0	0	1,070,534	0	0
Interfund Receivable	30,500	0	0	9,877	0
Due from Other Funds	157,124	1,241	0	0	0
Due from Primary Government	0	0	0	0	0
Deposits	0	0	0	0	0
Intergovernmental Receivable	260,606	758,386	3,725	10,320	0
Materials and Supplies Inventory	93,376	465,624	0	93,082	0
Prepaid Items	315,915	153,739	135	0	0
Loans Receivable	107,047	234,427	534,000	0	0
Fixed Assets (net, where applicable, of accumulated depreciation)	0	0	0	17,381,212	0
<b>Other Debits</b>					
Amount to be Provided from General Government Resources	0	0	0	0	0
<i>Total Assets and Other Debits</i>	<u>\$18,573,669</u>	<u>\$24,381,703</u>	<u>\$9,202,248</u>	<u>\$19,888,151</u>	<u>\$1,411,782</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			
\$5,647,705	\$0	\$0	\$47,562,385	\$0	\$47,562,385
328,855	0	0	358,986	346,024	705,010
0	0	0	8,637,754	0	8,637,754
59,979,490	0	0	59,979,490	0	59,979,490
0	0	0	709,218	0	709,218
120	0	0	281,689	159,403	441,092
0	0	0	203,331	0	203,331
0	0	0	1,070,534	0	1,070,534
0	0	0	40,377	0	40,377
0	0	0	158,365	0	158,365
0	0	0	0	3,145	3,145
0	0	0	0	420	420
665,255	0	0	1,698,292	0	1,698,292
0	0	0	652,082	4,589	656,671
0	0	0	469,789	11,773	481,562
0	0	0	875,474	0	875,474
0	41,652,708	0	59,033,920	424,083	59,458,003
0	0	1,853,589	1,853,589	0	1,853,589
<u>\$66,621,425</u>	<u>\$41,652,708</u>	<u>\$1,853,589</u>	<u>\$183,585,275</u>	<u>\$949,437</u>	<u>\$184,534,712</u>

(continued)

**Tuscarawas County, Ohio**  
**Combined Balance Sheet**  
*All Fund Types, Account Groups and*  
*Discretely Presented Component Unit (continued)*  
**December 31, 1999**

	Governmental Fund Types			Proprietary Fund Types	
	General	Special Revenue	Capital Projects	Enterprise	Internal Service
<b>LIABILITIES, FUND EQUITY AND OTHER CREDITS</b>					
<b>Liabilities</b>					
Accounts Payable	\$117,095	\$540,001	\$2,134	\$12,644	\$0
Contracts Payable	11,437	35,827	0	5,075	0
Accrued Wages	170,271	432,783	0	13,804	0
Compensated Absences Payable	5,965	15,571	0	36,518	0
Advances from Other Funds	0	0	0	1,070,534	0
Interfund Payable	0	30,500	0	9,877	0
Due to Other Funds	0	128,057	2,690	27,618	0
Due to Component Unit	3,145	0	0	0	0
Payroll Withholdings	0	0	0	0	0
Intergovernmental Payable -					
Due to County Funds	0	0	0	0	0
Intergovernmental Payable	36,659	88,009	0	54,179	0
Deferred Revenue	2,777,851	6,295,632	0	0	0
Undistributed Monies	0	0	0	0	0
Deposits Held	0	0	0	0	0
Notes Payable	0	0	0	0	0
Claims Payable	0	0	0	0	774,959
Other Accrued Liabilities	0	0	0	0	0
OPWC Loans Payable	0	0	0	691,573	0
OWDA Loans Payable	0	0	0	1,768,233	0
Capital Lease Payable	0	0	0	331,000	0
<b>Total Liabilities</b>	<b>3,122,423</b>	<b>7,566,380</b>	<b>4,824</b>	<b>4,021,055</b>	<b>774,959</b>
<b>Fund Equity and Other Credits</b>					
Investment in General Fixed Assets	0	0	0	0	0
Contributed Capital	0	0	0	12,851,885	0
Retained Earnings:					
Unreserved	0	0	0	3,015,211	636,823
Fund Balance:					
Reserved for Encumbrances	826,732	1,543,703	128,832	0	0
Reserved for Advances	0	0	1,070,534	0	0
Reserved for Inventory	93,376	465,624	0	0	0
Reserved for Loans	107,047	234,427	534,000	0	0
Reserved for Unclaimed Monies	207,437	0	0	0	0
Unreserved, Undesignated	14,216,654	14,571,569	7,464,058	0	0
<b>Total Fund Equity and Other Credits</b>	<b>15,451,246</b>	<b>16,815,323</b>	<b>9,197,424</b>	<b>15,867,096</b>	<b>636,823</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$18,573,669</b>	<b>\$24,381,703</b>	<b>\$9,202,248</b>	<b>\$19,888,151</b>	<b>\$1,411,782</b>

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	\$671,874	\$106,459	\$778,333
0	0	0	52,339	0	52,339
0	0	0	616,858	0	616,858
0	0	1,107,926	1,165,980	0	1,165,980
0	0	0	1,070,534	0	1,070,534
0	0	0	40,377	0	40,377
0	0	0	158,365	0	158,365
0	0	0	3,145	0	3,145
2,207	0	0	2,207	0	2,207
8,637,754	0	0	8,637,754	0	8,637,754
54,818,424	0	533,790	55,531,061	0	55,531,061
0	0	0	9,073,483	35,000	9,108,483
3,055,946	0	0	3,055,946	0	3,055,946
0	0	0	0	2,650	2,650
0	0	0	0	221,172	221,172
0	0	17,377	792,336	0	792,336
0	0	0	0	21,796	21,796
0	0	7,800	699,373	0	699,373
0	0	0	1,768,233	0	1,768,233
0	0	186,696	517,696	0	517,696
66,514,331	0	1,853,589	83,857,561	387,077	84,244,638
0	41,652,708	0	41,652,708	0	41,652,708
0	0	0	12,851,885	0	12,851,885
0	0	0	3,652,034	0	3,652,034
232	0	0	2,499,499	0	2,499,499
0	0	0	1,070,534	0	1,070,534
0	0	0	559,000	0	559,000
0	0	0	875,474	0	875,474
0	0	0	207,437	0	207,437
106,862	0	0	36,359,143	562,360	36,921,503
107,094	41,652,708	0	99,727,714	562,360	100,290,074
<u>\$66,621,425</u>	<u>\$41,652,708</u>	<u>\$1,853,589</u>	<u>\$183,585,275</u>	<u>\$949,437</u>	<u>\$184,534,712</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, 1999

	Governmental	
	General	Special Revenue
<b>Revenues</b>		
Property and Other Taxes	\$3,143,583	\$5,459,369
Sales Tax	8,329,590	0
Charges for Services	1,897,907	2,585,436
Licenses and Permits	13,332	30,187
Fines and Forfeitures	125,122	95,490
Intergovernmental	2,293,746	15,883,851
Interest	1,870,860	12,428
Rentals	0	12,600
Contributions and Donations	0	2,011
Other	232,661	276,843
<i>Total Revenues</i>	<u>17,906,801</u>	<u>24,358,215</u>
<b>Expenditures</b>		
Current:		
General Government:		
Legislative and Executive	4,410,019	789,660
Judicial	2,380,853	78,102
Public Safety	2,496,542	3,172,776
Public Works	111,346	4,603,554
Health	169,055	5,722,075
Human Services	291,702	10,881,943
Capital Outlay	0	0
Intergovernmental	330,109	1,182,107
Debt Service:		
Principal Retirement	0	7,800
<i>Total Expenditures</i>	<u>10,189,626</u>	<u>26,438,017</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>7,717,175</u>	<u>(2,079,802)</u>
<b>Other Financing Sources (Uses)</b>		
Proceeds from Sales of Fixed Assets	0	0
Operating Transfers In	0	5,162,180
Operating Transfers Out	(6,236,592)	(11,098)
Transfer to Component Unit	0	(266,751)
Inception of Capital Lease	186,696	0
<i>Total Other Financing Sources (Uses)</i>	<u>(6,049,896)</u>	<u>4,884,331</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>1,667,279</u>	<u>2,804,529</u>
<i>Fund Balances Beginning of Year, Restated (See Note 3)</i>	<u>13,708,404</u>	<u>13,919,987</u>
Increase in Reserve for Inventory	<u>75,563</u>	<u>90,807</u>
<i>Fund Balances End of Year</i>	<u>\$15,451,246</u>	<u>\$16,815,323</u>

See accompanying notes to the general purpose financial statements

Fund Types		Fiduciary Fund Type	Totals (Memorandum Only)
Debt Service	Capital Projects	Expendable Trust	
\$0	\$0	\$0	\$8,602,952
0	0	0	8,329,590
0	112,314	0	4,595,657
0	0	0	43,519
0	0	0	220,612
0	851,365	0	19,028,962
0	442,976	0	2,326,264
0	107,276	0	119,876
0	312,575	60,042	374,628
0	106,341	0	615,845
0	1,932,847	60,042	44,257,905
0	0	0	5,199,679
0	0	0	2,458,955
0	0	0	5,669,318
0	0	0	4,714,900
0	0	4,821	5,895,951
0	0	0	11,173,645
0	2,739,490	0	2,739,490
0	0	0	1,512,216
0	0	0	7,800
0	2,739,490	4,821	39,371,954
0	(806,643)	55,221	4,885,951
0	49,000	0	49,000
0	1,157,714	0	6,319,894
(64,204)	(291,059)	0	(6,602,953)
0	0	0	(266,751)
0	0	0	186,696
(64,204)	915,655	0	(314,114)
(64,204)	109,012	55,221	4,571,837
64,204	9,088,412	51,873	36,832,880
0	0	0	166,370
\$0	\$9,197,424	\$107,094	\$41,571,087

**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, 1999*

	General		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
<b>Revenues</b>			
Property and Other Taxes	\$2,905,248	\$3,143,583	\$238,335
Sales Tax	7,642,404	8,287,260	644,856
Charges for Services	1,764,300	1,846,970	82,670
Licenses and Permits	14,165	13,872	(293)
Fines and Forfeitures	171,000	174,550	3,550
Intergovernmental	2,292,252	2,268,406	(23,846)
Interest	1,993,288	2,156,774	163,486
Rentals	0	0	0
Contributions and Donations	0	0	0
Other	190,800	323,116	132,316
<i>Total Revenues</i>	<u>16,973,457</u>	<u>18,214,531</u>	<u>1,241,074</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	5,581,363	4,256,947	1,324,416
Judicial	2,451,276	2,342,441	108,835
Public Safety	3,224,203	2,562,809	661,394
Public Works	110,840	108,338	2,502
Health	131,309	122,957	8,352
Human Services	709,844	314,713	395,131
Conservation and Agriculture	332,109	329,466	2,643
Capital Outlay	0	0	0
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	97	0	97
<i>Total Expenditures</i>	<u>12,541,041</u>	<u>10,037,671</u>	<u>2,503,370</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,432,416</u>	<u>8,176,860</u>	<u>3,744,444</u>
<b>Other Financing Sources (Uses)</b>			
Advances In	0	0	0
Advances Out	0	(30,500)	(30,500)
Operating Transfers In	41,594	0	(41,594)
Operating Transfers Out	(7,244,116)	(6,070,522)	1,173,594
<i>Total Other Financing Sources (Uses)</i>	<u>(7,202,522)</u>	<u>(6,101,022)</u>	<u>1,101,500</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(2,770,106)</u>	<u>2,075,838</u>	<u>4,845,944</u>
<i>Fund Balances Beginning of Year</i>	<u>10,705,588</u>	<u>10,705,588</u>	<u>0</u>
Unexpended Prior Year Encumbrances	7,785	7,785	0
<i>Fund Balances End of Year</i>	<u>\$7,943,267</u>	<u>\$12,789,211</u>	<u>\$4,845,944</u>

Special Revenue			Debt Service		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$4,672,166	\$5,049,079	\$376,913	\$0	\$0	\$0
0	0	0	0	0	0
2,491,024	2,549,703	58,679	0	0	0
29,300	29,246	(54)	0	0	0
91,550	99,236	7,686	0	0	0
16,229,797	16,677,401	447,604	0	0	0
12,428	12,428	0	0	0	0
10,012	12,600	2,588	6,683	6,683	0
1,200	2,011	811	0	0	0
400,528	312,802	(87,726)	0	0	0
<u>23,938,005</u>	<u>24,744,506</u>	<u>806,501</u>	<u>6,683</u>	<u>6,683</u>	<u>0</u>
915,549	671,924	243,625	0	0	0
88,342	64,268	24,074	0	0	0
3,377,660	3,064,400	313,260	0	0	0
5,734,844	4,908,583	826,261	0	0	0
7,083,231	5,933,961	1,149,270	0	0	0
11,637,608	11,071,409	566,199	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
738,723	730,469	8,254	0	0	0
7,800	7,800	0	38,604	38,604	0
0	0	0	73,396	72,598	798
<u>29,583,757</u>	<u>26,452,814</u>	<u>3,130,943</u>	<u>112,000</u>	<u>111,202</u>	<u>798</u>
<u>(5,645,752)</u>	<u>(1,708,308)</u>	<u>3,937,444</u>	<u>(105,317)</u>	<u>(104,519)</u>	<u>798</u>
0	30,500	30,500	0	0	0
0	0	0	0	0	0
4,981,434	5,162,180	180,746	112,000	111,202	(798)
(34,178)	(11,098)	23,080	(64,204)	(64,204)	0
<u>4,947,256</u>	<u>5,181,582</u>	<u>234,326</u>	<u>47,796</u>	<u>46,998</u>	<u>(798)</u>
(698,496)	3,473,274	4,171,770	(57,521)	(57,521)	0
10,870,002	10,870,002	0	57,521	57,521	0
138,890	138,890	0	0	0	0
<u>\$10,310,396</u>	<u>\$14,482,166</u>	<u>\$4,171,770</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

(continued)



**Tuscarawas County, Ohio**  
*Combined Statement of Revenues, Expenditures  
and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
All Governmental Fund Types and Expendable Trust Funds (continued)  
For the Year Ended December 31, 1999*

	Capital Projects		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Property and Other Taxes	\$0	\$0	\$0
Sales Tax	0	0	0
Charges for Services	93,720	112,882	19,162
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	850,935	850,935	0
Interest	0	442,978	442,978
Rentals	3,500	107,595	104,095
Contributions and Donations	113,074	312,575	199,501
Other	2,299	106,846	104,547
<i>Total Revenues</i>	<u>1,063,528</u>	<u>1,933,811</u>	<u>870,283</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Conservation and Agriculture	0	0	0
Capital Outlay	5,016,252	2,960,376	2,055,876
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>5,016,252</u>	<u>2,960,376</u>	<u>2,055,876</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,952,724)</u>	<u>(1,026,565)</u>	<u>2,926,159</u>
<b>Other Financing Sources (Uses)</b>			
Advances In	0	36,916	36,916
Advances Out	0	0	0
Operating Transfers In	1,081,401	1,157,714	76,313
Operating Transfers Out	(1,550,000)	(291,059)	1,258,941
<i>Total Other Financing Sources (Uses)</i>	<u>(468,599)</u>	<u>903,571</u>	<u>1,372,170</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(4,421,323)</u>	<u>(122,994)</u>	<u>4,298,329</u>
<i>Fund Balances Beginning of Year</i>	<u>7,582,257</u>	<u>7,582,257</u>	<u>0</u>
Unexpended Prior Year Encumbrances	0	0	0
<i>Fund Balances End of Year</i>	<u>\$3,160,934</u>	<u>\$7,459,263</u>	<u>\$4,298,329</u>

See accompanying notes to the general purpose financial statements

Expendable Trust			Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$0	\$0	\$0	\$7,577,414	\$8,192,662	\$615,248
0	0	0	7,642,404	8,287,260	644,856
0	0	0	4,349,044	4,509,555	160,511
0	0	0	43,465	43,118	(347)
0	0	0	262,550	273,786	11,236
0	0	0	19,372,984	19,796,742	423,758
0	0	0	2,005,716	2,612,180	606,464
0	0	0	20,195	126,878	106,683
7,000	60,042	53,042	121,274	374,628	253,354
0	0	0	593,627	742,764	149,137
7,000	60,042	53,042	41,988,673	44,959,573	2,970,900
0	0	0	6,496,912	4,928,871	1,568,041
0	0	0	2,539,618	2,406,709	132,909
0	0	0	6,601,863	5,627,209	974,654
0	0	0	5,845,684	5,016,921	828,763
22,500	5,481	17,019	7,237,040	6,062,399	1,174,641
0	0	0	12,347,452	11,386,122	961,330
0	0	0	332,109	329,466	2,643
0	0	0	5,016,252	2,960,376	2,055,876
0	0	0	738,723	730,469	8,254
0	0	0	46,404	46,404	0
0	0	0	73,493	72,598	895
22,500	5,481	17,019	47,275,550	39,567,544	7,708,006
(15,500)	54,561	70,061	(5,286,877)	5,392,029	10,678,906
0	0	0	0	67,416	67,416
0	0	0	0	(30,500)	(30,500)
0	0	0	6,216,429	6,431,096	214,667
0	0	0	(8,892,498)	(6,436,883)	2,455,615
0	0	0	(2,676,069)	31,129	2,707,198
(15,500)	54,561	70,061	(7,962,946)	5,423,158	13,386,104
51,873	51,873	0	29,267,241	29,267,241	0
0	0	0	146,675	146,675	0
\$36,373	\$106,434	\$70,061	\$21,450,970	\$34,837,074	\$13,386,104

**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, 1999**

	Enterprise	Internal Service	Totals (Memorandum Only)
<b>Operating Revenues</b>			
Charges for Services	\$1,684,616	\$3,521,059	\$5,205,675
Other	42,896	0	42,896
<i>Total Operating Revenues</i>	<u>1,727,512</u>	<u>3,521,059</u>	<u>5,248,571</u>
<b>Operating Expenses</b>			
Personal Services	502,402	13,268	515,670
Materials and Supplies	72,379	0	72,379
Contractual Services	352,157	301,184	653,341
Claims	0	3,998,928	3,998,928
Depreciation	501,334	0	501,334
Other	10,449	0	10,449
<i>Total Operating Expenses</i>	<u>1,438,721</u>	<u>4,313,380</u>	<u>5,752,101</u>
<i>Operating Income (Loss)</i>	<u>288,791</u>	<u>(792,321)</u>	<u>(503,530)</u>
<b>Non-Operating Revenues (Expenses)</b>			
Interest	167	0	167
Interest and Fiscal Charges	(117,955)	0	(117,955)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(117,788)</u>	<u>0</u>	<u>(117,788)</u>
<i>Net Income (Loss) Before Operating Transfers</i>	171,003	(792,321)	(621,318)
Operating Transfers In	283,059	0	283,059
<i>Net Income (Loss)</i>	454,062	(792,321)	(338,259)
Depreciation on Fixed Assets Acquired by Contributed Capital	290,493	0	290,493
<i>Retained Earnings Beginning of Year Restated (See Note 3)</i>	<u>2,270,656</u>	<u>1,429,144</u>	<u>3,699,800</u>
<i>Retained Earnings End of Year</i>	<u>\$3,015,211</u>	<u>\$636,823</u>	<u>\$3,652,034</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, 1999*

Starlight  
 Enterprises, Inc.

**Support and Revenues**

Grants:

Transfer In from Primary Government - Tuscarawas County Board of Mental Retardation	\$266,751
Contract Janitorial	588,857
Subcontract	205,400
Transportation	4,610
Rentals	36,857
Donations	1,030
Revenue - Coffee Shop	46,144
Interest	9,353

<i>Total Support and Revenues</i>	1,159,002
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**Expenses**

Contract Janitorial	565,821
Subcontract	149,009
Expenses - Coffee Shop	49,310
Administrative	319,339
Residential Housing	18,464
Loss on Disposal of Fixed Assets	19,341
Depreciation	45,124

<i>Total Expenses</i>	1,166,408
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<i>Excess of Support and Revenues Under Expenses</i>	(7,406)
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<i>Fund Balance Beginning of Year</i>	569,766
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<i>Fund Balance End of Year</i>	\$562,360
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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, 1999*

	Enterprise		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$1,845,000	\$1,868,815	\$23,815
Capital Grants	789,166	414,476	(374,690)
Interest	0	167	167
Proceeds of OWDA Loan	190,000	189,248	(752)
Proceeds of OPWC Loan	539,597	214,618	(324,979)
Other	124,000	42,896	(81,104)
<i>Total Revenues</i>	<u>3,487,763</u>	<u>2,730,220</u>	<u>(757,543)</u>
<b>Expenses</b>			
Personal Services	747,819	519,797	228,022
Materials and Supplies	150,000	78,451	71,549
Contractual Services	626,913	308,015	318,898
Capital Outlay	797,131	726,245	70,886
Other	16,000	3,049	12,951
Debt Service:			
Principal Retirement	350,387	328,359	22,028
Interest and Fiscal Charges	63,672	51,672	12,000
<i>Total Expenses</i>	<u>2,751,922</u>	<u>2,015,588</u>	<u>736,334</u>
<i>Excess of Revenues Over (Under) Expenses</i>	735,841	714,632	(21,209)
Advances Out	0	(36,916)	(36,916)
Operating Transfers In	283,059	283,059	0
Operating Transfers Out	(315,320)	(111,202)	204,118
<i>Excess of Revenues Over (Under) Expenses, Advances and Operating Transfers</i>	703,580	849,573	145,993
<i>Fund Equity Beginning of Year</i>	394,695	394,695	0
Unexpended Prior Year Encumbrances	729,114	729,114	0
<i>Fund Equity End of Year</i>	<u>\$1,827,389</u>	<u>\$1,973,382</u>	<u>\$145,993</u>

See accompanying notes to the general purpose financial statements

Internal Service			Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$3,304,000	\$3,309,304	\$5,304	\$5,149,000	\$5,178,119	\$29,119
0	0	0	789,166	414,476	(374,690)
0	0	0	0	167	167
0	0	0	190,000	189,248	(752)
0	0	0	539,597	214,618	(324,979)
0	0	0	124,000	42,896	(81,104)
<u>3,304,000</u>	<u>3,309,304</u>	<u>5,304</u>	<u>6,791,763</u>	<u>6,039,524</u>	<u>(752,239)</u>
13,436	13,436	0	761,255	533,233	228,022
0	0	0	150,000	78,451	71,549
3,932,000	3,735,376	196,624	4,558,913	4,043,391	515,522
0	0	0	797,131	726,245	70,886
0	0	0	16,000	3,049	12,951
0	0	0	350,387	328,359	22,028
0	0	0	63,672	51,672	12,000
<u>3,945,436</u>	<u>3,748,812</u>	<u>196,624</u>	<u>6,697,358</u>	<u>5,764,400</u>	<u>932,958</u>
(641,436)	(439,508)	201,928	94,405	275,124	180,719
0	0	0	0	(36,916)	(36,916)
0	0	0	283,059	283,059	0
0	0	0	(315,320)	(111,202)	204,118
(641,436)	(439,508)	201,928	62,144	410,065	347,921
1,851,290	1,851,290	0	2,245,985	2,245,985	0
0	0	0	729,114	729,114	0
<u>\$1,209,854</u>	<u>\$1,411,782</u>	<u>\$201,928</u>	<u>\$3,037,243</u>	<u>\$3,385,164</u>	<u>\$347,921</u>

Tuscarawas County, Ohio  
 Combined Statement of Cash Flows  
 All Proprietary Fund Types  
 and Discretely Presented Component Unit  
 For the Year Ended December 31, 1999

	Enterprise	Internal Service	Totals (Memorandum Only) Primary Government
<b>INCREASES (DECREASES) IN CASH AND CASH EQUIVALENTS</b>			
<b>Cash Flows from Operating Activities</b>			
Cash Received from Customers	\$1,830,494	\$0	\$1,830,494
Cash Received from Quasi-External Transactions With Other Funds	0	3,309,304	3,309,304
Other Cash Receipts	42,896	0	42,896
Cash Paid to Suppliers	(512,071)	(301,184)	(813,255)
Cash Paid to Employees	(518,926)	(14,241)	(533,167)
Cash Payments to Employees and Suppliers	0	0	0
Cash Payments for Quasi-External Other Cash Payments	(10,449)	0	(10,449)
Cash Payments for Claims	0	(3,434,192)	(3,434,192)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>831,944</u>	<u>(440,313)</u>	<u>391,631</u>
<b>Cash Flows from Noncapital Financing Activities</b>			
Donations Received	0	0	0
Advances In	9,877	0	9,877
Advances Out	(46,793)	0	(46,793)
Operating Transfers In	283,059	0	283,059
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>246,143</u>	<u>0</u>	<u>246,143</u>
<b>Cash Flows from Capital and Related Financing Activities</b>			
Purchase of Fixed Assets	(750,826)	0	(750,826)
Proceeds from Sale of Fixed Assets	0	0	0
Capital Grants	414,476	0	414,476
Proceeds of OPWC Loan	214,618	0	214,618
Proceeds of OWDA Loan	189,248	0	189,248
Principal Payments-OWDA Loans	(70,158)	0	(70,158)
Principal Payments-Notes	(270,000)	0	(270,000)
Principal Payments-OPWC Loans	(22,805)	0	(22,805)
Principal Payments-Capital Lease	(4,000)	0	(4,000)
Interest Payments-OWDA Loans	(90,427)	0	(90,427)
Interest Payments-Notes	(13,059)	0	(13,059)
Interest Payments-Capital Lease	(20,783)	0	(20,783)
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(423,716)</u>	<u>0</u>	<u>(423,716)</u>
<b>Cash Flows from Investing Activities</b>			
Interest on Investments	167	0	167
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>654,538</u>	<u>(440,313)</u>	<u>214,225</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>1,486,472</u>	<u>1,852,095</u>	<u>3,338,567</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$2,141,010</u>	<u>\$1,411,782</u>	<u>\$3,552,792</u>

Component Unit	Totals (Memorandum Only) Reporting Entity
\$910,993	\$2,741,487
0	3,309,304
0	42,896
0	(813,255)
0	(533,167)
(832,974)	(832,974)
0	(10,449)
0	(3,434,192)
<u>78,019</u>	<u>469,650</u>
1,030	1,030
0	9,877
0	(46,793)
0	283,059
<u>1,030</u>	<u>247,173</u>
(12,989)	(763,815)
1,750	1,750
0	414,476
0	214,618
0	189,248
0	(70,158)
(18,156)	(288,156)
0	(22,805)
0	(4,000)
0	(90,427)
(8,405)	(21,464)
0	(20,783)
<u>(37,800)</u>	<u>(461,516)</u>
<u>9,353</u>	<u>9,520</u>
50,602	264,827
295,422	3,633,989
<u>\$346,024</u>	<u>\$3,898,816</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, 1999

	Enterprise	Internal Service	Totals (Memorandum Only) Primary Government
<b>Reconciliation of Operating Income (Loss)/ Excess of Support and Revenues Under Expenses to Net Cash Provided by Operating Activities</b>			
Operating Income (Loss)/ Excess of Support and Revenues Under Expenses	\$288,791	(\$792,321)	(\$503,530)
Adjustments:			
Depreciation Expense	501,334	0	501,334
Donations	0	0	0
Interest Received	0	0	0
Interest Payments	0	0	0
Loss on Disposal of Fixed Assets	0	0	0
(Increases) Decreases in Assets:			
Accounts Receivable/Due from Primary Government	140,954	0	140,954
Deposits	0	0	0
Intergovernmental Receivable	4,924	0	4,924
Materials and Supplies Inventory	(7,085)	0	(7,085)
Prepaid Items	0	0	0
Increases (Decreases) in Liabilities:			
Accounts Payable	(4,180)	0	(4,180)
Contracts Payable	(50,713)	0	(50,713)
Accrued Wages	545	0	545
Compensated Absences Payable	1,481	0	1,481
Retainage Payable	(6,620)	0	(6,620)
Due to Other Funds	(323)	0	(323)
Intergovernmental Payable	(37,164)	(973)	(38,137)
Deferred Revenue	0	(211,755)	(211,755)
Claims Payable	0	564,736	564,736
Other Accrued Liabilities	0	0	0
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$831,944</u>	<u>(\$440,313)</u>	<u>\$391,631</u>

See accompanying notes to the general purpose financial statements

Component Unit	Totals (Memorandum Only) Reporting Entity
(\$7,406)	(\$510,936)
45,124	546,458
(1,030)	(1,030)
(9,353)	(9,353)
8,405	8,405
19,341	19,341
29,125	170,079
(420)	(420)
0	4,924
7,753	668
(530)	(530)
(3,369)	(7,549)
0	(50,713)
0	545
0	1,481
0	(6,620)
0	(323)
0	(38,137)
0	(211,755)
0	564,736
(9,621)	(9,621)
<u>\$78,019</u>	<u>\$469,650</u>

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 1999*

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***Note 1 - Reporting Entity***

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

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

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

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

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

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

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

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 1999*

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

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

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

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

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

The County is associated with certain organizations which are defined as Joint Ventures, Jointly Governed Organizations, Related Organizations or Insurance Purchasing Pools. These organizations are presented in Note 24, Note 25, and Note 26 to the general purpose financial statements. These organizations are:

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

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 1999*

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

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

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

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

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

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

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

***Note 2 - Summary of Significant Accounting Policies***

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

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 1999*

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Accounting Research Bulletins of the Committee on Accounting Procedures which do not conflict with or contradict GASB pronouncements. The more significant of the County's accounting policies are described below.

*A. Basis of Presentation - Fund Accounting*

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

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

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

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

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

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

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

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

*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

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depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

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

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

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

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

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

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

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

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

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

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.

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

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

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

Property taxes measurable as of December 31, 1999, and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2000 operations, have been recorded as deferred revenue.

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

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

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

### *C. Budgetary Data*

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriation resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriation resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are required to be budgeted and appropriated. Budgetary information for the Workshop is not reported because it is not included in the entity for which the "appropriated budget" is adopted, and does not itself maintain budgetary financial records. The Enterprise Debt Service Fund is presented for budgetary purposes; however, on the GAAP basis all activity is reflected in the enterprise funds. During 1999, the County classified the Community Mental Health Fund as an agency fund on the budgetary basis. Since the County classified this fund as an agency



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

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

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

*Estimated Resources* The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be further amended during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs to be either increased or decreased. The amounts reported on the budgetary statements reflect the amounts in the final amended official certificate of estimated resources issued during 1999.

*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.

To establish better comparisons, budgetary statements include current year appropriations, disbursements and current year encumbrances. Payments against prior year encumbrances are not included in the budgetary

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statements. At year end, the County encumbers operating transfers out and includes them on the non-GAAP budgetary basis. These encumbrances caused operating transfers in to be \$166,070 greater than operating transfers out on the non-GAAP budgetary basis. On the GAAP basis, encumbrances outstanding at year end are reported as reservations of fund balances for subsequent-year expenditures for governmental funds and reported in the notes to the financial statements for proprietary funds.

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

*D. Cash and Investments*

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

During 1999, 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.

The County has invested funds in the State Treasury Asset Reserve of Ohio (STAROhio) during 1999. 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, 1999.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the General fund during 1999 amounted to \$1,870,860, which includes \$1,195,157 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.

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For the Workshop, "Cash and Cash Equivalents in Segregated Accounts" includes all highly liquid debt instruments purchased with a maturity of three months or less.

*E. Inventories*

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

*F. Prepaid Items*

Payments made to vendors for services that will benefit the period beyond December 31, 1999, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure is reported in the year in which services are consumed.

*G. Fixed Assets and Depreciation*

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

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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 years
Vehicles	5 years	3 - 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 1999, interest costs incurred on construction projects in the proprietary funds were not material.

*H. Interfund Receivables/Payables*

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

*I. Compensated Absences*

The County has implemented the provisions of Governmental Accounting Standards Board Statement No. 16, "Accounting for Compensated Absences." Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the County will compensate the employees for the benefits through paid time off or some other means. The County records a liability for accumulated unused vacation time when earned for all employees with more than one year of service.

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

**Tuscarawas County, Ohio**  
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remainder is reported in the general long-term obligations account group. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

*J. Intergovernmental Revenues*

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

*K. Donations*

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

*L. Accrued and Long-Term Liabilities*

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

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

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

*M. Contributed Capital*

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

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
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except for depreciation on assets acquired through capital grants, which is expensed and closed to contributed capital at year end.

*N. Reserves of Fund Equity*

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

*O. Interfund Transactions*

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

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

*P. Estimates*

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

*Q. Advertising Costs*

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

*R. Totals Columns on General Purpose Financial Statements*

Total columns on the general purpose financial statements are captioned "Totals (Memorandum Only)" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data. When the title of a statement indicates that a component unit is included, two total 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**  
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**Note 3 - Restatement of Prior Year Balances**

During 1998, sales tax receivable was understated in the General fund and overstated in the special revenue funds and capital project funds, and the prepaid expenses were understated in the General fund and in the special revenue funds. In addition, the Norma Johnson Nature Preserve Fund was reclassified from a special revenue fund to a capital projects fund. The effect of these changes on the excess of revenues and other financing sources over expenditures and other financing uses as previously reported for the year ended December 31, 1998, is as following:

	General	Special Revenue	Capital Projects
Excess as Previously Reported	\$2,505,453	\$6,449,776	\$631,968
Restatement for Prepays	26,018	2,237	0
Restatement for Sales Tax Receivable	86,233	(93,014)	(6,791)
Resclassification of Fund	0	(5,403)	5,403
Restated Excess	<u>\$2,617,704</u>	<u>\$6,353,596</u>	<u>\$630,580</u>

These changes had the following effects on fund balance as previously reported as of December 31, 1998:

	General	Special Revenue	Capital Projects
Fund Balance as Previously Reported	\$13,295,748	\$14,063,657	\$9,145,643
Restatement for Prepays	80,258	131,497	0
Restatement for Sales Tax Receivable	332,398	(269,764)	(62,634)
Reclassification of Fund	0	(5,403)	5,403
Restated Fund Balance for the Year Ended December 31, 1998	<u>\$13,708,404</u>	<u>\$13,919,987</u>	<u>\$9,088,412</u>

During 1998 deferred revenue in the internal service fund was understated. The effects of these changes on net income as previously reported for the year ended December 31, 1998 is as follows:

	Internal Service
Net Income as Previously Reported	\$394,865
Restatement for Deferred Revenue	(28,255)
Restated Net Income for the Year Ended December 31, 1998	<u>\$366,610</u>

These changes had the following effects on retained earnings as previously reported as of December 31, 1998:

	Internal Service
Retained Earnings as Previously Reported	\$1,640,899
Restatement for Deferred Revenue	(211,755)
Restated Retained Earnings for the Year Ended December 31, 1998	<u>\$1,429,144</u>

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
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**Note 4 - Budgetary Basis of Accounting**

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

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures/expenses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Encumbrances are treated as expenditures/expenses for all funds (budget) rather than as a reservation of fund balance for governmental fund types and as note disclosure for the proprietary fund types (GAAP).
4. For proprietary funds, the acquisition and construction of capital assets are reported on the operating statement (budget) rather than as balance sheet transactions (GAAP).
5. Proceeds from and principal payments on short-term note obligations are reported on the operating statement (budget) rather than on the balance sheet (GAAP).
6. Unreported cash represents amounts received but not included as revenue on the budget basis operating statements. These amounts are included as revenue on the GAAP basis operating statement.
7. The County has funds which are agency funds for budgetary reporting, but are included in the various governmental and proprietary funds for GAAP reporting purposes.



**Tuscarawas County, Ohio**  
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Adjustments necessary to convert the results of operations at the end of the year on the Budget basis to the GAAP basis are as follows:

Excess of Revenues and Other Financing Sources  
Over (Under) Expenditures and Other Financing Uses  
All Governmental Fund Types and Expendable Trust Funds

	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust
GAAP Basis	\$1,667,279	\$2,804,529	(\$64,204)	\$109,012	\$55,221
Revenue Accruals	(135,185)	935,698	6,683	(100,899)	0
Unreported Cash	(23,430)	(131,736)	0	3,863	(428)
Repayment of Loans	92,953	36,626	0	0	0
Advances In	0	30,500	0	36,916	0
Loans Issued	0	0	0	(436,000)	0
Enterprise Debt Service Fund:					
Operating Transfers In	0	0	111,202	0	0
Principal Retirement	0	0	(38,604)	0	0
Interest and Fiscal Charges	0	0	(72,598)	0	0
Expenditure Accruals	300,554	152,613	0	(92,203)	0
Advances Out	30,500	0	0	0	0
Encumbrances	(952,961)	(1,876,547)	0	(130,966)	(232)
Expenditures Against Prior Year Encumbrances	1,096,128	1,521,591	0	487,283	0
Budget Basis	<u>\$2,075,838</u>	<u>\$3,473,274</u>	<u>(\$57,521)</u>	<u>(\$122,994)</u>	<u>\$54,561</u>

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

	Enterprise	Internal Service	Component Unit
GAAP Basis	\$454,062	(\$792,321)	(\$7,406)
Revenue Accruals	145,878	(211,755)	0
Capital Grants	414,476	0	0
Proceeds of OWDA Loan	189,248	0	0
Proceeds of OPWC Loan	214,618	0	0
Unreported Cash	38,321	805	0
Advances Out	(36,916)	0	0
Enterprise Debt Service Fund:			
Operating Transfers Out	(111,202)	0	0
Interest and Fiscal Charges	38,604	0	0
Expense Accruals	(74,501)	563,763	0
Principal Retirement	(328,359)	0	0
Capital Outlay	(750,826)	0	0
Depreciation Expense	501,334	0	0
Encumbrances	(125,828)	0	0
Expenses Against Prior Year Encumbrances	280,664	0	0
Excess of Support and Revenues Under Expenses for Non-Budgeted Fund	0	0	7,406
Budget Basis	<u>\$849,573</u>	<u>(\$439,508)</u>	<u>\$0</u>

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**Note 5 - Cash and Cash Equivalents**

*A. Primary Government*

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

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

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

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

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

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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 \$161,779 in undeposited cash on hand which is included on the Combined Balance Sheet of the County as part of "Equity in Pooled Cash and Cash Equivalents."

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

*Deposits* At year end the carrying amount of the County's deposits was \$185,359 and the bank balance was \$1,770,462. Of the bank balance:

1. \$572,314 was covered by federal depository insurance; and
2. \$1,198,148 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 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	\$2,118,994	\$2,118,994	\$2,118,994
Federal Agency Securities	4,950	0	4,950	4,950
Treasury Notes	0	15,916,407	15,916,407	15,916,407
Investment in State Treasurer's Investment Pool (STAROhio)			29,533,882	29,533,882
Total Investments			<u>\$47,574,233</u>	<u>\$47,574,233</u>

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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	\$47,921,371	\$0
Investments of the Cash Management Pool:		
Repurchase Agreements	(2,118,994)	2,118,994
Federal Agency Securities	(4,950)	4,950
Treasury Notes	(15,916,407)	15,916,407
State Treasurer's Investment Pool (STAROhio)	(29,533,882)	29,533,882
Cash on Hand	(161,779)	0
GASB Statement No. 3	<u>\$185,359</u>	<u>\$47,574,233</u>

*B. Component Unit*

At year end, the carrying amount of the Workshop's deposits was \$346,024. Of the bank balance \$190,671 was covered by federal depository insurance and \$155,353 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 1999 for real and public utility property taxes represents collections of 1998 taxes. Property tax payments received during 1999 for tangible personal property (other than public utility property) is for 1999 taxes.

1999 real property taxes are levied after October 1, 1999, on the assessed value as of January 1, 1999, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 1999 real property taxes are collected in and intended to finance 2000.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 1999 public utility property taxes became a lien December 31, 1998, are levied after October 1, 1999, and are collected in 2000 with real property taxes.

1999 tangible personal property taxes are levied after October 1, 1998, on the value as of December 31, 1998. Collections are made in 1999. Tangible personal property assessments are 25 percent of true value.

The full tax rate for all County operations for the year ended December 31, 1999, was \$8.10 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 1999 property tax receipts were based are as follows:

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	<u>Assessed Value</u>
Real Estate	\$1,058,540,530
Public Utility Property	97,700,580
Tangible Personal	186,809,032
<b>Total Property Taxes</b>	<b>\$1,343,050,142</b>

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

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

The County treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Property taxes receivable represent real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 1999. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31, nor are they intended to finance 1999 operations. The receivable is offset by deferred revenue.

**Note 7 - Receivables**

*A. Primary Government*

Receivables at December 31, 1999, 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:

	<u>Amounts</u>
<b>General Fund</b>	
Local Government State Support	\$126,681
Election Services	82,343
Sheriff Services	25,881
Other	25,701
<i>Total General Fund</i>	<i>260,606</i>
<b>Special Revenue Funds</b>	
Motor Vehicle License Tax/Gas Tax	259,959
Mental Retardation State Subsidy	253,813
Children's Services State Subsidy	164,004
Litter - Recycling Grants	23,640
Jail Operations	\$19,020

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Jail Diversion Grant	\$16,250
Community Corrections Grant	12,688
Other	8,117
Child Support Enforcement Agency	895
<i>Total Special Revenue Funds</i>	<u>758,386</u>
<b>Capital Project Funds</b>	
Court Computerization	3,295
Hazardous Material Cleanup Reimbursement	430
<i>Total Capital Project Funds</i>	<u>3,725</u>
<b>Enterprise Funds</b>	
Sewer - OPWC	<u>10,320</u>
<b>Agency Funds</b>	
Library Local Government	251,184
Municipal Corporation	189,385
Township	174,646
Public Defender	27,789
Hotel/Motel Tax	12,710
Law Library	7,266
Local Emergency Planning Commission	2,275
<i>Total Agency Funds</i>	<u>665,255</u>
<i>Total</i>	<u>\$1,698,292</u>

In prior years, the County loaned monies to the District Board of Health. The balance of this loan at December 31, 1999, was \$107,047. No repayment schedule has been established for this loan. This loan, the community development block grant monies loaned to local businesses (\$234,427), the monies loaned to the Tuscarawas County Agricultural Society for the purchase of a parking lot (\$485,000), and the monies loaned to Mill Township for the purchase of land (\$49,000) are classified as loans receivable on the Combined Balance Sheet and are also considered collectible in full.

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

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

*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, 1999; therefore, no allowance for doubtful accounts has been recorded.

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**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, 1999. 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 1999 amounted to \$8,329,590 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, 1999, follows:

	Primary Government	Component Unit
Land and Land Improvements	\$232,894	\$0
Buildings and Improvements	1,663,211	0
Land and Buildings	0	475,514
Equipment and Machinery	798,967	524,918
Sewer/Water Lines	20,615,822	0
Construction in Progress	710,472	0
<b>Total</b>	<b>24,021,366</b>	<b>1,000,432</b>
Less: Accumulated Depreciation	(6,640,154)	(576,349)
<b>Net Fixed Assets</b>	<b>\$17,381,212</b>	<b>\$424,083</b>

A summary of the changes in general fixed assets follows:

	Balance 1/1/99	Additions	Deletions	Balance 12/31/99
Land	\$1,384,458	\$0	(\$510)	\$1,383,948
Buildings and Improvements	28,297,042	1,033,966	(69,156)	29,261,852
Equipment	10,169,071	2,133,297	(1,295,460)	11,006,908
Construction in Progress	110,270	818,490	(928,760)	0
<b>Total</b>	<b>\$39,960,841</b>	<b>\$3,985,753</b>	<b>(\$2,293,886)</b>	<b>\$41,652,708</b>

**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

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County real and personal property, comprehensive general liability including law enforcement liability, blanket crime coverage and public officials liability insurance. Coregis Insurance Company covers up to \$500,000 for real and personal property and up to \$2,000,000 for comprehensive general liability including law enforcement activities. This policy has a \$30,000 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 \$57,604,800.

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

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

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

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

For 1990 and 1991 the County participated in the State Workers' Compensation retrospective rating and payment system. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage plus the actual claims cost for employees injured. The balance of claims payable at December 31, 1999 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, 1999, is based on the requirements of GASB statement No. 10 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. There were no claim payments during 1998 or 1999. Changes in claims activity for the past two fiscal years are as follows:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
1998	\$17,377	\$0	\$0	\$17,377
1999	17,377	0	0	17,377

The County has elected to provide employees' major medical, vision and hospitalization through a self-insured program. The predominant participant is the County. The County maintains a Self-Insurance Internal Service Fund to account for and finance its uninsured risks of loss in this program. This plan provides a major medical plan with a \$100 single and \$200 family deductible. A third party administrator, MCA Administrators, located in Columbus, Ohio, reviews all claims which are then paid by the County. The County purchases stop-loss coverage of \$100,000 per employee per year and an aggregate annual limit of \$1,000,000. The County pays coverage into the Self-Insurance Internal Service Fund for County employees, of \$389 family, \$348 individual per employee per month which represents the entire premium required. The



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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 \$774,959, reported in the fund at December 31, 1999, was estimated by the third party administrator and is based on the requirements of GASB Statement No. 10 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Financial information relating to the fund's claims liability in 1998 and 1999 includes:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
1998	\$282,622	\$2,733,879	\$2,806,278	\$210,223
1999	210,223	3,998,928	3,434,192	774,959

*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 and the County is required to contribute 9.35 percent. For law enforcement employees, the employee contribution is 9 percent and the employer contribution is 12.5 percent. 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, 1999, 1998, and 1997 were \$1,490,081, \$1,291,487, and \$1,136,526, respectively. The full amount has been contributed for 1998 and 1997. 78.95 percent has been contributed for 1999 with the remainder being reported as a liability within the enterprise 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

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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 14 percent; effective July 1, 1998, 6 percent was the portion used to fund pension obligations. Prior to July 1, 1998, the portion used to fund pension obligations was 10.5 percent. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions for pension obligations to STRS for the years ended December 31, 1999, 1998, and 1997 were \$32,851, \$42,633, and \$60,783, respectively. The full amount has been contributed for 1998 and 1997. 95.97 percent has been contributed for 1999 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 to primary survivor recipients of such retirants. 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 1999 employer contribution rate was 13.55 percent of covered payroll for employees not engaged in law enforcement; 4.2 percent was the portion that was used to fund health care for 1999. The law enforcement employer rate for 1999 was 16.70 percent and 4.2 percent was used to fund health care.

Benefits are funded on a pay-as-you-go basis. OPEB are financed through employer contributions and investment earnings. The contributions allocated to retiree health care and Medicare, along with investment income on allocated assets and periodic adjustments in health care provisions, are expected to be sufficient to sustain the program indefinitely. During 1999, OPEB expenditures made by PERS were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9,870,285,641. At December 31, 1999, the total number of benefit recipients eligible for OPEB through PERS was 118,062. The County's actual contributions for 1999 which were used to fund OPEB were \$657,430.

During 1997, PERS adopted a new calculation method for determining employer contributions applied to OPEB. Under the new method, effective January 1, 1998, employer contributions, equal to 4.2 percent of member covered payroll, are used to fund health care expenses. Under the prior method, accrued liabilities and normal cost rates were determined for retiree health coverage.

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*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. Through June 30, 1997, the board allocated employer contributions equal to two percent of covered payroll to the Health Care Reserve Fund. Beginning July 1, 1997, this allocation was increased to 3.5 percent. This allocation was raised again beginning July 1, 1998 to 8 percent. For the County this amount equaled \$43,801 during 1999.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund was \$2,783 million at June 30, 1999. The Health Care Reserve Fund allocation for the year ended June 30, 2000, will be 8 percent of covered payroll. For the year ended June 30, 1999, net health care costs paid by STRS were \$249,929,000 and STRS had 95,796 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 years' 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.

*Note 14 - Capital Leases*

During 1999, the County entered into capital leases for an election computer system and a GTE phone system. The County also has a capital lease for sewer lines. These leases meet the criteria of a capital lease as defined by FASB Statement No. 13, "Accounting for Leases." Fixed assets were capitalized at the present value of 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 \$85,095 for the election computer system and \$101,601 for the GTE phone system. The sewer lines are reported in the sewer enterprise fund at a cost of \$355,000, accumulated depreciation through December 31, 1999 amounted to \$49,700 leaving a book value of \$305,300. Such agreements provide for minimum, annual lease payments as follows:

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	General Long - Term Obligations Account Group	Enterprise	Total
2000	\$44,994	\$24,535	\$69,529
2001	32,494	24,288	56,782
2002	32,494	25,040	57,534
2003	32,494	24,730	57,224
2004	32,494	24,420	56,914
2005-2009	35,950	122,074	158,024
2010-2014	0	123,520	123,520
2015-2019	0	122,574	122,574
2020-2024	0	123,726	123,726
2025-2029	0	122,983	122,983
Total Minimum Lease Payments	\$210,920	\$737,890	\$948,810
Less: Amounts Representing Interest	(24,224)	(406,890)	(431,114)
Present Value of Minimum Lease Payments	\$186,696	\$331,000	\$517,696

**Note 15 - Long-Term Obligations**

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

	Balance 1/1/99	Increase	Decrease	Balance 12/31/99
<i>Enterprise Funds (To be paid from Enterprise Fund Revenues)</i>				
OPWC Loans Payable:				
Water 1998 Sandy Township Waterline 0%	\$174,459	\$9,521	\$4,599	\$179,381
Water 1998 Schumacher Hollow 0%	85,642	0	4,508	81,134
Water 1997 Sandyville 0%	122,359	0	6,798	115,561
Water 1996 Wainwright 0%	117,300	0	6,900	110,400
Sewer 1999 Wilkshire 0%	0	205,097	0	205,097
Total OPWC Loans Payable	499,760	214,618	22,805	691,573
OWDA Loans Payable:				
Sewer 1996 Stone Creek 0%	12,000	0	1,500	10,500
Sewer Mineral City 1983 5.5%	45,797	0	7,358	38,439
Sewer 1989 Various Projects 7.89%	740,806	0	26,063	714,743
Water 1989 Various Projects 7.89%	147,369	0	5,183	142,186
Water Mineral City 1997-1988 2.0%	691,171	189,248	28,554	851,865
Water 1996 Stone Creek 0%	12,000	0	1,500	10,500
Total OWDA Loans Payable	1,649,143	189,248	70,158	1,768,233
Capital Lease Payable	335,000	0	4,000	331,000
Total Enterprise Funds	\$2,483,903	\$403,866	\$96,963	\$2,790,806

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	Balance 1/1/99	Increase	Decrease	Balance 12/31/99
<i>General Long-Term Obligations:</i>				
<i>Capital Leases:</i>				
GTE Phone System 1999-2006 6.28%	\$0	\$101,601	\$0	\$101,601
Election Systems 1999-2004 2.75%	0	85,095	0	85,095
<i>Total Capital Leases</i>	<u>0</u>	<u>186,696</u>	<u>0</u>	<u>186,696</u>
OPWC Loan - 0%	15,600	0	7,800	7,800
Compensated Absences	1,040,526	295,619	228,219	1,107,926
Intergovernmental Payable	596,730	533,790	596,730	533,790
Claims	17,377	0	0	17,377
<i>Total General Long-Term Obligations</i>	<u>1,670,233</u>	<u>1,016,105</u>	<u>832,749</u>	<u>1,853,589</u>
<i>Grand Total</i>	<u>\$4,154,136</u>	<u>\$1,419,971</u>	<u>\$929,712</u>	<u>\$4,644,395</u>

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

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

	OWDA Loans	OPWC Loans	Totals
2000	\$61,600	\$21,503	\$83,103
2001	117,201	27,404	144,605
2002	117,201	27,404	144,605
2003	114,201	27,404	141,605
2004	111,201	27,404	138,605
2005-2009	506,624	137,021	643,645
2010-2014	506,624	137,021	643,645
2015-2019	0	89,115	89,115
Total Principal and Interest	<u>1,534,652</u>	<u>494,276</u>	<u>2,028,928</u>
Less: Interest	<u>(618,284)</u>	<u>0</u>	<u>(618,284)</u>
Total Principal	<u>\$916,368</u>	<u>\$494,276</u>	<u>\$1,410,644</u>

The County has entered into contractual agreements for construction loans from the Ohio Public Works Commission (OPWC) and the Ohio Water Development Authority (OWDA). Under the terms of these agreements, the OPWC and the OWDA will reimburse, advance or directly pay the construction costs of approved projects. The OPWC and the OWDA will capitalize administrative costs and construction interest and add them to the total amount of the final loan. These loans are presently reflected as OPWC loans payable and OWDA loans payable. The County has received \$205,097 on an OPWC project and \$880,419 on an OWDA project; both projects are not yet completed. These loans will not have a repayment schedule until the loans are finalized and, therefore, are not included in the above schedule of debt service

**Tuscarawas County, Ohio**  
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For the Year Ended December 31, 1999

requirements. During 1999, the County made a \$28,554 principal payment to OWDA based on a preliminary payment schedule for this loan.

The County has served as the issuer of \$9,700,000 in hospital revenue bonds. The proceeds were used to acquire, construct, improve, and equip hospital facilities. The hospital facilities are leased and subsequently sold to the hospital. The lease payments are made to the trustee, The Huntington Trust Company, in an amount equal to the debt principal and interest payments. The trustee then makes the principal and interest payments on the bonds. The hospital revenue bonds do not constitute a general obligation, debt or bonded indebtedness of the County. Neither is the full faith and credit or taxing power of the County pledged to make repayment. As of December 31, 1999, \$7,200,000 was still outstanding.

The County has served as the issuer of industrial development bonds for Dover Nursing Home, Primary Packaging Inc, and Dover Chemical Corporation in the amounts of \$805,000, \$2,895,000 and \$5,500,000, respectively. The proceeds were used to acquire, construct, improve and equip facilities. Payments are made by the companies to the trustee in an amount equal to the debt principal and interest payments. These trustees are PNC Bank Ohio, NA for Dover Nursing Home and Primary Packaging Inc, and Huntington National Bank for Dover Chemical Corporation. 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, 1999, was \$660,000, \$2,340,000, and \$5,500,000 respectively.

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of total valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to three percent of the first \$1,000,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. The County's overall debt margin was \$32,076,254 at December 31, 1999.

**Note 16 - Notes Payable**

*A. Primary Government*

At December 31, 1998 the County had a note outstanding in the amount of \$270,000. During 1999, this note was retired. The note activity is reflected in the Water Enterprise fund, which received the proceeds.

*B. Component Unit*

A summary of the note transactions for the year ended December 31, 1999, follows:

	Outstanding 1/1/99	Additions	Reductions	Outstanding 12/31/99
Tuscarawas County Board of Mental Retardation	\$127,343	\$0	\$12,434	\$114,909
Belmont National Bank - 6.5 -8.25%	111,985	0	5,722	106,263
<b>Total</b>	<b>\$239,328</b>	<b>\$0</b>	<b>\$18,156</b>	<b>\$221,172</b>

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
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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, 1999, are as follows:

2000	\$19,857
2001	20,849
2002	21,892
2003	22,986
2004	23,767
Later	111,821
	<u>\$221,172</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. Changes in food stamps during 1999 were:

Balance 1/1/99		Receipts		Disbursements		Balance 12/31/99
<u>\$1,157,262</u>		<u>\$1,548,174</u>		<u>\$2,687,232</u>		<u>\$18,204</u>

***Note 18 - Residential Housing***

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

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

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

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
For the Year Ended December 31, 1999.

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 - Contributed Capital**

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

Source	Sewer District	Water District	Totals
Contributed Capital 1/1/99	\$9,921,911	\$2,819,348	\$12,741,259
Capital Grants	375,809	25,310	401,119
Depreciation Expense on Fixed Assets Acquired with Capital Grants	(242,977)	(47,516)	(290,493)
<b>Contributed Capital 12/31/99</b>	<b>\$10,054,743</b>	<b>\$2,797,142</b>	<b>\$12,851,885</b>

**Note 20 - Interfund Transactions**

Interfund balances at December 31, 1999, consist of the following individual fund billings:

	Advances to Other Funds	Advances from Other Funds
Capital Projects Capital Projects Fund	\$1,070,534	\$0
Sewer Enterprise Fund	0	1,070,534
<b>Total - All Funds</b>	<b>\$1,070,534</b>	<b>\$1,070,534</b>
	<b>Due From</b>	<b>Due To</b>
General Fund	\$157,124	\$0
Special Revenue Funds:		
Public Assistance	\$618	\$38,183
Child Support Enforcement Agency	0	38,781
County 911	0	623
Jail Operations	623	19,179
Real Estate Assessment	0	294
Children's Services	0	1,935
County Home	0	28,251
Litter Control	0	140
Delinquent Real Estate Collection	0	671
<b>Total Special Revenue Funds</b>	<b>1,241</b>	<b>128,057</b>
Capital Project Funds:		
Court Computerization	\$0	\$2,690



**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
For the Year Ended December 31, 1999

	Due From	Due To
Enterprise Funds:		
Sewer District	\$0	\$17,958
Water District	0	9,660
Total Enterprise Funds	0	27,618
Total - All Funds	\$158,365	\$158,365

A summary of the Interfund Receivable and Payables at December 31, 1999, is as follows:

	Interfund Receivable	Interfund Payable
General Fund	\$30,500	\$0
Special Revenue Funds:		
Community Development Block Grant	0	30,000
Hiring Grant	0	500
Total Special Revenue	0	30,500
Enterprise Funds:		
Sewer	0	9,877
Water	9,877	0
Total Enterprise	9,877	9,877
Total All Funds	\$40,377	\$40,377

A summary of the Property Taxes-Due From Agency Funds/Intergovernmental Payable-Due to County Funds at December 31, 1999, is as follows:

	Due From Agency Funds- Property Tax	Due to Other Funds - Property Tax
General	\$2,777,851	\$0
Special Revenue Funds:		
Mental Retardation Board	543,166	0
Community Mental Health	4,836,206	0
Aging	480,531	0
Total Special Revenue	5,859,903	0
Agency Funds:		
Real Estate Tax	0	6,996,581
Tangible Personal Property Tax	0	1,641,173
Total Agency	0	8,637,754
Total - All Funds	\$8,637,754	\$8,637,754

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 1999*

At December 31, 1999, the Workshop was owed \$3,145 by the General Fund. This amount is presented on the combined balance sheet as Due from Primary Government/Due to Component Unit.

**Note 21 - Contractual Commitments**

As of December 31, 1999, the County had contractual commitments outstanding for the following projects:

Funds/Projects	Contract Amount Outstanding
General Fund	
Computer Contracts	\$138,919
Building Maintenance and Repairs	56,801
Consulting and Transportation Contracts	36,699
Special Revenue Funds:	
Mental Retardation Board	
Patient Services	55,562
Public Assistance	
Counseling and Training	102,296
Motor Vehicle License and Gas Tax	
Road Project	194,653
Building Construction	25,361
Child Support Enforcement Agency	
Reimbursement Contracts	55,789
County 911	
Utilities	13,688
Jail Operations	
Inmate Medical Treatment	30,738
Real Estate Assessment	
Reappraisal Services	22,952
County Home	
Utilities	25,630
Other Community Improvement - CDBG	
CDBG Projects and Administration	12,800
Capital Projects Fund:	
Capital Projects	
Electric Generator	40,115
Canal	
Culvert Replacement	46,655
Enterprise Funds:	
Sewer District	
Wilkshire Hills Sewer Improvements	26,247
Water District	
Water Line Construction and Maintenance	60,278

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
For the Year Ended December 31, 1999

**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.

Key financial information as of and for the year ended December 31, 1999, 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	\$1,065,742	\$661,770	\$1,727,512	\$1,159,002	\$2,886,514
Depreciation Expense	380,358	120,976	501,334	45,124	546,458
Operating Income (Loss)/Excess of Support and Revenues Under Expenses	(11,977)	300,768	288,791	(7,406)	281,385
Operating Transfers In	0	283,059	283,059	0	283,059
Net Income (Loss)	(93,729)	547,791	454,062	(7,406)	446,656
Current Capital Contributions	375,809	25,310	401,119	0	401,119
Fixed Assets Additions	618,716	132,110	750,826	12,989	763,815
Fixed Assets Deletions	110,259	18,766	129,025	27,277	156,302
Net Working Capital	1,423,637	883,926	2,307,563	377,242	2,684,805
Total Assets	13,748,190	6,139,961	19,888,151	949,437	20,837,588
Other Liabilities Payable from Revenue	2,398,801	1,498,098	3,896,899	0	3,896,899
Total Equity	11,285,202	4,581,894	15,867,096	562,360	16,429,456
Encumbrances December 31, 1999	84,853	40,975	125,828	0	125,828

**Note 23 - 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 24 - Joint Ventures**

**A. Joint County Public Defender's Commission**

The Joint County Public Defender's Commission has six members. Tuscarawas and Carroll County commissioners each appoint three members. The purpose of the Commission is to provide legal assistance to indigent individuals charged with a serious criminal offense. The Commission exercises total operational control including budgeting, appropriating, contracting, and designating management. Continued existence

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 1999*

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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 1999, the County contributed \$186,763 which represents 62 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, municipalities and townships. Of the 61 members of the Commission board of trustees, the County appoints 10. Each member's control over the operation of the Commission is limited to its representation on the board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environmental, social, economical and governmental characteristics, functions and services of the County. Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity interest in the Commission. The Commission is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 1999, the County contributed \$43,720 which represents 49 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 1999, the County contributed \$15,000 which represents 0.2 percent of total contributions. Complete financial statements can be obtained from the ADAMHS Board, Tuscarawas County, Ohio.

**Note 25 - Jointly Governed Organizations**

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

The Council provides services to multi-need youths in Tuscarawas County. There are twenty-eight organizations which are members of the Council. The operations of the Council is controlled by a board consisting of representatives of the member organizations. Members refer cases to the Council which

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 1999*

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determines how the case is to be handled. In 1999, the County contributed \$20,150 which represents 11 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 1999, 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 1999, the County contributed \$704,958 which represents 10 percent of total contributions.

*D. Community Improvement Corporation of Tuscarawas County (Corporation)*

The Corporation is operated by Tuscarawas County, New Philadelphia, Dover, Uhrichsville, Dennison, Strasburg, Sugar Creek and Gnadenhutten. It is controlled by 25 trustees consisting of the three County Commissioners, the mayor of each participating city and fifteen self-elected trustees. The Board exercises total control over the operations of the Corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. In 1999, 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 1999, the County contributed \$1,920.

*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 22 members, consisting of three members appointed by the County Commissioners, four members appointed by municipal corporations, six members appointed by township trustees, one member from the County Auditor's Office and eight members appointed by boards of education

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 1999*

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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 1999.

*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 1999.

***Note 26 - Related Organizations***

*A. Tuscarawas County University Branch District*

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

*B. Tuscarawas County Public Library*

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

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

During 1999, 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 \$266,751 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 \$2,966,530.

**Tuscarawas County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 1999*

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**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.*



**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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Property and Other Taxes	\$2,905,248	\$3,143,583	\$238,335
Sales Tax	7,642,404	8,287,260	644,856
Charges for Services	1,764,300	1,846,970	82,670
Licenses and Permits	14,165	13,872	(293)
Fines and Forfeitures	171,000	174,550	3,550
Intergovernmental	2,292,252	2,268,406	(23,846)
Interest	1,993,288	2,156,774	163,486
Other	190,800	323,116	132,316
<b>Total Revenues</b>	<b>16,973,457</b>	<b>18,214,531</b>	<b>1,241,074</b>
<b>Expenditures</b>			
<b>Current:</b>			
<b>General Government -</b>			
<b>Legislative and Executive:</b>			
<b>Commissioners:</b>			
Personal Services	243,000	219,934	23,066
Materials and Supplies	9,000	719	8,281
Contractual Services	165,000	87,326	77,674
Capital Outlay	255,000	247,166	7,834
Other	263,495	130,966	132,529
<b>Total Commissioners</b>	<b>935,495</b>	<b>686,111</b>	<b>249,384</b>
<b>Microfilming Services:</b>			
Personal Services	75,735	74,397	1,338
Materials and Supplies	9,500	9,126	374
Contractual Services	5,000	4,106	894
Capital Outlay	4,000	0	4,000
<b>Total Microfilming Services</b>	<b>94,235</b>	<b>87,629</b>	<b>6,606</b>
<b>Auditor - General:</b>			
Personal Services	341,628	314,615	27,013
Materials and Supplies	21,000	21,000	0
Contractual Services	70,060	65,911	4,149
Capital Outlay	7,318	7,181	137
Other	800	680	120
<b>Total Auditor - General</b>	<b>440,806</b>	<b>409,387</b>	<b>31,419</b>
<b>Auditor - Personal Property:</b>			
Personal Services	30,840	29,539	1,301
Materials and Supplies	2,350	1,453	897
<b>Total Auditor - Personal Property</b>	<b>\$33,190</b>	<b>\$30,992</b>	<b>\$2,198</b>

(continued)

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Treasurer:			
Personal Services	\$184,782	\$178,435	\$6,347
Materials and Supplies	9,865	8,105	1,760
Contractual Services	4,795	4,576	219
Capital Outlay	522	464	58
Other	1,518	1,518	0
<b>Total Treasurer</b>	<b>201,482</b>	<b>193,098</b>	<b>8,384</b>
Prosecuting Attorney:			
Personal Services	534,101	520,148	13,953
Materials and Supplies	3,144	3,144	0
Contractual Services	56,368	56,368	0
Capital Outlay	1,000	1,000	0
Other	4,500	4,500	0
<b>Total Prosecuting Attorney</b>	<b>599,113</b>	<b>585,160</b>	<b>13,953</b>
Budget Commission:			
Personal Services	10,224	10,189	35
Materials and Supplies	455	0	455
Contractual Services	600	600	0
<b>Total Budget Commission</b>	<b>11,279</b>	<b>10,789</b>	<b>490</b>
Board of Revision:			
Personal Services	4,240	4,072	168
Materials and Supplies	350	273	77
Contractual Services	80	0	80
<b>Total Board of Revision</b>	<b>4,670</b>	<b>4,345</b>	<b>325</b>
Bureau of Inspection:			
Contractual Services	71,998	71,998	0
Planning Services:			
Contractual Services	112,455	112,455	0
Data Processing Board:			
Personal Services	143,087	139,824	3,263
Materials and Supplies	25,000	19,211	5,789
Contractual Services	215,963	130,817	85,146
Capital Outlay	18,800	16,487	2,313
<b>Total Data Processing Board</b>	<b>\$402,850</b>	<b>\$306,339</b>	<b>\$96,511</b>

(continued)

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Board of Elections:</b>			
Personal Services	\$427,311	\$395,220	\$32,091
Materials and Supplies	21,552	16,062	5,490
Contractual Services	121,624	92,854	28,770
Capital Outlay	4,924	4,810	114
Other	500	277	223
<b>Total Board of Elections</b>	<b>575,911</b>	<b>509,223</b>	<b>66,688</b>
<b>Building and Grounds:</b>			
Personal Services	227,555	182,316	45,239
Materials and Supplies	219,999	174,511	45,488
Contractual Services	437,000	377,426	59,574
Other	500	56	444
<b>Total Building and Grounds</b>	<b>885,054</b>	<b>734,309</b>	<b>150,745</b>
<b>Recorder:</b>			
Personal Services	185,325	173,537	11,788
Materials and Supplies	10,000	9,306	694
Contractual Services	1,500	1,144	356
Other	2,000	1,628	372
<b>Total Recorder</b>	<b>198,825</b>	<b>185,615</b>	<b>13,210</b>
<b>Other:</b>			
Contractual Services	979,000	309,086	669,914
Other	35,000	20,411	14,589
<b>Total Other</b>	<b>1,014,000</b>	<b>329,497</b>	<b>684,503</b>
<b>Total General Government - Legislative and Executive</b>	<b>5,581,363</b>	<b>4,256,947</b>	<b>1,324,416</b>
<b>General Government - Judicial:</b>			
<b>Court of Appeals:</b>			
Other	14,814	14,814	0
<b>Common Pleas Court:</b>			
Personal Services	491,945	483,309	8,636
Materials and Supplies	21,602	19,667	1,935
Contractual Services	107,637	88,810	18,827
Capital Outlay	15,818	13,388	2,430
Other	4,000	2,024	1,976
<b>Total Common Pleas Court</b>	<b>\$641,002</b>	<b>\$607,198</b>	<b>\$33,804</b>

(continued)

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Jury Commission:			
Personal Services	\$4,200	\$3,752	\$448
Contractual Services	1,799	1,668	131
Total Jury Commission	5,999	5,420	579
Law Library:			
Personal Services	39,510	39,072	438
Juvenile Court:			
Personal Services	386,732	382,859	3,873
Materials and Supplies	4,337	4,337	0
Contractual Services	88,375	87,638	737
Capital Outlay	3,356	3,355	1
Other	1,200	1,191	9
Total Juvenile Court	484,000	479,380	4,620
Probate Court:			
Personal Services	164,826	162,674	2,152
Materials and Supplies	5,514	5,514	0
Contractual Services	(928)	(1,428)	500
Other	245	230	15
Total Probate Court	169,657	166,990	2,667
Clerk of Courts:			
Personal Services	339,352	332,326	7,026
Materials and Supplies	9,524	7,195	2,329
Contractual Services	13,000	5,474	7,526
Capital Outlay	1,064	843	221
Other	1,000	1,000	0
Total Clerk of Courts	363,940	346,838	17,102
County Court:			
Personal Services	359,448	348,347	11,101
Materials and Supplies	14,600	13,091	1,509
Contractual Services	15,399	12,261	3,138
Capital Outlay	300	0	300
Other	3,200	2,291	909
Total County Court	\$392,947	\$375,990	\$16,957

(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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
New Philadelphia Court:			
Personal Services	\$129,507	\$107,209	\$22,298
Contractual Services	24,900	15,267	9,633
<b>Total New Philadelphia Court</b>	<b>154,407</b>	<b>122,476</b>	<b>31,931</b>
Joint County Public Defender:			
Contractual Services	185,000	184,263	737
<b>Total General Government - Judicial</b>	<b>2,451,276</b>	<b>2,342,441</b>	<b>108,835</b>
Public Safety:			
Disaster Services:			
Personal Services	88,856	87,512	1,344
Materials and Supplies	10,305	10,305	0
Contractual Services	32,065	31,955	110
Capital Outlay	650	650	0
Other	545	545	0
<b>Total Disaster Services</b>	<b>132,421</b>	<b>130,967</b>	<b>1,454</b>
Coroner:			
Personal Services	70,445	63,904	6,541
Materials and Supplies	2,000	790	1,210
Contractual Services	45,150	41,482	3,668
Other	1,500	1,251	249
<b>Total Coroner</b>	<b>119,095</b>	<b>107,427</b>	<b>11,668</b>
Sheriff:			
Personal Services	1,492,607	1,269,058	223,549
Materials and Supplies	169,000	137,972	31,028
Contractual Services	183,968	111,766	72,202
Capital Outlay	110,000	100,661	9,339
Other	0	0	0
<b>Total Sheriff</b>	<b>1,955,575</b>	<b>1,619,457</b>	<b>336,118</b>
Multi-County Juvenile Attention Center:			
Contractual Services	1,017,112	704,958	312,154
<b>Total Public Safety</b>	<b>\$3,224,203</b>	<b>\$2,562,809</b>	<b>\$661,394</b>

(continued)

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Public Works:</b>			
<b>Engincer - Tax Map:</b>			
Personal Services	\$90,995	\$90,788	\$207
Materials and Supplies	13,145	12,139	1,006
Contractual Services	625	625	0
Capital Outlay	2,682	1,393	1,289
Other	3,393	3,393	0
<b>Total Public Works</b>	<b>110,840</b>	<b>108,338</b>	<b>2,502</b>
<b>Health:</b>			
<b>Vital Statistics:</b>			
Contractual Services	1,550	0	1,550
<b>Other Health:</b>			
Materials and Supplies	15,000	13,834	1,166
Contractual Services	102,959	99,977	2,982
Other	6,000	5,600	400
<b>Total Other Health</b>	<b>123,959</b>	<b>119,411</b>	<b>4,548</b>
<b>Humane Society:</b>			
Personal Services	2,000	1,800	200
Contractual Services	3,800	1,746	2,054
<b>Total Humane Society</b>	<b>5,800</b>	<b>3,546</b>	<b>2,254</b>
<b>Total Health</b>	<b>131,309</b>	<b>122,957</b>	<b>8,352</b>
<b>Human Services:</b>			
<b>Child Welfare Board:</b>			
Contractual Services	153,078	0	153,078
<b>Total Child Welfare Board</b>	<b>\$153,078</b>	<b>\$0</b>	<b>\$153,078</b>

(continued)

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Soldiers Relief:</b>			
Personal Services	\$39,075	\$36,953	\$2,122
Materials and Supplies	500	155	345
Contractual Services	1,300	503	797
Grants in Aid	4,000	1,255	2,745
Capital Outlay	288,641	74,638	214,003
Other	150	50	100
<b>Total Soldiers Relief</b>	<b>333,666</b>	<b>113,554</b>	<b>220,112</b>
<b>Veteran Services:</b>			
Personal Services	130,900	121,853	9,047
Materials and Supplies	15,000	13,323	1,677
Contractual Services	66,500	56,605	9,895
Other	10,700	9,378	1,322
<b>Total Veteran Services</b>	<b>223,100</b>	<b>201,159</b>	<b>21,941</b>
<b>Total Human Services</b>	<b>709,844</b>	<b>314,713</b>	<b>395,131</b>
<b>Conservation and Agriculture:</b>			
Cooperative Extension:			
Grants in Aid	235,109	235,109	0
Soil and Water Conservation:			
Grants in Aid	90,000	90,000	0
Agriculture Society:			
Grants in Aid	7,000	4,357	2,643
<b>Total Conservation and Agriculture</b>	<b>332,109</b>	<b>329,466</b>	<b>2,643</b>
<b>Debt Service:</b>			
Interest and Fiscal Charges	97	0	97
<b>Total Expenditures</b>	<b>12,541,041</b>	<b>10,037,671</b>	<b>2,503,370</b>
<b>Excess of Revenues Over Expenditures</b>	<b>\$4,432,416</b>	<b>\$8,176,860</b>	<b>\$3,744,444</b> (continued)

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Other Financing Sources (Uses)</b>			
Advances Out	\$0	(\$30,500)	(\$30,500)
Operating Transfers In	41,594	0	(41,594)
Operating Transfers Out	(7,244,116)	(6,070,522)	1,173,594
<i>Total Other Financing Sources (Uses)</i>	<u>(7,202,522)</u>	<u>(6,101,022)</u>	<u>1,101,500</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(2,770,106)	2,075,838	4,845,944
<i>Fund Balance Beginning of Year</i>	10,705,588	10,705,588	0
Unexpended Prior Year Encumbrances	7,785	7,785	0
<i>Fund Balance End of Year</i>	<u>\$7,943,267</u>	<u>\$12,789,211</u>	<u>\$4,845,944</u>



## TUSCARAWAS COUNTY, OHIO

### Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

## TUSCARAWAS COUNTY, OHIO

### Special Revenue Funds (continued)

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

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

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

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

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

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

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

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

**Tuscarawas County, Ohio**  
*Combining Balance Sheet*  
*All Special Revenue Funds*  
*December 31, 1999*

	Mental Retardation Board	Public Assistance	Motor Vehicle License and Gas Tax
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$3,594,811	\$521,249	\$1,883,129
Receivables:			
Property Taxes -			
Due from Agency Funds	4,836,206	0	0
Accounts	8,898	0	0
Due from Other Funds	0	618	0
Intergovernmental Receivable	253,813	0	259,959
Materials and Supplies			
Inventory	15,829	0	436,812
Prepaid Items	8,345	123,867	0
Loans Receivable	0	0	0
<b>Total Assets</b>	<b>\$8,717,902</b>	<b>\$645,734</b>	<b>\$2,579,900</b>
<b>Liabilities</b>			
Accounts Payable	\$55,670	\$193,602	\$217,917
Contracts Payable	0	0	0
Accrued Wages	124,994	103,603	39,652
Compensated Absences Payable	4,348	6,063	1,232
Interfund Payable	0	0	0
Due to Other Funds	0	38,183	0
Intergovernmental Payable	23,581	19,158	7,821
Deferred Revenue	4,836,206	191,343	0
<b>Total Liabilities</b>	<b>5,044,799</b>	<b>551,952</b>	<b>266,622</b>
<b>Fund Equity</b>			
Fund Balance (Deficit):			
Reserved for Encumbrances	65,263	152,697	919,297
Reserved for Inventory	15,829	0	436,812
Reserved for Loans	0	0	0
Unreserved, Undesignated	3,592,011	(58,915)	957,169
<b>Total Fund Equity</b>	<b>3,673,103</b>	<b>93,782</b>	<b>2,313,278</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$8,717,902</b>	<b>\$645,734</b>	<b>\$2,579,900</b>

(continued)

**Tuscarawas County, Ohio**  
**Combining Balance Sheet**  
*All Special Revenue Funds (continued)*  
**December 31, 1999**

	Child Support Enforcement Agency	County 911	Jail Operations
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$548,863	\$6,873,574	\$421,740
Receivables:			
Property Taxes -			
Due from Agency Funds	0	0	0
Accounts	19,477	0	0
Due from Other Funds	0	0	623
Intergovernmental Receivable	895	0	19,020
Materials and Supplies			
Inventory	0	1,634	0
Prepaid Items	32	20,479	93
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$569,267</u>	<u>\$6,895,687</u>	<u>\$441,476</u>
<b>Liabilities</b>			
Accounts Payable	\$4,958	\$1,191	\$33,792
Contracts Payable	0	5,178	0
Accrued Wages	39,964	16,532	46,700
Compensated Absences Payable	469	196	1,522
Interfund Payable	0	0	0
Due to Other Funds	38,781	623	19,179
Intergovernmental Payable	16,776	2,340	8,442
Deferred Revenue	244,386	0	0
<i>Total Liabilities</i>	<u>345,334</u>	<u>26,060</u>	<u>109,635</u>
<b>Fund Equity</b>			
Fund Balance (Deficit):			
Reserved for Encumbrances	49,156	29,275	45,071
Reserved for Inventory	0	1,634	0
Reserved for Loans	0	0	0
Unreserved, Undesignated	174,777	6,838,718	286,770
<i>Total Fund Equity</i>	<u>223,933</u>	<u>6,869,627</u>	<u>331,841</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$569,267</u>	<u>\$6,895,687</u>	<u>\$441,476</u>

Real Estate Assessment	Certificate Of Title	Children's Services	County Home	Litter Control	Dog and Kennel
\$548,020	\$356,527	\$370,485	\$674,638	\$39,897	\$28,344
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	164,004	0	23,640	0
0	0	0	10,894	455	0
875	0	0	0	0	0
0	0	0	0	0	0
<u>\$548,895</u>	<u>\$356,527</u>	<u>\$534,489</u>	<u>\$685,532</u>	<u>\$63,992</u>	<u>\$28,344</u>
\$0	\$2,267	\$5,455	\$11,936	\$2,890	\$849
0	0	16,456	0	0	0
5,930	5,560	0	22,305	3,936	2,960
0	0	0	1,438	200	0
0	0	0	0	0	0
294	0	1,935	28,251	140	0
908	1,015	0	3,549	750	485
0	0	0	0	0	0
<u>7,132</u>	<u>8,842</u>	<u>23,846</u>	<u>67,479</u>	<u>7,916</u>	<u>4,294</u>
25,060	7,615	135,144	76,952	1,699	8,297
0	0	0	10,894	455	0
0	0	0	0	0	0
<u>516,703</u>	<u>340,070</u>	<u>375,499</u>	<u>530,207</u>	<u>53,922</u>	<u>15,753</u>
<u>541,763</u>	<u>347,685</u>	<u>510,643</u>	<u>618,053</u>	<u>56,076</u>	<u>24,050</u>
<u>\$548,895</u>	<u>\$356,527</u>	<u>\$534,489</u>	<u>\$685,532</u>	<u>\$63,992</u>	<u>\$28,344</u>

(continued)

**Tuscarawas County, Ohio**  
**Combining Balance Sheet**  
*All Special Revenue Funds (continued)*  
 December 31, 1999

	Delinquent Real Estate Collection	Community Mental Health	Aging
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$67,157	\$0	\$6,194
Receivables:			
Property Taxes -			
Due from Agency Funds	0	480,531	543,166
Accounts	0	0	0
Due from Other Funds	0	0	0
Intergovernmental Receivable	0	0	0
Materials and Supplies			
Inventory	0	0	0
Prepaid Items	0	0	0
Loans Receivable	0	0	0
<b>Total Assets</b>	<b>\$67,157</b>	<b>\$480,531</b>	<b>\$549,360</b>
<b>Liabilities</b>			
Accounts Payable	\$0	\$0	\$0
Contracts Payable	0	0	0
Accrued Wages	1,583	0	0
Compensated Absences Payable	0	0	0
Interfund Payable	0	0	0
Due to Other Funds	671	0	0
Intergovernmental Payable	308	0	0
Deferred Revenue	0	480,531	543,166
<b>Total Liabilities</b>	<b>2,562</b>	<b>480,531</b>	<b>543,166</b>
<b>Fund Equity</b>			
Fund Balance (Deficit):			
Reserved for Encumbrances	529	0	0
Reserved for Inventory	0	0	0
Reserved for Loans	0	0	0
Unreserved, Undesignated	64,066	0	6,194
<b>Total Fund Equity</b>	<b>64,595</b>	<b>0</b>	<b>6,194</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$67,157</b>	<b>\$480,531</b>	<b>\$549,360</b>

<u>Other Community Improvement</u>	<u>Other Law Enforcement</u>	<u>Other</u>	<u>Totals</u>
\$232,036	\$384,182	\$329,162	\$16,880,008
0	0	0	5,859,903
0	0	0	28,375
0	0	0	1,241
2,500	31,077	3,478	758,386
0	0	0	465,624
48	0	0	153,739
234,427	0	0	234,427
<u>\$469,011</u>	<u>\$415,259</u>	<u>\$332,640</u>	<u>\$24,381,703</u>
\$3,491	\$1,016	\$4,967	\$540,001
14,193	0	0	35,827
3,296	12,229	3,539	432,783
103	0	0	15,571
30,000	500	0	30,500
0	0	0	128,057
542	1,181	1,153	88,009
0	0	0	6,295,632
<u>51,625</u>	<u>14,926</u>	<u>9,659</u>	<u>7,566,380</u>
19,112	6,506	2,030	1,543,703
0	0	0	465,624
234,427	0	0	234,427
163,847	393,827	320,951	14,571,569
<u>417,386</u>	<u>400,333</u>	<u>322,981</u>	<u>16,815,323</u>
<u>\$469,011</u>	<u>\$415,259</u>	<u>\$332,640</u>	<u>\$24,381,703</u>

**Tuscarawas County, Ohio**  
*Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Special Revenue Funds  
For the Year Ended December 31, 1999*

	Mental Retardation Board	Public Assistance	Motor Vehicle License and Gas Tax
<b>Revenues</b>			
Property and Other Taxes	\$4,543,912	\$0	\$0
Charges for Services	41,204	0	312,099
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	67,987
Intergovernmental	2,615,771	5,106,759	4,142,333
Interest	0	0	0
Rentals	12,600	0	0
Contributions and Donations	0	0	0
Other	55,725	86,576	1,198
<i>Total Revenues</i>	<u>7,269,212</u>	<u>5,193,335</u>	<u>4,523,617</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	3,938,653
Health	5,534,668	0	0
Human Services	0	5,728,495	0
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	0	0	7,800
<i>Total Expenditures</i>	<u>5,534,668</u>	<u>5,728,495</u>	<u>3,946,453</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,734,544</u>	<u>(535,160)</u>	<u>577,164</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	0	263,030	0
Operating Transfers Out	0	0	0
Transfer to Component Unit	(266,751)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(266,751)</u>	<u>263,030</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>1,467,793</u>	<u>(272,130)</u>	<u>577,164</u>
<i>Fund Balances Beginning of Year</i>	<u>2,189,481</u>	<u>365,912</u>	<u>1,660,291</u>
Increase (Decrease) in Reserve for Inventory	15,829	0	75,823
<i>Fund Balances End of Year</i>	<u>\$3,673,103</u>	<u>\$93,782</u>	<u>\$2,313,278</u>



Child Support Enforcement Agency	County 911	Jail Operations	Real Estate Assessment	Certificate Of Title	Children's Services
\$0	\$0	\$0	\$0	\$0	\$0
380,453	0	259,316	566,456	387,992	0
0	0	0	0	0	0
0	0	0	0	0	0
1,010,902	0	0	0	0	1,552,792
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
75,423	120	15,559	5,720	1,616	0
1,466,778	120	274,875	572,176	389,608	1,552,792
0	0	0	310,503	268,365	0
0	0	0	0	0	0
0	813,410	1,938,755	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,994,523	0	0	0	0	2,205,545
0	0	0	0	0	0
0	0	0	0	0	0
1,994,523	813,410	1,938,755	310,503	268,365	2,205,545
(527,745)	(813,290)	(1,663,880)	261,673	121,243	(652,753)
0	1,519,527	1,849,720	0	0	708,372
0	0	0	0	0	0
0	0	0	0	0	0
0	1,519,527	1,849,720	0	0	708,372
(527,745)	706,237	185,840	261,673	121,243	55,619
751,678	6,161,756	146,001	280,090	226,442	455,024
0	1,634	0	0	0	0
\$223,933	\$6,869,627	\$331,841	\$541,763	\$347,685	\$510,643

(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, 1999*

	County Home	Litter Control	Dog and Kennel
<b>Revenues</b>			
Property and Other Taxes	\$0	\$0	\$0
Charges for Services	323,433	0	100,388
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	4,515
Intergovernmental	0	272,268	0
Interest	0	0	0
Rentals	0	0	0
Contributions and Donations	0	0	2,011
Other	8,975	6,669	89
<i>Total Revenues</i>	<u>332,408</u>	<u>278,937</u>	<u>107,003</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	268,275	0
Health	0	0	134,068
Human Services	945,078	0	0
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	0	0	0
<i>Total Expenditures</i>	<u>945,078</u>	<u>268,275</u>	<u>134,068</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(612,670)</u>	<u>10,662</u>	<u>(27,065)</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	659,200	10,000	19,620
Operating Transfers Out	0	0	0
Transfer to Component Unit	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>659,200</u>	<u>10,000</u>	<u>19,620</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>46,530</u>	<u>20,662</u>	<u>(7,445)</u>
<i>Fund Balances Beginning of Year</i>	574,457	34,959	31,495
Increase (Decrease) in Reserve for Inventory	(2,934)	455	0
<i>Fund Balances End of Year</i>	<u>\$618,053</u>	<u>\$56,076</u>	<u>\$24,050</u>

Delinquent Real Estate Collection	Community Mental Health	Aging	Other Community Improvement	Other Law Enforcement	Other	Totals
\$0	\$410,290	\$505,167	\$0	\$0	\$0	\$5,459,369
77,559	0	0	0	0	136,536	2,585,436
0	0	0	1,500	0	28,687	30,187
0	0	0	0	4,450	18,538	95,490
0	44,007	60,143	504,943	489,007	84,926	15,883,851
0	0	0	12,428	0	0	12,428
0	0	0	0	0	0	12,600
0	0	0	0	0	0	2,011
0	0	0	14,016	2,235	2,922	276,843
77,559	454,297	565,310	532,887	495,692	271,609	24,358,215
62,966	0	0	67,333	0	80,493	789,660
0	0	0	0	0	78,102	78,102
0	0	0	0	420,611	0	3,172,776
0	0	0	396,626	0	0	4,603,554
0	0	0	0	0	53,339	5,722,075
0	0	0	0	0	8,302	10,881,943
0	454,297	573,809	73,000	52,007	28,994	1,182,107
0	0	0	0	0	0	7,800
62,966	454,297	573,809	536,959	472,618	249,230	26,438,017
14,593	0	(8,499)	(4,072)	23,074	22,379	(2,079,802)
0	0	0	73,250	14,461	45,000	5,162,180
0	0	0	(5,000)	(6,098)	0	(11,098)
0	0	0	0	0	0	(266,751)
0	0	0	68,250	8,363	45,000	4,884,331
14,593	0	(8,499)	64,178	31,437	67,379	2,804,529
50,002	0	14,693	353,208	368,896	255,602	13,919,987
0	0	0	0	0	0	90,807
\$64,595	\$0	\$6,194	\$417,386	\$400,333	\$322,981	\$16,815,323

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Mental Retardation Board Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Property and Other Taxes	\$4,173,193	\$4,543,912	\$370,719
Charges for Services	36,458	36,458	0
Intergovernmental	2,547,737	2,451,832	(95,905)
Rentals	10,012	12,600	2,588
Other	28,542	55,725	27,183
<i>Total Revenues</i>	<u>6,795,942</u>	<u>7,100,527</u>	<u>304,585</u>
<b>Expenditures</b>			
Current:			
Health:			
Mental Retardation Board:			
Personal Services	4,958,794	4,425,376	533,418
Materials and Supplies	152,887	97,466	55,421
Contractual Services	1,284,836	915,176	369,660
Grants in Aid	20,000	15,000	5,000
Capital Outlay	400,000	269,549	130,451
Other	32,000	27,650	4,350
<i>Total Expenditures</i>	<u>6,848,517</u>	<u>5,750,217</u>	<u>1,098,300</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(52,575)	1,350,310	1,402,885
<i>Fund Balance Beginning of Year</i>	<u>2,069,700</u>	<u>2,069,700</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$2,017,125</u>	<u>\$3,420,010</u>	<u>\$1,402,885</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
**Public Assistance Fund**  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$5,499,389	\$5,562,660	\$63,271
Other	130,978	86,576	(44,402)
<b>Total Revenues</b>	<b>5,630,367</b>	<b>5,649,236</b>	<b>18,869</b>
<b>Expenditures</b>			
Current:			
Human Services:			
Public Assistance:			
Personal Services	2,366,372	2,365,341	1,031
Materials and Supplies	88,000	87,181	819
Contractual Services	503,706	502,494	1,212
Grants in Aid	399,628	398,226	1,402
Capital Outlay	211,000	210,059	941
Other	16,176	15,608	568
<b>Total Public Assistance</b>	<b>3,584,882</b>	<b>3,578,909</b>	<b>5,973</b>
Social Services:			
Personal Services	1,115,600	1,078,578	37,022
Contractual Services	1,197,109	1,136,815	60,294
Other	6,000	3,870	2,130
<b>Total Social Services</b>	<b>2,318,709</b>	<b>2,219,263</b>	<b>99,446</b>
<b>Total Expenditures</b>	<b>5,903,591</b>	<b>5,798,172</b>	<b>105,419</b>
<b>Excess of Revenues Under Expenditures</b>	<b>(273,224)</b>	<b>(148,936)</b>	<b>124,288</b>
<b>Other Financing Sources</b>			
Operating Transfers In	269,059	263,030	(6,029)
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</b>	<b>(4,165)</b>	<b>114,094</b>	<b>118,259</b>
<b>Fund Balance Beginning of Year</b>	<b>4,165</b>	<b>4,165</b>	<b>0</b>
<b>Fund Balance End of Year</b>	<b>\$0</b>	<b>\$118,259</b>	<b>\$118,259</b>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Motor Vehicle License and Gas Tax Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$450,000	\$284,759	(\$165,241)
Fines and Forfeitures	80,000	72,361	(7,639)
Intergovernmental	3,990,000	4,149,769	159,769
Other	5,000	1,198	(3,802)
<i>Total Revenues</i>	<u>4,525,000</u>	<u>4,508,087</u>	<u>(16,913)</u>
<b>Expenditures</b>			
<b>Current:</b>			
<b>Public Works:</b>			
<b>Engineer - Administration:</b>			
Personal Services	183,620	166,244	17,376
Materials and Supplies	6,000	5,335	665
Contractual Services	11,000	7,558	3,442
Capital Outlay	17,000	14,250	2,750
<b>Total Engineer - Administration</b>	<u>217,620</u>	<u>193,387</u>	<u>24,233</u>
<b>Engineer - Roads:</b>			
Personal Services	1,222,843	1,141,183	81,660
Materials and Supplies	1,100,000	993,858	106,142
Contractual Services	791,580	698,545	93,035
Capital Outlay	609,100	608,893	207
Other	5,000	3,967	1,033
<b>Total Engineer - Roads</b>	<u>3,728,523</u>	<u>3,446,446</u>	<u>282,077</u>
<b>Engineer - Bridges:</b>			
Personal Services	12,000	10,390	1,610
Materials and Supplies	240,000	183,320	56,680
Contractual Services	875,000	501,315	373,685
<b>Total Engineer - Bridges</b>	<u>1,127,000</u>	<u>695,025</u>	<u>431,975</u>
<b>Total Public Works</b>	<u>\$5,073,143</u>	<u>\$4,334,858</u>	<u>\$738,285</u>

(continued)

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Motor Vehicle License and Gas Tax Fund (continued)*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Debt Service:			
Principal Retirement	\$7,800	\$7,800	\$0
<i>Total Expenditures</i>	<u>5,080,943</u>	<u>4,342,658</u>	<u>738,285</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(555,943)	165,429	721,372
<i>Fund Balance Beginning of Year</i>	<u>562,767</u>	<u>562,767</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,824</u></u>	<u><u>\$728,196</u></u>	<u><u>\$721,372</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Child Support Enforcement Agency Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$370,020	\$361,306	(\$8,714)
Intergovernmental	1,709,513	1,709,134	(379)
Other	61,000	75,093	14,093
<i>Total Revenues</i>	<u>2,140,533</u>	<u>2,145,533</u>	<u>5,000</u>
<b>Expenditures</b>			
Current:			
Human Services:			
Child Support Enforcement Agency:			
Personal Services	1,451,009	1,343,449	107,560
Materials and Supplies	109,800	92,244	17,556
Contractual Services	567,461	441,887	125,574
Capital Outlay	34,139	33,409	730
Other	92,500	92,247	253
<i>Total Expenditures</i>	<u>2,254,909</u>	<u>2,003,236</u>	<u>251,673</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(114,376)	142,297	256,673
<i>Fund Balance Beginning of Year</i>	<u>297,412</u>	<u>297,412</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$183,036</u>	<u>\$439,709</u>	<u>\$256,673</u>



**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County 911 Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Other	\$0	\$120	\$120
<b>Expenditures</b>			
Current:			
Public Safety:			
County 911:			
Personal Services	563,300	483,760	79,540
Materials and Supplies	21,900	8,523	13,377
Contractual Services	206,390	195,083	11,307
Capital Outlay	66,910	66,621	289
Other	1,000	555	445
<i>Total Expenditures</i>	859,500	754,542	104,958
<i>Excess of Revenues Under Expenditures</i>	(859,500)	(754,422)	105,078
<b>Other Financing Sources</b>			
Operating Transfers In	1,305,000	1,519,527	214,527
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	445,500	765,105	319,605
<i>Fund Balance Beginning of Year</i>	6,064,978	6,064,978	0
<i>Fund Balance End of Year</i>	\$6,510,478	\$6,830,083	\$319,605

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Jail Operations Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$178,946	\$241,815	\$62,869
Other	20,000	15,559	(4,441)
<i>Total Revenues</i>	<u>198,946</u>	<u>257,374</u>	<u>58,428</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Jail Operations:			
Personal Services	1,509,847	1,397,085	112,762
Materials and Supplies	274,200	261,644	12,556
Contractual Services	236,350	220,741	15,609
Capital Outlay	15,950	15,760	190
<i>Total Expenditures</i>	<u>2,036,347</u>	<u>1,895,230</u>	<u>141,117</u>
<i>Excess of Revenues Under Expenditures</i>	(1,837,401)	(1,637,856)	199,545
<b>Other Financing Sources</b>			
Operating Transfers In	1,809,954	1,849,720	39,766
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(27,447)	211,864	239,311
<i>Fund Balance Beginning of Year</i>	<u>113,231</u>	<u>113,231</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$85,784</u>	<u>\$325,095</u>	<u>\$239,311</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Real Estate Assessment Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$504,000	\$566,456	\$62,456
Other	2,500	5,720	3,220
<i>Total Revenues</i>	<u>506,500</u>	<u>572,176</u>	<u>65,676</u>
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
Real Estate Assessment:			
Personal Services	251,205	190,749	60,456
Materials and Supplies	19,501	5,663	13,838
Contractual Services	94,549	0	94,549
Capital Outlay	16,995	10,931	6,064
<i>Total Expenditures</i>	<u>382,250</u>	<u>207,343</u>	<u>174,907</u>
<i>Excess of Revenues Over Expenditures</i>	124,250	364,833	240,583
<i>Fund Balance Beginning of Year</i>	14,571	14,571	0
Unexpended Prior Year Encumbrances	138,490	138,490	0
<i>Fund Balance End of Year</i>	<u>\$277,311</u>	<u>\$517,894</u>	<u>\$240,583</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Certificate of Title Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$325,000	\$389,139	\$64,139
Other	0	1,616	1,616
<i>Total Revenues</i>	<u>325,000</u>	<u>390,755</u>	<u>65,755</u>
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
Certificate of Title:			
Personal Services	229,150	222,470	6,680
Materials and Supplies	8,880	6,908	1,972
Contractual Services	27,000	23,451	3,549
Capital Outlay	20,850	20,842	8
Other	1,121	1,121	0
<i>Total Expenditures</i>	<u>287,001</u>	<u>274,792</u>	<u>12,209</u>
<i>Excess of Revenues Over Expenditures</i>	37,999	115,963	77,964
<i>Fund Balance Beginning of Year</i>	<u>197,094</u>	<u>197,094</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$235,093</u>	<u>\$313,057</u>	<u>\$77,964</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
**Children's Services Fund**  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$1,278,564	\$1,418,592	\$140,028
<b>Expenditures</b>			
Current:			
Human Services:			
Children's Services:			
Personal Services	1,069,276	979,029	90,247
Materials and Supplies	14,000	10,259	3,741
Contractual Services	1,363,612	1,311,924	51,688
Capital Outlay	2,000	1,613	387
Other	11,100	7,717	3,383
<i>Total Expenditures</i>	2,459,988	2,310,542	149,446
<i>Excess of Revenues Under Expenditures</i>	(1,181,424)	(891,950)	289,474
<b>Other Financing Sources</b>			
Operating Transfers In	763,436	708,372	(55,064)
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(417,988)	(183,578)	234,410
<i>Fund Balance Beginning of Year</i>	417,988	417,988	0
<i>Fund Balance End of Year</i>	\$0	\$234,410	\$234,410

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Home Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$335,000	\$351,953	\$16,953
Other	5,000	8,975	3,975
<i>Total Revenues</i>	<u>340,000</u>	<u>360,928</u>	<u>20,928</u>
<b>Expenditures</b>			
<i>Current:</i>			
Human Services:			
County Home:			
Personal Services	773,950	729,206	44,744
Materials and Supplies	162,300	161,725	575
Contractual Services	60,950	55,226	5,724
Other	8,000	5,029	2,971
<i>Total Expenditures</i>	<u>1,005,200</u>	<u>951,186</u>	<u>54,014</u>
<i>Excess of Revenues Under Expenditures</i>	(665,200)	(590,258)	74,942
<b>Other Financing Sources</b>			
Operating Transfers In	659,200	659,200	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(6,000)	68,942	74,942
<i>Fund Balance Beginning of Year</i>	<u>498,548</u>	<u>498,548</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$492,548</u>	<u>\$567,490</u>	<u>\$74,942</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Litter Control Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$256,316	\$249,628	(\$6,688)
Other	0	6,669	6,669
<i>Total Revenues</i>	<u>256,316</u>	<u>256,297</u>	<u>(19)</u>
<b>Expenditures</b>			
Current:			
Public Works:			
Litter Control:			
Personal Services	136,704	128,016	8,688
Materials and Supplies	36,038	34,511	1,527
Contractual Services	67,989	59,521	8,468
Grants in Aid	40,000	40,000	0
Capital Outlay	7,500	5,130	2,370
Other	340	160	180
<i>Total Expenditures</i>	<u>288,571</u>	<u>267,338</u>	<u>21,233</u>
<i>Excess of Revenues Under Expenditures</i>	(32,255)	(11,041)	21,214
<b>Other Financing Sources</b>			
Operating Transfers In	10,000	10,000	0
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(22,255)	(1,041)	21,214
<i>Fund Balance Beginning of Year</i>	<u>32,867</u>	<u>32,867</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$10,612</u>	<u>\$31,826</u>	<u>\$21,214</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Dog and Kennel Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$101,000	\$103,443	\$2,443
Fines and Forfeitures	8,050	3,887	(4,163)
Contributions and Donations	1,200	2,011	811
Other	8,380	89	(8,291)
<i>Total Revenues</i>	<u>118,630</u>	<u>109,430</u>	<u>(9,200)</u>
<b>Expenditures</b>			
Current:			
Health:			
Animal Control:			
Personal Services	87,483	85,182	2,301
Materials and Supplies	20,500	19,883	617
Contractual Services	10,221	8,543	1,678
Capital Outlay	210	210	0
Other	4,300	1,803	2,497
Total Animal Control	<u>122,714</u>	<u>115,621</u>	<u>7,093</u>
Auditor - Dog Licensing Activities:			
Personal Services	17,549	17,549	0
Contractual Services	3,713	3,713	0
Other	738	288	450
Total Auditor - Dog Licensing Activities	<u>22,000</u>	<u>21,550</u>	<u>450</u>
<i>Total Expenditures</i>	<u>144,714</u>	<u>137,171</u>	<u>7,543</u>
<i>Excess of Revenues Under Expenditures</i>	(26,084)	(27,741)	(1,657)
<b>Other Financing Sources</b>			
Operating Transfers In	19,620	19,620	0
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(6,464)	(8,121)	(1,657)
<i>Fund Balance Beginning of Year</i>	<u>10,247</u>	<u>10,247</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$3,783</u>	<u>\$2,126</u>	<u>(\$1,657)</u>



**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Delinquent Real Estate Collection Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$65,000	\$77,559	\$12,559
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
Delinquent Real Estate - Treasurer:			
Personal Services	32,775	31,606	1,169
Contractual Services	600	600	0
Total Delinquent Real Estate - Treasurer	33,375	32,206	1,169
Delinquent Real Estate - Prosecutor:			
Personal Services	32,409	32,209	200
Materials and Supplies	16	16	0
Total Delinquent Real Estate - Prosecutor	32,425	32,225	200
<i>Total Expenditures</i>	65,800	64,431	1,369
<i>Excess of Revenues Over (Under) Expenditures</i>	(800)	13,128	13,928
<i>Fund Balance Beginning of Year</i>	49,665	49,665	0
<i>Fund Balance End of Year</i>	\$48,865	\$62,793	\$13,928

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Aging Fund*  
*For the Year Ended December 31, 1999.*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Property and Other Taxes	\$498,973	\$505,167	\$6,194
Intergovernmental	60,143	60,143	0
<i>Total Revenues</i>	559,116	565,310	6,194
<b>Expenditures</b>			
Intergovernmental	573,809	573,809	0
<i>Excess of Revenues Under Expenditures</i>	(14,693)	(8,499)	6,194
<i>Fund Balance Beginning of Year</i>	14,693	14,693	0
<i>Fund Balance End of Year</i>	\$0	\$6,194	\$6,194

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Revolving Loan Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Interest	\$12,428	\$12,428	\$0
Other	36,572	36,626	54
<i>Total Revenues</i>	49,000	49,054	54
<b>Expenditures</b>			
Current:			
Public Works:			
Revolving Loan:			
Other	53,400	400	53,000
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,400)	48,654	53,054
<i>Fund Balance Beginning of Year</i>	20,579	20,579	0
<i>Fund Balance End of Year</i>	\$16,179	\$69,233	\$53,054

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Community Development Block Grant Fund  
 For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$338,580	\$438,580	\$100,000
Other	100,000	0	(100,000)
<i>Total Revenues</i>	<u>438,580</u>	<u>438,580</u>	<u>0</u>
<b>Expenditures</b>			
Current:			
General Government - Legislative and Executive: Administration: Contractual Services	55,000	44,445	10,555
Public Works: Community Development Program: Capital Outlay	179,000	176,237	2,763
Intergovernmental	81,000	73,000	8,000
<i>Total Expenditures</i>	<u>315,000</u>	<u>293,682</u>	<u>21,318</u>
<i>Excess of Revenues Over Expenditures</i>	<u>123,580</u>	<u>144,898</u>	<u>21,318</u>
<b>Other Financing Sources (Uses)</b>			
Advances In	0	30,000	30,000
Operating Transfers Out	(28,080)	(5,000)	23,080
<i>Total Other Financing Sources (Uses)</i>	<u>(28,080)</u>	<u>25,000</u>	<u>53,080</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</i>	95,500	169,898	74,398
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>(95,012)</u>	<u>(95,012)</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$488</u>	<u>\$74,886</u>	<u>\$74,398</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Economic Development Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$47,000	\$63,863	\$16,863
Other	0	14,016	14,016
<i>Total Revenues</i>	<u>47,000</u>	<u>77,879</u>	<u>30,879</u>
<b>Expenditures</b>			
Current:			
Public Works:			
Community Development:			
Personal Services	117,350	111,143	6,207
Materials and Supplies	2,000	1,229	771
Contractual Services	9,450	7,635	1,815
Capital Outlay	8,910	8,023	887
<i>Total Expenditures</i>	<u>137,710</u>	<u>128,030</u>	<u>9,680</u>
<i>Excess of Revenues Under Expenditures</i>	(90,710)	(50,151)	40,559
<b>Other Financing Sources</b>			
Operating Transfers In	73,250	73,250	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(17,460)	23,099	40,559
<i>Fund Balance Beginning of Year</i>	37,339	37,339	0
Unexpended Prior Year Encumbrances	400	400	0
<i>Fund Balance End of Year</i>	<u>\$20,279</u>	<u>\$60,838</u>	<u>\$40,559</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Enterprise Zone Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Licenses and Permits	\$1,300	\$1,500	\$200
<b>Expenditures</b>			
Current:			
Public Works:			
Enterprise Zone:			
Contractual Services	3,020	1,720	1,300
<i>Excess of Revenues Under Expenditures</i>	(1,720)	(220)	1,500
<i>Fund Balance Beginning of Year</i>	1,900	1,900	0
<i>Fund Balance End of Year</i>	<u>\$180</u>	<u>\$1,680</u>	<u>\$1,500</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Corrections Grant Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$49,457	\$50,105	\$648
<b>Expenditures</b>			
Current:			
Public Safety:			
Community Corrections:			
Personal Services	38,743	38,551	192
Materials and Supplies	3,419	2,872	547
Contractual Services	2,675	1,729	946
Other	11,631	9,123	2,508
<i>Total Expenditures</i>	56,468	52,275	4,193
<i>Excess of Revenues Under Expenditures</i>	(7,011)	(2,170)	4,841
<i>Fund Balance Beginning of Year</i>	11,617	11,617	0
<i>Fund Balance End of Year</i>	\$4,606	\$9,447	\$4,841

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
**Drug Law Enforcement Fund**  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Fines and Forfeitures	\$1,000	\$4,450	\$3,450
<b>Expenditures</b>			
Current:			
Public Safety:			
Drug Law Enforcement:			
Other	2,000	2,000	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,000)	2,450	3,450
<i>Fund Balance Beginning of Year</i>	23,564	23,564	0
<i>Fund Balance End of Year</i>	<u>\$22,564</u>	<u>\$26,014</u>	<u>\$3,450</u>



**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Felony Delinquent Care Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$164,233	\$164,233	\$0
Other	0	1,179	1,179
<i>Total Revenues</i>	<u>164,233</u>	<u>165,412</u>	<u>1,179</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Felony Delinquent Care:			
Personal Services	117,082	110,940	6,142
Materials and Supplies	4,850	3,768	1,082
Contractual Services	59,863	20,600	39,263
Capital Outlay	500	0	500
<i>Total Expenditures</i>	<u>182,295</u>	<u>135,308</u>	<u>46,987</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(18,062)	30,104	48,166
<b>Other Financing Sources</b>			
Operating Transfers In	6,098	6,098	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(11,964)	36,202	48,166
<i>Fund Balance Beginning of Year</i>	<u>164,627</u>	<u>164,627</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$152,663</u>	<u>\$200,829</u>	<u>\$48,166</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*COPS Fund*  
*For the Year Ended December 31, 1999*

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

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Hiring Grant Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$112,825	\$147,225	\$34,400
<b>Expenditures</b>			
Current:			
Public Safety:			
Hiring Grant:			
Personal Services	112,241	104,171	8,070
<i>Excess of Revenues Over Expenditures</i>	584	43,054	42,470
<b>Other Financing Sources</b>			
Advances In	0	500	500
Operating Transfers In	12,454	0	(12,454)
<i>Total Other Financing Sources</i>	12,454	500	(11,954)
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	13,038	43,554	30,516
<i>Fund Balance Beginning of Year</i>	22,912	22,912	0
<i>Fund Balance End of Year</i>	\$35,950	\$66,466	\$30,516

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Victim Witness Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$25,090	\$32,411	\$7,321
<b>Expenditures</b>			
Current:			
Public Safety:			
Victim Witness:			
Personal Services	29,802	29,268	534
Materials and Supplies	463	396	67
Contractual Services	2,860	1,523	1,337
Capital Outlay	328	328	0
Total Public Safety	33,453	31,515	1,938
Intergovernmental	3,907	3,907	0
<i>Total Expenditures</i>	37,360	35,422	1,938
<i>Excess of Revenues Under Expenditures</i>	(12,270)	(3,011)	9,259
<b>Other Financing Sources</b>			
Operating Transfer In	8,363	8,363	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(3,907)	5,352	9,259
<i>Fund Balance Beginning of Year</i>	6,014	6,014	0
<i>Fund Balance End of Year</i>	\$2,107	\$11,366	\$9,259

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Jail Diversion Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$94,300	\$94,300	\$0
Other	1,056	1,056	0
<i>Total Revenues</i>	<u>95,356</u>	<u>95,356</u>	<u>0</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Jail Diversion:			
Personal Services	86,004	82,079	3,925
Materials and Supplies	3,527	2,860	667
Contractual Services	5,825	4,420	1,405
Total Public Safety	<u>95,356</u>	<u>89,359</u>	<u>5,997</u>
Intergovernmental	<u>52,007</u>	<u>52,007</u>	<u>0</u>
<i>Total Expenditures</i>	<u>147,363</u>	<u>141,366</u>	<u>5,997</u>
<i>Excess of Revenues Under Expenditures</i>	(52,007)	(46,010)	5,997
<i>Fund Balance Beginning of Year</i>	<u>59,445</u>	<u>59,445</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$7,438</u>	<u>\$13,435</u>	<u>\$5,997</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Youth Services Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<b>Other Financing Sources</b>			
Operating Transfers Out	(6,098)	(6,098)	0
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(6,098)	(6,098)	0
<i>Fund Balance Beginning of Year</i>	6,098	6,098	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Indigent Drivers Alcohol Fund  
 For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Other	\$1,500	\$2,500	\$1,000
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
Indigent Drivers:			
Contractual Services	52,248	8,785	43,463
<i>Excess of Revenues Under Expenditures</i>	(50,748)	(6,285)	44,463
<i>Fund Balance Beginning of Year</i>	54,748	54,748	0
<i>Fund Balance End of Year</i>	\$4,000	\$48,463	\$44,463

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Activities M. R. S. #2 Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$54,000	\$59,128	\$5,128
<b>Expenditures</b>			
Current:			
Health:			
Special Activities M.R.S. #2:			
Contractual Services	78,000	38,297	39,703
Capital Outlay	12,000	8,276	3,724
<i>Total Expenditures</i>	<u>90,000</u>	<u>46,573</u>	<u>43,427</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(36,000)	12,555	48,555
<i>Fund Balance Beginning of Year</i>	<u>87,261</u>	<u>87,261</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$51,261</u>	<u>\$99,816</u>	<u>\$48,555</u>



**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Legal Research Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$13,500	\$15,862	\$2,362
<b>Expenditures</b>			
Current:			
General Government - Judicial:			
Legal Research:			
Contractual Services	4,000	0	4,000
Capital Outlay	12,074	5,528	6,546
<i>Total Expenditures</i>	16,074	5,528	10,546
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,574)	10,334	12,908
<i>Fund Balance Beginning of Year</i>	5,485	5,485	0
<i>Fund Balance End of Year</i>	\$2,911	\$15,819	\$12,908

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Indigent Guardianship Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$13,000	\$15,235	\$2,235
<b>Expenditures</b>			
Current:			
Human Services:			
Indigent Guardianship:			
Personal Services	7,500	2,769	4,731
Materials and Supplies	450	0	450
Contractual Services	5,160	4,753	407
Capital Outlay	550	495	55
Other	260	256	4
<i>Total Expenditures</i>	13,920	8,273	5,647
<i>Excess of Revenues Over (Under) Expenditures</i>	(920)	6,962	7,882
<i>Fund Balance Beginning of Year</i>	20,148	20,148	0
<i>Fund Balance End of Year</i>	\$19,228	\$27,110	\$7,882

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Recorder's Special Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$80,000	\$86,688	\$6,688
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
Recorder:			
Contractual Services	64,500	63,851	649
Capital Outlay	8,750	8,277	473
<i>Total Expenditures</i>	73,250	72,128	1,122
<i>Excess of Revenues Over Expenditures</i>	6,750	14,560	7,810
<i>Fund Balance Beginning of Year</i>	49,947	49,947	0
<i>Fund Balance End of Year</i>	\$56,697	\$64,507	\$7,810

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Enforcement and Education Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Fines and Forfeitures	\$2,500	\$18,538	\$16,038
<b>Expenditures</b>	0	0	0
<i>Excess of Revenues Over Expenditures</i>	2,500	18,538	16,038
<i>Fund Balance Beginning of Year</i>	1,025	1,025	0
<i>Fund Balance End of Year</i>	\$3,525	\$19,563	\$16,038

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Marriage License Special Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Licenses and Permits	\$28,000	\$27,746	(\$254)
<b>Expenditures</b>			
Intergovernmental	28,000	27,746	254
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Southern District Probation Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$19,100	\$19,030	(\$70)
Other	0	85	85
<i>Total Revenues</i>	<u>19,100</u>	<u>19,115</u>	<u>15</u>
<b>Expenditures</b>			
Current:			
General Government - Judicial:			
Southern District Probation:			
Personal Services	24,100	20,283	3,817
Materials and Supplies	2,500	1,659	841
Contractual Services	12,318	10,761	1,557
Capital Outlay	2,700	1,710	990
<i>Total Expenditures</i>	<u>41,618</u>	<u>34,413</u>	<u>7,205</u>
<i>Excess of Revenues Under Expenditures</i>	(22,518)	(15,298)	7,220
<b>Other Financing Sources</b>			
Operating Transfers In	17,000	17,000	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(5,518)	1,702	7,220
<i>Fund Balance Beginning of Year</i>	<u>5,545</u>	<u>5,545</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$27</u>	<u>\$7,247</u>	<u>\$7,220</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Mediation Grant Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$2,650	\$14,099	\$11,449
<b>Expenditures</b>			
Current:			
General Government - Judicial:			
Mediation:			
Personal Services	28,475	23,221	5,254
Contractual Services	2,000	931	1,069
Capital Outlay	175	175	0
<i>Total Expenditures</i>	30,650	24,327	6,323
<i>Excess of Revenues Under Expenditures</i>	(28,000)	(10,228)	17,772
<b>Other Financing Sources</b>			
Operating Transfers In	28,000	28,000	0
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	0	17,772	17,772
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$17,772	\$17,772

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Tuscarawas Intervention and Prevention Program Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$0	\$11,699	\$11,699
<b>Expenditures</b>	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	11,699	11,699
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$11,699	\$11,699



**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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Property and Other Taxes	\$4,672,166	\$5,049,079	\$376,913
Charges for Services	2,491,024	2,549,703	58,679
Licenses and Permits	29,300	29,246	(54)
Fines and Forfeitures	91,550	99,236	7,686
Intergovernmental	16,229,797	16,677,401	447,604
Interest	12,428	12,428	0
Rentals	10,012	12,600	2,588
Contributions and Donations	1,200	2,011	811
Other	400,528	312,802	(87,726)
<b>Total Revenues</b>	<b>23,938,005</b>	<b>24,744,506</b>	<b>806,501</b>
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
Real Estate Assessment Fund	382,250	207,343	174,907
Certificate of Title Fund	287,001	274,792	12,209
Delinquent Real Estate Collection Fund	65,800	64,431	1,369
Community Development Block Grant Fund	55,000	44,445	10,555
Indigent Drivers Alcohol Fund	52,248	8,785	43,463
Recorder's Special Fund	73,250	72,128	1,122
<b>Total General Government - Legislative and Executive</b>	<b>915,549</b>	<b>671,924</b>	<b>243,625</b>
General Government - Judicial:			
Legal Research Fund	16,074	5,528	10,546
Southern District Probation Fund	41,618	34,413	7,205
Mediation Grant Fund	30,650	24,327	6,323
<b>Total General Government - Judicial</b>	<b>88,342</b>	<b>64,268</b>	<b>24,074</b>
Public Safety:			
County 911 Fund	859,500	754,542	104,958
Jail Operations Fund	2,036,347	1,895,230	141,117
Community Corrections Grant Fund	56,468	52,275	4,193
Drug Law Enforcement Fund	2,000	2,000	0
Felony Delinquent Care Fund	182,295	135,308	46,987
Hiring Grant Fund	112,241	104,171	8,070
Victim Witness Fund	33,453	31,515	1,938
Jail Diversion Fund	95,356	89,359	5,997
<b>Total Public Safety</b>	<b>\$3,377,660</b>	<b>\$3,064,400</b>	<b>\$313,260</b>

(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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Public Works:</b>			
Motor Vehicle License and Gas Tax Fund	\$5,073,143	\$4,334,858	\$738,285
Litter Control Fund	288,571	267,338	21,233
Revolving Loan Fund	53,400	400	53,000
Community Development Block Grant Fund	179,000	176,237	2,763
Community Economic Development Fund	137,710	128,030	9,680
Enterprise Zone Fund	3,020	1,720	1,300
<b>Total Public Works</b>	<b>5,734,844</b>	<b>4,908,583</b>	<b>826,261</b>
<b>Health:</b>			
Mental Retardation Board Fund	6,848,517	5,750,217	1,098,300
Dog and Kennel Fund	144,714	137,171	7,543
Special Activities M. R. S. #2 Fund	90,000	46,573	43,427
<b>Total Health</b>	<b>7,083,231</b>	<b>5,933,961</b>	<b>1,149,270</b>
<b>Human Services:</b>			
Public Assistance Fund	5,903,591	5,798,172	105,419
Child Support Enforcement Agency Fund	2,254,909	2,003,236	251,673
Children's Services Fund	2,459,988	2,310,542	149,446
County Home Fund	1,005,200	951,186	54,014
Indigent Guardianship Fund	13,920	8,273	5,647
<b>Total Human Services</b>	<b>11,637,608</b>	<b>11,071,409</b>	<b>566,199</b>
<b>Intergovernmental:</b>			
Aging Fund	573,809	573,809	0
Community Development Block Grant Fund	81,000	73,000	8,000
Victim Witness Fund	3,907	3,907	0
Jail Diversion Fund	52,007	52,007	0
Marriage License Special Fund	28,000	27,746	254
<b>Total Intergovernmental</b>	<b>738,723</b>	<b>730,469</b>	<b>8,254</b>
<b>Debt Service:</b>			
Principal Retirement	7,800	7,800	0
<b>Total Expenditures</b>	<b>29,583,757</b>	<b>26,452,814</b>	<b>3,130,943</b>
<b>Excess of Revenues Under Expenditures</b>	<b>(\$5,645,752)</b>	<b>(\$1,708,308)</b>	<b>\$3,937,444</b>

(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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Other Financing Sources (Uses)</b>			
Advances In	\$0	\$30,500	\$30,500
Operating Transfers In	4,981,434	5,162,180	180,746
Operating Transfers Out	(34,178)	(11,098)	23,080
<i>Total Other Financing Sources (Uses)</i>	<u>4,947,256</u>	<u>5,181,582</u>	<u>234,326</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(698,496)	3,473,274	4,171,770
<i>Fund Balances Beginning of Year</i>	10,870,002	10,870,002	0
Unexpended Prior Year Encumbrances	138,890	138,890	0
<i>Fund Balances End of Year</i>	<u>\$10,310,396</u>	<u>\$14,482,166</u>	<u>\$4,171,770</u>

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## TUSCARAWAS COUNTY, OHIO

### Debt Service Funds

Debt Service Funds are used to account for the accumulation of financial resources for, and the payment of, general long-term debt principal, interest, and related costs;

*General Obligation Bond Fund - To account for rental revenues which are expended for the payment of principal and related interest for general obligation bonds.*

*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.*

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 General Obligation Bond Fund  
 For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Rentals	\$6,683	\$6,683	\$0
<b>Expenditures</b>	0	0	0
<i>Excess of Revenues Over Expenditures</i>	6,683	6,683	0
<b>Other Financing Uses</b>			
Operating Transfers Out	(64,204)	(64,204)	0
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(57,521)	(57,521)	0
<i>Fund Balance Beginning of Year</i>	57,521	57,521	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

**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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>			
Debt Service:			
Principal Retirement:			
Water OWDA	5,183	5,183	0
Sewer OWDA	33,421	33,421	0
Total Principal Retirement	<u>38,604</u>	<u>38,604</u>	<u>0</u>
Interest and Fiscal Charges:			
Water OWDA	11,817	11,629	188
Sewer OWDA	61,579	60,969	610
Total Interest and Fiscal Charges	<u>73,396</u>	<u>72,598</u>	<u>798</u>
<i>Total Expenditures</i>	<u>112,000</u>	<u>111,202</u>	<u>798</u>
<i>Excess of Revenues Under Expenditures</i>	(112,000)	(111,202)	798
<b>Other Financing Sources</b>			
Operating Transfers In	<u>112,000</u>	<u>111,202</u>	<u>(798)</u>
<i>Excess of Revenues and Other Financing Sources Under 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>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balances - Budget (Non-GAAP Basis) and Actual*  
*All Debt Service Funds*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Rentals	\$6,683	\$6,683	\$0
<b>Expenditures</b>			
Debt Service:			
Principal Retirement:			
Enterprise Debt Service Fund	38,604	38,604	0
Interest and Fiscal Charges:			
Enterprise Debt Service Fund	73,396	72,598	798
<i>Total Expenditures</i>	112,000	111,202	798
<i>Excess of Revenues Under Expenditures</i>	(105,317)	(104,519)	798
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	112,000	111,202	(798)
Operating Transfers Out	(64,204)	(64,204)	0
<i>Total Other Financing Sources (Uses)</i>	47,796	46,998	(798)
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	(57,521)	(57,521)	0
<i>Fund Balances Beginning of Year</i>	57,521	57,521	0
<i>Fund Balances End of Year</i>	\$0	\$0	\$0



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## TUSCARAWAS COUNTY, OHIO

### Capital Projects Funds

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

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

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

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

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

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

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

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

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

**Tuscarawas County, Ohio**  
*Combining Balance Sheet*  
*All Capital Projects Funds*  
 December 31, 1999

	Permanent Improvement	Permanent Improvement County Home
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	\$1,109,172	\$134,331
Accounts Receivable	0	0
Advances to Other Funds	0	0
Intergovernmental Receivable	0	0
Prepaid Items	0	0
Loans Receivable	0	0
<i>Total Assets</i>	<u>\$1,109,172</u>	<u>\$134,331</u>
<b>Liabilities</b>		
Accounts Payable	\$0	\$0
Due to Other Funds	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>
<b>Fund Equity</b>		
Fund Balance:		
Reserved for Encumbrances	0	0
Reserved for Advances	0	0
Reserved for Loans	0	0
Unreserved, Undesignated	1,109,172	134,331
<i>Total Fund Equity</i>	<u>1,109,172</u>	<u>134,331</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$1,109,172</u>	<u>\$134,331</u>

(continued)

**Tuscarawas County, Ohio**  
**Combining Balance Sheet**  
*All Capital Projects Funds (continued)*  
 December 31, 1999

	Permanent Improvement MRS	Capital Projects	CSEA Renovation
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$53,081	\$5,732,589	\$17,058
Accounts Receivable	0	271	0
Advances to Other Funds	0	1,070,534	0
Intergovernmental Receivable	0	0	0
Prepaid Items	0	0	0
Loans Receivable	0	534,000	0
<i>Total Assets</i>	<u>\$53,081</u>	<u>\$7,337,394</u>	<u>\$17,058</u>
<b>Liabilities</b>			
Accounts Payable	\$0	\$0	\$0
Due to Other Funds	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Equity</b>			
Fund Balance:			
Reserved for Encumbrances	0	57,875	0
Reserved for Advances	0	1,070,534	0
Reserved for Loans	0	534,000	0
Unreserved, Undesignated	53,081	5,674,985	17,058
<i>Total Fund Equity</i>	<u>53,081</u>	<u>7,337,394</u>	<u>17,058</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$53,081</u>	<u>\$7,337,394</u>	<u>\$17,058</u>

<u>Other</u>	<u>Totals</u>
\$547,206	\$7,593,437
146	417
0	1,070,534
3,725	3,725
135	135
0	534,000
<u>\$551,212</u>	<u>\$9,202,248</u>

\$2,134	\$2,134
2,690	2,690
<u>4,824</u>	<u>4,824</u>

70,957	128,832
0	1,070,534
0	534,000
475,431	7,464,058
<u>546,388</u>	<u>9,197,424</u>
<u>\$551,212</u>	<u>\$9,202,248</u>

**Tuscarawas County, Ohio**  
*Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Capital Projects Funds  
For the Year Ended December 31, 1999*

	Permanent Improvement	Permanent Improvement County Home	Permanent Improvement MRS
<b>Revenues</b>			
Charges for Services	\$0	\$0	\$0
Intergovernmental	0	0	0
Interest	0	0	0
Rentals	23,068	1,988	0
Contributions and Donations	0	0	0
Other	0	0	0
<i>Total Revenues</i>	<u>23,068</u>	<u>1,988</u>	<u>0</u>
<b>Expenditures</b>			
Capital Outlay	0	54,674	18,750
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>23,068</u>	<u>(52,686)</u>	<u>(18,750)</u>
<b>Other Financing Sources (Uses)</b>			
Proceeds from Sale of Fixed Assets	0	0	0
Operating Transfers In	0	0	0
Operating Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>23,068</u>	<u>(52,686)</u>	<u>(18,750)</u>
<i>Fund Balances Beginning of Year</i>	<u>1,086,104</u>	<u>187,017</u>	<u>71,831</u>
<i>Fund Balances End of Year</i>	<u>\$1,109,172</u>	<u>\$134,331</u>	<u>\$53,081</u>

Capital Projects	Issue II	CSEA Renovation	Other	Totals
\$12,220	\$0	\$0	\$100,094	\$112,314
0	794,685	0	56,680	851,365
425,802	0	0	17,174	442,976
75,422	0	4,549	2,249	107,276
200,000	0	0	112,575	312,575
104,042	0	0	2,299	106,341
<u>817,486</u>	<u>794,685</u>	<u>4,549</u>	<u>291,071</u>	<u>1,932,847</u>
<u>1,627,049</u>	<u>794,685</u>	<u>0</u>	<u>244,332</u>	<u>2,739,490</u>
<u>(809,563)</u>	<u>0</u>	<u>4,549</u>	<u>46,739</u>	<u>(806,643)</u>
49,000	0	0	0	49,000
1,041,914	0	0	115,800	1,157,714
(291,059)	0	0	0	(291,059)
<u>799,855</u>	<u>0</u>	<u>0</u>	<u>115,800</u>	<u>915,655</u>
(9,708)	0	4,549	162,539	109,012
<u>7,347,102</u>	<u>0</u>	<u>12,509</u>	<u>383,849</u>	<u>9,088,412</u>
<u>\$7,337,394</u>	<u>\$0</u>	<u>\$17,058</u>	<u>\$546,388</u>	<u>\$9,197,424</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Permanent Improvement Fund  
 For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Rentals	\$0	\$23,068	\$23,068
<b>Expenditures</b>			
Capital Outlay	200,000	0	200,000
<i>Excess of Revenues Over (Under) Expenditures</i>	(200,000)	23,068	223,068
<b>Other Financing Sources</b>			
Operating Transfers In	23,000	0	(23,000)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(177,000)	23,068	200,068
<i>Fund Balance Beginning of Year</i>	1,086,104	1,086,104	0
<i>Fund Balance End of Year</i>	\$909,104	\$1,109,172	\$200,068



**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Permanent Improvement County Home Fund  
 For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Rentals	\$0	\$2,131	\$2,131
<b>Expenditures</b>			
Capital Outlay	61,000	54,674	6,326
<i>Excess of Revenues Under Expenditures</i>	(61,000)	(52,543)	8,457
<i>Fund Balance Beginning of Year</i>	186,874	186,874	0
<i>Fund Balance End of Year</i>	<u>\$125,874</u>	<u>\$134,331</u>	<u>\$8,457</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Permanent Improvement MRS Fund  
 For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
Capital Outlay	14,000	13,119	881
<i>Excess of Revenues Under Expenditures</i>	(14,000)	(13,119)	881
<i>Fund Balance Beginning of Year</i>	66,200	66,200	0
<i>Fund Balance End of Year</i>	<u>\$52,200</u>	<u>\$53,081</u>	<u>\$881</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Capital Projects Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$12,220	\$12,220	\$0
Interest	0	425,804	425,804
Rentals	0	75,151	75,151
Contributions and Donations	0	200,000	200,000
Other	0	104,547	104,547
<i>Total Revenues</i>	<u>12,220</u>	<u>817,722</u>	<u>805,502</u>
<b>Expenditures</b>			
Capital Outlay	3,492,536	1,871,326	1,621,210
<i>Excess of Revenues Under Expenditures</i>	<u>(3,480,316)</u>	<u>(1,053,604)</u>	<u>2,426,712</u>
<b>Other Financing Sources (Uses)</b>			
Advances In	0	36,916	36,916
Operating Transfers In	947,601	1,041,914	94,313
Operating Transfers Out	(1,550,000)	(291,059)	1,258,941
<i>Total Other Financing Sources (Uses)</i>	<u>(602,399)</u>	<u>787,771</u>	<u>1,390,170</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(4,082,715)</u>	<u>(265,833)</u>	<u>3,816,882</u>
<i>Fund Balance Beginning of Year</i>	<u>5,940,547</u>	<u>5,940,547</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,857,832</u>	<u>\$5,674,714</u>	<u>\$3,816,882</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Issue II Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$794,685	\$794,685	\$0
<b>Expenditures</b>			
Capital Outlay	794,685	794,685	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*CSEA Renovation Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Rentals	\$0	\$4,549	\$4,549
<b>Expenditures</b>	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	4,549	4,549
<i>Fund Balance Beginning of Year</i>	12,509	12,509	0
<i>Fund Balance End of Year</i>	<u>\$12,509</u>	<u>\$17,058</u>	<u>\$4,549</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Jail Construction Fund  
 For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Interest	\$0	\$17,174	\$17,174
<b>Expenditures</b>			
Capital Outlay	100,000	4,770	95,230
<i>Excess of Revenues Over (Under) Expenditures</i>	(100,000)	12,404	112,404
<i>Fund Balance Beginning of Year</i>	137,093	137,093	0
<i>Fund Balance End of Year</i>	\$37,093	\$149,497	\$112,404

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Hazardous Materials Equipment Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Contributions and Donations	\$0	\$300	\$300
<b>Expenditures</b>			
Capital Outlay	16,677	15,580	1,097
<i>Excess of Revenues Under Expenditures</i>	(16,677)	(15,280)	1,397
<b>Other Financing Sources</b>			
Operating Transfers In	15,800	15,800	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(877)	520	1,397
<i>Fund Balance Beginning of Year</i>	877	877	0
<i>Fund Balance End of Year</i>	\$0	\$1,397	\$1,397

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Court Computers Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$81,500	\$100,662	\$19,162
Intergovernmental	2,299	2,299	0
<i>Total Revenues</i>	83,799	102,961	19,162
<b>Expenditures</b>			
Capital Outlay	118,860	80,631	38,229
<i>Excess of Revenues Over (Under) Expenditures</i>	(35,061)	22,330	57,391
<i>Fund Balance Beginning of Year</i>	129,776	129,776	0
<i>Fund Balance End of Year</i>	\$94,715	\$152,106	\$57,391



**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Canal Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Contributions and Donations	\$98,074	\$98,174	\$100
<b>Expenditures</b>			
Capital Outlay	131,784	77,541	54,243
<i>Excess of Revenues Over (Under) Expenditures</i>	(33,710)	20,633	54,343
<b>Other Financing Sources</b>			
Operating Transfers In	25,000	25,000	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(8,710)	45,633	54,343
<i>Fund Balance Beginning of Year</i>	17,467	17,467	0
<i>Fund Balance End of Year</i>	<u>\$8,757</u>	<u>\$63,100</u>	<u>\$54,343</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Norma Johnson Nature Preserve Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Rentals	\$3,500	\$2,696	(\$804)
Contributions and Donations	15,000	14,101	(899)
<i>Total Revenues</i>	18,500	16,797	(1,703)
<b>Expenditures</b>			
Capital Outlay	43,210	36,141	7,069
<i>Excess of Revenues Under Expenditures</i>	(24,710)	(19,344)	5,366
<b>Other Financing Sources</b>			
Operating Transfers In	20,000	25,000	5,000
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(4,710)	5,656	10,366
<i>Fund Balance Beginning of Year</i>	4,810	4,810	0
<i>Fund Balance End of Year</i>	\$100	\$10,466	\$10,366

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Commissioners Parks and Recreation Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
Capital Outlay	43,500	11,909	31,591
<i>Excess of Revenues Under Expenditures</i>	(43,500)	(11,909)	31,591
<b>Other Financing Sources</b>			
Operating Transfers In	50,000	50,000	0
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	6,500	38,091	31,591
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	<u>\$6,500</u>	<u>\$38,091</u>	<u>\$31,591</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Ohio Court Security Project Grant Fund*  
*For the Year Ended December 31, 1999*

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

**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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$93,720	\$112,882	\$19,162
Intergovernmental	850,935	850,935	0
Interest	0	442,978	442,978
Rentals	3,500	107,595	104,095
Contributions and Donations	113,074	312,575	199,501
Other	2,299	106,846	104,547
<b>Total Revenues</b>	<b>1,063,528</b>	<b>1,933,811</b>	<b>870,283</b>
<b>Expenditures</b>			
Capital Outlay:			
Permanent Improvement Fund	200,000	0	200,000
Permanent Improvement			
County Home Fund	61,000	54,674	6,326
Permanent Improvement MRS Fund	14,000	13,119	881
Capital Projects Fund	3,492,536	1,871,326	1,621,210
Issue II Fund	794,685	794,685	0
Jail Construction Fund	100,000	4,770	95,230
Hazardous Materials Equipment Fund	16,677	15,580	1,097
Court Computers Fund	118,860	80,631	38,229
Canal Fund	131,784	77,541	54,243
Norma Johnson Nature Preserve Fund	43,210	36,141	7,069
Commissioners Parks and Recreation Fund	43,500	11,909	31,591
<b>Total Expenditures</b>	<b>5,016,252</b>	<b>2,960,376</b>	<b>2,055,876</b>
<b>Excess of Revenues Under Expenditures</b>	<b>(3,952,724)</b>	<b>(1,026,565)</b>	<b>2,926,159</b>
<b>Other Financing Sources (Uses)</b>			
Advances In	0	36,916	36,916
Operating Transfers In	1,081,401	1,157,714	76,313
Operating Transfers Out	(1,550,000)	(291,059)	1,258,941
<b>Total Other Financing Sources (Uses)</b>	<b>(468,599)</b>	<b>903,571</b>	<b>1,372,170</b>
<b>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</b>	<b>(4,421,323)</b>	<b>(122,994)</b>	<b>4,298,329</b>
<b>Fund Balances Beginning of Year</b>	<b>7,582,257</b>	<b>7,582,257</b>	<b>0</b>
<b>Fund Balances End of Year</b>	<b>\$3,160,934</b>	<b>\$7,459,263</b>	<b>\$4,298,329</b>

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## TUSCARAWAS COUNTY, OHIO

### Enterprise Funds

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

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

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

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

### Internal Service Fund

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

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

**Tuscarawas County, Ohio**  
*Combining Balance Sheet*  
*All Enterprise Funds*  
*December 31, 1999*

	Sewer District	Water District	Totals
<b>Assets</b>			
<b>Current Assets:</b>			
Equity in Pooled Cash and Cash Equivalents	\$1,285,148	\$825,731	\$2,110,879
Cash and Cash Equivalents in Segregated Accounts	19,173	10,958	30,131
Accounts Receivable	161,140	91,510	252,650
Interfund Receivable	0	9,877	9,877
Intergovernmental Receivable	10,320	0	10,320
Materials and Supplies Inventory	51,477	41,605	93,082
<b>Total Current Assets</b>	<b>1,527,258</b>	<b>979,681</b>	<b>2,506,939</b>
<b>Fixed Assets (Net of Accumulated Depreciation)</b>	<b>12,220,932</b>	<b>5,160,280</b>	<b>17,381,212</b>
<b>Total Assets</b>	<b>\$13,748,190</b>	<b>\$6,139,961</b>	<b>\$19,888,151</b>
<b>Liabilities</b>			
<b>Current Liabilities:</b>			
Accounts Payable	\$11,042	\$1,602	\$12,644
Contracts Payable	5,075	0	5,075
Accrued Wages	8,700	5,104	13,804
Compensated Absences Payable	636	323	959
Interfund Payable	9,877	0	9,877
Due to Other Funds	17,958	9,660	27,618
Intergovernmental Payable	10,899	43,280	54,179
Current Portion of:			
OPWC Loans Payable	0	27,404	27,404
OWDA Loans Payable	35,434	8,382	43,816
Capital Lease Payable	4,000	0	4,000
<b>Total Current Liabilities</b>	<b>103,621</b>	<b>95,755</b>	<b>199,376</b>
<b>Long-Term Liabilities:</b>			
Compensated Absences Payable	28,488	7,071	35,559
Advances from Other Funds	1,070,534	0	1,070,534
OPWC Loans Payable	205,097	459,072	664,169
OWDA Loans Payable	728,248	996,169	1,724,417
Capital Lease Payable	327,000	0	327,000
<b>Total Long-Term Liabilities</b>	<b>2,359,367</b>	<b>1,462,312</b>	<b>3,821,679</b>
<b>Total Liabilities</b>	<b>2,462,988</b>	<b>1,558,067</b>	<b>4,021,055</b>
<b>Fund Equity</b>			
Contributed Capital	10,054,743	2,797,142	12,851,885
Retained Earnings:			
Unreserved	1,230,459	1,784,752	3,015,211
<b>Total Fund Equity</b>	<b>11,285,202</b>	<b>4,581,894</b>	<b>15,867,096</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$13,748,190</b>	<b>\$6,139,961</b>	<b>\$19,888,151</b>



**Tuscarawas County, Ohio**  
*Combining Statement of Revenues,  
 Expenses and Changes in Retained Earnings  
 All Enterprise Funds  
 For the Year Ended December 31, 1999*

	Sewer District	Water District	Totals
<b>Operating Revenues</b>			
Charges for Services	\$1,061,417	\$623,199	\$1,684,616
Other	4,325	38,571	42,896
<i>Total Operating Revenues</i>	<u>1,065,742</u>	<u>661,770</u>	<u>1,727,512</u>
<b>Operating Expenses</b>			
Personal Services	308,666	193,736	502,402
Materials and Supplies	66,348	6,031	72,379
Contractual Services	312,414	39,743	352,157
Depreciation	380,358	120,976	501,334
Other	9,933	516	10,449
<i>Total Operating Expenses</i>	<u>1,077,719</u>	<u>361,002</u>	<u>1,438,721</u>
<i>Operating Income (Loss)</i>	<u>(11,977)</u>	<u>300,768</u>	<u>288,791</u>
<b>Non-Operating Revenues (Expenses)</b>			
Interest	0	167	167
Interest and Fiscal Charges	(81,752)	(36,203)	(117,955)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(81,752)</u>	<u>(36,036)</u>	<u>(117,788)</u>
<i>Net Income (Loss) Before Operating Transfers</i>	<u>(93,729)</u>	<u>264,732</u>	<u>171,003</u>
Operating Transfers In	0	283,059	283,059
<i>Net Income (Loss)</i>	<u>(93,729)</u>	<u>547,791</u>	<u>454,062</u>
Depreciation on Fixed Assets Acquired by Contributed Capital	242,977	47,516	290,493
<i>Retained Earnings Beginning of Year</i>	<u>1,081,211</u>	<u>1,189,445</u>	<u>2,270,656</u>
<i>Retained Earnings End of Year</i>	<u>\$1,230,459</u>	<u>\$1,784,752</u>	<u>\$3,015,211</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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$1,200,000	\$1,189,158	(\$10,842)
Capital Grants	789,166	389,166	(400,000)
Proceeds of OWDA Loan	505,097	205,097	(300,000)
Other	100,000	4,325	(95,675)
<i>Total Revenues</i>	<u>2,594,263</u>	<u>1,787,746</u>	<u>(806,517)</u>
<b>Expenses</b>			
Personal Services	511,619	314,429	197,190
Materials and Supplies	120,000	69,677	50,323
Contractual Services	585,986	292,393	293,593
Capital Outlay	628,723	592,131	36,592
Other	11,000	2,472	8,528
Debt Service:			
Principal Retirement	19,717	5,500	14,217
Interest and Fiscal Charges	20,783	20,783	0
<i>Total Expenses</i>	<u>1,897,828</u>	<u>1,297,385</u>	<u>600,443</u>
<i>Excess of Revenues Over Expenses</i>	696,435	490,361	(206,074)
Advances Out	0	(36,916)	(36,916)
Operating Transfers Out	(204,520)	(84,513)	120,007
<i>Excess of Revenues Over Advances and Operating Transfers</i>	491,915	368,932	(122,983)
<i>Fund Equity Beginning of Year</i>	252,475	252,475	0
Unexpended Prior Year Encumbrances	571,498	571,498	0
<i>Fund Equity End of Year</i>	<u>\$1,315,888</u>	<u>\$1,192,905</u>	<u>(\$122,983)</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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$645,000	\$679,657	\$34,657
Capital Grants	0	25,310	25,310
Interest	0	167	167
Proceeds of OWDA Loan	190,000	189,248	(752)
Proceeds of OPWC Loan	34,500	9,521	(24,979)
Other	24,000	38,571	14,571
<i>Total Revenues</i>	<u>893,500</u>	<u>942,474</u>	<u>48,974</u>
<b>Expenses</b>			
Personal Services	236,200	205,368	30,832
Materials and Supplies	30,000	8,774	21,226
Contractual Services	40,927	15,622	25,305
Capital Outlay	168,408	134,114	34,294
Other	5,000	577	4,423
Debt Service:			
Principal Retirement	330,670	322,859	7,811
Interest and Fiscal Charges	42,889	30,889	12,000
<i>Total Expenses</i>	<u>854,094</u>	<u>718,203</u>	<u>135,891</u>
<i>Excess of Revenues Over Expenses</i>	39,406	224,271	184,865
Operating Transfers In	283,059	283,059	0
Operating Transfers Out	(110,800)	(26,689)	84,111
<i>Excess of Revenues Over Expenses and Operating Transfers</i>	211,665	480,641	268,976
<i>Fund Equity Beginning of Year</i>	142,220	142,220	0
Unexpended Prior Year Encumbrances	157,616	157,616	0
<i>Fund Equity End of Year</i>	<u>\$511,501</u>	<u>\$780,477</u>	<u>\$268,976</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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$1,845,000	\$1,868,815	\$23,815
Capital Grants	789,166	414,476	(374,690)
Interest	0	167	167
Proceeds of OWDA Loan	190,000	189,248	(752)
Proceeds of OPWC Loan	539,597	214,618	(324,979)
Other	124,000	42,896	(81,104)
<i>Total Revenues</i>	<u>3,487,763</u>	<u>2,730,220</u>	<u>(757,543)</u>
<b>Expenses</b>			
Personal Services:			
Sewer District Fund	511,619	314,429	197,190
Water District Fund	236,200	205,368	30,832
Total Personal Services	<u>747,819</u>	<u>519,797</u>	<u>228,022</u>
Materials and Supplies:			
Sewer District Fund	120,000	69,677	50,323
Water District Fund	30,000	8,774	21,226
Total Materials and Supplies	<u>150,000</u>	<u>78,451</u>	<u>71,549</u>
Contractual Services:			
Sewer District Fund	585,986	292,393	293,593
Water District Fund	40,927	15,622	25,305
Total Contractual Services	<u>626,913</u>	<u>308,015</u>	<u>318,898</u>
Capital Outlay:			
Sewer District Fund	628,723	592,131	36,592
Water District Fund	168,408	134,114	34,294
Total Capital Outlay	<u>797,131</u>	<u>726,245</u>	<u>70,886</u>
Other:			
Sewer District Fund	11,000	2,472	8,528
Water District Fund	5,000	577	4,423
Total Other	<u>\$16,000</u>	<u>\$3,049</u>	<u>\$12,951</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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Debt Service:			
Principal Retirement:			
Sewer District Fund	\$19,717	\$5,500	\$14,217
Water District Fund	330,670	322,859	7,811
Total Principal Retirement	350,387	328,359	22,028
Interest and Fiscal Charges:			
Sewer District Fund	20,783	20,783	0
Water District Fund	42,889	30,889	12,000
Total Interest and Fiscal Charges	63,672	51,672	12,000
<i>Total Expenses</i>	2,751,922	2,015,588	736,334
<i>Excess of Revenues Over Expenses</i>	735,841	714,632	(21,209)
Advances Out	0	(36,916)	(36,916)
Operating Transfers In	283,059	283,059	0
Operating Transfers Out	(315,320)	(111,202)	204,118
<i>Excess of Revenues Over Expenses, Advances and Operating Transfers</i>	703,580	849,573	145,993
<i>Fund Equity Beginning of Year</i>	394,695	394,695	0
Unexpended Proir Year Encumbrances	729,114	729,114	0
<i>Fund Equity End of Year</i>	\$1,827,389	\$1,973,382	\$145,993

**Tuscarawas County, Ohio**  
*Combining Statement of Cash Flows*  
*All Enterprise Funds*  
*For the Year Ended December 31, 1999*

	Sewer District	Water District	Totals
<b>INCREASES (DECREASES) IN CASH AND CASH EQUIVALENTS</b>			
<b>Cash Flows from Operating Activities</b>			
Cash Received from Customers	\$1,161,263	\$669,231	\$1,830,494
Other Cash Receipts	4,325	38,571	42,896
Cash Paid to Suppliers	(386,224)	(125,847)	(512,071)
Cash Paid to Employees	(313,550)	(205,376)	(518,926)
Other Cash Payments	(9,933)	(516)	(10,449)
<i>Net Cash Provided by Operating Activities</i>	<u>455,881</u>	<u>376,063</u>	<u>831,944</u>
<b>Cash Flows from Noncapital Financing Activities</b>			
Advances In	9,877	0	9,877
Advances Out	(36,916)	(9,877)	(46,793)
Operating Transfers In	0	283,059	283,059
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>(27,039)</u>	<u>273,182</u>	<u>246,143</u>
<b>Cash Flows from Capital and Related Financing Activities</b>			
Purchase of Fixed Assets	(618,716)	(132,110)	(750,826)
Capital Grants	389,166	25,310	414,476
Proceeds of OPWC Loan	205,097	9,521	214,618
Proceeds of OWDA Loan	0	189,248	189,248
Principal Payments - OWDA Loans	(34,921)	(35,237)	(70,158)
Principal Payments - Notes	0	(270,000)	(270,000)
Principal Payments - OPWC Loans	0	(22,805)	(22,805)
Principal Payments - Capital Lease	(4,000)	0	(4,000)
Interest Payments - OWDA Loans	(60,969)	(29,458)	(90,427)
Interest Payments - Notes	0	(13,059)	(13,059)
Interest Payments - Capital Lease	(20,783)	0	(20,783)
<i>Net Cash Used for Capital and Financing Activities</i>	<u>(145,126)</u>	<u>(278,590)</u>	<u>(423,716)</u>
<b>Cash Flows from Investing Activities</b>			
Interest on Investments	0	167	167
<b>Net Increase in Cash and Cash Equivalents</b>	<u>283,716</u>	<u>370,822</u>	<u>654,538</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>1,020,605</u>	<u>465,867</u>	<u>1,486,472</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$1,304,321</u>	<u>\$836,689</u>	<u>\$2,141,010</u>

(continued)

**Tuscarawas County, Ohio**  
*Combining Statement of Cash Flows*  
*All Enterprise Funds (continued)*  
*For the Year Ended December 31, 1999*

	Sewer District	Water District	Totals
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities</b>			
Operating Income (Loss)	(\$11,977)	\$300,768	\$288,791
Adjustments:			
Depreciation Expense	380,358	120,976	501,334
(Increases) Decreases in Assets:			
Accounts Receivable	94,922	46,032	140,954
Intergovernmental Receivable	4,924	0	4,924
Materials and Supplies Inventory	(3,145)	(3,940)	(7,085)
Increases (Decreases) in Liabilities:			
Accounts Payable	(403)	(3,777)	(4,180)
Contracts Payable	5,075	(55,788)	(50,713)
Accrued Wages	972	(427)	545
Compensated Absences Payable	4,040	(2,559)	1,481
Retainage Payable	0	(6,620)	(6,620)
Due to Other Funds	(323)	0	(323)
Intergovernmental Payable	(18,562)	(18,602)	(37,164)
<i>Net Cash Provided by Operating Activities</i>	<u>\$455,881</u>	<u>\$376,063</u>	<u>\$831,944</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  
Local Emergency Planning Commission Fund

**Tuscarawas County, Ohio**  
*Combining Balance Sheet*  
*All Fiduciary Funds*  
*December 31, 1999*

	Expendable Trust Funds		Total Agency Funds	Totals
	Special Activities M.R.S. #1	Miscellaneous Trust		
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$97,646	\$9,020	\$5,541,039	\$5,647,705
Cash and Cash Equivalents in Segregated Accounts	428	0	328,427	328,855
Receivables:				
Property Taxes	0	0	59,979,490	59,979,490
Accounts	0	0	120	120
Intergovernmental Receivable	0	0	665,255	665,255
<b>Total Assets</b>	<b>\$98,074</b>	<b>\$9,020</b>	<b>\$66,514,331</b>	<b>\$66,621,425</b>
<b>Liabilities</b>				
Payroll Withholdings	\$0	\$0	\$2,207	\$2,207
Intergovernmental Payable - Due to County Funds	0	0	8,637,754	8,637,754
Intergovernmental Payable	0	0	54,818,424	54,818,424
Undistributed Monies	0	0	3,055,946	3,055,946
<b>Total Liabilities</b>	<b>0</b>	<b>0</b>	<b>66,514,331</b>	<b>66,514,331</b>
<b>Fund Equity</b>				
Fund Balance:				
Reserved for Encumbrances	232	0	0	232
Unreserved, Undesignated	97,842	9,020	0	106,862
<b>Total Fund Equity</b>	<b>98,074</b>	<b>9,020</b>	<b>0</b>	<b>107,094</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$98,074</b>	<b>\$9,020</b>	<b>\$66,514,331</b>	<b>\$66,621,425</b>

**Tuscarawas County, Ohio**  
*Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Expendable Trust Funds  
For the Year Ended December 31, 1999*

	Special Activities M.R.S. #1	Miscellaneous Trust	Totals
<b>Revenues</b>			
Contributions and Donations	\$58,980	\$1,062	\$60,042
<b>Expenditures</b>			
Current:			
Health	3,561	1,260	4,821
<i>Excess of Revenues Over (Under) Expenditures</i>	55,419	(198)	55,221
<i>Fund Balances Beginning of Year</i>	42,655	9,218	51,873
<i>Fund Balances End of Year</i>	\$98,074	\$9,020	\$107,094

**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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Contributions and Donations	\$6,000	\$58,980	\$52,980
<b>Expenditures</b>			
Current:			
Health:			
Special Activities M.R.S. #1:			
Contractual Services	5,000	0	5,000
Capital Outlay	5,000	1,558	3,442
Other	10,000	2,663	7,337
<i>Total Expenditures</i>	20,000	4,221	15,779
<i>Excess of Revenues Over (Under) Expenditures</i>	(14,000)	54,759	68,759
<i>Fund Balance Beginning of Year</i>	42,655	42,655	0
<i>Fund Balance End of Year</i>	\$28,655	\$97,414	\$68,759

**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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Contributions and Donations	\$1,000	\$1,062	\$62
<b>Expenditures</b>			
Current:			
Health:			
Miscellaneous Trust:			
Other	2,500	1,260	1,240
<i>Excess of Revenues Under Expenditures</i>	(1,500)	(198)	1,302
<i>Fund Balance Beginning of Year</i>	9,218	9,218	0
<i>Fund Balance End of Year</i>	<u>\$7,718</u>	<u>\$9,020</u>	<u>\$1,302</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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Contributions and Donations	\$7,000	\$60,042	\$53,042
<b>Expenditures</b>			
Current:			
Health:			
Special Activities M.R.S. #1 Fund	20,000	4,221	15,779
Miscellaneous Trust Fund	2,500	1,260	1,240
<i>Total Expenditures</i>	22,500	5,481	17,019
<i>Excess of Revenues Over (Under) Expenditures</i>	(15,500)	54,561	70,061
<i>Fund Balances Beginning of Year</i>	51,873	51,873	0
<i>Fund Balances End of Year</i>	\$36,373	\$106,434	\$70,061

**Tuscarawas County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 1999*

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
<b>REAL ESTATE TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,120,534	\$44,605,951	\$44,696,398	\$1,030,087
Property Taxes Receivable	42,380,489	46,716,623	42,380,489	46,716,623
<i>Total Assets</i>	<u>\$43,501,023</u>	<u>\$91,322,574</u>	<u>\$87,076,887</u>	<u>\$47,746,710</u>
<b>Liabilities</b>				
Intergovernmental Payable - Due to County Funds	\$6,493,601	\$6,996,581	\$6,493,601	\$6,996,581
Intergovernmental Payable	37,007,422	41,945,504	38,202,797	40,750,129
<i>Total Liabilities</i>	<u>\$43,501,023</u>	<u>\$48,942,085</u>	<u>\$44,696,398</u>	<u>\$47,746,710</u>
<b>TANGIBLE PERSONAL PROPERTY TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$23,019	\$11,919,758	\$11,667,361	\$275,416
Property Taxes Receivable	13,032,901	13,262,867	13,032,901	13,262,867
<i>Total Assets</i>	<u>\$13,055,920</u>	<u>\$25,182,625</u>	<u>\$24,700,262</u>	<u>\$13,538,283</u>
<b>Liabilities</b>				
Intergovernmental Payable - Due to County Funds	\$1,523,190	\$1,641,173	\$1,523,190	\$1,641,173
Intergovernmental Payable	11,532,730	10,508,551	10,144,171	11,897,110
<i>Total Liabilities</i>	<u>\$13,055,920</u>	<u>\$12,149,724</u>	<u>\$11,667,361</u>	<u>\$13,538,283</u>
<b>SCHOOL</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$39,789,880	\$39,789,880	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$39,789,880	\$39,789,880	\$0
<b>ESTATE TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$866,397	\$3,165,257	\$2,946,857	\$1,084,797
<b>Liabilities</b>				
Intergovernmental Payable	\$866,397	\$3,165,257	\$2,946,857	\$1,084,797

(continued)

**Tuscarawas County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
For the Year Ended December 31, 1999

	Balance 1-1-99	Additions	Reductions	Balance 12-31-99
<b>MANUFACTURED HOME TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$115,900	\$724,964	\$712,615	\$128,249
<b>Liabilities</b>				
Intergovernmental Payable	\$115,900	\$724,964	\$712,615	\$128,249
<b>HOTEL LODGING TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$323,437	\$323,437	\$0
Intergovernmental Receivable	31,283	12,710	31,283	12,710
<i>Total Assets</i>	\$31,283	\$336,147	\$354,720	\$12,710
<b>Liabilities</b>				
Intergovernmental Payable	\$31,283	\$304,864	\$323,437	\$12,710
<b>MUNICIPAL CORPORATION</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$8,327,900	\$8,327,900	\$0
Intergovernmental Receivable	174,561	189,385	174,561	189,385
<i>Total Assets</i>	\$174,561	\$8,517,285	\$8,502,461	\$189,385
<b>Liabilities</b>				
Intergovernmental Payable	\$174,561	\$8,342,724	\$8,327,900	\$189,385
<b>TOWNSHIP</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$5,782,456	\$5,782,456	\$0
Intergovernmental Receivable	169,537	174,646	169,537	174,646
<i>Total Assets</i>	\$169,537	\$5,957,102	\$5,951,993	\$174,646
<b>Liabilities</b>				
Intergovernmental Payable	\$169,537	\$5,787,565	\$5,782,456	\$174,646

(continued)



**Tuscarawas County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 1999*

	Balance 1-1-99	Additions	Reductions	Balance 12-31-99
<b>CIGARETTE TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$14	\$6,576	\$6,590	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$14	\$6,576	\$6,590	\$0
<b>UNDIVIDED INCOME TAX - REAL PROPERTY</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$17,083	\$17,083	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$17,083	\$17,083	\$0
<b>STATE TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,060,581	\$1,060,581	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$1,060,581	\$1,060,581	\$0
<b>COURT AGENCY</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$237,685	\$11,848,687	\$11,816,140	\$270,232
<b>Liabilities</b>				
Intergovernmental Payable	\$237,685	\$11,848,687	\$11,816,140	\$270,232
<b>SHERIFF</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$40,590	\$1,189,707	\$1,208,457	\$21,840
<b>Liabilities</b>				
Undistributed Monies	\$40,590	\$1,189,707	\$1,208,457	\$21,840

(continued)

**Tuscarawas County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
For the Year Ended December 31, 1999

	Balance 1-1-99	Additions	Reductions	Balance 12-31-99
<b>COMMUNITY MENTAL HEALTH</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,630,579	\$6,559,278	\$6,028,150	\$2,161,707
<b>Liabilities</b>				
Undistributed Monies	\$1,630,579	\$6,559,278	\$6,028,150	\$2,161,707
<b>LAW ENFORCEMENT TRUST</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,621	\$5,767	\$6,415	\$973
Intergovernmental Receivable	1,157	0	1,157	0
<i>Total Assets</i>	\$2,778	\$5,767	\$7,572	\$973
<b>Liabilities</b>				
Undistributed Monies	\$2,778	\$4,610	\$6,415	\$973
<b>ALIMONY AND CHILD SUPPORT</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$46,030	\$15,080,078	\$15,089,753	\$36,355
Accounts Receivable	830,555	0	830,555	0
<i>Total Assets</i>	\$876,585	\$15,080,078	\$15,920,308	\$36,355
<b>Liabilities</b>				
Undistributed Monies	\$876,585	\$14,249,523	\$15,089,753	\$36,355
<b>LIBRARY LOCAL GOVERNMENT</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,203,040	\$3,203,040	\$0
Intergovernmental Receivable	251,449	251,184	251,449	251,184
<i>Total Assets</i>	\$251,449	\$3,454,224	\$3,454,489	\$251,184
<b>Liabilities</b>				
Intergovernmental Payable	\$251,449	\$3,202,775	\$3,203,040	\$251,184

(continued)

**Tuscarawas County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 1999*

	Balance 1-1-99	Additions	Reductions	Balance 12-31-99
<b>SOIL AND WATER</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$9,348	\$182,380	\$167,814	\$23,914
<b>Liabilities</b>				
Undistributed Monies	\$9,348	\$182,380	\$167,814	\$23,914
<b>JOINT PUBLIC DEFENDER</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$39,479	\$544,819	\$534,972	\$49,326
Intergovernmental Receivable	119	27,789	119	27,789
<i>Total Assets</i>	\$39,598	\$572,608	\$535,091	\$77,115
<b>Liabilities</b>				
Undistributed Monies	\$39,598	\$572,489	\$534,972	\$77,115
<b>LAW LIBRARY</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$9,784	\$127,508	\$136,249	\$1,043
Intergovernmental Receivable	0	7,266	0	7,266
<i>Total Assets</i>	\$9,784	\$134,774	\$136,249	\$8,309
<b>Liabilities</b>				
Intergovernmental Payable	\$9,784	\$134,774	136,249	\$8,309
<b>LIBRARY</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$320,406	\$320,406	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$320,406	\$320,406	\$0

(continued)

**Tuscarawas County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
For the Year Ended December 31, 1999

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
<b>DISTRICT BOARD OF HEALTH</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$374,086	\$2,890,338	\$2,793,491	\$470,933
<b>Liabilities</b>				
Undistributed Monies	\$374,086	\$2,890,338	\$2,793,491	\$470,933
<b>REGIONAL PLANNING</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$24,538	\$91,264	\$100,814	\$14,988
<b>Liabilities</b>				
Undistributed Monies	\$24,538	\$91,264	\$100,814	\$14,988
<b>CLASSIFIED TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$19	\$0	\$0	\$19
<b>Liabilities</b>				
Intergovernmental Payable	\$19	\$0	\$0	\$19
<b>FAMILY AND CHILDREN FIRST COUNCIL</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$81,371	\$326,713	\$230,042	\$178,042
<b>Liabilities</b>				
Undistributed Monies	\$81,371	\$326,713	\$230,042	\$178,042
<b>OHIO ELECTIONS COMMISSION</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$5,460	\$5,250	\$210
Accounts Receivable	0	120	0	120
<i>Total Assets</i>	\$0	\$5,580	\$5,250	\$330
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$5,580	\$5,250	\$330

(continued)

**Tuscarawas County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 1999*

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
<b>PAYROLL</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$51,816	\$25,923,750	\$25,922,035	\$53,531
<b>Liabilities</b>				
Payroll Withholdings	\$2,315	\$7,611,934	\$7,612,042	\$2,207
Intergovernmental Payable	49,501	373,054	371,231	51,324
Undistributed Monies	0	17,938,762	17,938,762	0
<i>Total Liabilities</i>	\$51,816	\$25,923,750	\$25,922,035	\$53,531

**LOCAL EMERGENCY PLANNING COMMISSION**

<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$66,885	\$116,405	\$115,486	\$67,804
Intergovernmental Receivable	1,577	2,275	1,577	2,275
<i>Total Assets</i>	\$68,462	\$118,680	\$117,063	\$70,079
<b>Liabilities</b>				
Undistributed Monies	\$68,462	\$117,103	\$115,486	\$70,079

**ALL AGENCY FUNDS**

<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$4,415,390	\$156,020,971	\$154,895,322	\$5,541,039
Cash and Cash Equivalents in Segregated Accounts	324,305	28,118,472	28,114,350	328,427
Receivables:				
Property Taxes	55,413,390	59,979,490	55,413,390	59,979,490
Accounts	830,555	120	830,555	120
Intergovernmental Receivable	629,683	665,255	629,683	665,255
<i>Total Assets</i>	\$61,613,323	\$244,784,308	\$239,883,300	\$66,514,331
<b>Liabilities</b>				
Payroll Withholdings	\$2,315	\$7,611,934	\$7,612,042	\$2,207
Intergovernmental Payable - Due to County Funds	8,016,791	8,637,754	8,016,791	8,637,754
Intergovernmental Payable	50,446,282	127,538,825	123,166,683	54,818,424
Undistributed Monies	3,147,935	44,122,167	44,214,156	3,055,946
<i>Total Liabilities</i>	\$61,613,323	\$187,910,680	\$183,009,672	\$66,514,331

## 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.

**Tuscarawas County, Ohio**  
*Schedule of General Fixed Assets*  
*By Function*  
*December 31, 1999*

Function	Total	Land	Buildings and Improvements	Equipment
<b>General Government:</b>				
Legislative and Executive	\$11,961,837	\$749,118	\$9,820,866	\$1,391,853
Judicial	1,201,755	3,365	631,072	567,318
Public Safety	13,050,469	132	9,595,501	3,454,836
Public Works	3,745,042	7,527	440,502	3,297,013
Health	5,735,984	97,876	4,385,671	1,252,437
Human Services	4,207,526	161,500	3,024,948	1,021,078
Conservation and Agriculture	1,750,095	364,430	1,363,292	22,373
<i>Total</i>	<u>\$41,652,708</u>	<u>\$1,383,948</u>	<u>\$29,261,852</u>	<u>\$11,006,908</u>

**Tuscarawas County, Ohio**  
*Schedule of Changes in General Fixed Assets*  
*By Function*  
*For the Year Ended December 31, 1999*

Function	General Fixed Assets 1/1/99	Additions	Deletions	General Fixed Assets 12/31/99
<b>General Government:</b>				
Legislative and Executive	\$12,098,048	\$321,238	(\$457,449)	\$11,961,837
Judicial	1,215,641	82,764	(96,650)	1,201,755
Public Safety	12,536,195	741,743	(227,469)	13,050,469
Public Works	3,545,106	583,404	(383,468)	3,745,042
Health	5,816,152	2,808	(82,976)	5,735,984
Human Services	3,829,075	484,174	(105,723)	4,207,526
Conservation and Agriculture	810,354	951,132	(11,391)	1,750,095
<i>Total</i>	39,850,571	3,167,263	(1,365,126)	41,652,708
Construction In Progress	110,270	818,490	(928,760)	0
<i>Grand Total</i>	<u>\$39,960,841</u>	<u>\$3,985,753</u>	<u>(\$2,293,886)</u>	<u>\$41,652,708</u>



**Tuscarawas County, Ohio**  
*Schedule of General Fixed Assets*  
*By Sources*  
*December 31, 1999*

**General Fixed Assets**

Land	\$1,383,948
Buildings and Improvements	29,261,852
Equipment	11,006,908

<i>Total General Fixed Assets</i>	<u>\$41,652,708</u>
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**Investment in General Fixed Assets**

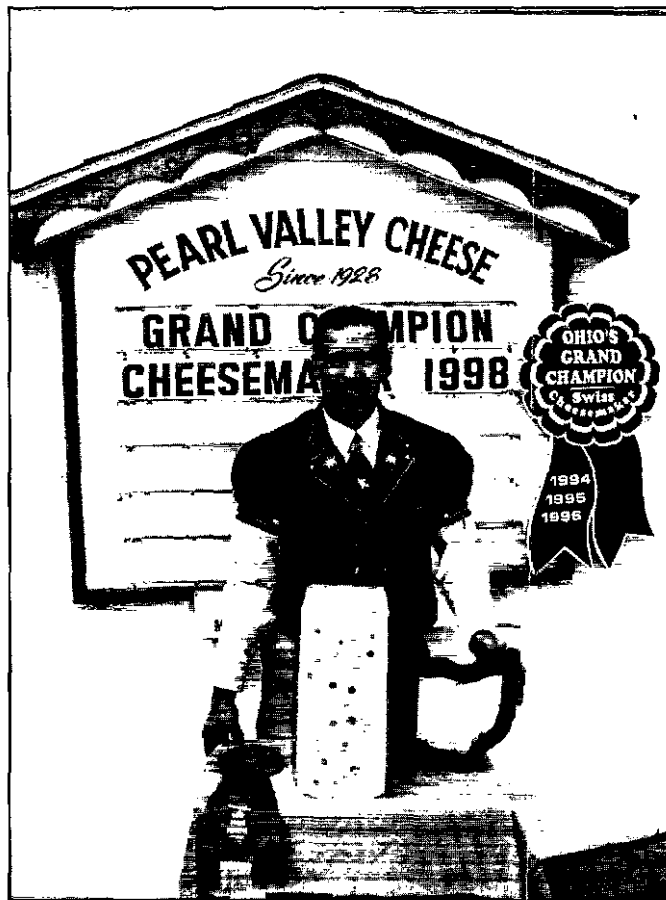
Capital Projects Funds Revenues	\$1,265,800
Local Grants	8,857,196
General Fund Revenues	10,942,295
Special Revenue Fund Revenues	18,895,616
Donations	421,481
Note or Bonded Debt	1,270,320

<i>Total Investment in General Fixed Assets</i>	<u>\$41,652,708</u>
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# The Swiss Cheese Industry

With fifteen factories producing over ten million pounds of Swiss Cheese annually, the Sugarcreek area is second only to Wisconsin in the manufacture of this delectable product. Swiss Cheese (or Emmentaler, as it is known in Switzerland), is hard cheese made by coagulating milk protein with rennet and ripening it by infused bacterial action. The characteristic eyes (holes) in the cheese are formed by carbonic gas during the curing process. A large cheese, it formerly was always made in shape called a "wheel" with a heavy rind produced by floating it in a brine tank several days. A substantial portion of the cheese is now made in rindless block form, encased in plastic, for the convenience of the retailers. A wheel of cheese weighs about 200 pounds and the blocks weigh about 90 pounds. Its fine, nut like flavor and its stately size have earned it the title of the King of Cheese. Swiss cheese making is an art. Modern equipment and technology have helped the cheese maker turn out a uniformly superior product but a certain natural talent is equally necessary. The Swiss cheese makers of the Sugarcreek area have combined this natural talent with years of experience to produce the finest Swiss Cheese available anywhere.



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

	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
<b>General Government:</b>										
Legislative and Executive	\$3,129,460	\$3,606,904	\$2,768,486	\$3,090,632	\$3,318,157	\$3,998,724	\$4,692,821	\$5,351,109	\$4,763,899	\$5,199,679
Judicial	1,813,961	1,475,444	1,427,030	1,517,509	1,582,626	1,722,057	1,929,964	2,226,607	2,237,697	2,458,955
Public Safety	1,589,827	1,924,161	2,394,438	3,368,167	5,001,784	5,048,317	4,895,799	4,753,148	5,233,857	5,669,318
Public Works	3,382,139	3,478,374	3,622,898	4,132,458	4,354,885	4,739,227	5,159,869	5,155,602	4,725,260	4,714,900
Health	2,874,995	3,439,869	3,874,162	4,001,895	4,313,511	4,836,226	5,096,561	5,276,573	5,314,466	5,891,130
Human Services	5,719,994	6,836,325	7,080,455	7,014,460	7,610,807	8,126,756	8,127,352	8,175,502	8,901,010	11,173,645
Conservation and Agriculture **	187,889	180,000	187,000	220,857	0	0	0	0	0	0
Other - Liability Insurance	201,863	579,155	792,975	263,526	242,857	0	0	0	0	0
Capital Outlay	0	0	0	0	0	98,624	0	0	0	0
Intergovernmental **	0	0	0	402,084	625,975	1,118,209	1,110,296	1,581,449	1,438,926	1,512,216
Debt Service	120,931	107,329	98,160	94,695	109,941	111,520	115,575	106,413	105,165	7,800
<b>Total Expenditures</b>	<b>\$19,021,059</b>	<b>\$21,627,561</b>	<b>\$22,245,624</b>	<b>\$24,126,283</b>	<b>\$27,160,543</b>	<b>\$29,799,660</b>	<b>\$31,128,237</b>	<b>\$32,626,403</b>	<b>\$32,707,280</b>	<b>\$36,627,643</b>

## 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

Table 2

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

	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
Property and Other Taxes **	\$6,984,504	\$6,785,399	\$6,607,404	\$8,325,264	\$4,808,508	\$5,033,080	\$5,187,677	\$5,969,304	\$8,074,357	\$8,602,952
Sales Tax **	0	0	0	0	5,315,752	5,627,153	5,858,381	6,348,060	8,304,488	8,329,590
Charges for Services	2,209,919	2,523,562	2,567,598	3,489,192	4,161,845	4,453,687	4,245,736	4,663,436	4,824,187	4,483,343
Licenses and Permits	16,764	16,150	16,878	18,443	17,460	41,270	43,527	43,866	44,251	43,519
Fines and Forfeitures	121,225	121,724	145,323	146,267	178,397	204,059	192,188	251,808	322,640	220,612
Intergovernmental	10,587,140	11,459,152	12,565,205	13,378,689	13,109,339	15,440,545	14,617,999	15,052,139	17,902,152	18,177,597
Interest	1,480,973	1,213,027	774,814	636,910	967,367	1,461,713	1,634,870	1,703,411	2,423,805	1,883,288
Rentals ***	0	105,440	61,799	110,645	79,413	116,414	137,441	120,552	110,588	12,600
Contributions and Donations ***	0	0	0	0	7,098	12,079	3,000	150	5,112	2,011
Other	226,944	311,739	224,659	261,694	145,984	340,036	186,648	249,811	425,749	509,504
<b>Total Revenues</b>	<b>\$21,627,469</b>	<b>\$22,536,193</b>	<b>\$22,963,680</b>	<b>\$26,367,104</b>	<b>\$28,811,163</b>	<b>\$32,730,036</b>	<b>\$32,107,467</b>	<b>\$34,402,437</b>	<b>\$42,437,329</b>	<b>\$42,265,016</b>

## Notes:

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

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

\*\*\* In 1990 Rentals were included in Other.

\*\*\*\* 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 to Current Tax Levy	Outstanding Delinquent Taxes ***	Percent of Outstanding Delinquent Taxes <sup>10</sup> Current Tax Levy
1990	\$2,758,365	\$2,783,283	100.90 %	\$71,659	\$2,854,942	103.50 %	\$104,579	3.79 %
1991	3,058,084	2,961,339	96.84	111,270	3,072,609	100.47	81,623	2.67
1992	3,079,114	2,920,931	94.86	99,496	3,020,427	98.09	103,373	3.36
1993	3,098,113	3,088,923	99.70	118,570	3,207,493	103.53	66,778	2.16
1994	3,378,803	3,281,827	97.13	107,995	3,389,822	100.33	77,686	2.30
1995	3,600,401	3,381,652	93.92	105,844	3,487,496	96.86	119,734	3.33
1996	3,839,385	3,574,712	93.11	95,157	3,669,869	95.58	95,392	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

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

\*\* Reflects General Fund and Mental Retardation Fund levy.

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

Source: Tuscarawas County Auditor

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		Ratio
	Assessed Value	Actual Value	Assessed Value	Actual Value	Assessed Value	Actual Value	Assessed Value	Estimated Actual Value	
1990	\$561,021,110	\$1,602,917,457	\$81,726,110	\$81,726,110	\$155,175,850	\$554,199,464	\$797,923,070	\$2,238,843,031	35.64 %
1991	570,597,200	1,630,277,714	83,517,430	94,906,170	159,467,050	590,618,703	813,581,680	2,315,802,587	35.13
1992	588,674,290	1,681,926,542	87,417,300	99,337,841	154,551,211	594,427,735	830,642,801	2,375,692,118	34.96
1993	657,726,490	1,879,218,542	88,673,450	100,765,284	153,068,881	612,275,524	899,468,821	2,592,259,350	34.70
1994	668,577,140	1,910,220,400	96,650,000	109,829,545	145,975,621	583,902,484	911,202,761	2,603,952,429	34.99
1995	682,325,220	1,949,500,629	102,970,300	117,011,705	155,037,221	620,148,884	940,332,741	2,686,661,218	35.00
1996	788,144,490	2,251,841,400	99,330,030	112,875,034	158,112,445	632,449,780	1,045,586,965	2,997,166,214	34.89
1997	810,213,610	2,314,896,029	99,708,230	106,911,693	176,255,948	725,555,040	1,086,177,788	3,147,362,762	34.51
1998	835,986,120	2,388,531,771	94,082,290	106,911,693	182,349,271	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

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

The percentages for 1999 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	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
General Fund	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20
Mental Retardation Board	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.90	4.90
Community Mental Health	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Senior Citizens Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50
<b>Townships</b>										
Auburn	3.40	3.40	3.40	3.40	3.40	3.40	3.40	5.90	5.90	5.90
Bucks	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Clay	6.80	6.80	6.80	6.80	6.80	6.80	7.05	7.05	7.05	7.05
Dover	4.40	4.40	4.40	4.40	4.40	4.40	4.90	4.90	4.90	4.90
Fairfield	5.60	5.60	5.60	7.40	7.40	7.40	7.40	7.40	7.40	7.40
Franklin	4.27	3.27	3.27	4.27	4.27	4.27	4.27	4.27	4.77	4.77
Goshen	4.80	4.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80
Jefferson	7.30	7.30	7.30	7.30	6.30	6.30	6.30	6.30	6.30	6.30
Lawrence	5.80	5.80	5.80	7.30	7.30	7.30	7.30	7.30	8.30	8.30
Mill	4.78	4.78	4.78	4.78	2.80	2.80	2.80	2.80	4.55	4.55
Oxford	3.95	3.10	3.10	3.10	3.95	3.95	3.95	3.95	3.95	3.95
Perry	4.90	4.90	4.90	5.30	5.30	5.30	5.30	5.80	5.80	5.80
Rush	2.80	2.80	2.80	2.80	2.80	2.80	2.80	4.80	4.80	4.80
Salem	6.70	6.70	6.70	3.60	3.60	3.60	3.60	3.60	3.60	4.00
Sandy	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80
Sugarcreek	5.00	5.00	5.00	5.00	5.00	5.00	5.90	5.90	5.90	5.90
Union	5.50	5.50	5.50	5.50	5.30	5.30	5.30	6.80	6.00	6.00
Warren	3.50	2.80	3.40	3.40	3.40	3.40	3.40	3.40	2.80	3.20
Warwick	4.80	5.80	5.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80
Washington	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Wayne	11.90	11.90	11.90	11.20	11.20	11.20	11.20	11.20	10.80	10.80
York	4.90	6.90	6.90	6.90	6.90	6.90	6.90	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

	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
<b>School Districts Within the County</b>										
Claymont CSD	\$30.70	\$30.70	\$30.40	\$30.40	\$30.40	\$30.40	\$29.70	\$33.60	\$34.10	\$32.20
Dover CSD	37.77	37.77	41.47	41.47	41.47	41.47	41.17	46.57	46.57	45.67
Garaway LSD	38.40	38.40	38.00	44.70	44.70	44.70	44.60	44.60	45.60	45.20
Indian Valley LSD	33.00	33.00	40.20	40.30	45.90	45.90	45.20	45.20	44.80	42.90
Newcomerstown EVSD	37.80	47.00	46.40	46.00	46.00	46.00	45.60	45.60	45.60	45.20
New Philadelphia CSD	34.80	34.80	37.50	37.50	43.40	43.40	42.80	42.80	42.80	42.30
Strasburg-Franklin LSD	44.90	50.80	50.80	50.80	50.80	50.80	50.80	50.80	50.80	50.80
Tuscarawas Valley LSD	34.40	34.40	33.20	33.30	39.00	39.00	37.60	37.40	37.40	41.90
<b>Out-of-County School Districts</b>										
Fairless LSD	43.10	42.60	42.70	51.40	44.30	44.30	43.80	50.50	50.70	48.70
Harrison Hills LSD	31.15	37.75	37.75	37.75	37.75	37.75	37.75	37.75	37.75	37.75
Ridgewood LSD	32.80	32.80	32.80	32.80	40.60	40.60	40.60	40.60	40.60	43.00
Sandy Valley LSD	38.70	38.70	47.60	47.60	47.80	47.80	47.60	46.30	47.10	45.60
<b>Joint Vocational School</b>										
Belmont-Harrison JVS	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95
Buckeye JVS	1.80	1.80	1.80	1.80	2.80	2.80	2.80	2.80	2.80	2.80
Coshocton JVS	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Stark Area JVS	3.20	3.20	3.20	3.20	2.00	2.00	2.00	3.50	3.50	3.30

(continued)

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

	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
<b>Cities</b>										
Dover	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60
New Philadelphia	10.19	11.19	10.89	10.49	9.67	9.67	9.67	9.67	9.67	9.67
Uhrichsville	8.48	8.48	8.48	8.48	8.48	8.48	8.48	8.48	8.48	8.48
<b>Villages</b>										
Baltic	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90
Barnhill	15.40	15.40	15.40	5.40	15.40	15.40	15.40	15.40	15.40	15.40
Bolivar	9.40	9.90	9.90	7.90	10.90	8.90	8.90	10.90	10.90	10.90
Dennison	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10
Gnadenhuetten	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20
Midvale	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Mineral City	4.20	4.20	9.20	9.20	9.20	9.20	9.20	9.20	9.20	9.20
Newcomerstown	6.00	6.00	2.50	2.50	2.50	4.50	4.50	4.50	4.50	4.50
Parral	1.60	1.60	1.60	1.60	1.60	4.10	4.10	4.10	4.10	4.10
Port Washington	6.20	6.20	6.20	5.70	5.70	6.30	6.30	6.30	6.30	6.30
Roswell	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90
Stone Creek	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90
Strasburg	3.70	3.70	3.70	3.70	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	1.70	11.70	11.70	11.70	11.70	11.70	11.70
Zoar	7.10	7.10	7.10	7.10	7.10	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**

	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
<b>Other Districts</b>										
Lawrence Township	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50
Recreational District	0.50	0.50	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	1.56
Tri-Division Ambulance	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.40	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
Newcomertown Library	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
General Health District	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Gnadenhuetten-Clay Cemetery	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Mineral-Sandy Ambulance	0.00	0.00	0.00	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>
1990	\$755,786
1991	782,736
1992	775,037
1993	764,606
1994	783,950
1995	785,325
1996	889,112
1997	1,079,251
1998	1,430,604
1999	1,497,914

Source: Tuscarawas County Auditor

Table 7

**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
1990	85,000	\$797,923,070	\$555,000	\$47,001	\$507,999	0.06 %	5.98
1991	84,090	813,581,680	500,000	56,599	443,401	0.05	5.27
1992	84,090 *	830,642,801	445,000	42,942	402,058	0.05	4.78
1993	84,090 *	899,468,821	385,000	65,377	319,623	0.04	3.80
1994	84,090 *	911,202,761	320,000	50,742	269,258	0.03	3.20
1995	84,090 *	940,332,741	250,000	59,856	190,144	0.02	2.26
1996	84,090 *	1,045,586,965	175,000	72,442	102,558	0.01	1.22
1997	84,090 *	1,086,177,788	90,000	65,279	24,721	0.00	0.29
1998	84,090 *	1,112,437,681	0	0	0	N/A	N/A
1999	84,090	1,343,050,142	0	0	0	N/A	N/A

\* 1990 U.S. Census

Source: Tuscarawas County Auditor

**Tuscarawas County, Ohio**  
**Computation of Legal Debt Margin**  
**December 31, 1999**

	Total Debt Limit *	Total Unvoted Debt Limit **
Assessed Value of County, Collection Year 1999	\$1,343,050,142	\$1,343,050,142
Debt Limitation	32,076,254	13,430,501
Total Outstanding Debt:		
OPWC Loans	699,373	699,373
OWDA Loans	1,768,233	1,768,233
Total	2,467,606	2,467,606
Exemptions:		
Debt Paid from Enterprise Funds:		
OPWC Loans	691,573	691,573
OWDA Loans	1,768,233	1,768,233
OPWC Loans	7,800	7,800
Total	2,467,606	2,467,606
Net Debt	0	0
Total Legal Debt Margin (Debt Limitations minus Net Debt)	\$32,076,254	\$13,430,501

\* 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	26,076,254

\*\* 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, 1999**

<u>Political Subdivision</u>	<u>Debt Outstanding</u>	<u>Percentage Applicable To County*</u>	<u>Amount Applicable To County</u>
Tuscarawas County	\$0	100.00 %	\$0
New Philadelphia City School District	7,615,000	100.00	7,615,000
Dover City School District	8,365,000	100.00	8,365,000
City of New Philadelphia	3,360,000	100.00	3,360,000
Indian Valley Local School District	6,970,000	100.00	6,970,000
Newcomerstown School District	645,000	84.00	541,800
City of Dover	1,820,000	100.00	1,820,000
Tuscarawas Valley Local School District	6,699,981	92.00	6,163,983
Claymont Local School District	4,948,702	100.00	4,948,702
Garaway Local School District	1,820,000	92.00	1,674,400
<i>Total</i>	<u>\$42,243,683</u>		<u>\$41,458,885</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 1999 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
1990	\$50,000	\$44,468	\$94,468	\$19,021,059	0.50%
1991	55,000	40,792	95,792	21,627,561	0.44
1992	55,000	37,500	92,500	22,245,624	0.42
1993	60,000	33,457	93,457	24,126,283	0.39
1994	65,000	29,048	94,048	27,160,543	0.35
1995	70,000	23,520	93,520	29,799,660	0.31
1996	75,000	18,375	93,375	31,128,237	0.30
1997	85,000	13,613	98,613	32,626,403	0.30
1998	90,000	7,365	97,365	32,707,280	0.30
1999	0	0	0	36,627,643	0.00

\* Includes General, Special Revenue and Debt Service Funds

Source: Tuscarawas County Auditor.



**Tuscarawas County, Ohio**  
**Demographic Statistics**  
**December 31, 1999**

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

AGE DISTRIBUTION, 1990 CENSUS*	
Age Group	Total
Under 5 years	5,910
5 to 17 years	16,242
18 to 20 years	3,113
21 to 24 years	3,876
25 to 44 years	25,433
45 to 54 years	8,859
55 to 59 years	3,845
60 to 64 years	4,288
65 to 74 years	7,114
75 to 80 years	4,060
85 and over	1,350
Total	84,090
Median Age	35.00

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

(continued)

**Tuscarawas County, Ohio**  
 Demographic Statistics (continued)  
 December 31, 1999

Employment - December 1999 Estimate \*\*

Total Civilian Labor Force	44,800
Total Employed	42,800
Total Unemployed	2,000
Unemployment Rate	4.5 %

Employment by Sector, 1997 Average \*\*

	<u>Number</u>	<u>Percent</u>
Wholesale and Retail Trade	9,889	27.92 %
Manufacturing	9,427	26.61
Services	7,042	19.88
State and Local Government	4,344	12.26
Construction	1,493	4.21
Transportation and Public Utilities	1,233	3.48
Finance, Insurance, Real Estate	1,004	2.83
Mining	608	1.72
Agriculture, Forestry and Fishing	385	1.09
<b>TOTALS</b>	<u>35,425</u>	<u>100.0 %</u>

Annual Average Unemployment Rates \*\*

1990	6.8 %
1991	7.9
1992	7.8
1993	5.9
1994	6.3
1995	5.5
1996	5.5
1997	5.2
1998	5.1
1999	5.2

Source: \*\* Ohio Bureau of Employment Services

Table 12

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

Year	New Construction			Total New Construction	Bank Deposits *	Real Property Value **		
	Agricultural/ Residential	Commercial/ Industrial				Agricultural/ Residential	Commercial/ Industrial	Tax Exempt
1990	\$6,172,470	\$8,149,560		\$14,322,030	\$301,893,000	\$410,841,550	\$121,863,800	\$56,412,190
1991	13,878,890	5,227,490		19,106,380	371,314,000	420,345,290	130,742,490	57,284,070
1992	7,725,430	3,848,260		11,573,690	374,765,000	439,436,660	139,571,510	69,445,780
1993	8,605,340	4,505,920		13,111,260	371,710,000	495,813,640	153,705,630	69,937,520
1994	9,199,090	3,639,500		12,838,590	383,091,000	503,669,480	157,133,290	71,002,530
1995	13,885,530	6,184,670		20,070,200	402,359,000	513,320,200	169,005,020	75,091,290
1996	13,605,540	6,212,210		19,817,750	407,639,000	607,551,460	180,223,070	77,121,640
1997	20,861,460	7,294,420		28,155,880	205,749,000 ***	623,780,430	185,929,470	89,389,200
1998	16,268,670	5,849,680		22,118,350	222,464,000	644,260,080	191,213,760	123,581,090
1999	15,451,710	5,955,880		21,407,590	162,185,000	817,958,480	240,067,670	126,496,560

\* 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, 1999

Taxpayer	Type	Real Estate Assessed Valuation	Tangible Personal Property Assessed Valuation	Total Assessed Valuation	Percent of Total County Assessed Valuation
Ohio Power Company	Public Utility	\$245,810	\$29,737,920	\$29,983,730	2.23 %
East Ohio Gas	Public Utility	151,450	22,538,950	22,690,400	1.69
Glimcher Properties	Retail	15,127,310	66,970	15,194,280	1.13
General Telephone Company	Public Utility	1,069,400	13,477,410	14,546,810	1.08
Gradall Company	Manufacturer	1,692,270	12,145,330	13,837,600	1.03
Commonwealth Aluminum Corporation	Manufacturer	707,720	12,915,190	13,622,910	1.01
CNG Transmission Corporation	Public Utility	254,600	12,165,420	12,420,020	0.92
Belden Brick Company	Manufacturer	5,264,810	5,800,020	11,064,830	0.82
Union Camp Chemical	Manufacturer	1,274,770	6,970,420	8,245,190	0.61
Dover Chemical	Manufacturer	1,014,140	6,843,020	7,857,160	0.59
<b>Total</b>		<b>\$26,802,280</b>	<b>\$122,660,650</b>	<b>\$149,462,930</b>	<b>11.11 %</b>
<b>Total County Assessed Valuation</b>				<b>\$1,343,050,142</b>	

Source: Tuscarawas County Auditor

**Tuscarawas County, Ohio**  
**Ten Largest Employers (Non Public Employers)**  
**December 31, 1999**

Employer	Nature of Business	Number of Employees
1.) Gradall	Construction Equipment	700
2.) Union Hospital	Health Care	600
3.) Belden Brick	Face and Acid Proof Brick	460
4.) Tastee Apple, Inc.	Apple Juice & Cider products	350
Allied Machine & Engineering	Spade & Flat Drills, Holders, Etc.	350
Lauren Manufacturing	Gaskets, Dense Rubber, Etc.	350
7.) Smurfit Stone Container	Paper/Cardboard Products	320
8.) Zimmer Patient Care	Surgical Equipment	300
Marlite	Paneling/Doors/Restroom Partitions	300
10.) Cable Manufacturing and Assembly	Control Cables	250
Times-Reporter	Newspaper Publishing	250

Sources: The 2000 Ohio Industrial Directory, published by Harris Publishing Company, and Tuscarawas County

**Tuscarawas County, Ohio**  
Miscellaneous Statistics  
December 31, 1999

Date of Incorporation	1808
521st Largest Population County in the United States (3,141 counties in the U.S.) *	
County Seat: New Philadelphia, Ohio	
Number of County Employees	740
Area - Square Miles	555
Number of Political Subdivisions Located in the County:	
Municipalities and Villages	19
Townships	22
School Districts	8
Vocational School	1
Universities	
Kent State University, Tuscarawas Branch	
Ashland University (MBA)	
Road Mileage: **	
State Roads	186
County Roads	469
Township Roads	603
Communications:	
5 Radio Stations:	
WJER-FM    WNPQ-FM    WTUZ-FM    WJER-AM    WBTC-AM	
1 Television Station - FrontierVision (Local)	
1 Daily Newspaper - Times Reporter (Circulation)	28,500
Voter Statistics, Election of November 1999: ***	
Number of Registered Voters	55,071
Number of Voters, Last General Election	20,526
Percentage of Registered Voters Voting	37.27%

(continued)

## Sources:

- \* County and City Data Book, 1988
  - \*\* Tuscarawas County Engineer
  - \*\*\* Tuscarawas County Board of Elections
- All other information obtained from Regional Planning Commission*

**Tuscarawas County, Ohio**  
 Miscellaneous Statistics (continued)  
 December 31, 1999

**List of Enterprise Zones in Tuscarawas County**

Zone Name	Month/Year Established	Zone Number	Number of Abatements
Dover/Goshen Township	July 1990	174C	1
Lawrence Township	August 1992 June 1995 December 1997	300D	11
City of New Philadelphia	September 1991	214C	0
Oxford Township	April 1988	068C	1
Village of Dennison	April 1990	162C	1
Village of Newcomerstown	April 1988	067C	14
Village of Strasburg	December 1990	189C	2
Village of Gnadenhutten	January 1998	328D	1
City of Uhrichsville	March 1998	331D	3
			<u>34</u>

	1998		1999	
	Abated Assessed Value	Abated Tax Amount	Abated Assessed Value	Abated Tax Amount
Real Property	\$3,597,110	\$270,971	\$2,577,159	\$126,776
Personal Property	2,709,236	126,776	4,339,943	270,971
Total	<u>\$6,306,346</u>	<u>\$397,747</u>	<u>\$6,917,102</u>	<u>\$397,747</u>

Source: Community Economic Development Office

# Sugarcreek Industries

Sugarcreek's enterprising citizens fathered many businesses and industries such as the Finzer Brothers Clay Company, the Shepfer & Moomas Brothers and Sugarcreek Clay Product Company clay plants now owned by the Belden Brick Company of Canton. Then there was the Sugarcreek Light & Power Company which was sold to the Ohio Power Company and Citizen's Bank which had become a branch of Huntington National Bank of Columbus. The Sugarcreek Food Processing Company and Swiss Cheese canning plant both operated successfully for a number of years. Sugarcreek's reputation as a progressive community, coupled with a dependable labor supply, attracted other industries to this area, such as Alcoa, manufacturers of aluminum storm windows and doors; Uhrden Inc., makers of materials handling equipment; Foremost-McKesson, which utilizes whey from the area cheese factories to produce dried whey; and Skyline Corporation which builds mobile homes. The number of jobs provided by these and other Sugarcreek industries, along with the retail and service establishments, nearly approximates the total population of the village.

The Swiss Village Business Park is a 60 acre development with a blend of retail/business lots fronting Route 39, plus general industrial acreage with all utilities in place.

Sugarcreek is known for its successful industrial companies and industrious work force. This forward looking community is a must see if you are considering relocating, expanding or initiating a new retail, service or business endeavor.

Plentiful utilities, easy access and a pro-growth attitude makes Sugarcreek a community to consider for a new location. Come see how "*Sugarcreek Works*".









STATE OF OHIO  
OFFICE OF THE AUDITOR  

---

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## TUSCARAWAS COUNTY FINANCIAL CONDITION

### TUSCARAWAS COUNTY

#### CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
JULY 13, 2000