



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

---

**STATE OF OHIO**



**SENECA COUNTY**  
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**SENECA COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE PERIOD ENDED DECEMBER 31, 2001**

<b>FEDERAL GRANTOR</b> <i>Pass -Through Grantor</i> Program Title	CFDA Number	Pass Through Entity Number	Disburse- ments	Non-Cash Disburse- ments
<b>FEDERAL EMERGENCY MANAGEMENT AGENCY</b>				
<i>Passed through Ohio Department of Emergency Management</i>				
State and Local Assistance	83.552	00-PPACA	\$24,520	
Total Federal Emergency Management Assistance			<u>24,520</u>	
<b>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<i>Passed through Ohio Department of Development:</i>				
Community Development Block Grant	14.228	B-N-99-069-1	10,229	
		B-F-00-069-1	82,219	
Community Housing Improvement	14.228	B-C-99-069-1	233,017	
HOME Investment Partnerships Program	14.239	B-C-99-069-2	56,341	
Total U. S. Department of Housing and Urban Development			<u>381,806</u>	
<b>UNITED STATES DEPARTMENT OF JUSTICE</b>				
<i>Passed through Criminal Justice Services:</i>				
Crime Victims Assistance	16.575	00-VAG-ENE-252T	110,527	
Local Law Enforcement	16.592	2001-1-BBX0376	2,721	
Community Oriented Policing Services (COPS)	16.710	95CFWX2883	808	
Total U. S. Department of Justice			<u>114,056</u>	
<b>UNITED STATES DEPARTMENT OF EDUCATION</b>				
<i>Passed through Ohio Department of Education:</i>				
Special Ed. Grants to States - Title VI-B	84.027	066241-6B-SF-01	28,036	
Preschool Disabilities	84.183	066241-PG-S1-01	6,010	
Special Ed. Grants for Infants and Families	84.181	74102-FAN-392	91,799	
Innovative Education Program - Title VI	84.298	06641-C2-S1-00	3,027	
Total U.S. Department of Education			<u>128,872</u>	
<b>UNITED STATES DEPARTMENT OF TRANSPORTATION</b>				
<i>Passed through Ohio Department of Transportation</i>				
Highway Planning and Construction	20.205	10430	859,411	
Total U. S. Department of Transportation			<u>859,411</u>	
<b>UNITED STATES DEPARTMENT OF AGRICULTURE</b>				
<i>Passed through Ohio Department of Education:</i>				
Nutrition Cluster:				
Special Breakfast Program - Youth Center	10.553	066241-74-0000-0	12,875	
National School Lunch Program-MRDD	10.555	66241-74-0000-9	13,266	
National School Lunch Program- Youth Service	10.555	093-294	18,065	
Food Distribution - MRDD	10.550	N/A		2,148
Food Distribution - Youth Center	10.550	N/A		397
Total U.S. Department of Agriculture - Nutrition Cluster			<u>44,206</u>	<u>2,545</u>
<b>UNITED STATES DEPARTMENT OF JOBS AND FAMILY SERVICES</b>				
<i>Passed through Ohio Department of Jobs and Family Services</i>				
Workforce Investment Act	17.255		582,807	
<i>Passed through Ohio Department of Mental Retardation and Developmental Disabilities:</i>				
Medical Assistance Program - Title XIX	93.778	776094	815,723	
Rape Prevention	93.991	VAGENE527	7,621	
Social Service Block Grant - Title XX	93.667	MR-74	55,399	
Total U. S. Department of Health and Human Services			<u>1,461,550</u>	
<b>TOTAL FEDERAL AWARDS EXPENDITURES</b>			<b><u>\$3,014,421</u></b>	<b><u>\$2,545</u></b>

*The accompanying notes are an integral part of this schedule.*

**SENECA COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
DECEMBER 31, 2001**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Federal Awards Expenditures (the Schedule) summarizes activity of the County's federal award programs. The schedule has been prepared on the cash basis of accounting.

**NOTE B - FOOD DISTRIBUTION**

Nonmonetary assistance, such as food received from the U.S. Department of Agriculture, is reported in the Schedule at the fair market value of the commodities received and consumed. Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first. At December 31, 2001, the County had no significant food commodities in inventory.

**NOTE C - MATCHING REQUIREMENTS**

Certain federal programs require that the County contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.

**NOTE D - BLOCK GRANT LOANS OUTSTANDING**

Seneca County administers a loan program with funds provided by the U.S. Department of Housing and Urban Development through the Ohio Department of Development, under the Community Development Block Grant (CFDA 14.228). The purpose of this program is to assist business involved in economic development. As of December 31, 2001, the total amount of loans outstanding was \$287,220. These outstanding loan balances are not shown on the Schedule of Federal Awards Expenditures.



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

Seneca County  
81 Jefferson Street, Suite 3  
Tiffin, Ohio 44883-2369

To the Board of Commissioners:

We have audited the financial statements of Seneca County as of and for the year ended December 31, 2001, and have issued our report thereon dated June 24, 2002. We did not audit the financial statements of Seneca Re-Ad Industries, Inc. which represents 6.30 percent and 9.51 percent, respectively, of the assets and revenues of the County's discretely presented component unit, which were audited by other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the Seneca Re-Ad Industries, Inc. were audited by other auditors in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards* and accordingly this report does not extend to Seneca Re-Ad Industries, Inc.

**Compliance**

As part of obtaining reasonable assurance about whether the Seneca 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 instances of noncompliance that are required to be reported under Government Auditing Standards which are described in the accompanying schedule of findings as items 2001-60574-001 through 2001-60574-003. We also noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated June 24, 2002.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operations that we consider to be reportable conditions. 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. Reportable conditions are described in the accompanying schedule of findings as items 2001-60574-004 and 2001-60574-005.

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 misstatement 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 believe none of the reportable conditions 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 June 24, 2002.

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

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

**Jim Petro**  
Auditor of State

June 24, 2002





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

Seneca County  
81 Jefferson Street, Suite 3  
Tiffin, Ohio 44883-2369

To the Board of Commissioners:

**Compliance**

We have audited the compliance of Seneca County with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2001. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 24, 2002. We noted certain instances of noncompliance that do not require inclusion in this report that we have reported to the management of the County in a separate letter dated June 24, 2002.

**Internal Control Over Compliance**

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

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

#### **Schedule of Federal Awards Expenditures**

We have audited the general-purpose financial statements of the County as of and for the year ended December 31, 2001, and have issued our report thereon dated June 24, 2002. We did not audit the financial statements of Seneca Re-Ad Industries, Inc. which represents 6.30 percent and 9.51 percent, respectively, of the assets and revenues of the County's discretely presented component unit, which were audited by 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 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, the Board of Commissioners, federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



**Jim Petro**  
Auditor of State

June 24, 2002

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

**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 noncompliance at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Community Development Block Grant - CFDA #14.228  Highway Planning and Construction - CFDA #20.205  Workforce Investment Act - CFDA #17.255
<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**

**FINDING NUMBER 2001-60574-001**

**Noncompliance Citation**

Ohio Revised Code § 5705.10 requires money that is paid into a fund must be used only for the purpose for which such fund has been established. A negative fund balance indicates that money from one fund was used to cover the expenses of another fund. Negative fund balances were noted for the following funds as of December 31, 2001:

**FINDING NUMBER 2001-60574-001  
 (Continued)**

<u>Fund Name</u>	<u>Variance</u>
Public Assistance	(\$515,013)
Children Services	(253,502)
Litter Grant	(1,059)
Juvenile Education	(20,534)
EPA On-Lot Septic Grant	(61,198)
CDBG	(29,750)
Federal CR 6	(74,039)
County Capital Projects	(86,305)
County Sewer District	(15,703)
Component Unit:	
SCOC- Title VI	(2,172)

We recommend the County review its spending practices to avoid fund deficits.

**FINDING NUMBER 2001-60574-002**

**Noncompliance Citation**

Ohio Revised Code § 5705.36, allows all subdivisions to request increased or reduce amended certificates of estimated resources upon determination by the fiscal officer that revenues to be collected will be greater or less than the amount in the official certificate of estimated resources. The following funds should have obtained a reduced certificate of estimated resources:

<u>Fund Name</u>	<u>Estimated Resources</u>	<u>Actual Receipts</u>	<u>Variance</u>
General Fund	\$11,816,150	\$11,709,150	(\$107,000)
Recycling and Litter Grant	108,939	101,453	(7,486)
Juvenile Ct. Program and Services	60,000	27,414	(32,586)
Juvenile Education Program	70,000	49,466	(20,534)
Public Assistance	6,740,000	5,827,199	(912,801)
Children Services	1,400,000	1,098,332	(301,668)
Victims of Crime Act Grant	203,228	144,123	(59,105)
EPA On-Lot Septic Grant	340,727	115,949	(224,778)
Engineer Federal Funds CR 6	1,580,000	1,095,938	(484,062)
Issue II	1,008,631	990,234	(18,397)
CDBG	661,234	322,317	(338,917)
Component Unit:			
General Fund	5,333,201	5,151,980	(181,221)
Supporting Living Services	547,972	172,926	(375,046)
Early Intervention	97,181	73,445	(23,736)

Six other funds also had variances in smaller relative amounts. We recommend the County obtain reduced amended certificates when required.

**FINDING NUMBER 2001-60574-003**

**Noncompliance Citation**

County Commissioners Resolution dated December 29, 1992 adopted a policy for write-offs on Emergency Medical Services billing which states that unpaid bills after 120 days will be put on a 60 day billing cycle to pursue collection.

Thirty-five percent of the billings in 2001 were written off after only 120 days and no further attempts to collect the unpaid balances were made by the County. This represents a loss of revenue for the County.

We recommend the Emergency Medical Services department implement the policy established by the County Commissioners in order to secure higher collections.

**FINDING NUMBER 2001-60574-004**

**Reportable Condition – Year End Fund Balances**

The Treasurer is required to maintain accountability for specific purpose funds, thus separate bank accounts are maintained. The bank balances at year end did not agree to the book balances because funds for receipts and/or expenditures were not processed timely. The funds were as follows:

Fund	Bank Balance	Book Balance	Variance
Maintenance and Repair	\$924,133	\$2,012,093	(\$1,087,960)
Clerk of Courts Computer	22,708	22,265	443
Enterprise Zone	11,235	11,219	16
CDBG	19,895	29,426	(9,531)
Revolving Loan	151,436	152,748	(1,312)

This procedure may result in the use of funds for unauthorized purposes. To strengthen accountability for these funds, we recommend the Treasurer perform a monthly reconciliation of bank to book balances.

**FINDING NUMBER 2001-60574-005**

**Reportable Condition – Self Insurance**

The Self Insurance fund shows a negative balance at year end. The aforementioned deficits arose from GAAP accrual adjustments to convert from cash basis accounting. Significant deficiency of cash under claims payable has steadily increased suggesting that rates require adjustment. Rates should not only be sufficient to cover current claims, but should also reasonably provide additional amounts to pay unforeseen costs. Allowing unfunded liability to accommodate could have adverse consequences on cash flows in future periods.

The County is responsible for determining that adequate financial resources are available to timely pay the self insurance claims. Management should use an actuary to assist in determining appropriate rates to charge to other funds and employees.

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

None.

**SENECA COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2001**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No longer Valid
2000-60574-001	ORC § 5705.39 - Total appropriations exceed estimated revenue	Yes	Corrected
2000-60574-002	ORC § 5705.41(B) - Expenditures exceeded appropriations	Yes	Corrected
2000-60574-003	County Resolution - EMS unpaid bills are written off without pursue collection	No	Not corrected
2000-60574-004	Special funds' book balance did not reconcile to bank balance.	No	Not corrected
2000-60574-005	Self Insurance program should use an actuary to review rates.	No	Partially corrected. In January 2002, the County changed its third party administrator. Rates were increased in 2001, but not significantly.



*Geneca County Court House  
Built in 1883  
Tiffin, Ohio*

# ***SENECA COUNTY, OHIO***

***Comprehensive  
Annual Financial Report  
For The Year Ended  
December 31, 2001***

***Larry A. Beidelschies  
Seneca County Auditor***





***Seneca County, Ohio***

***COMPREHENSIVE***

***ANNUAL FINANCIAL REPORT***

***FOR THE YEAR ENDED DECEMBER 31, 2001***

***Larry A. Beidelschies***  
***Seneca County Auditor***

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

***Lynette Cameron***  
***G.A.A.P. Coordinator***

**SENECA COUNTY, OHIO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 YEAR ENDED DECEMBER 31, 2001**

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**SENECA COUNTY, OHIO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
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**SENECA COUNTY, OHIO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
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*Financial Section Continued:*

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**OFFICE OF  
SENECA COUNTY AUDITOR  
TIFFIN, OHIO**

**LARRY A BEIDELSCHIES  
AUDITOR**

**PHONE  
447-0692**

June 24, 2002



Seneca County Citizens and  
Board of County Commissioners

*As Auditor of Seneca County, I am very pleased to present the Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2001. The CAFR conforms to Generally Accepted Accounting Principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB). This report contains basic and supplemental financial statements and other financial and statistical information, which provide a complete and full disclosure of all material financial aspects of Seneca County.*

*Responsibility for both the accuracy of the data and the complete, fair presentation, including all disclosures, rests with Seneca County's management, specifically the County Auditor's office. This report will provide the taxpayers of Seneca County with comprehensive financial data in a format that enables them to gain a true understanding of the County's finances.*

*The CAFR is presented in three sections: introductory, financial and statistical. The Introductory Section contains a Table of Contents, this Letter of Transmittal, a list of elected officials, our organizational chart and a copy of the Certificate of Achievement for Excellence in Financial Reporting awarded for the 2000 Seneca County CAFR. The Financial Section includes the State of Ohio Auditor's letter of opinion, the general purpose financial statements, and the combining and individual fund and account group financial statements and schedules. The Statistical Section presents historical financial, analytical, economic and demographic information, which may be useful for further analysis and comparisons.*

**REPORTING ENTITY**

*The financial statements contained within this comprehensive annual financial report include all funds, account groups, agencies, boards and commissions which comprise the legal entity of the County (the primary government) and all component units. Component units are organizations for which the County is financially accountable or which are fiscally dependent on the County. Seneca County makes appointments to the Seneca County Emergency Planning Commission, Tiffin-Seneca Public Library, the Seneca County Convention and Visitors Bureau and the Metropolitan Housing Authority.*

*The County serves as fiscal officer and custodian of funds but is not financially accountable for the Seneca County General Health District, the Seneca County Emergency Planning Commission, Seneca County Soil & Water Conservation District, Seneca County Regional Planning Commission, Seneca County Park District and the Seneca, Sandusky, Wyandot Mental Health and Recovery Services Board. The County is also fiscal officer for the MRDD Board, which is presented as a component unit of Seneca County. The County is not fiscal officer, however, for Seneca ReAd Industries, Inc., which is a separate entity incorporated into the financial statements of the MRDD Board.*

*Other entities independent of Seneca County and therefore excluded from this report include the Seneca County Board of Education, the Seneca County Humane Society, Seneca County Law Library, Seneca County Airport, Seneca County Convention and Visitors Bureau, Seneca County Commission on Aging, Cooperative Extension Office, Seneca County Private Industry Council, Seneca Industrial Economic Development Corporation, Seneca County Museum Foundation, Sandusky Valley Domestic*

*Violence Shelter, Fostoria Economic Development Corporation, Seneca County Ag Society, WSOS Community Action Commission and the Seneca County Family and Children First Council.*

*The Sandusky County-Seneca County-City of Tiffin Port Authority is included as a joint venture and its activities are included in and reported on in the notes to the financial statements. Also reported, as joint ventures are the Ottawa, Sandusky, Seneca County Solid Waste District, and Mental Health and Recovery Services. The County's equity in these joint ventures is disclosed in the financial statements. The County is also involved in the risk sharing pools of CORSA and the County Commissioners Association of Ohio Service Corporation. A complete discussion of the County's reporting entity is provided in Note 1 of the notes to the general purpose financial statements.*

### ECONOMIC CONDITION AND OUTLOOK

*The County, established in 1824, is located in north central Ohio. Its 551 square-mile area is bordered on the North by Sandusky County, on the East by Huron County, on the south by Wyandot and Crawford Counties and on the west by Wood and Hancock Counties and is located between Columbus (approximately 80 miles south), Cleveland (approximately 90 miles northeast) and Toledo (approximately 40 miles northwest). The County's 2000 population of 58,683 placed it as the 44th most populous of the State's 88 counties.*

*Seneca County is supported by a diverse agricultural community. In 2000 (the latest information available), Seneca County had 1360 farms. The county is the third largest in total farm acres with approximately 299,000 acres of land in farms.*

*Seneca County is a leading producer of grain crops in Ohio. According to the 2000 Ohio Agricultural Statistics and Ohio Department of Agriculture Annual Report, (the latest information available), Seneca County farmers ranked 16<sup>th</sup> in corn production with 79,400 acres producing 11.2 million bushels for an average of 141.5 bushels per acre. Area producers ranked 12<sup>th</sup> in soybean production with 119,700 acres producing 4.6 million bushels and 4<sup>th</sup> in wheat production with 49,100 acres producing 3.4 million bushels. Soybeans averaged 39 bushels per acre and wheat averages 69 bushels per acre.*

*Livestock production remains an important part of the agricultural picture of Seneca County. County livestock producers generated sales from 1,300 dairy cows, 12,100 beef cows and calves, 37,200 hogs and pigs, and 2,700 sheep and lambs. The County ranked 9th in the State in the production of sheep.*

*The economic condition of Seneca County has stabilized since the early part of the 1980's when unemployment reached sixteen percent. The unemployment rate for 2001 increased to an average of 5.8 percent from the previous year of 5.3 percent.*

*The Seneca County Commissioners along with the Townships, Villages, Cities, Seneca County Industrial and Economic Development Corporation and the Fostoria Economic Development Corporation have helped in creating jobs and economic growth.*

### MAJOR INITIATIVES

*The County is continuing to renovate and consolidate various county building and offices. The Seneca County Agricultural Service Center the third county building renovated in the past 5 years, was completed in 2001. By consolidation of these offices into a one-stop shop, the county was able to auction property and buildings that no longer met the needs of the county and provide a more convenient and efficient facility for the public and employees.*

*In January of 2001, the County lost the Hanson Building to fire. In April of 2001, the Commissioners entered into a contract for architectural services to design and construct a new building. This building will house the Commissioners, Juvenile, and Probate Courts. Additional offices may be included depending on available space. Funding for the project will be provided by insurance claims valued at the building replacement cost of 3.1 million dollars. The new building will act as an annex to the existing courthouse while providing a more secure and efficient work environment for employees and the public. Construction of this facility scheduled to begin in September 2002, will permit the County to continue in its quest to consolidate County departments and saving tax dollars in maintenance and operating costs.*

*The County Commissioners are planning a full restoration of the County Courthouse in conjunction with the construction of an annex building. The Commissioners will be asking the voters of Seneca County to support a temporary sales tax increase of ¼% to provide funding for a 7 million dollar project. The tax will generate an estimated 10 million dollars to be used for debt retirement and future maintenance of the building. The proposed restoration will include complete restoration of the exterior and interior of the courthouse to its 1880's appearance including reconstruction of the original clock tower, the original courtroom, and the rotunda and public corridors. The courthouse will house 2 fully functional and secure Common Pleas Courts, magistrate hearing rooms, support staff offices, conference rooms and the Clerk of Courts. This of restoration will also provide a new elevator, new windows, heating, air conditioning, electrical, plumbing, computer cabling and other mechanical*

work. When completed the courthouse will meet all state and federal regulations including the Americans with Disabilities Act requirements.

Economic development is also on the top of the Commissioners agenda. Currently the Board is working with the Cities of Fostoria and Tiffin to better serve industrial sites through development of infrastructure. The City of Fostoria has been awarded 3 rail overpasses; 2 of which are in Seneca County. The over passes will enable traffic to continue to move without being stopped due to increased train traffic around the City. Once the overpasses are complete a "loop road" is to be constructed around Fostoria. The road is to be designed and constructed to handle heavy traffic, which is anticipated to generate many development opportunities.

The City of Tiffin is also pursuing a "loop road". Recently the City opened a second industrial park on the North side of Tiffin. The park is expected to house light industry. Seneca County, Clinton Township and the City of Tiffin are currently working together to widen and upgrade an existing township road providing better access to the park. This expansion to be completed by the end of 2002, is to be the first phase of a "loop road" around the City of Tiffin. Additional development, including industrial, commercial and residential is anticipated with the new infrastructure.

The Countywide Sewer District is also continuing to develop new infrastructure. Currently the district has submitted plans to the Ohio EPA to expand the Waste Water Treatment Plant (WWTP) located at Honey Creek Subdivision. The expansion will increase the current facilities capacity enabling 29 existing lots, which are now served by septic systems, to receive service and to ready 40-50 additional lots within Honey Creek Subdivision for development. The expansion will also provide capacity for proposed development of condominiums at the Zerkova Inn.

Economic development has been on the rise in Seneca County through the utilization of enterprise zone agreements. Over the past year the following companies have agreed to invest more than \$16,600,000 and create 53 new full time jobs.

<i>Company</i>	<i>Total Investment</i>	<i>Jobs Created</i>
<i>Church &amp; Dwight</i>	<i>\$8,964,000</i>	<i>20 Full Time</i>
<i>Tiffin Loader Crane</i>	<i>\$5,655,000</i>	<i>23 Full Time</i>
<i>M &amp; B Asphalt</i>	<i>\$2,000,000</i>	<i>10 Full Time</i>

Currently Phase 2 of the CROSSWAEH Community Based Correction Facility is being planned. In 1999 the first phase of the CROSSWAEH CBCF was completed on 7 acres of land provided by the county. The 50 bed facility houses 35-40 male inmates. Fourth and fifth degree felons are housed, providing them with rehabilitation services and vocational training. Phase 2 will provide additional space for male inmates, additional jobs and trickle down economic effects throughout the county. A proposed Phase 3 will include space and rehabilitation services for females.

## 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. Records for general government operations are maintained on a modified accrual basis. Revenues are recognized when measurable and available, expenditures are recognized when goods and services are received. Accounting records for the County's proprietary funds are recorded on the accrual basis. Revenues are recognized when measurable and earned, expenses are recognized when incurred. The basis of accounting and the various funds and account groups utilized by Seneca County are fully described in Note 2 to the General Purpose Financial Statements.

### 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.

### BUDGETARY CONTROL

The Board of County Commissioners usually adopts a temporary appropriation measure for the County in early January. A permanent annual budget is ratified by April 1. All disbursements and transfers of cash between funds require appropriation authority. Budgets are controlled at the object level within a department and fund. Purchase orders are submitted to the Auditor's office by department heads. The funds are encumbered prior to their release to vendors. Those purchase orders that exceed the available appropriation are rejected until additional resources are secured. A computerized certification system

allows the Auditor's office to ascertain the status of a department's appropriation prior to authorizing additional purchases from a certain account.

GENERAL GOVERNMENT FUNCTIONS  
FINANCIAL HIGHLIGHTS

*The following schedule presents a summary of General Fund, Special Revenue Funds,  
Debt Service Fund, Capital Projects Funds and Expendable Trust Funds  
Revenues for the year ended December 31, 2001 as compared to the year ended December 31, 2000*

Revenues	2001 Amount	% Of Total	2000 Amount	% Of Total	Amount of Increase (Decrease)
Taxes	2,190,082	7.6	\$1,805,660	6.6	384,422
Sales Taxes	4,252,145	14.7	4,324,257	15.8	(72,112)
Charges for Services	3,320,368	11.5	2,630,412	9.6	689,956
Licenses and Permits	4,857	0.1	6,664	0.1	(1,807)
Fines and Forfeitures	199,036	0.7	188,188	0.7	10,848
Intergovernmental	16,492,968	57.0	15,932,835	58.4	560,133
Special Assessments	142,454	0.5	136,789	0.5	5,665
Interest	964,123	3.3	1,178,110	4.3	(213,987)
Rent	305,358	1.0	290,776	1.1	14,582
Donations	29,812	0.1	30,361	0.1	(549)
Miscellaneous	<u>1,024,835</u>	<u>3.5</u>	<u>778,817</u>	<u>2.8</u>	<u>246,018</u>
Total Revenues	<u>28,926,038</u>	<u>100.0</u>	<u>\$27,302,869</u>	<u>100.0</u>	<u>\$1,623,169</u>

*The following schedule presents a summary of General Fund, Special Revenue Funds,  
Debt Service Fund, Capital Projects Funds and Expendable Trust Funds  
Expenditures for the year ended December 31, 2001 as compared to the year ended December 31, 2000:*

Expenditures	2001 Amount	% Of Total	2000 Amount	% Of Total	Increase (Decrease)
Current:					
General Government	\$7,095,429	23.9	\$6,666,803	23.5	\$428,626
Public Safety	4,695,416	15.8	4,428,819	15.6	266,597
Public Works	2,708,537	9.1	2,512,073	8.9	196,464
Health	213,556	0.7	219,465	0.8	(5,909)
Human Services	9,289,076	31.3	8,293,751	29.3	995,325
Conservation/Recreation	158,630	0.5	53,861	0.2	104,769
Economic Development	86,889	0.3	176,538	0.6	(89,649)
Capital Outlay	4,419,124	14.8	4,897,088	17.3	(477,964)
Intergovernmental	300,500	1.0	336,924	1.2	(36,424)
Debt Service:					
Principal Retirement	349,222	1.2	299,693	1.1	49,529
Interest and Fiscal					
Charges	<u>411,827</u>	<u>1.4</u>	<u>433,689</u>	<u>1.5</u>	<u>(21,862)</u>
Total Expenditures	<u>29,728,206</u>	<u>100.0</u>	<u>\$28,318,704</u>	<u>100.0</u>	<u>\$1,409,502</u>

*Some of the major changes in revenues from 2000 to 2001 arise mainly from a larger volume of fees collected for services provided by county offices and grant receipts. The increase in revenues and expenditures is due to the implementation of the Workforce Investment Act project through the Department of Job and Family Services.*

*General Fund Balance*

*The total fund balance of the general fund and subfunds decreased from \$1,563,497 to \$1,130,280 during 2001. The \$433,217 decrease was caused mainly by the increased insurance benefit costs.*



#### *Enterprise Funds*

*The Enterprise Funds operated by the County consist of the Ambulance Service Fund, Hammer-Heinsman Sewer District Fund and the County Sewer District Fund. These operations are classified as enterprise funds since they resemble those activities found in private industry; the determination of profit and/or loss is a management desire. In total, the enterprise funds had a net loss of \$212,288 for the year ended December 31, 2001.*

#### *Internal Service Fund*

*Internal Service Funds account for the financing on a cost-reimbursement basis of goods or services provided by one department or agency to other departments or agencies within the same government. Seneca County's internal service fund is used to account for the operations of the employees' self-insurance fund for health care. Operating revenues in the Seneca County Employees' Self-Insurance Fund totaled \$1,984,518, with a net loss of \$136,628 and a negative balance in retained earnings of \$283,354.*

#### *Fiduciary Funds*

*Fiduciary funds account for assets held by Seneca County in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. The fiduciary funds that Seneca County maintains are expendable trust and agency funds.*

*At December 31, 2001, assets held in the trust funds totaled \$10,517 while assets in agency funds totaled \$45,071,395. The County uses the agency funds to receive and distribute taxes and state levied revenues for all local governments within the County and for other custodial purposes.*

#### CASH MANAGEMENT

*During the year ended December 31, 2001, the County's cash resources were divided into bank deposits, short-term investments and government securities.*

*The County Treasurer, custodian of all County moneys, is responsible for investing all idle funds and for directing the investment policies of the County as determined by the County's Investment Advisory Committee. The County pools its cash for maximum investment efficiency and to simplify accountability. Among the County's many investments, Seneca County participates in the State Treasurer's Investment Pool of Ohio (STAR Ohio). This statewide investment pool was established in January 1986 for governmental entities in Ohio and is administrated by the Treasurer of State. Interest income is allocated to the General Fund and to other qualifying funds as prescribed by Ohio law. Interest for all governmental and expendable trust funds during 2001 was \$967,773.*

#### DEBT ADMINISTRATION

*At December 31, 2001, outstanding debt included General Obligation Bonds of \$7,380,000. Outstanding notes include a bank loan for the purchase of computers for the Sheriff's office.*

#### RISK MANAGEMENT

*The County maintains liability insurance in the amount of \$2,000,000 general aggregate. In addition, the County maintains replacement cost insurance on all buildings and their contents, with a \$2,500 deductible on contents. Blanket building and personal property insurance are in the amount of \$50,226,424, which includes builders risk coverage.*

*The County has insurance coverage in the following amounts for various items: \$1,311,905 for contractor's equipment; \$175,000 for data processing equipment; \$1,000,000 for valuable papers, and \$51,882,312 for the boilers. Crime coverage is \$1,000,000; theft of money and securities coverage amounts to \$1,000,000, employee dishonesty coverage is \$1,000,000, and public official liability limit is \$1,000,000. Fleet insurance covers physical damage to vehicles for fire, theft and collision with \$2,500 deductible, \$1,000,000 liability and \$250,000 for the uninsured motorist.*

*Seneca County is self-insured regarding employee health insurance. A third party administrator handles the program for the County. The specific retention amount per covered unit is \$50,000 per policy year, and the aggregate stop loss is \$1,441,290. The County's administrator has numerous programs that assure the County that every effort is being made to reduce losses.*

*By statute all elected officials' bonds are paid by the County.*

#### INDEPENDENT AUDIT

*State statutes require a biannual audit, however, an audit is conducted annually. Included in this report is an audit opinion rendered on the County's general purpose financial statements as of December 31, 2001 by our independent auditor, Jim Petro, Auditor of State.*

*The County is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1984 and the U.S. Office of Management and Budget Circular A-133, Audits of States and Local Governments. The results of the single audit are published in a separate report.*

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

*The Government Finance Officers Association of the United States and Canada (GFOA) awards a Certificate of Achievement for Excellence in Financial Reporting to a government unit which publishes an easily readable and efficiently organized Comprehensive Annual Financial Report (CAFR), whose contents conform to program standards. The CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.*

*The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Seneca County for its comprehensive annual financial report for the year ended December 31, 2000. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.*

*A Certificate of Achievement is valid for a period of one year only. Seneca County has received a Certificate of Achievement for the last eleven years 1990-2000. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.*

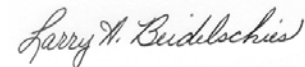
ACKNOWLEDGMENTS

*The publication of this report is a major step in professionalizing Seneca County Government. It significantly increases the accountability of this government to its taxpayers.*

*Preparation of this report could not have been accomplished without the effort of every officeholder, department head, and a large number of their employees. I am very grateful for their cooperation in preparation of this report. I want to recognize Lynette Cameron who has the responsibility of preparing this report as GAAP Coordinator, Diane Kelbley for payroll help and knowledge, Jane Losey and Mary Jane Keller for their assistance with budgetary and fixed assets. Without that knowledge and dedication this report would not be possible.*

*It is a pleasure for me as County Auditor to be able to present to you the eleventh Comprehensive Annual Financial Report.*

*Sincerely,*



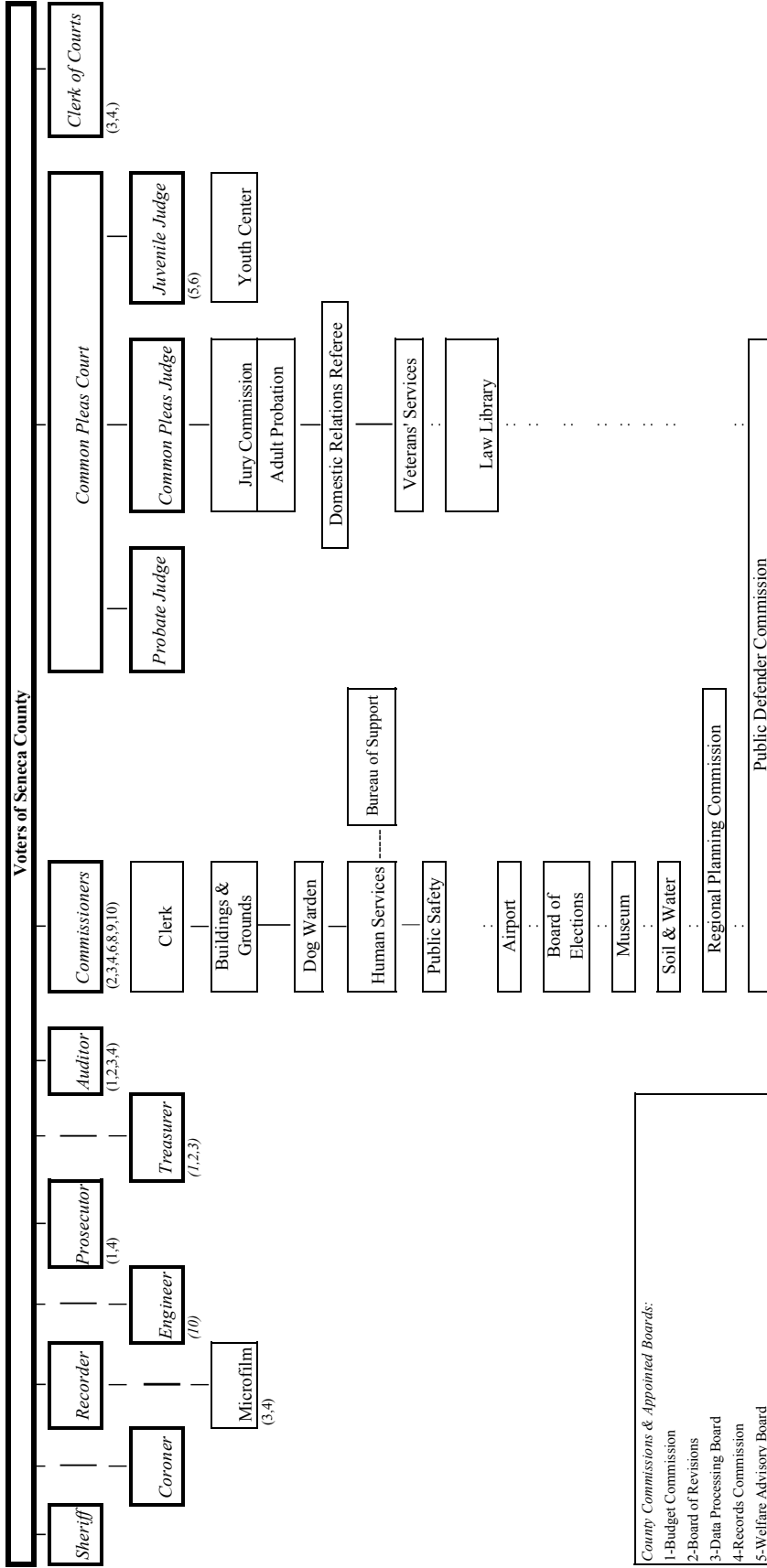
*Larry A. Beidelschies  
Seneca County Auditor*

**SENECA COUNTY, OHIO**  
*ELECTED OFFICIALS*  
*December 31, 2001*

<u>Administrator</u>	<u>Position</u>	<u>Term of Office</u>
Larry A. Beidelschies	Auditor	3/8/99-3/7/03
Mary Ward	Clerk of Courts	1/1/01-1/2/05
Tom Distel	Commissioner	1/3/01-1/2/05
Kenneth Estep	Commissioner	1/1/99-12/31/02
Jeffrey Wagner	Commissioner	1/2/01-1/1/05
Donald W. Shanabrook	Coroner	1/1/01-1/2/05
James R. Nimz	Engineer	1/1/01-1/2/05
Kenneth Egbert, Jr.	Prosecutor	1/1/01-1/2/05
Michael Dell	Recorder	1/1/01-1/2/05
Tom Steyer	Sheriff	1/1/01-1/2/05
Marguerite O. Bernard	Treasurer	9/3/01-9/4/05

<u>Judges</u>		
Michael Kelbley	Common Pleas Court	1/1/99-12/31/04
Steve Shuff	Common Pleas Court	1/2/99-1/1/05
Paul Kutscher	Probate Court	2/2/01-2/7/03
Paul Kutscher	Juvenile Court	2/2/01-2/7/03

# SENECA COUNTY Organization Chart



- County Commissions & Appointed Boards:**
- 1-Budget Commission
  - 2-Board of Revisions
  - 3-Data Processing Board
  - 4-Records Commission
  - 5-Welfare Advisory Board
  - 6-Public Assistance Examining Committee
  - 7-Children Services Board
  - 8-Board of Mental Retardation and Development Disabilities
  - 9-Board of Health
  - 10-Regional Planning Commission

(#/#) denotes positions held on corresponding County Commission  
 \_\_\_\_\_ Administrative Jurisdiction  
 ..... Indirect Relationship

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Seneca County,  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2000

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



*Timothy A. Brewer*  
President

*Jeffrey L. Essler*  
Executive Director

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# *Seneca County*

## *Financial Section*









STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

One Government Center  
Suite 1420  
Toledo, Ohio 43604-2246  
Telephone 419-245-2811  
800-443-9276  
Facsimile 419-245-2484  
www.auditor.state.oh.us

## REPORT OF INDEPENDENT ACCOUNTANTS

Seneca County  
81 Jefferson Street, Suite 3  
Tiffin, Ohio 44883-2369

To the Board of Commissioners:

We have audited the accompanying general-purpose financial statements of Seneca County (the County), as of and for the year ended December 31, 2001, as listed in the table of contents. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of the Seneca Re-Ad Industries, Inc., which represents 6.30 percent and 9.51 percent, respectively, of the assets and revenues of the County's discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for Seneca Re-Ad Industries, Inc. is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the Seneca Re-Ad Industries, Inc. were not audited in accordance with *Government Auditing Standards*. 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 the Seneca County, as of December 31, 2001, and the results of its operations and the cash flows of its proprietary fund types and discretely presented component unit for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 18, 2002 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

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

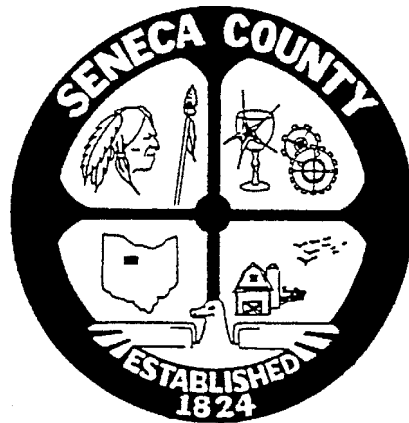
A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, looping initial "J" and a cursive "Petro".

**Jim Petro**  
Auditor of State

June 24, 2002

# *Seneca County*

## *General Purpose Financial Statements*



**SENECA COUNTY, OHIO**  
**COMBINED BALANCE SHEET**  
**ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNIT**  
**DECEMBER 31, 2001**

	<u>Governmental Fund Types</u>			<u>Proprietary Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Enterprise</u>	<u>Internal Service</u>
<b>Assets and Other Debits:</b>						
<b>Assets:</b>						
Pooled Cash and Cash Equivalents	\$655,502	\$5,312,258	\$10,377	\$555,157	\$147,475	\$102,522
Segregated Cash Accounts						
Segregated Investment Accounts						
Receivables:						
Accounts	114,514	228,342		8,289	14,427	2,897
Allowance for Uncollectibles					(25,058)	
Accrued Interest	57,066	14,032	212	46,993	103	53
Taxes						
Property Taxes-Due from Agency Fund	1,637,846					
Property Taxes-Due from Primary Government						
Due From Other Governments	1,136,005	966,484		134,357		
Notes Receivable		287,220		11,483	4,246	
Materials and Supplies	60,504	200,121				
Prepays	19,719	13,746		125	252	
Advances to Other Funds	58,632			150,000		
Net Investment in Joint Ventures						
Art and Museum Exhibits						
Property, Plant, and Equipment:						
Primary Government						
Component Unit						
Enterprise					1,018,664	2,470
Less: Accumulated Depreciation					(601,735)	(2,470)
Other Assets						
<b>Other Debits:</b>						
Debt Service for Retirement of General Obligation Bonds						
Amount to be Provided from General Government Resources						
Amount to be Provided from Component Unit Resources						
<b>Total Assets and Other Debits</b>	<b><u>\$3,739,788</u></b>	<b><u>\$7,022,203</u></b>	<b><u>\$10,589</u></b>	<b><u>\$906,404</u></b>	<b><u>\$558,374</u></b>	<b><u>\$105,472</u></b>

Fiduciary Fund Types	Account Groups		Primary Government	Component Unit		Reporting Entity
	General	General	Totals	MRDD	MRDD	Totals
	Fixed Assets	Long-Term Obligations	(Memorandum Only)	Board Governmental	Board Proprietary	(Memorandum Only)
\$5,652,923			\$12,436,214	\$4,128,029		\$16,564,243
244,128			244,128		375,980	620,108
35,000			35,000			35,000
230,228			598,697	27,694	67,747	694,138
			(25,058)			(25,058)
442			118,901			118,901
37,274,430			37,274,430			37,274,430
			1,637,846			1,637,846
			0	4,704,400		4,704,400
1,644,761			3,881,607	10,391		3,891,998
			302,949			302,949
			260,625	12,279		272,904
			33,842	9,707	2,391	45,940
			208,632	153,700		362,332
	2,348,646		2,348,646	210,700		2,559,346
	409,795		409,795			409,795
	25,327,415		25,327,415			25,327,415
				1,134,183		1,134,183
			1,021,134		442,908	1,464,042
			(604,205)		(223,168)	(827,373)
					988	988
		10,589	10,589			10,589
		8,481,237	8,481,237			8,481,237
				261,833		261,833
<b><u>\$45,081,912</u></b>	<b><u>\$28,085,856</u></b>	<b><u>\$8,491,826</u></b>	<b><u>\$94,002,424</u></b>	<b><u>\$10,652,916</u></b>	<b><u>\$666,846</u></b>	<b><u>\$105,322,186</u></b>

*Continued*

**SENECA COUNTY, OHIO**  
 COMBINED BALANCE SHEET (Continued)  
 ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNIT  
 DECEMBER 31, 2001

	Governmental Fund Types			Proprietary Fund Types		
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
<b>Liabilities, Fund Equity and Other Credits:</b>						
<b>Liabilities:</b>						
Accounts Payable	\$76,025	\$172,772		\$3,344	\$3,102	
Claims Payable						352,826
Contracts Payable	179,890	241,988		242,422	17,188	
Accrued Salaries and Benefits	193,115	180,048		145	3,214	
Compensated Absences Payable	30,900	25,624			12,441	
Due To Other Governments	275,292	166,438		939	3,134	
Due to Primary Government						
Due to Component Unit						
Due To Others		2,286				
Deferred Revenue	1,703,926	55,746				
Undistributed Monies						
Accrued Interest Payable	360					
Bonds Payable						
Notes Payable				1,170,000		
Advances From Other Funds	150,000	12,632		10,000		36,000
<b>Total Liabilities</b>	<b>2,609,508</b>	<b>857,534</b>	<b>0</b>	<b>1,426,850</b>	<b>39,079</b>	<b>388,826</b>
<b>Fund Equity and Other Credits:</b>						
Investment in Joint Ventures						
Investment in Art and Museum Exhibits						
Investment in General Fixed Assets						
Primary Government						
Component Unit						
Contributed Capital					179,406	
Retained Earnings/Net Assets: Unreserved					339,889	(283,354)
Restated Fund Balance:						
Reserved for Encumbrances	203,602	1,478,098		283,145		
Reserved for Inventory	60,504	200,121				
Reserved for Prepays	19,719	13,746		125		
Reserved for Advances	58,632			150,000		
Reserved for Notes Receivable		287,220		11,483		
Unreserved, Undesignated (Deficit)	787,823	4,185,484	10,589	(965,199)		
<b>Total Fund Equity and Other Credits(Deficit)</b>	<b>1,130,280</b>	<b>6,164,669</b>	<b>10,589</b>	<b>(520,446)</b>	<b>519,295</b>	<b>(283,354)</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$3,739,788</b>	<b>\$7,022,203</b>	<b>\$10,589</b>	<b>\$906,404</b>	<b>\$558,374</b>	<b>\$105,472</b>

Fiduciary Fund Types	Account Groups		Primary Government	Component Unit		Reporting Entity
	General Fixed Assets	General Long-Term Obligations	Totals (Memorandum Only)	MRDD Board Governmental	MRDD Board Proprietary	Totals (Memorandum Only)
\$60			\$255,303	\$19,412	\$1,286	\$276,001
			352,826			352,826
			681,488	67,712		749,200
60,931			437,453	153,521	15,813	606,787
10,792		984,388	1,064,145	270,972	16,328	1,351,445
34,875,342			35,321,145	119,165		35,440,310
1,637,846			1,637,846			1,637,846
4,704,400			4,704,400			4,704,400
384,274			386,560	11,379		397,939
			1,759,672	4,888,354		6,648,026
3,399,237			3,399,237			3,399,237
378			738			738
		7,380,000	7,380,000			7,380,000
		127,438	1,297,438			1,297,438
			208,632	153,700		362,332
<b>45,073,260</b>	<b>0</b>	<b>8,491,826</b>	<b>58,886,883</b>	<b>5,684,215</b>	<b>33,427</b>	<b>64,604,525</b>
	2,348,646		2,348,646	210,700		2,559,346
	409,795		409,795			409,795
	25,327,415		25,327,415			25,327,415
			0	1,134,183		1,134,183
			179,406			179,406
			56,535		633,419	689,954
4,455			1,969,300	406,012		2,375,312
			260,625	12,279		272,904
			33,590	9,706		43,296
			208,632	153,700		362,332
			298,703			298,703
4,197			4,022,894	3,042,121		7,065,015
<b>8,652</b>	<b>28,085,856</b>	<b>0</b>	<b>35,115,541</b>	<b>4,968,701</b>	<b>633,419</b>	<b>40,717,661</b>
<b>\$45,081,912</b>	<b>\$28,085,856</b>	<b>\$8,491,826</b>	<b>\$94,002,424</b>	<b>\$10,652,916</b>	<b>\$666,846</b>	<b>\$105,322,186</b>

The Notes to the Financial Statements are an Integral part of this Statement

**SENECA COUNTY, OHIO**  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 ALL GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS AND  
 DISCRETELY PRESENTED COMPONENT UNIT  
 YEAR ENDED DECEMBER 31, 2001

	<b>Governmental Fund Types</b>			
	<i>General</i>	<i>Special Revenue</i>	<i>Debt Service</i>	<i>Capital Projects</i>
<b>Revenues:</b>				
Property and Other Local Taxes	\$2,190,082			
Sales Taxes	4,252,145			
Charges for Services	1,924,668	1,395,700		
Licenses and Permits	4,717	140		
Fines and Forfeitures	125,340	73,696		
Intergovernmental	1,957,690	11,833,205		2,702,073
Special Assessments		142,454		
Interest	850,767	114,212	1,951	843
(Decrease) in Fair Value of Investments	(3,650)			
Rent	118,876	19,467	167,015	
Donations	23,587	4,496		
Miscellaneous	204,548	777,310		11,777
<b>Total Revenues</b>	<b><u>11,648,770</u></b>	<b><u>14,360,680</u></b>	<b><u>168,966</u></b>	<b><u>2,714,693</u></b>
<b>Expenditures:</b>				
Current Operations:				
General Government	6,022,119	1,073,310		
Public Safety	3,857,523	837,893		
Public Works	37,278	2,671,259		
Health	72,070	141,486		
Human Services	296,895	8,961,972		
Conservation/Recreation	158,630			
Economic Development	82,874	4,015		
Capital Outlay	111,960	1,116,643		3,190,521
Intergovernmental	300,500			
Debt Service:				
Principal Retirement	39,529	29,693	280,000	
Interest and Fiscal Charges	4,649	2,919	321,443	54,530
<b>Total Expenditures</b>	<b><u>10,984,027</u></b>	<b><u>14,839,190</u></b>	<b><u>601,443</u></b>	<b><u>3,245,051</u></b>
<i>Excess of Revenues over (under) Expenditures</i>	664,743	(478,510)	(432,477)	(530,358)
<b>Other Financing Sources(Uses):</b>				
Proceeds from Insurance				605,548
Sale of Fixed Assets	7,604	14,300		163,954
Primary Government Operating Transfers-In	8,396	919,890	291,944	156,934
Primary Government Operating Transfers-Out	(1,136,200)	(383,862)		(8,396)
<b>Total Other Financing Sources(Uses)</b>	<b><u>(1,120,200)</u></b>	<b><u>550,328</u></b>	<b><u>291,944</u></b>	<b><u>918,040</u></b>
<i>Excess of Revenues and Other Financing Sources Over(Under) Expenditures and Other Uses</i>	(455,457)	71,818	(140,533)	387,682
<i>Fund Balance (Deficit) at Beginning of Year</i>	1,565,124	6,118,964	151,122	(908,128)
Increase(Decrease) in Inventory	20,613	(26,113)		
<b>Fund Balance (Deficit) at End of Year</b>	<b><u>\$1,130,280</u></b>	<b><u>\$6,164,669</u></b>	<b><u>\$10,589</u></b>	<b><u>(\$520,446)</u></b>



<b>Fiduciary Fund Types</b>	<b>Primary Government</b>	<b>Component Unit</b>	<b>Reporting Entity</b>
<i>Expendable Trust</i>	<i>Totals (Memorandum Only)</i>	<i>MRDD Board Governmental</i>	<i>Totals (Memorandum Only)</i>
	\$2,190,082	\$2,997,754	\$5,187,836
	4,252,145		4,252,145
	3,320,368		3,320,368
	4,857		4,857
	199,036		199,036
	16,492,968	2,078,340	18,571,308
	142,454		142,454
	967,773		967,773
	(3,650)		(3,650)
	305,358		305,358
1,729	29,812	44,367	74,179
31,200	1,024,835	305,895	1,330,730
<b>32,929</b>	<b>28,926,038</b>	<b>5,426,356</b>	<b>34,352,394</b>
	7,095,429		7,095,429
	4,695,416		4,695,416
	2,708,537		2,708,537
	213,556	5,473,949	5,687,505
30,209	9,289,076		9,289,076
	158,630		158,630
	86,889		86,889
	4,419,124	191,484	4,610,608
	300,500		300,500
	349,222		349,222
	383,541		383,541
<b>30,209</b>	<b>29,699,920</b>	<b>5,665,433</b>	<b>35,365,353</b>
2,720	(773,882)	(239,077)	(1,012,959)
	605,548		605,548
	185,858		185,858
	1,377,164	63,600	1,440,764
	(1,528,458)	(63,600)	(1,592,058)
<b>0</b>	<b>640,112</b>	<b>0</b>	<b>640,112</b>
2,720	(133,770)	(239,077)	(372,847)
5,932	6,933,014	3,866,359	10,799,373
	(5,500)	(3,464)	(8,964)
<b>\$8,652</b>	<b>\$6,793,744</b>	<b>\$3,623,818</b>	<b>\$10,417,562</b>

The Notes to the Financial Statements are an Integral part of this Statement

**SENECA COUNTY, OHIO**  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS  
 YEAR ENDED DECEMBER 31, 2001

	<b>General Fund</b>		
	Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Local Taxes	\$2,180,155	\$2,179,864	(\$291)
Sales Taxes	4,252,145	4,252,145	0
Charges for Services	1,909,503	1,947,656	38,153
Licenses and Permits	4,775	4,717	(58)
Fines and Forfeitures	121,938	121,938	0
Intergovernmental	2,175,518	2,023,851	(151,667)
Special Assessments			
Investment Income	860,069	854,546	(5,523)
Rent	119,830	121,502	1,672
Donations	10,100	23,586	13,486
Miscellaneous	201,358	198,473	(2,885)
<b>Total Revenues</b>	<b>11,835,391</b>	<b>11,728,278</b>	<b>(107,113)</b>
<b>Expenditures:</b>			
Current Operations:			
General Government	5,869,761	5,858,621	11,140
Public Safety	3,897,723	3,881,733	15,990
Public Works	40,972	40,709	263
Health	72,752	72,752	0
Human Services	447,348	374,027	73,321
Conservation/Recreation	165,213	165,005	208
Community & Economic Development	97,486	97,486	0
Other			
Capital Outlay	300,500	300,500	0
Intergovernmental	111,960	111,960	0
Debt Service:			
Principal Retirement			
Interest and Fiscal Charges			
<b>Total Expenditures</b>	<b>11,003,715</b>	<b>10,902,793</b>	<b>100,922</b>
<i>Excess of Revenues Over(Under) Expenditures</i>	831,676	825,485	(6,191)
<b>Other Financing Sources(Uses):</b>			
Proceeds from Sale of Fixed Assets	7,904	7,904	0
Proceeds from Insurance			
Advances-In	0	183,968	183,968
Advances-Out	0	(64,264)	(64,264)
Operating Transfers-In	8,396	8,396	0
Operating Transfers-Out	(1,136,200)	(1,136,200)	0
<b>Total Other Financing Sources(Uses)</b>	<b>(1,119,900)</b>	<b>(1,000,196)</b>	<b>119,704</b>
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	(288,224)	(174,711)	113,513
<i>Fund Balance (Deficit) at Beginning of Year</i>	117,212	117,212	0
<i>Prior Year Encumbrances Not Expended</i>	232,053	232,053	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$61,041</b>	<b>\$174,554</b>	<b>\$113,513</b>

<i>Special Revenue Funds</i>			<i>Debt Service Funds</i>		
Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
1,153,875	1,387,039	233,164			
0	135	135			
70,450	69,958	(492)			
12,697,361	11,162,955	(1,534,406)			
141,444	142,454	1,010			
135,000	99,891	(35,109)	0	1,956	1,956
15,000	14,037	(963)	0	167,015	167,015
4,275	4,496	221			
435,983	666,002	230,019			
<b>14,653,388</b>	<b>13,546,967</b>	<b>(1,106,421)</b>	<b>0</b>	<b>168,971</b>	<b>168,971</b>
1,349,420	1,152,350	197,070			
1,298,847	1,144,039	154,808			
4,021,825	2,774,285	1,247,540			
165,932	150,741	15,191			
10,264,415	9,758,829	505,586			
20,969	6,630	14,339			
1,810,645	1,116,928	693,717			
34,700	29,693	5,007	280,000	280,000	0
15,000	15,000	0	350,665	350,665	0
<b>18,981,753</b>	<b>16,148,495</b>	<b>2,833,258</b>	<b>630,665</b>	<b>630,665</b>	<b>0</b>
(4,328,365)	(2,601,528)	1,726,837	(630,665)	(461,694)	168,971
0	14,300	14,300			
0	79,514	79,514			
0	(71,882)	(71,882)			
988,008	919,890	(68,118)	630,670	291,944	(338,726)
(383,862)	(383,862)	0			
<b>604,146</b>	<b>557,960</b>	<b>(46,186)</b>	<b>630,670</b>	<b>291,944</b>	<b>(338,726)</b>
(3,724,219)	(2,043,568)	1,680,651	5	(169,750)	(169,755)
4,331,046	4,331,046	0	180,127	180,127	0
1,181,834	1,181,834	0	0	0	0
<b>\$1,788,661</b>	<b>\$3,469,312</b>	<b>\$1,680,651</b>	<b>\$180,132</b>	<b>\$10,377</b>	<b>(\$169,755)</b>

*Continued*

**SENECA COUNTY, OHIO**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS (Continued)**  
**YEAR ENDED DECEMBER 31, 2001**

	<i>Capital Projects Funds</i>		
	Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes			
Sales Taxes			
Charges for Services			
Licenses and Permits			
Fines and Forfeitures			
Intergovernmental	3,597,800	2,520,747	(1,077,053)
Special Assessments			
Investment Income	795	795	0
Rent			
Donations			
Miscellaneous	825	11,724	10,899
<b>Total Revenues</b>	<b>3,599,420</b>	<b>2,533,266</b>	<b>(1,066,154)</b>
<b>Expenditures:</b>			
Current Operations:			
General Government			
Public Safety			
Public Works			
Health			
Human Services			
Conservation/Recreation			
Community & Economic Development			
Other			
Capital Outlay	4,500,632	3,274,449	1,226,183
Intergovernmental			
Debt Service:			
Principal Retirement	1,210,000	1,210,000	0
Interest and Fiscal Charges	61,039	61,039	0
<b>Total Expenditures</b>	<b>5,771,671</b>	<b>4,545,488</b>	<b>1,226,183</b>
<i>Excess of Revenues Over(Under) Expenditures</i>	(2,172,251)	(2,012,222)	160,029
<i>Other Financing Sources(Uses):</i>			
Proceeds of Notes	1,170,000	1,170,000	0
Proceeds from Sale of Fixed Assets	163,954	163,954	0
Proceeds from Insurance	605,548	605,548	0
Advances-In	0	10,000	10,000
Advances-Out	0	(173,336)	(173,336)
Operating Transfers-In	293,429	156,934	(136,495)
Operating Transfers-Out	(8,396)	(8,396)	0
<b>Total Other Financing Sources(Uses)</b>	<b>2,224,535</b>	<b>1,924,704</b>	<b>(299,831)</b>
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	52,284	(87,518)	(139,802)
<i>Fund Balance (Deficit) at Beginning of Year</i>	(188,120)	(188,120)	0
<i>Prior Year Encumbrances Not Expended</i>	361,607	361,607	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$225,771</b>	<b>\$85,969</b>	<b>(\$139,802)</b>

<i>Expendable Trust Funds</i>		
Budget	Actual	Variance: Favorable (Unfavorable)
3,000	1,728	(1,272)
30,000	31,195	1,195
<b>33,000</b>	<b>32,923</b>	<b>(77)</b>
35,749	34,609	1,140
<b>35,749</b>	<b>34,609</b>	<b>1,140</b>
(2,749)	(1,686)	1,063
<b>0</b>	<b>0</b>	<b>0</b>
(2,749)	(1,686)	1,063
4,302	4,302	0
3,380	3,380	0
<b>\$4,933</b>	<b>\$5,996</b>	<b>\$1,063</b>

*The Notes to the Financial Statements are an Integral part of this Statement*

**SENECA COUNTY, OHIO**  
 COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY  
 ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT  
 YEAR ENDED DECEMBER 31, 2001

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Total Primary Government (Memorandum Only)</u>	<u>Component Unit MRDD Board Proprietary</u>	<u>Totals Reporting Entity (Memorandum Only)</u>
<b>Operating Revenues:</b>					
Charges for Services	53,378	\$1,911,395	\$1,964,773	\$499,161	\$2,463,934
Tap-In Fees	349		349		349
Patient Services	18,634	48,823	67,457		67,457
Interest	207		207		207
Miscellaneous	2,368	24,300	26,668	5,981	32,649
<b>Total Operating Revenues:</b>	<b>74,936</b>	<b>1,984,518</b>	<b>2,059,454</b>	<b>505,142</b>	<b>2,564,596</b>
<b>Operating Expenses:</b>					
Personal Services	102,718		102,718	384,824	487,542
Contract Services	175,670		175,670	26,422	202,092
Materials and Supplies	92,733		92,733	5,145	97,878
Other	2,500		2,500	12,014	14,514
Depreciation	87,905		87,905	22,518	110,423
Employee Medical Benefits:					
Claims		1,959,245	1,959,245		1,959,245
Contract Services		164,827	164,827		164,827
<b>Total Operating Expenses</b>	<b>461,526</b>	<b>2,124,072</b>	<b>2,585,598</b>	<b>450,923</b>	<b>3,036,521</b>
<i>Operating Income(Loss)</i>	<i>(386,590)</i>	<i>(139,554)</i>	<i>(526,144)</i>	<i>54,219</i>	<i>(471,925)</i>
<b>Nonoperating Revenues(Expenses):</b>					
Grant	23,008		23,008		23,008
Interest Income		2,926	2,926	10,076	13,002
Interest and Fiscal Charges				848	848
<b>Total Nonoperating Revenues(Expenses)</b>	<b>23,008</b>	<b>2,926</b>	<b>25,934</b>	<b>10,924</b>	<b>36,858</b>
<i>Income (Loss) Before Operating Transfers</i>	<i>(363,582)</i>	<i>(136,628)</i>	<i>(500,210)</i>	<i>65,143</i>	<i>(435,067)</i>
<b>Operating Transfers-In(Out):</b>					
Operating Transfers-in	153,694		153,694		153,694
Operating Transfers-out	(2,400)		(2,400)		(2,400)
<b>Total Operating Transfers-In(Out)</b>	<b>151,294</b>	<b>0</b>	<b>151,294</b>	<b>0</b>	<b>151,294</b>
<b>Net Income(Loss)</b>	<b>(212,288)</b>	<b>(136,628)</b>	<b>(348,916)</b>	<b>65,143</b>	<b>(283,773)</b>
Depreciation on Fixed Assets Acquired by Contributed Capital	8,790		8,790		8,790
<b>Retained Earnings/Net Assets at Beginning of Year</b>	<b>543,387</b>	<b>(146,726)</b>	<b>396,661</b>	<b>568,276</b>	<b>964,937</b>
<b>Retained Earnings/Net Assets at End of Year</b>	<b>339,889</b>	<b>(283,354)</b>	<b>56,535</b>	<b>633,419</b>	<b>689,954</b>
Contributed Capital at Beginning of Year	188,196		188,196		188,196
Depreciation of Fixed Assets Acquired by Contributed Capital	(8,790)		(8,790)		(8,790)
<b>Contributed Capital at End of Year</b>	<b>179,406</b>	<b>0</b>	<b>179,406</b>	<b>0</b>	<b>179,406</b>
<b>Total Fund Equity at End of Year</b>	<b>519,295</b>	<b>(\$283,354)</b>	<b>\$235,941</b>	<b>\$633,419</b>	<b>\$869,360</b>

*The Notes to the Financial Statements are an Integral part of this Statement*

**SENECA COUNTY, OHIO**  
**COMBINED STATEMENT OF REVENUES, EXPENSES AND**  
**CHANGES IN FUND BALANCE-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**ALL PROPRIETARY FUND TYPES**  
**YEAR ENDED DECEMBER 31, 2001**

	<u>Enterprise Funds</u>			<u>Internal Service Fund</u>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for Services	\$38,800	\$48,671	\$9,871	\$1,905,744	\$1,911,395	\$5,651
Tap-In Fees	1,000	862	(138)			
Patient Services	125,000	128,148	3,148	279,338	285,954	6,616
Miscellaneous	5,000	2,362	(2,638)			
<b>Total Revenues</b>	<b>169,800</b>	<b>180,043</b>	<b>10,243</b>	<b>2,185,082</b>	<b>2,197,349</b>	<b>12,267</b>
<b>Expenses:</b>						
Current Operations:						
General Government						
Administration				\$98,478	\$98,255	\$223
Employee Medical Benefits				2,105,476	2,105,476	0
Public Safety						
Personal Services	64,804	61,615	3,189			
Materials and Supplies	154,054	139,023	15,031			
Contract Services	48,135	43,204	4,931			
Capital Outlay	165,482	151,605	13,877			
Other	2,000	1,875	125			
Public Works						
Personal Services	38,556	36,259	2,297			
Contract Services	113,844	82,254	31,590			
Materials and Supplies	2,000	729	1,271			
Other	2,000	0	2,000			
Capital Outlay	5,000	1,305	3,695			
<b>Total Expenses</b>	<b>595,875</b>	<b>517,869</b>	<b>78,006</b>	<b>2,203,954</b>	<b>2,203,731</b>	<b>223</b>
<i>Excess of Revenues Over (Under) Expenses</i>	(426,075)	(337,826)	88,249	(18,872)	(6,382)	12,490
Grant	70,000	23,008	(46,992)			
Interest				3,004	3,004	0
<b>Total Non-Operating Revenues</b>	<b>70,000</b>	<b>23,008</b>	<b>(46,992)</b>	<b>3,004</b>	<b>3,004</b>	<b>0</b>
Advances-In					36,000	36,000
Operating Transfers-In	251,294	151,294	(100,000)			0
Operating Transfers-Out	0	0	0			0
<b>Total Other Financing Sources(Uses)</b>	<b>251,294</b>	<b>151,294</b>	<b>(100,000)</b>	<b>0</b>	<b>36,000</b>	<b>36,000</b>
<i>Excess of Revenues and Other Financing Sources (Over) Under Expenses and Other Financing (Uses)</i>	(104,781)	(163,524)	(58,743)	(15,868)	32,622	48,490
<i>Fund Balance (Deficit) at Beginning of Year</i>	126,693	126,693	0	14,420	14,420	0
<i>Prior Year Encumbrances Not Expended</i>	88,352	88,352	0	1,450	1,450	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$110,264</b>	<b>\$51,521</b>	<b>(\$58,743)</b>	<b>\$2</b>	<b>\$48,492</b>	<b>\$48,490</b>

*Notes to the Financial Statements are an Integral part of this Statement*

**SENECA COUNTY, OHIO**  
**COMBINED STATEMENT OF CASH FLOWS**  
**ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT**  
**YEAR ENDED DECEMBER 31, 2001**

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Total Primary Government (Memorandum Only)</u>	<u>Component Unit MRDD Board Proprietary</u>	<u>Total Reporting Entity (Memorandum Only)</u>
<b>Cash Flows from Operating Activities:</b>					
Cash Received from Customers	\$180,749		\$180,749	\$491,164	\$671,913
Cash Received from Tap-In Fees	690		690		690
Cash Received from Quasi-External Transactions with Other Funds		2,124,225	2,124,225		2,124,225
Cash Received from Patient Services		48,823	48,823		48,823
Cash Received from Interest	197		197		197
Other Operating Revenue	2,368	24,300	26,668	5,981	32,649
Cash Paid to Suppliers	(288,685)	(165,632)	(454,317)	(81,382)	(535,699)
Cash Paid for Claims		(2,059,597)	(2,059,597)		(2,059,597)
Cash Paid for Employee Services and Benefits	(97,874)		(97,874)	(352,683)	(450,557)
<b>Net Cash Provided by (Used In) Operating Activities</b>	<b>(202,555)</b>	<b>(27,881)</b>	<b>(230,436)</b>	<b>63,080</b>	<b>(167,356)</b>
<b>Cash Flows from Noncapital and Financing Activities</b>					
Grant	23,008		23,008		23,008
Donations			0	848	848
Advances from Other Funds		36,000	36,000		36,000
Transfers-In	153,694		153,694		153,694
Transfers-Out	(2,400)		(2,400)		(2,400)
<b>Net Cash Provided by Noncapital Financing Activities</b>	<b>174,302</b>	<b>36,000</b>	<b>210,302</b>	<b>848</b>	<b>211,150</b>
<b>Cash Flows from Capital and Related Financing Activities:</b>					
Purchase of Fixed Assets	(97,762)		(97,762)	(40,406)	(138,168)
<b>Net Cash Used in Capital and Related Financing Activities</b>	<b>(97,762)</b>	<b>0</b>	<b>(97,762)</b>	<b>(40,406)</b>	<b>(138,168)</b>
<b>Cash Flows from Investing Activities:</b>					
Interest Received		3,004	3,004	10,076	13,080
<b>Net Cash Provided by Investing Activities</b>	<b>0</b>	<b>3,004</b>	<b>3,004</b>	<b>10,076</b>	<b>13,080</b>
Net Increase(Decrease) in Cash and Cash Equivalents	(126,015)	11,123	(114,892)	33,598	(81,294)
Cash and Cash Equivalents, January 1	273,490	91,399	364,889	342,382	707,271
<b>Cash and Cash Equivalents, December 31</b>	<b>\$147,475</b>	<b>\$102,522</b>	<b>\$249,997</b>	<b>\$375,980</b>	<b>\$625,977</b>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>					
Operating Income(Loss)	(\$386,590)	(\$139,554)	(\$526,144)	\$54,219	(\$471,925)
<i>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used In) Operating Activities:</i>					
<b>Changes in Assets and Liabilities</b>					
(Increase)Decrease in Accounts Receivable	108,737	212,830	\$321,567	(7,997)	\$313,570
(Increase)Decrease in Prepaids	108		\$108	(50)	\$58
(Increase)Decrease in Notes Receivable	341		\$341		\$341
(Increase)Decrease in Interest Receivable	(10)		(\$10)		(\$10)
Increase(Decrease) in Accounts Payable	(23,257)		(\$23,257)	(1,244)	(\$24,501)
Increase(Decrease) in Claims Payable		(100,352)	(\$100,352)		(\$100,352)
Increase(Decrease) in Accrued Contracts Payable	9,328	(805)	\$8,523		\$8,523
Increase(Decrease) in Accrued Salaries and Benefits	373		\$373	(3,820)	(\$3,447)
Increase(Decrease) in Compensated Absences Payable	4,117		\$4,117	(546)	\$3,571
Increase(Decrease) in Due to Other Governments	355		\$355		\$355
Provision for Estimated Uncollectibles	(3,962)		(\$3,962)		(\$3,962)
Depreciation	87,905		\$87,905	22,518	\$110,423
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>(202,555)</b>	<b>(27,881)</b>	<b>(230,436)</b>	<b>63,080</b>	<b>(167,356)</b>

*The Notes to the Financial Statements are an Integral part of this Financial Statement*



**SENECA COUNTY, OHIO**  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
*DECEMBER 31, 2001*

**NOTE 1 - REPORTING ENTITY**

Seneca County, Ohio (The County) was created in 1824. The County is governed by a Board of three commissioners elected by the voters of the County. Other officials elected by the voters of the County that manage various segments of the County's operations are the county auditor, county treasurer, recorder, clerk of courts, coroner, engineer, prosecuting attorney, sheriff, two common pleas court judges and a probate court judge. The county commissioners authorize expenditures as well as serve as the budget and taxing authority, contracting body, and the chief administrators of public services for the County, including each of these departments.

The services provided by these officials and their departments comprise the primary governmental unit of the County. They have therefore been included as part of the reporting entity.

In accordance with authoritative pronouncements issued by the Governmental Accounting Standards Board, the reporting entity also includes component units and other organizations that are included to insure that the financial statements are not misleading. Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable if it appoints a voting majority of the organizations governing body and 1) the County is able to impose its will on that organization or 2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County. Component units also include organizations that are fiscally dependent on the County in that the County approves the organization's budget, the issuance of the organization's debt or the levying of the organization's taxes.

A. A Component Unit is a legally separate organization for which the elected officials of the primary government are financially accountable or other organizations for which the nature and significance of its relationship with the County is such that exclusion would cause the County's financial statements to be misleading or incomplete. The following component unit has been discretely presented on the County's financial statements to emphasize that it is legally separate from the County:

SENECA COUNTY MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES BOARD (MRDD)- The Seneca County MRDD board is established by Sections 3323 and 5126 of the Ohio Revised Code to provide education for handicapped children. The seven-member Board of Directors is appointed by the County Commissioners and Probate Judge. The County Commissioners and Probate Judge also have the power to remove appointed members. However, the Board of MRDD controls its own operations and budget. Also included in the MRDD's financial statement are a joint venture, Northland Development and Management, Inc., and the operations of Seneca ReAd Industries, Inc., an adult workshop. Information concerning the Seneca County MRDD Board is located in Note 24.

B. Seneca County is responsible for appointments to the following related organizations, but is not financially accountable.

SENECA COUNTY EMERGENCY PLANNING COMMISSION  
TIFFIN SENECA PUBLIC LIBRARY  
SENECA COUNTY MUSEUM ADVISORY BOARD  
SENECA COUNTY CONVENTION AND VISITORS' BUREAU  
SENECA METROPOLITAN HOUSING AUTHORITY

C. 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 is not financially accountable. Accordingly, the activity of the following districts and agencies are presented as agency funds within Seneca County's financial statements:

SENECA COUNTY GENERAL HEALTH DISTRICT	SENECA COUNTY REGIONAL PLANNING COMMISSION
SENECA COUNTY EMERGENCY PLANNING COMMISSION	SENECA COUNTY PARK DISTRICT
SENECA COUNTY SOIL AND WATER CONSERVATION DISTRICT	
SENECA ,SANDUSKY, WYANDOT MENTAL HEALTH & RECOVERY SERVICES BOARD	

D. The following organizations are joint ventures and pools in which the County participates.

SANDUSKY COUNTY-SENECA COUNTY-CITY OF TIFFIN PORT AUTHORITY-The Port Authority, a joint venture of Sandusky and Seneca Counties and the City of Tiffin, is established under the authority of Sections 4582.21 et.seq. of the Revised Code, with territorial limits co-terminus with the boundaries of the Counties with Tiffin being within the boundaries of Seneca County. The Port Authority is governed by a seven member Board of Directors, consisting of two members from each of the counties and the city, with the seventh member being rotated between the three entities every four years. The members are appointed by the County Commissioners in the Counties, and by the Mayor of Tiffin in the City. Appointed members may hold no other public office or public employment except Notary Public, member of the State Militia, or member of a reserve component of the United States Armed Forces. Initial funding for organizational expenses, including purchase of real or personal property by the Port Authority, were contributed by each subdivision with no obligation of future contributions or financial support. The contributions were equal and simultaneous. The Port Authority may be dissolved at any time upon the enactment of an ordinance by the City and resolutions by the Counties. Any real or personal property will be returned to the subdivision from which it was received.

**SENECA COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2001**

Upon dissolution of the Port Authority, any balance remaining in the Port Authority's funds or any real or personal property belonging to the Port Authority will be distributed equally to the city and the Counties after paying all expenses and debts.

SANDUSKY-SENECA-WYANDOT COUNTY JOINT SOLID WASTE DISTRICT-The Solid Waste District is a joint venture of Sandusky, Ottawa and Seneca Counties and is established under the authority of Section 3734.54 of the Ohio Revised Code. The cost of operations and expenses is to be funded by fees collected by the District. In the event that fees are not sufficient for the purpose, the Counties shall share all operating costs and expenses incurred in the same proportions as the populations of the respective Counties bears to the total population of all the Counties. Upon the withdrawal of a county from the District, the Board of Directors shall ascertain, apportion, and order a division of the funds on hand, credits and real personal property of the District, either in money or in kind, on any equitable basis between the District and the withdrawing county. Should the District be dissolved, the Boards of County Commissioners shall continue to levy and collect taxes for the payment of any outstanding indebtedness. The Solid Waste District is governed by the three commissioners of each of the counties involved.

MENTAL HEALTH AND RECOVERY SERVICES (MHRS)-The Mental Health and Recovery Services Board is a joint venture between Seneca, Sandusky and Wyandot counties. The headquarters for the Mental Health Board is in Seneca County. The Board provides community services to mentally ill and emotionally disturbed persons. Statutorily created, the Mental Health Board is made of 18 members, 10 of the members are appointed by the county commissioners of each respective county, 4 are appointed by the State Department of Mental Health, and 4 are appointed by the State of Ohio Department of Alcohol and Drug Addiction Services. Revenues to provide mental health services are generated through state and federal grants. The Mental Health Board adopts its own budget, hires and fires staff and does not rely on the County to finance deficits. Seneca County is acting as fiscal agent to the Mental Health Board.

COUNTY RISK SHARING AUTHORITY, INC. (CORSА)-The County is a member of CORSА, which is a risk sharing pool among thirty-six counties in Ohio. CORSА was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSА Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSА. This coverage includes comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance. Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the CORSА are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSА is limited to its voting authority and any representation it may have on the Board of Trustees.

COUNTY COMMISSIONERS' ASSOCIATION SERVICE CORPORATION (CCAOSC)-The CCAOSC is an Ohio corporation established to create an employer group workers compensation rating plan as regulated by Section 4123.29 of the Ohio Revised Code. The CCAOSC is intended to achieve lower workers' compensation rates for the Group and establish safer working conditions and environments for each participant. The corporation is administered by a Group Executive Committee, which consists of seven members. Two of the members are the President and Treasurer of CCAOSC and five members, who must be County Commissioners, are elected by the participants as their representatives.

**NOTE 2 – CHANGE IN ACCOUNTING PRINCIPLES**

For fiscal year 2001, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions" and Statement No. 36, "Recipient Reporting for Certain Shared Nonexchange Revenues". These statements establish accounting and financial reporting standards for nonexchange transactions involving financial or capital resources. The timing for the recognition of assets, liabilities, and expenditures/expenses resulting from nonexchange transactions will be the same whether the accrual or the modified accrual basis of accounting is required. However, for revenue recognition to occur on the modified accrual basis, the criteria established for accrual basis revenue recognition must be met and the revenues must be available. For the County, the implementation of these statements had no effect on fund balances/retained earnings as previously reported for the fiscal year ended December 31, 2000.

**NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The significant accounting policies followed in the preparation of these financial statements are summarized below. These policies conform to generally accepted accounting principles (GAAP) for local governmental units as prescribed in the statements issued by the Governmental Accounting Standards Board and other recognized authoritative sources. The County also follows the pronouncements of the Financial Accounting Standards Board issued on or before November 30, 1989, for its proprietary activities unless those pronouncements contradict or conflict with GASB pronouncements. The County has elected not to apply FASB Statements and interpretations after November 30, 1989, to its proprietary activities. The more significant of the County's accounting policies are described below.

*A. Basis of Presentation - Fund Accounting* - The County uses funds and account groups to report on its financial position and the results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain County functions or activities.

**SENECA COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
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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 specific 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, which are governmental, proprietary and fiduciary.

**GOVERNMENTAL FUND TYPES**-Governmental funds are those through which most governmental functions of the County 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 and trust funds) are accounted for through governmental funds. The following are the County's governmental fund types:

**GENERAL FUND AND SUBFUNDS**-The general fund is used to account for all financial resources of the County 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 for major capital projects) that are legally restricted to expenditure for specified purposes.

**DEBT SERVICE FUNDS**-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 and special assessment 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**-The proprietary funds are used to account for the County's ongoing activities that are similar to those found in the private sector. The measurement focus is upon determination of net income, financial position, and changes in financial position. All assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. The following are the County's proprietary fund types:

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

**INTERNAL SERVICE FUNDS**-Internal Service funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units on a cost-reimbursement basis.

**FIDUCIARY FUND TYPES**-These 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. Current assets, liabilities and fund equity are included on the balance sheet. The operating statement presents sources (revenues and other financing sources) and uses (expenditures and other financing uses) of "available spendable resources" during a period.

**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 fixed assets accounted for in the enterprise funds.

**GENERAL LONG-TERM DEBT ACCOUNT GROUP**-The general long-term debt account group is used to account for all long-term debt of the County, except those accounted for in the enterprise 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 funds are accounted for using a current financial resources measurement focus. With this

**SENECA COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2001**

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) 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 the funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings 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.

GOVERNMENTAL FUND TYPES-The modified accrual basis of accounting is followed for the governmental, expendable trust and agency funds. Under this basis, revenues are recognized in the accounting period when they become both measurable and available. Available means collectible within the current fiscal year or soon enough thereafter to be used to pay liabilities of the current year. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

Revenue Recognition-In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: earnings on investments, federal and state grants, state levied shared taxes, sales taxes, fines and forfeitures and charges for current services. Major revenue sources not susceptible to accrual include licenses, permits and miscellaneous revenue, which are not considered measurable until received.

The County reports deferred revenues on its combined balance sheet. Deferred revenues arise when potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Special assessments are recorded as deferred revenue because they do not meet the availability criteria. Property taxes measurable as of December 31, 2001 and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2001 operations, have also been recorded as deferred revenue.

Expenditure Recognition-The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Most expenditures are measurable and are recorded when the related liability is incurred except for unmatured principal and interest on general long-term debt which are reported only when due, costs of accumulated unpaid vacation and sick leave and claims and judgments which are reported as expenditures in the period in which they will be liquidated with available financial resources rather than in the period earned by employees, and inventory costs which are reported as expenditures when purchased rather than when consumed. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

PROPRIETARY FUND TYPE-The proprietary funds are accounted for on the accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned and expenses are recognized when they are incurred. Unbilled service charges receivable are recognized as revenue at year-end. Claims incurred but not reported are recorded as expenses and accounts payable within the internal service fund.

*C. Budgetary Process*-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 appropriations 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 and the Seneca Re-Ads Industries fund, are legally required to be budgeted and appropriated. Budgetary information for Seneca Re-Ads Industries is not reported because Seneca Re-Ads Industries is not included in the entity for which the "appropriated budget" is adopted and does not maintain separate budgetary information. The primary level of budgetary control is at the object level within each department in the General Fund. All other governmental and proprietary funds are appropriated at the fund, program, department and object level. Budgetary modifications may only be made by resolution of the County Commissioners.

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 statement reflect the amounts in the final amended official certificate of estimated resources issued during 2001.

**SENECA COUNTY, OHIO**  
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APPROPRIATIONS-A temporary appropriation resolution to control expenditures may be passed on or about January 1 of each year for the period 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, program, department, and object level. The appropriation 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 County Commissioners. The County Commissioners legally enacted several supplemental appropriation resolutions during the year. The budget figures, which appear in the statements of budgetary comparisons, represent the final appropriation of amounts, including all amendments and modifications.

ENCUMBRANCES-As part of the 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 expenditures plus encumbrances from exceeding appropriations at the object level. 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. The encumbered appropriation balance is carried forward to the succeeding fiscal year and need not be reappropriated.

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 and described above is based upon accounting for certain transactions on a basis of cash receipts and disbursements.

The Combined Statement of Revenues, Expenditures and Changes in Fund Balances-Budget (Non-GAAP Budgetary Basis) and Actual, All Governmental Fund Types and Expendable Trust Funds and the Combined Statement of Revenues, Expenses and Changes in Fund Balance-Budget (Non-GAAP Budgetary Basis) and Actual-All Proprietary Fund Types are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are that: (1) Revenues are recorded when received in cash (budget basis), as opposed to when susceptible to accrual (GAAP basis), (2) Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis), (3) Outstanding year end encumbrances are treated as expenditures (budget basis) rather than as a reservation of fund balance for governmental fund types (GAAP). Material encumbrances are disclosed in the notes for proprietary fund types (GAAP). Adjustments necessary to convert the results of operations at the end of the year on budgetary basis to GAAP basis are as follows:

	<i>General</i>	<i>Special Revenue</i>	<i>Debt Service</i>	<i>Capital Projects</i>	<i>Expendable Trust</i>	<i>Enterprise</i>	<i>Internal Service</i>
GAAP Basis	(455,457)	71,818	(168,819)	387,682	2,720	(212,288)	(136,628)
Net Adjustment for							
Revenue Accruals	263,776	(734,199)	5	(171,427)	(6)	105,107	248,909
Bond and Note Proceeds	0	0	0	1,170,000	0	0	0
12/31/01 Encumbrances	480,948	1,856,549	0	469,188	4,515	95,954	54,031
Net Adjustment for							
Expenditure/Expenses							
Accruals	84,662	(1,576,432)	(936)	(76,232)	(4,870)	(5,500)	(56,712)
12/31/00 Encumbrances	(548,640)	(1,661,304)	0	(656,729)	(4,045)	(146,797)	(76,978)
Note Retirement	0	0	0	(1,210,000)	0	0	0
Budget Basis	(174,711)	(2,043,568)	(169,750)	(87,518)	(1,686)	(163,524)	32,622

D. *Cash and Investments*-To improve cash management, cash received by the County is pooled. Monies for all funds, including proprietary funds, are maintained in this pool. Individual fund integrity is maintained through the County's records. Each fund's interest in the pool is presented in "Pooled Cash and Cash Equivalents" on the Combined Balance Sheet.

During 2001, investments were limited to STAR Ohio, repurchase agreements, treasury notes, government bonds and certificates of deposit. Except for non-participating investment contracts and money market investments that had a remaining maturity of one year or less at the time of purchase, investments are reported at fair value, which is based on quoted market prices. Non-participating investment contracts and money market investments that had a remaining maturity of one year or less at the time of purchase are reported at cost or amortized cost.

The County has invested funds in the State Treasury Asset Reserve of Ohio (STAR Ohio) during 2001. STAR Ohio is an investment pool managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio 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 STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on December 31, 2001.

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Following Ohio statutes, the County has, by resolution, specified the funds to receive an allocation of interest earnings. Interest revenue credited to the governmental and expendable trust fund types during 2001 amounted to \$967,773.

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

For purposes of the combined statement of cash flows and for presentation on 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 are reported as investments.

*E. Inventories*-Inventory is stated at cost (first in, first out). The costs of inventory items are recognized as expenditures in governmental funds when purchased. Recorded inventories in the governmental fund types are equally offset by a fund balance reserve, which indicates that they do not constitute available spendable resources even though they are a component of net current assets.

*F. Prepaid Items*-Payments made to vendors for services that will benefit periods beyond December 31, 2001 are recorded as prepaid items.

*G. Interfund Assets and Liabilities*-Long-Term interfund loans are reported as advance to/from other funds and are equally offset by a fund balance reserve account within Governmental and Expendable Trust fund types which indicates that they do not constitute "available spendable resources" even though they are a component of net current assets.

*H. Property, Plant, Equipment and Depreciation-*

1. GENERAL FIXED ASSETS-General fixed assets (fixed assets used in governmental fund type operations) are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group at historical cost or estimated historical cost if actual cost information is not available. Assets in the general fixed assets account group are not depreciated.

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. Improvements, which extend the useful life or increase the capacity or operating efficiency of the asset, are capitalized at cost in the general fixed asset account group.

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

2. ENTERPRISE FUNDS-Property, plant and equipment reflected in the enterprise funds are stated at historical cost (or estimated historical cost) and are updated for the cost of additions and retirements during the year. Contributed fixed assets are recorded at their fair market value as of the date donated. Depreciation has been provided on a straight-line basis over the following estimated useful lives:

<u>FIXED ASSET</u>	<u>YEARS</u>
Buildings (including sewer and water treatment plants) .....	31.5
Improvements other than Buildings .....	15
Furniture and Fixtures.....	7
Equipment.....	5

3. VALUATION-Fixed asset values were initially determined at December 31, 1989, assigning original acquisition costs when such information was available. In cases when information supporting original costs was not practicably determinable, estimates were arrived at by indexing estimated current costs back to the estimated year of acquisition. Donated fixed assets are capitalized at estimated fair value on the date donated.

*I. Compensated Absences*-The County has implemented the provisions of GASB Statement No. 16 "Accounting for Compensated Absences". Vacation benefits are accrued as a liability when earned for all employees with more than one year of service. Sick leave benefits are calculated as a liability using the vesting method. Under the termination policy of the County an employee must attain at least 10 years of service and be eligible to retire to receive payment of sick leave benefits. The County records a liability for these employees as well as for those who have attained at least 7 years of service, as it is probable that these employees will also attain 10 years of service and receive future payments.

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.

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The remainder is reported in the general long-term obligations account group to the extent they will be paid using current available resources. In the proprietary funds the entire amount of compensated absences is reported as a fund liability.

*J. Long-Term Debt*-Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term debt, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term obligations account group. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

*K. Contributed Capital*-Contributed capital represents resources from other funds, other governments, and private sources provided by the County to enterprise funds and is not subject to repayment. These assets are recorded at their fair market value on the date contributed. Depreciation on those assets acquired or constructed with contributed resources is expensed and closed to unreserved retained earnings at year end except for depreciation on assets acquired through federal grants, which is expensed and closed to contributed capital at year end. Because the County has not prepared financial statements in accordance with generally accepted accounting principles prior to 1990, the exact amount of contributed capital at December 31, 2001 pertaining to years prior to 1990 cannot be determined. Consequently, only those amounts that have been able to be specifically identified have been classified as contributed capital in the accompanying combined financial statements. All other fund equity amounts pertaining to the proprietary funds have been classified as retained earnings.

*L. Reserves of Fund Equity*-The County records reservations for portions of fund equity, which are legally segregated for specific future, use or which do not represent available, spendable resources and therefore, are not available for appropriation 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, inventory, prepaid items, advances and notes receivable.

*M. Interfund Transactions*-During the course of normal operations the County has numerous transactions between funds. The most significant include operating transfers and reimbursements. (1) Transfers of resources from one fund to another fund through which resources are to be expended are recorded as operating transfers. (2) Reimbursements from one fund to another fund are treated as expenditures/expenses in the reimbursing fund and a reduction in expenditures/expenses in the reimbursed fund.

*N. Total Columns on General Purpose Financial Statements*-Total Columns on the general purpose financial statements are captioned (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 "primary government" to indicate that only those activities that comprise the County's legal entity have been included. The second is captioned "reporting entity" and includes operations of the County's legally separate discretely presented component unit (see Note 1). The total columns on statements, which do not include the component unit, have no additional caption.

**NOTE 4 - OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES**

*A. Fund Deficits*-The following funds had a deficit fund balance or deficit retained earnings as of December 31, 2001:

<u>Deficit Fund Balance or Retained Earnings</u>			
<u>Fund Type/Fund</u>	<u>Amount</u>	<u>Fund Type/Fund</u>	<u>Amount</u>
<i>Special Revenue Fund Type</i>		<i>Component Unit MRDD Board</i>	
Dog & Kennel .....	(16,479)	Early Intervention Grant .....	(4,196)
Childrens Services.....	(84,894)	Preschool Disabilities Grant.....	(478)
Sheriff Highway Safety Grant.....	(2,556)	Title VI-B Grant.....	(636)
Safe Communities Grant.....	(1,799)	Supported Living Services .....	(50,610)
 <i>Capital Projects Fund Type</i>			
County Capital Projects Fund .....	(1,192,876)		

The aforementioned deficits arose from GAAP accrual adjustments to convert from the cash basis accounting. The County General Fund is responsible for deficits in Special Revenue and Capital Project Fund Types and the MRDD General Fund is responsible for the Component Unit fund deficits, providing operating transfers when cash is required, not when accruals occur.

*B. Legal Compliance*-Contrary to Ohio law, revenues exceeded available resources creating a budgetary deficit fund balance in the following funds during 2001:

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Budgetary Deficit Fund Balance

Public Assistance .....	(515,013)
Children Services.....	(253,502)
Recycling & Litter Prevention.....	(1,059)
EPA On-Lot Septic Systems.....	(61,198)
CDBG .....	(29,750)

Budgetary Deficit Fund Balance

County Sewer District.....	(15,703)
Juvenile Education Program.....	(20,534)
Federal Funds CR 6.....	(74,039)
County Capital Projects.....	(86,305)
Component Unit-Title VI.....	(2,172)

Ohio Revised Code allows all subdivisions to request increased or reduced amended certificates of estimated resources upon determination by the fiscal officer that revenues to be collected will be greater or less than the amount in the official certificate of estimated resources. The following funds should have obtained a reduced certificate of estimated resources:

	<u>Estimated Resources</u>	<u>Actual Receipts</u>	<u>Variance</u>
General Fund	\$11,816,150	\$11,709,150	\$(107,000)
Recycling & Litter Grant	108,939	101,453	(7,486)
Juvenile Court Program Services	60,000	27,414	(32,586)
Juvenile Education Program	70,000	49,466	(20,534)
Public Assistance	6,740,000	5,827,199	(912,801)
Children Services	1,400,000	1,098,332	(301,668)
Victims of Crime Act Grant	203,228	144,123	(59,105)
CDBG-Special Revenue	661,234	322,317	(338,917)
EPA On-Lot Septic Grant	340,727	115,949	(224,778)
Engineer Federal Funds CR 6	1,580,000	1,095,938	(484,062)
Issue 2	1,008,631	990,234	(18,397)
 <u>Component Unit</u>			
General Fund	5,333,201	5,151,980	(181,221)
Supported Living Services	547,972	172,926	(375,046)
Early Intervention	97,181	73,445	(23,736)

**NOTE 5 - EQUITY WITH COUNTY TREASURER**

The County maintains a cash and investment pool used by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as "Pooled Cash and Cash Equivalents".

Protection of the County's deposits is provided by the various federal deposit insurance corporations as well as by qualified securities pledged by the institution holding the assets. By law, financial institutions may establish a collateral pool to cover all public deposits. The face value of the pooled collateral must equal at least 105% of public funds deposited. Trustees including the Federal Reserve Bank and designated third party trustees of the financial institutions hold collateral.

*Legal Requirements*-Statutes require the classification of monies held by the County into two categories. Category 1 consists of "active" monies required to be kept in a "cash" or "near-cash" status for current demands upon the County treasury or in depository accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Category 2 consists of "inactive" monies. Inactive monies may be deposited or invested in the following securities:

1. Bonds, notes or other obligations of or guaranteed by the United States, or those for which the faith of the United States is pledged for the payment of principal and interest;
2. Bonds, notes, debentures, or other obligations or securities issued by any federal government agency, or instrumentality.
3. Written repurchase and reverse repurchase agreements in the securities enumerated above;
4. Bonds and other obligations of the State of Ohio, its political subdivisions, or other units or agencies of this State or its political subdivisions;
5. Time certificates of deposit or savings or deposit accounts, including but not limited to passbook accounts;
6. The State Treasurer's investment pool (STAR Ohio); and
7. No load money market mutual funds consisting exclusively of obligations described in (1) or (2).



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Deposits of amounts not required to be deposited in the County Treasury are displayed on the combined balance sheet as "Segregated Cash Accounts" and "Segregated Investment Accounts". These accounts are not required to be protected in the same manner as "Pooled Cash and Cash Equivalents" invested by the County Treasurer.

*Deposits*-At year-end, the carrying amount of the County's deposits was \$14,202,562 and the bank balance was \$15,448,744. Of these amounts, \$4,128,028 of the deposits and \$4,133,212 of the bank balance was held for the component unit of the County (MRDD) and \$2,695,018 of the deposits and \$2,707,981 of the bank balance was held for Mental Health and Recovery Services, a joint venture for which the Seneca County Auditor is the fiscal agent.

The county's bank balance was covered by \$950,530 of federal depository insurance, and \$14,498,214 of collateral held by the County. The carrying value and bank balance of the Seneca ReAds Industries Inc. is \$375,980. The entire bank balance of the Seneca ReAds Industries is covered by federal depository insurance and collateral held by a qualified third party trustee.

*Investments*-The County's investments are categorized below to give an indication of the level of risk assumed by the entity at year-end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or the County's agent in the County's name.

Category 2 includes investments that are uninsured and unregistered, with securities held by the counter party'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 counter party, or by its trust department or agency but not in the County's name.

Statutory provisions require that all securities acquired by the County be held by the County treasurer or deposited with a qualified trustee pursuant to Section 135.18, Revised Code. Securities acquired under a repurchase agreement must be deposited with such a trustee unless the counter party is a designated depository of the County for the current period of designation of depositories, in which case the securities may be held in trust by the depository. The County has repurchase agreements with one bank. At the end of each business day, the county treasurer withdraws surplus funds from the account and invests the monies in an overnight repurchase agreement. The County does not purchase any specific security in this manner but the investment is collateralized by pledged securities held by a third party in the name of the bank. STAR Ohio is unclassified investment since is not evidenced by securities that exist in physical or book entry form.

	Category	Reported	Fair
	1      2      3	Amount	Value
Repurchase Agreements	405,000	405,000	405,000
US Treasury Notes	600,000	600,000	614,019
Government Bonds	1,012,500	1,012,500	1,012,500
Star Ohio	997,227	<u>997,227</u>	<u>997,227</u>
Total		<u>\$3,014,727</u>	<u>\$3,028,746</u>

The classification of cash and cash equivalents and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9. A reconciliation between the classifications of cash and investments on the combined financial statements and the classifications per GASB Statement No. 3 is as follows:

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement 9	\$17,184,351	\$ 35,000
Investments:		
Repurchase Agreements	(405,000)	405,000
US Treasury Notes	(600,000)	600,000
Government Bonds	(1,012,500)	1,012,500
Star Ohio	(997,227)	997,227
Non-Negotiable Certificate of Deposit	<u>35,000</u>	<u>(35,000)</u>
	\$14,204,624	\$3,014,727
Cash on Hand	<u>(2,062)</u>	
Total	\$14,202,562	

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Following Ohio statutes and other legal provisions, the Commissioners have specified the funds to receive an allocation of interest earnings. The following fund was credited with more interest revenue than would have been received based upon their share of the County's cash fund balance during 2001:

	<u>Interest Actually Received</u>	<u>Interest Based Upon Share of Investments</u>	<u>Interest Assigned By Other Funds</u>
General Fund	850,767	34,204	816,563

**NOTE 6 - PROPERTY TAXES**

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Taxes collected on real property (other than public utility) in one calendar year are levied in the preceding calendar year on assessed values as of January 1, of that preceding year, the lien date. Assessed values are established by the County Auditor at 35 percent of appraised market value. All property is required to be revalued every six years. The latest revaluation was completed in 1999. Real property taxes are payable annually or semiannually. The first payment is due December 31, with the remainder payable by June 20.

Taxes collected from tangible personal property (other than public utility) in one calendar year are levied in the prior calendar year on assessed values during and at the close of the most recent fiscal year of the taxpayer that ended on or before March 31 of that calendar year, and at the tax rates determined in the preceding year. Tangible personal property used in business (except for public utilities) is currently assessed for ad valorem taxation purposes at 25 percent of its true value. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, payment is due April 30; if paid semiannually, the first payment is due April 30 with the remainder payable by September 20.

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the year preceding the tax collection year, the lien date. Certain public utility tangible personal property currently is assessed at 88 percent of its true value. Public utility property taxes are payable on the same dates as real property taxes described previously. The County Treasurer collects property tax on behalf of all taxing districts within 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.

The collection and distribution of taxes for the County, component unit, and for all subdivisions within the County is accounted for through agency funds of the County. The amount of the County's tax collections, which will flow through an agency fund, is reported as "Taxes Receivable" in the agency funds and as "Property Taxes-Due from Agency Funds" in the governmental fund, which will receive the tax distributions. Amounts for the Component Unit are presented as "Due to Component Unit and "Property Taxes-Due from Primary Government".

Accrued property taxes receivable represents delinquent taxes outstanding and real, tangible personal and public utility taxes which were measurable as of December 31, 2001. Although total property tax collections for the next fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2001 operations. The receivable is therefore offset by a credit to deferred revenue. The full tax rate for all County operations for the year ended December 31, 2001 was \$1.90 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2001 property tax receipts were based are as follows:

Real Property .....	\$675,765,860
Public Utility Personal Property.....	58,407,760
Tangible Personal Property .....	<u>126,640,677</u>
Total Assessed Value .....	<u>\$860,814,297</u>

**NOTE 7 - PERMISSIVE SALES AND USE TAX**

In November, 1988, the Citizens of Seneca County passed a one percent sales and use tax on all retail sales except sales of motor vehicles made in the County and on the storage, use or consumption in the County of tangible personal property. 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 Tax Commissioner's certification must be made within forty-five days after the end of each month. The State Auditor then has five days in which to draw the warrant payable to the County. Proceeds of the tax are credited entirely to the General Fund. Amounts that are to be received within the available period are accrued as revenue. Sales and use tax revenue for 2001 amounted to \$4,252,145.

**NOTE 8 - RECEIVABLES**

Receivables at December 31, 2001 consisted of taxes, interest, accounts (billings for user charged services including unbilled utility services), loans (community development block grant monies loaned to local businesses) and intergovernmental receivables arising from grants, entitlements and

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shared revenues. Sewer enterprise fund receivables are considered collectible in full. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. Emergency Medical Services enterprise fund recognizes accounts receivable over 120 days old as uncollectible. Total receivables in the amount of \$2,188 have been reduced by \$25,058 and are reported separately.

A summary of the principal items of intergovernmental receivables follows:

<p><i>General Fund:</i></p> <p>Sales Tax ..... \$740,802</p> <p>Youth Center ..... 7,350</p> <p>Local Government ..... 350,065</p> <p>Defense of Indigents ..... 1,315</p> <p>Court Fines ..... 8,750</p> <p>Public Defender Reimb ..... 27,665</p> <p>Witness Fees ..... <u>58</u></p> <p><i>Total General Fund</i> ..... <u>1,136,005</u></p> <p><i>Special Revenue Funds:</i></p> <p>Motor Vehicle License ..... 82,016</p> <p>Gas Tax ..... 115,768</p> <p>Recycling Contract ..... 4,969</p> <p>Grants ..... 759,238</p> <p>Court Fines ..... <u>4,493</u></p> <p><i>Total Special Revenue Funds</i> ..... <u>966,484</u></p>	<p><i>Capital Projects Funds:</i></p> <p>Grants ..... <u>134,357</u></p> <p><i>Agency Funds:</i></p> <p>Motor Vehicle License ..... 31,052</p> <p>Gas Tax ..... 62,850</p> <p>Local Government ..... 820,394</p> <p>Library Support ..... 614,208</p> <p>County Law Library ..... 3,640</p> <p>Grants ..... <u>112,617</u></p> <p><i>Total Agency Funds</i> ..... <u>1,644,761</u></p> <p><i>Total Primary Government Fund</i> ..... <u>3,881,607</u></p> <p><i>Component Unit:</i></p> <p>Health Grants ..... 9,416</p> <p>School Lunch Program ..... <u>975</u></p> <p><i>Total Component Unit</i> ..... <u>10,391</u></p>
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**NOTE 9 - FIXED ASSETS**

A summary of the changes in general fixed assets follows:

	Balance 1/1/01	Additions	Deletions	Transfers	Balance 12/31/01
Net Investment in Joint Ventures	2,441,449	0	(92,803)	0	2,348,646
Art and Museum Exhibits	408,185	1,610	0	0	409,795
Land	1,054,086	4,810	(32,353)	0	1,026,543
Buildings	16,696,063	498,600	(284,441)	(10,705)	16,899,517
Equipment	7,200,448	706,160	(525,128)	19,875	7,401,355
<b>Total</b>	<b>27,800,231</b>	<b>1,211,180</b>	<b>(934,725)</b>	<b>9,170</b>	<b>28,085,856</b>
Component Unit Equipment	1,073,916	106,582	(42,515)	(3,800)	1,134,183
Component Unit Joint Venture	184,753	25,947	0	0	210,700
<b>Total</b>	<b>29,058,900</b>	<b>1,343,709</b>	<b>(977,240)</b>	<b>5,370</b>	<b>29,430,739</b>

A summary of the changes in proprietary fixed assets follows:

	Balance 1/1/01	Additions	Deletions	Transfers	Balance 12/31/01
Proprietary Funds					
Land	19,643	0	0	0	19,643
Buildings	218,465	0	0	0	218,465
Equipment	686,832	97,762	(1,568)	0	783,026
Depreciation	(517,868)	(87,905)	1,568	0	(604,205)
<b>Total</b>	<b>407,072</b>	<b>9,857</b>	<b>0</b>	<b>0</b>	<b>416,929</b>
Component Unit	402,502	40,406	0	0	442,908
Depreciation	(200,650)	(22,518)	0	0	(223,168)
<b>Total</b>	<b>608,924</b>	<b>27,745</b>	<b>0</b>	<b>0</b>	<b>636,669</b>

**NOTE 10 - DEFINED BENEFIT PENSION PLANS**

All Seneca County employees, with the exception of certain part-time and seasonal employees, and teachers who work for the Board of Mental Retardation and Developmental Disabilities, participate in the Public Employees Retirement System of Ohio ("System"), a cost sharing multiple-employer public employee retirement system created by the State of Ohio. PERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by state statute per

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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, or by calling (614) 466-2085 or 1-800-222-PERS (7377).

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rates for 2001 were 8.5 percent for employees other than law enforcement. In January 2001, House Bill 416 divided the PERS law enforcement program into two separate divisions with separate employee contribution rates and benefits. The law enforcement classification consisted of sheriff, deputy sheriffs and township police with and employee contribution rate of 10.1 percent. All other members of the PERS law enforcement program were placed in a newly named public safety division and continues to contribute at 9.0 percent. The 2001 employer contribution rate for non-law enforcement personnel was 13.55% of covered payroll. The law enforcement and public safety employer rate was 16.70% of covered payroll. The County's required contributions for pension obligations to PERS for the years ended December 31, 2001, 2000 and 1999 were \$1,788,252, \$1,515,794 and \$1,712,991 respectively; equal to 100 percent of the dollar amount billed to each employer. \$469,681 representing the unpaid contribution for 2001, is recorded as a liability within the respective funds.

Information regarding the State Teachers' Retirement System for employees of the Board of Mental Retardation and Developmental Disabilities (MRDD) is disclosed in Note 24 to the Financial Statements.

**NOTE 11 - OTHER EMPLOYEE BENEFITS**

*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, not to exceed vacation earned in three years, is paid upon separation if the employee has at least one year of service with the County. Sick leave time may be accrued without limit. Accumulated, unused sick leave is paid at varying rates depending on length of service to employees who retire. As of December 31, 2001, the liability for compensated absences was \$1,351,445 for the entire County. Of this amount, \$287,300 is the liability for MRDD, which includes Seneca ReAds Industries, Inc.

Amounts expected to be paid from current resources are accrued in the appropriate fund. Long-Term liabilities to be paid from government funds related to compensated absences are recorded in the General Long-Term Obligations Account Group. Proprietary Fund liabilities are recorded within the fund.

**NOTE 12 - POST-EMPLOYMENT BENEFITS**

Public Employees Retirement System of Ohio provides post retirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Post employment Benefit as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority for employer contributions. The 2001 employer contribution rate was rolled back for the year 2001. For local government employers the rate was 13.55% of covered payroll; 4.3% was the portion that was used to fund health care for the year 2001. The employer rate for law enforcement employees for 2001 was 16.70% and 4.3% was used to fund health care.

The Ohio Revised Code provides the statutory authority requiring public employers to fund postretirement health care through their contributions to PERS.

Benefits are advanced funded using the entry age normal cost method. Significant actuarial assumptions, based on PERS's latest actuarial review performed as of December 31, 2000, include a rate of return on investments of 7.75%, active employee payroll increases of 4.75% for inflation and an increase of between .54% and 5.1% based on additional annual pay increases. Health care premiums were assumed to increase 4.75% annually.

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

The number of active contribution participants was 411,076. The County's actual contributions for 2001, which were used to fund post employment benefits, were \$521,084. Employer contributions that were used to fund post employment benefits for law enforcement and public safety were \$29,389 and 8,208 respectively. PERS's net assets available for payment of benefits at December 31, 2000 (the latest information available) were \$11,735.9 million. The actuarially accrued liability and the unfounded actuarial accrued liability, based on the actuarial cost method used, were \$14,364.6 million and \$2,628.7 million, respectively.

In January 2001, House Bill 416 divided the PERS law enforcement program into two separate divisions with separate employee contribution rates and benefits. The law enforcement classification consisted of sheriffs, deputy sheriffs, and township police with an employee contribution rate of 10.1 percent. All other members of the PERS law enforcement program were placed in a newly named public safety division and continue to contribute at 9.0 percent. The employer contribution rate for both the law enforcement and public safety divisions is 16.7 percent. Law enforcement office benefits permit age and service retirement at an earlier age with a different formula than that of PERS members not covered under this division.

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**NOTE 13 - CONSTRUCTION COMMITMENTS**

The County has entered into contracts for the construction or renovation of the following facility:

	<u>Project Authorization</u>	<u>Expended to Date</u>	<u>Outstanding</u>
Engineer Federal Funds			
County Road 6 Project .....	\$1,169,977	1,039,928	109,187

**NOTE 14 - LONG-TERM DEBT**

The County issued general obligation bonds to provide funds for the acquisition of major capital facilities. In addition, general obligation bonds have been issued to refund both general obligation bonds and short-term notes. General Obligations bonds pledge the full faith and credit of the government. The \$7,380,000 of general obligation debt currently outstanding with annual debt service requirements to maturity, including interest of \$3,746,382, is as follows:

<u>Purpose</u>	<u>Issued Date</u>	<u>Interest Rates</u>	<u>Issued Amount</u>	<u>Maturity Date</u>
General government-refunding .....	June 1, 1998	4.0--4.9%	6,615,000	December 1, 2023
General government .....	November 1, 1998	3.25-4.5%	1,725,000	December 1, 2018

<u>Year</u>	<u>Payment</u>	<u>Year</u>	<u>Payment</u>
2002 .....	629,425	2007-2011 .....	3,117,393
2003 .....	627,505	2012-2016 .....	2,942,632
2004 .....	629,982	2017-2021 .....	1,625,070
2005 .....	631,648	2022-2023 .....	295,750
2006 .....	626,977	Total Payments .....	11,126,382

The \$74,232 of OPWC Reconstruction Loan outstanding with annual debt service requirements to maturity is as follows:

<u>Year</u>	<u>Payment</u>	<u>Year</u>	<u>Payment</u>
2002 .....	14,846	2004 .....	29,693
2003 .....	29,693	Total Payments .....	74,232

The County entered into a 3-year \$123,391 loan for the purchase of computer equipment for the Sheriff's Office. The balance of the outstanding debt service requirements to maturity is as follows:

<u>Year</u>	<u>Payment</u>	<u>Year</u>	<u>Payment</u>
2002 .....	48,149	2003 .....	7,407
		Total Payments .....	55,556

The County's overall debt margin was \$27,620,860 at December 31, 2001. The County's general long-term obligations at year-end consisted of the following:

	<i>Restated Outstanding 12/31/00</i>	<i>Additions</i>	<i>Deductions</i>	<i>Outstanding 12/31/01</i>
General Obligation Bonds	\$7,660,000	0	280,000	\$7,380,000
Compensated Absences	908,635	75,753	0	984,388
OPWC Reconstruction Loan	103,926	0	29,693	74,232
Sheriff Computer Loan	92,735	0	39,529	53,206
Total General Long-Term Debt	\$8,765,296	75,753	349,222	\$8,491,826

Compensated absences will be paid from the fund from which the employees' salaries are paid.

**NOTE 15 - NOTE PAYABLE**

A summary of the note transactions for the year ended December 31, 2001 is below. All of the notes are backed by the full faith and credit of Seneca County and mature within one year. The note liability is reflected in the fund, which received the proceeds. The notes are generally issued in anticipation of the long-term bond financing and are refinanced until such bonds are issued. The following note carries an interest rate of 4.50% and will come due on December 5, 2002.

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<i>Capital Projects Fund:</i>	Outstanding 12/31/00	Issued	Retired	Outstanding 12/31/01
Capital Facilities	1,210,000	1,170,000	1,210,000	1,170,000

**NOTE 16 - RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; damage to and theft or destruction of assets; errors and omissions; injuries to employees and natural disasters. The County maintains liability insurance in the amount of \$4,000,000 general aggregate. In addition, the County maintains replacement cost insurance on all buildings and their contents, with a \$2500 deductible on contents. Blanket building and personal property insurance are in the amount of \$50,226,424, which includes builders risk coverage.

The County has additional insurance coverage in the following amounts for various items:

Contractor's Equipment .....	\$1,311,905	Fleet Insurance:
Data Processing Equipment.....	175,000	Deductible .....
Valuable Papers .....	1,000,000	Liability .....
Crime Coverage .....	1,000,000	Uninsured Motorist .....
Theft of Money and Securities .....	1,000,000	Bodily Injury/Property Damage .....
Employee Dishonesty .....	1,000,000	
Public Official Liability Limit.....	1,000,000	
Boilers and Machinery .....	51,882,312	

Settled claims have not exceeded coverage in any of the last three years.

The Health Care Cooperative (HCC) is a group of self-insured employers who have similar concerns about health insurance and related areas. HCC works to provide better health insurance coverage and discounted rates for its members. The members are American Standard, National Machinery Company, Ameriwood OEM, Inc., Webster Industries, Seneca County Schools and The Seneca County Government. HCC has agreements with Mercy Hospital of Tiffin, RESTAT, and the Western Lake Erie Coalition.

The County also participates in the State's Workers' Compensation program. In 2001 the County contributed \$53,500 equal to a rate of \$.3796 per \$100 of total salaries.

Claims incurred but not reported within the County's Self-Insurance Internal Service Fund were estimated based on historic claims data and generally accepted actuarial principles to be \$255,443 as of December 31, 2001. This amount is reported as Claims Payable within the self-insurance fund. The County has adopted Governmental Accounting Standards Board Statement No. 30 "Risk Financing Omnibus" and the claims liabilities and the claims incurred but not reported have been calculated in accordance with the criteria contained therein.

Balance	Claims	Claims	Balance	Claims	Claims	Balance
<u>12/31/99</u>	<u>Incurred</u>	<u>Paid</u>	<u>12/31/00</u>	<u>Incurred</u>	<u>Paid</u>	<u>12/31/01</u>
296,080	2,626,313	2,469,215	453,178	1,959,245	2,059,597	352,826

**NOTE 17 - OPERATING LEASE**

Seneca County is committed under various leases for office space and equipment. These leases are considered for accounting purposes to be operating leases. Lease expenditures for the year ended December 31, 2001 amounted to \$33,661. Future minimum lease payments for these leases are as follows:

YEAR	LEASE PAYMENT
2002	19,599
2003	9,668
2004	2,581
2005	2,581
2006	1,506

**NOTE 18 - INTERFUND TRANSACTIONS**

Interfund balances at December 31, 2001 consist of the following individual fund transfers, receivables and payables:

<u>Transfer From</u>	<u>Amount</u>	<u>Transfers To</u>
General Fund .....	\$175,468.....	Public Assistance

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General Fund .....	124,623	Capital Projects
General Fund .....	291,944	Bond Retirement
General Fund .....	296,305	Childrens Services
General Fund .....	153,694	Emergency Medical Services
General Fund .....	12,000	E-911
General Fund .....	77,166	Emergency Management Agency
General Fund .....	5,000	Hazardous Materials
CSEA .....	347,671	Public Assistance
Community Based Correction Facility .....	8,396	General Fund
Emergency Medical Services.....	2,400	Capital Projects
Emergency Management Agency .....	2,400	Capital Projects
Maintenance & Repair .....	27,511	Issue 2
Victims of Crime Act Grant.FY 01 .....	1,455	Victim Assistance Court Fines
Victims of Crime Act Grant FY 00.....	4,825	Victims of Crime Act Grant FY 01
Component Unit-SCOC General Fund .....	63,600	Supported Living Services
TOTAL .....	<u>\$1,594,458</u>	

<u>Advances From</u>	<u>Outstanding Amount</u>	<u>Advances To</u>
General Fund .....	\$36,000	Employees Health Insurance
General Fund .....	10,000	EPA On-lot Septic System Grant
General Fund .....	5,632	Community Corrections Grant
General Fund .....	7,000	Safe Communities Grant
Hanson Building Construction.....	150,000	General Fund
Component Unit-SCOC General Fund .....	133,772	Component Unit-SCOC Supported Living Services
Component Unit-SCOC General Fund .....	19,928	Component Unit-SCOC Early Intervention Grant
TOTAL .....	<u>\$362,332</u>	

<u>Due from Agency Fund (Primary Government)</u>	<u>Amount</u>	<u>Due to Other Funds (Component Unit)</u>
General Fund .....	1,637,846	Real Estate Tax Fund
MRDD .....	4,704,400	Real Estate Tax Fund
TOTAL .....	<u>\$6,342,246</u>	

**NOTE 19 - ENTERPRISE FUNDS**

The County's enterprise funds account for the provision of sewer services and ambulance services. The table below reflects in a summarized format the more significant financial data relating to the enterprise funds of the County as of and for the year ended December 31, 2001. Outstanding encumbrances at December 31, 2001 for budgeted Enterprise funds include \$2,776 in the Hammer-Heinsman Sewer District Fund, \$52,864 in the Emergency Medical Service Fund and \$40,314 in the County Sewer District Fund.

	<u>Hammer-Heinsman Sewer District</u>	<u>EMS</u>	<u>County Sewer District</u>	<u>Total</u>
Operating Revenues .....	\$16,953	\$20,308	\$37,675	\$74,936
Depreciation Expense.....	3,285	80,825	3,795	87,905
Operating Income (Loss).....	(3,503)	(336,185)	(46,902)	(386,590)
Grant .....	0	23,008	0	23,008
Operating Transfers-In (Out) .....	0	151,294	0	151,294
Net (Loss).....	(3,503)	(161,883)	(46,902)	(212,288)
Additions to Property, Plant and Equipment .....	0	97,762	0	97,762
Net Working Capital .....	41,877	31,342	29,147	102,366
Total Assets .....	104,797	299,566	154,011	558,374
Total Equity .....	103,940	269,155	146,200	519,295

**NOTE 20 - CONTINGENT LIABILITIES**

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies for 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. Although the eventual outcome of these matters cannot be predicted, it is the opinion of the County Prosecuting Attorney that the ultimate liability is not expected to have a material effect on the financial statements.

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**NOTE 21- FOOD STAMPS**

The County's Department of Human Services distributed through contracting issuance centers, federal food stamps to entitled recipients within Seneca County. The receipt and issuance of these stamps have the characteristics of a federal "grant;" however, the Department of Job and Family Services 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. The County's Department of Job and Family Services had on hand for distribution approximately \$47,521 of federal food stamps at December 31, 2001.

**NOTE 22-CONDUIT DEBT OBLIGATIONS**

Seneca County has issued Hospital Facilities Revenue Refunding Bonds to provide financial assistance to the Mercy Health System, as well as a Master Lease to Tiffin University. The bonds and lease are secured by the property financed and are payable solely from the payments received on the underlying leases. Upon repayment of the bonds and lease, ownership of the acquired facilities transfers to the entities served by the issuances. Neither Seneca County, the State of Ohio nor any political subdivision thereof is obligated in any manner for the repayment of the bonds or lease. Therefore, these obligations are not reported as liabilities in the accompanying financial statements. As of December 31, 2001 an estimated \$.92 million in bond and lease obligations was outstanding.

**NOTE 23-POOLS**

CORSA-The County is a member of CORSA, which is a pool of thirty-nine counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. This coverage includes comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The total amount of certificates issued by CORSA for the thirty-nine participating counties at December 31, 2001 was \$10,395,000, with a total bond equity of \$5,284,488. Of this amount \$99,570 or 1.88% was issued on behalf of Seneca County. Additional financial information can be obtained by contacting CORSA 37 West Broad Street Suite 650, Columbus, OH 43215.

CCAOSC-The County is participating in a pool established under the rules of Ohio Revised Code Section 4123.29, which permits the establishment of employer group rating plans. The County Commissioners Association Service Corporation (CCAOSC) was established through the County Commissioners Association of Ohio (CCAO) in order to group the experience of employers for workers' compensation rating purposes. CCAOSC retains the services of a third party administrator in the administration of workers' compensation claims. A Group Executive Committee consists of seven members. Two of the members are president and treasurer, the remaining five members, who must be county commissioners, are elected by the participants. The Group Executive Committee calculates annual rate contributions and rebates, approves the selection of a TPA, approves proposed TPA fees and determines eligibility of participants. The County may withdraw from the group with sixty days written notice and is responsible for payment of its workers' compensation with no further responsibilities or equity. Further financial information for the County Commissioner Association of Ohio Service Corporation can be seen in the CCAO Treasurer's Report as of December 31, 2001.

**NOTE 24- JOINT VENTURES**

SANDUSKY COUNTY- SENECA COUNTY-CITY OF TIFFIN PORT AUTHORITY-Seneca County joined Sandusky County and the City of Tiffin in a joint venture, as described in Note 1, to purchase a railroad line from Tiffin to Woodville. The Port Authority may be dissolved at any time upon the enactment of an ordinance by the City and resolutions by the Counties. Any real or personal property will be returned to the subdivision from which it was received. Upon dissolution of the Port Authority, any personal property belonging to the Port Authority will be distributed equally to the City and the Counties after paying all expenses and debts. Non-interest revenue bonds were issued by the Port Authority to purchase 25.1 miles of railroad in May, 1990. Debt service requirements are secured by future revenue from shippers who will utilize the railroad. The bonds come due in the years 2009 throughout 2028. Summary financial information for the year ended December 31, 2001 is presented below. Further financial information is in the Sandusky County, Seneca County, City of Tiffin Port Authority financial report for the year ending December 31, 2001.

	<b>Joint Venture</b>	<b>County Share</b>
Total Assets	\$3,848,789	\$1,282,930
Total Liabilities	1,331,518	443,839
Contributed Capital	646,514	215,505
Retained Earnings	1,870,757	623,586
Total Liabilities and Equity	2,517,271	1,282,930
Revenues	352,682	117,561
Expenses	163,090	54,363
Net Income (Loss)	189,592	171,924



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OTTAWA, SANDUSKY, SENECA SOLID WASTE DISTRICT-Seneca County has also entered into a joint venture with Ottawa and Sandusky Counties to form the Ottawa, Sandusky, Seneca County Solid Waste District. No initial funding was contributed by the Counties and the District is funded entirely by fees. In the event that fees are not sufficient for the operations, the counties shall share all operating costs and expenses incurred in the same proportions as the populations of the respective counties bears to the total population of all counties. Seneca County's share of the total is 36.94%. Summary financial information as of, and for the fiscal year ended December 31, 2001 is presented below:

	Joint Venture	County Share
Revenues	\$1,055,555	\$383,694
Expenses	1,283,317	450,128
Beginning Fund Balance	1,888,685	686,537
Ending Fund Balance	1,705,923	620,103

Summary financial information on the Ottawa, Sandusky, Seneca County Solid Waste District is unaudited cash basis financial data. Further information was not available at this time. Additional financial information can be obtained from the Sandusky County, Ohio Auditor.

MENTAL HEALTH AND RECOVERY SERVICES (MHRS)-The Mental Health and Recovery Services (MHRS) is a governmental joint venture between Seneca, Sandusky and Wyandot counties. The MHRS provides mental health education, consultation, training and referral services to the public. Seneca County serves as the fiscal agent of the MHRS Board. The counties share in the equity of the MHRS based on the percentages of population within the three counties. The population for each of the joint venture participants and the related equity interest for the year ended December 31, 2001 is:

	Population	Equity Percent
Sandusky	61,792	43
Seneca	58,683	41
Wyandot	22,908	16
Total	143,383	100

Summary financial information as of, and for the fiscal year ended December 31, 2001 is presented below. Further financial information can be found in the Seneca, Sandusky and Wyandot Counties Mental Health and Recovery Services Annual Financial Report as of December 31, 2001.

	Joint Venture	County Share
Revenues	\$6,550,724	\$2,685,797
Expenses	6,882,142	2,821,678
Ending Fund Balance	2,695,018	1,104,957
Beginning Fund Balance	3,026,436	1,240,839

**NOTE 25-MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES BOARD, (MRDD) COMPONENT UNIT**

**A. Entity-**The Seneca County Mental Retardation and Developmental Disabilities Board (MRDD) is established by Sections 3323 and 5126 of the Ohio Revised Code to provide education for handicapped children. Their seven-member Board of Directors is appointed by the County Commissioners and Probate Judge. However, the Board of MRDD controls its own operations and budget. Also included in the MRDD's financial statement are Seneca Re-Ad Industries, Inc. and a joint venture, Northland Development and Management, Inc.

Seneca Re-Ad Industries, Inc. is a not-for-profit corporation duly organized under Chapter 1702 O.R.C., and classified as a 501C3 nonprofit corporation. It has contracted with the Seneca County MRDD Board to provide sheltered employment for mentally retarded or handicapped adults in Seneca County. Responsibility for the provision of sheltered employment is with the Board of Trustees of Seneca Re-Ad Industries, Inc., an eight member self-appointing board that operates within the defined duties and stated rules of Seneca County MRDD. The Seneca Re-Ad Industries, Inc. receives all reasonable and just utility costs for the basic operation of this program from Seneca County MRDD. The staff, facilities, equipment, supplies and materials necessary for basic operation and care of the grounds and facility for the Seneca Re-Ad program are also provided by Seneca County MRDD. In the event of dissolution of the non-profit corporation or the cancellation of the contract between Seneca County MRDD and Seneca Re-Ads, all materials and equipment purchased by the Seneca Re-Ad Industries, Inc. Board would become the property of the Seneca County MRDD Board.

Seneca Re-Ad Industries is reported as a Component Unit in the financial statements for the MRDD. It has a June 30 reporting year-end; therefore, all information pertaining to the industries will be presented as of and for the year ended June 30, 2001. Further financial information can be seen in

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the Seneca Re-Ad Industries Financial Report as of June 30, 2001 available from Reichert & Associates, CPA's, 206 West Hardin Street, Findlay, OH 45840.

Northland Development & Management, Inc. is a not-for-profit corporation organized for charitable purposes under Section 501C3 of the Internal Revenue Code of 1986. The corporation is a joint effort of the MRDD Boards of Seneca, Sandusky and Marion counties to provide a lifetime of affordable housing and residential services to citizens with mental retardation and other developmental disabilities. The corporation is governed by a board of at least ten Trustees with each participating county board of mental retardation and developmental disabilities appointing two. The Trustees shall serve a maximum of three consecutive three-year terms.

The housing purchases are financed by State grants that are distributed to each MRDD Board and then to the Corporation. The MRDD Boards also fund the operational costs of the Corporation.

Upon dissolution of the corporation, the Board of Trustees shall distribute all remaining assets of the corporation to the participating county boards of mental retardation and developmental disabilities.

Summary financial information as of, and for the fiscal year ended December 31, 2001 is presented below. Further financial information can be found in the Northland Development & Management, Inc. financial report as of December 31, 2001.

	Joint Venture	County Share
Total Assets	1,450,347	556,173
Total Liabilities	988,129	345,473
Fund Balance	462,218	210,700
Total Liabilities and Fund Balance	1,450,347	556,173
Revenues	222,517	82,482
Expenses	157,185	60,206
Excess of Revenues over Expenses	63,332	22,276

**B. Significant Accounting Policies**-MRDD uses governmental and agency funds, and account groups to report its financial activity. These funds and account groups are reported in one column labeled "Component Unit" on the County's combined financial statements. Separate financial statements of the MRDD may be obtained from the Seneca County Auditor's Office, 109 South Washington St., P. O. Box 667 Tiffin, OH 44883.

MRDD uses the modified accrual basis of accounting as described in Note 2 to report on its governmental and agency funds.

Except for amounts reported as "Segregated Cash Accounts", all money of MRDD is deposited in the county treasury and invested by the County Treasurer. The accounting principles and investment guidelines for this money match those of the County presented in Note 2D and Note 4. Deposits and investments of MRDD are co-mingled with those of the County and are included in Note 4.

Inventories are stated at cost (first in, first out) and recognized as expenditures when purchased.

General fixed assets of MRDD are reported at cost or estimated cost.

Compensated absences are recognized as a liability and reported in the financial statements using the policy specified in Note 2I.

MRDD records reservations of fund balance for amounts, which do not represent expendable financial resources. Reserves have been established for encumbrances, inventory and prepaids.

**C. Property Taxes**-Property taxes are levied, collected and reported in the same manner as disclosed in Note 5. The tax rate for MRDD operations for 2001 was \$6.20 per \$1,000 of assessed value.

**D. Fixed Assets**-The changes in general fixed assets for MRDD is presented as part of Note 8. The fixed assets amounts on the Combined Balance Sheet includes fixed assets of Seneca ReAd Industries in the amount of \$442,908, less accumulated depreciation of \$223,168.

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

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Plan members are required to contribute 9.3% of their annual covered salary and the County is required to contribute 14%; 12% was the portion used to fund pension obligations. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. The County's contributions for pension obligations to STRS for the years ended December 31, 2001, 2000 and 1999 were \$72,070, \$73,823 and \$74,815 respectively; 100 percent has been contributed for 2001 as well as for the years 2000 and 1999. \$17,408 representing the unpaid contribution for 2001, is recorded as a liability within the respective funds.

**G. Long-Term Debt**-MRDD currently has no outstanding long-term debt. During the year the compensated absences balance for MRDD changed from \$277,088 to 287,300.

**H. Component Unit**-Seneca ReAd Industries, Inc., a not for profit corporation, provides therapeutic activities vocational training, and sheltered employment for mentally retarded, developmentally disabled persons of Seneca County, Ohio. Seneca ReAd Industries, Inc. also fosters the development of intergrated programs and promotes the general welfare of the mentally retarded/developmentally disabled without regard to race, color, creed, sex or national origin.

**a. Significant Accounting Policies** – Basis of Accounting: The financial statements have been prepared on the accrual basis of accounting in accordance with Financial Accounting Standards Board (FASB) Statement 117. The accounts of the entitiy are organized on the basis of one operating fund.

*Unrestricted Funds* represent amounts received from service charges from industry, interest income and donations. Unrestricted funds represent the portion of expendable funds that are available for the budgeted operations of the entity.

*Temporarily Restricted Funds* consist of Program revenues received from varying funding sources. Satisfaction of the temporary restriction is made when the revenue is applied to the cost of a project or when authorization is received from the grantor for special purchases. Temporarily restricted fund must be used in accordance with grant agreements with the funding sources. There have been no temporarily restricted funds for the past two years.

Fixed Assets: Equipment values, purchased and donated, are assigned original acquisition costs. Donated fixed Assets are capitalized at fair value on the date donated.

Statement of Cash Flows: For purposes of the statement of cash flow the organization considers cash equivalents to include time deposits, certificates of deposit and all highly liquid debt instruments purchased with an original maturity of two years or less.

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

**b. Cash and Cash Equivalents** – Cash and cash equivalents are made up of the following:

	<u>Carrying value</u>	<u>Fair Value</u>
The National City Checking Account	\$ 65,910	\$ 65,910
Fifth Third Bank CD	88,588	88,588
Firststar One Certificates of Deposit	88,815	88,815
Old Fort Bank CD	50,319	50,319
First Ohio Credit Union	82,108	82,108
Petty Cash Funds	240	240
 Total Cash and Short Term Investments	 \$375,980	 \$375,980

All funds are insured by FDIC Insurance except for \$240 of Petty Cash Funds

**c. Fixed Assets** – A summary of changes in fixed assets by class during the fiscal year ended June 30, 2001 are as follows:

	<u>Balance 7/1/00</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/01</u>
Land	\$ 2,945	\$ 0	\$ 0	\$ 2,945
Buildings	130,590	0	0	130,590
Furniture & Fixtures	33,268	31,166	0	64,434
Machinery & Equipment	170,140	9,240	0	179,380
Vehicles	65,559	0	0	65,559
Accumulated Depreciation	<u>(200,650)</u>	<u>(22,518)</u>	<u>0</u>	<u>(223,168)</u>
Net Fixed Assets	<u>\$ 201,852</u>	<u>\$ 17,888</u>	<u>\$ 0</u>	<u>\$ 219,740</u>

Depreciation is provided using the straight-line basis over the estimated useful lives of the assets. Depreciable lives used for the building is forty years and for machinery and equipment is ten years.

**d. Federal Taxes** - The entity has been classified as a publicly supported organization that is not a private foundation under Secion 509 (a) of the Internal Revenue Code and is exempt from federal income tax under Section 501(c)3.

**e. Lease Agreements** – Seneca ReAd Industries, Inc. has a lease agreement with the 169 Board. The 169 Board is to provide the workshop with a facility, staff and other expenses at the Opportunity Center for \$1 per year. In return, the workshop is to

**SENECA COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2001**

provide the equipment and operating expenses. The lease agreement is renewed annually. Roppe Rubber Corporation has entered into an agreement with the Seneca County Commissioners. Roppe Rubber is providing building space to carry on workshop activities including maintenance, insurance, and taxes. As long as the workshop performs work, assembles parts and products for Roppe Rubber, no rent will be charged for the use of the building. The lease can be renewed at the end of each three year term for another three year term. Seneca ReAd Industries, Inc. has a three year lease agreement with Ford Motor Credit Company for a van for monthly payments of \$384. There is one year left on the lease at June 30, 2001.

- f. MR/DD In Kind Contribution – The value of the In-Kind contribution has been determined in accordance with the formula developed by the Ohio Association of Adult Services. In-Kind contributions amounted to \$188,303.
- g. Accrued Vacation – A liability for accrued vacation for \$16,328 has been recognized. Vacation is accumulated based on length of service. Employees are eligible for five days paid vacation after one year of employment and ten day paid vacation after five years of employment.

**NOTE 26 - RELATED PARTY TRANSACTIONS**

For the year ended December 31, 2001 the County participated in the following related party transactions.

Regional Planning Commission	Membership Contribution	\$ 20,799
Soil and Water Conservation District	Local Grant Matching Funds	\$125,000
Special Emergency Planning Commission	Local Grant Matching Funds	\$ 5,000

## ***GENERAL FUND AND SubFUNDS SENECA COUNTY, OHIO***

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

*MENTAL EXPENSE ROTARY SUBFUND* - To account for revenue received by the Probate Court from the Ohio Department of Mental Health for reimbursement of expenditures for sheriff, physicians, witnesses, transportation, conveyance assistants, attorneys, referees, reporters and court costs as specified in Section 5122.43, Ohio Revised Code.

*SHERIFF ROTARY SUBFUND* - To account for revenues paid by contracting subdivisions for police protection. The fees pay for the salaries and general operating costs of providing police protection.

*HOUSE ARREST SUBFUND* - To account for revenues paid by prisoners for house arrest.

**SENECA COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**GENERAL FUND AND SubFUNDS**  
**DECEMBER 31, 2001**

	<i>General</i>	<i>Mental Expense Rotary</i>	<i>Sheriff Rotary</i>
<b>Assets:</b>			
<i>Current Assets:</i>			
Pooled Cash and Equivalents	\$647,828	\$1,779	\$3,081
Receivables(Net of Allowances for Uncollectibles):			
Accounts	114,504		10
Accrued Interest	57,066		
Property Taxes-Due from Agency Fund	1,637,846		
Due From Other Governments	1,136,005		
Materials and Supplies	60,504		
Prepays	19,719		
Advances to Other Funds	58,632		
<b>Total Assets</b>	<b>3,732,104</b>	<b>1,779</b>	<b>3,091</b>
 <b>Liabilities:</b>			
<i>Current Liabilities:</i>			
Accounts Payable	76,025		
Contracts Payable	179,890		
Accrued Salaries and Benefits	193,115		
Compensated Absences Payable	30,900		
Due to Other Governments	275,279		13
Deferred Revenue	1,703,926		
Accrued Interest	360		
Advances from Other Funds	150,000		
<b>Total Liabilities</b>	<b>2,609,495</b>	<b>0</b>	<b>13</b>
 <b>Fund Balances:</b>			
Reserved for Encumbrances	202,942	660	
Reserved for Inventory	60,504		
Reserved for Prepays	19,719		
Reserved for Advances	58,632		
Unreserved, Undesignated	780,812	1,119	3,078
<b>Total Fund Balances</b>	<b>1,122,609</b>	<b>1,779</b>	<b>3,078</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$3,732,104</b>	<b>\$1,779</b>	<b>\$3,091</b>

<i>House Arrest</i>	<i>2001 Totals</i>	<i>2000 Totals</i>
\$2,814	\$655,502	\$665,853
	114,514	58,192
	57,066	64,495
	1,637,846	1,596,304
	1,136,005	1,195,247
	60,504	39,891
	19,719	23,999
	58,632	28,336
<b><u>2,814</u></b>	<b><u>3,739,788</u></b>	<b><u>3,672,317</u></b>
	76,025	41,308
	179,890	55,069
	193,115	183,529
	30,900	35,713
	275,292	198,418
	1,703,926	1,592,527
	360	628
	150,000	0
<b><u>0</u></b>	<b><u>2,609,508</u></b>	<b><u>2,107,192</u></b>
	203,602	447,559
	60,504	39,891
	19,719	23,999
	58,632	28,336
2,814	787,823	1,025,340
<b><u>2,814</u></b>	<b><u>1,130,280</u></b>	<b><u>1,565,125</u></b>
<b><u>\$2,814</u></b>	<b><u>\$3,739,788</u></b>	<b><u>\$3,672,317</u></b>

**SENECA COUNTY, OHIO**  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
**GENERAL FUND AND SubFUNDS**  
 YEAR ENDED DECEMBER 31, 2001

	<u>General</u>	<u>Mental Expense Rotary</u>	<u>Sheriff Rotary</u>
<b>Revenues:</b>			
Property and Other Local Taxes	\$2,190,082		
Sales Taxes	4,252,145		
Charges for Services	1,920,748		3,920
Licenses and Permits	4,717		
Fines and Forfeitures	125,340		
Intergovernmental	1,956,559	1,131	
Interest	850,767		
(Decrease) in Fair Value of Investment	(3,650)		
Rent	118,876		
Donations	23,587		
Miscellaneous	204,480		68
<b>Total Revenue</b>	<b><u>11,643,651</u></b>	<b><u>1,131</u></b>	<b><u>3,988</u></b>
<b>Expenditures:</b>			
Current Operations:			
General Government	\$6,020,778	\$1,341	
Public Safety	3,853,289		4,234
Public Works	37,278		
Health	72,070		
Human Services	296,895		
Conservation/Recreation	158,630		
Economic Development	82,874		
Capital Outlay	111,960		
Intergovernmental	300,500		
Debt Service			
Principal Retirement	39,529		
Interest and Fiscal Charges	4,649		
<b>Total Expenditures</b>	<b><u>10,978,452</u></b>	<b><u>1,341</u></b>	<b><u>4,234</u></b>
<i>Excess of Revenues Over(Under) Expenditures</i>	665,199	(210)	(246)
<b>Other Financing Sources(Uses):</b>			
Proceeds from General Long-Term Liabilities			
Sale of Fixed Assets	7,604		
Operating Transfers-In	8,396		
Operating Transfers-Out	(1,136,200)		
<b>Total Other Financing Sources (Uses)</b>	<b><u>(1,120,200)</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
<i>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</i>	(455,001)	(210)	(246)
<i>Fund Balance(Deficit) at Beginning of Year</i>	1,556,997	1,989	3,324
Increase in Inventory	20,613		
<b>Fund Balance (Deficit) at End of Year</b>	<b><u>\$1,122,609</u></b>	<b><u>\$1,779</u></b>	<b><u>\$3,078</u></b>



<i>House Arrest</i>	<i>2001 Totals</i>	<i>2000 Totals</i>
	\$2,190,082	\$1,805,660
	4,252,145	4,324,257
	1,924,668	1,617,938
	4,717	6,539
	125,340	125,635
	1,957,690	2,654,009
	850,767	1,043,446
	(3,650)	0
	118,876	100,171
	23,587	21,084
	204,548	123,729
<b>0</b>	<b>11,648,770</b>	<b>11,822,468</b>
	\$6,022,119	\$5,882,059
	3,857,523	3,771,339
	37,278	45,383
	72,070	71,712
	296,895	312,218
	158,630	53,861
	82,874	86,091
	111,960	1,000
	300,500	336,924
	39,529	0
	4,649	628
<b>0</b>	<b>10,984,027</b>	<b>10,561,215</b>
0	664,743	1,261,253
		123,391
	7,604	7,637
	8,396	150,096
	(1,136,200)	(1,736,057)
<b>0</b>	<b>(1,120,200)</b>	<b>(1,454,933)</b>
0	(455,457)	(193,680)
2,814	1,565,124	1,762,009
	20,613	(4,832)
<b>\$2,814</b>	<b>\$1,130,280</b>	<b>\$1,563,497</b>

**SENECA COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**GENERAL FUND AND SubFUNDS**  
**YEAR ENDED DECEMBER 31, 2001**

	<b>General Fund</b>		
	Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Local Taxes	\$2,180,155	\$2,179,864	(\$291)
Sales Taxes	4,252,145	4,252,145	0
Charges for Services	1,892,262	1,943,296	51,034
Licenses and Permits	4,775	4,717	(58)
Fines and Forfeitures	121,938	121,938	0
Intergovernmental	2,173,518	2,022,650	(150,868)
Interest Income	860,069	854,546	(5,523)
Rent	119,830	121,502	1,672
Donations	10,100	23,586	13,486
Miscellaneous	201,358	198,415	(2,943)
<b>Total Revenues</b>	<b>\$11,816,150</b>	<b>\$11,722,659</b>	<b>(\$93,491)</b>
<b>Expenditures:</b>			
Current Operations:			
General Government	\$5,867,761	\$5,856,621	\$11,140
Public Safety	3,880,482	3,877,094	3,388
Public Works	40,972	40,709	263
Health	72,752	72,752	0
Human Services	447,348	374,027	73,321
Conservation/Recreation	165,213	165,005	208
Economic Development	97,486	97,486	0
Intergovernmental	300,500	300,500	0
Capital Outlay	111,960	111,960	0
<b>Total Expenditures</b>	<b>\$10,984,474</b>	<b>\$10,896,154</b>	<b>\$88,320</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	831,676	826,505	(5,171)
<b>Other Financing Sources(Uses):</b>			
Proceeds from Sale of Fixed Assets	7,904	7,904	0
Advances-In	0	183,968	183,968
Advances-Out	0	(64,264)	(64,264)
Operating Transfers-In	8,396	8,396	0
Operating Transfers-Out	(1,136,200)	(1,136,200)	0
<b>Total Other Financing Sources(Uses)</b>	<b>(\$1,119,900)</b>	<b>(\$1,000,196)</b>	<b>\$119,704</b>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(288,224)	(173,691)	114,533
<i>Fund Balance(Deficit) at Beginning of Year</i>	109,577	109,577	0
<i>Prior Year Encumbrances Not Expended</i>	231,653	231,653	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$53,006</b>	<b>\$167,539</b>	<b>\$114,533</b>

**SENECA COUNTY, OHIO**  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
 GENERAL FUND AND SubFUNDS, Continued  
 YEAR ENDED DECEMBER 31, 2001

	<u>Mental Expense Rotary Fund</u>			<u>Sheriff Rotary Fund</u>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for Services				17,241	4,360	(12,881)
Intergovernmental	2,000	1,201	(799)			
Miscellaneous					58	58
<b>Total Revenues</b>	<b>\$2,000</b>	<b>\$1,201</b>	<b>(\$799)</b>	<b>\$17,241</b>	<b>\$4,418</b>	<b>(\$12,823)</b>
<b>Expenditures:</b>						
Current Operations:						
General Government						
Other	2,000	2,000	0			
Public Safety						
Personal Services				17,241	4,639	12,602
<b>Total Expenditures</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$0</b>	<b>\$17,241</b>	<b>\$4,639</b>	<b>\$12,602</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(799)	(799)	0	(221)	(221)
<i>Fund Balance(Deficit) at Beginning of Year</i>	1,519	1,519	0	3,302	3,302	0
<i>Prior Year Encumbrances Not Expended</i>	400	400	0	0	0	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$1,919</b>	<b>\$1,120</b>	<b>(\$799)</b>	<b>\$3,302</b>	<b>\$3,081</b>	<b>(\$221)</b>

Continued

**SENECA COUNTY, OHIO**  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
**GENERAL FUND AND SubFUNDS, Continued**  
 YEAR ENDED DECEMBER 31, 2001

	<b>House Arrest Fund</b>		
			Variance:
	Budget	Actual	Favorable (Unfavorable)
<b>Revenues:</b>			
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenditures:</b>			
Current Operations:			
General Government			
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	0	0
<i>Fund Balance(Deficit) at Beginning of Year</i>	2,814	2,814	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$2,814</b>	<b>\$2,814</b>	<b>\$0</b>

**SENECA COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**GENERAL FUND**  
**YEAR ENDED DECEMBER 31, 2001**

	<b>General Fund</b>		
	Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Local Taxes	\$2,180,155	\$2,179,864	(\$291)
Sales Taxes	4,252,145	4,252,145	0
Charges for Services	1,892,262	1,943,296	51,034
Licenses and Permits	4,775	4,717	(58)
Fines and Forfeitures	121,938	121,938	0
Intergovernmental	2,173,518	2,022,650	(150,868)
Investment Income	860,069	854,546	(5,523)
Rent	119,830	121,502	1,672
Donations	10,100	23,586	13,486
Miscellaneous	201,358	198,415	(2,943)
<b>Total Revenues</b>	<b>\$11,816,150</b>	<b>\$11,722,659</b>	<b>(\$93,491)</b>
<b>Expenditures:</b>			
Current Operations:			
<i>General Government-Legislative and Executive</i>			
Other		3,145	(\$3,145)
<u>Commissioners</u>			
Personal Services	\$244,487	\$244,484	\$3
Contractual Services	2,500	2,456	44
Supplies	2,490	2,487	3
Other	5,773	5,773	0
Capital Outlay	60	0	60
<u>Microfilm</u>			
Personal Services	17,670	17,668	2
Contractual Services	6,500	6,440	60
Supplies	2,500	2,439	61
Other	100	100	0
<u>Mailroom</u>			
Personal Services	13,408	13,380	28
Contract Services	2,163	2,161	2
Supplies	110,054	110,054	0
Other	2,033	2,033	0
<u>Auditor</u>			
Personal Services	210,212	210,188	24
Contractual Services	4,400	3,750	650
Supplies	7,068	6,250	818
Other	13,325	13,313	12
Capital Outlay	840	840	0
<u>Treasurer</u>			
Personal Services	93,129	93,053	76
Contractual Services	2,887	2,887	0
Supplies	2,000	1,937	63
Other	2,347	2,347	0

*Continued*

**SENECA COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**GENERAL FUND, Continued**  
**YEAR ENDED DECEMBER 31, 2001**

	<b>General Fund</b>		Variance: Favorable (Unfavorable)
	Budget	Actual	
<i>General Government-Legislative and Executive, (con't.)</i>			
<u>Prosecuting Attorney</u>			
Personal Services	638,163	638,129	34
Contractual Services	12,075	12,075	0
Supplies	11,356	11,347	9
Other	39,647	39,647	0
Capital Outlay	7,614	7,614	0
<u>Bureau of Inspection</u>			
Contractual Services	50,000	50,000	0
<u>Data Processing</u>			
Contractual Services	32,873	32,873	0
Supplies	4,500	4,479	21
<u>Board of Elections</u>			
Personal Services	164,769	164,769	0
Contractual Services	9,124	9,124	0
Supplies	19,302	19,302	0
Other	9,892	9,892	0
Capital Outlay	842	842	0
<u>Buildings and Grounds</u>			
Personal Services	162,717	162,376	341
Contractual Services	636,288	636,288	0
Supplies	52,007	51,831	176
Other	464	439	25
Capital Outlay	22,244	22,244	0
<u>Recorder</u>			
Personal Services	104,624	104,591	33
Contractual Services	36,250	36,250	0
Supplies	7,173	7,164	9
Other	2,482	2,482	0
<u>Insurance and Pensions</u>			
Personal Services	883,723	883,722	1
Contractual Services	2,400	2,400	0
Other	7,500	7,500	0
<u>Professional Services</u>			
Personal Services	34,000	34,000	0
Contractual Services	54,000	53,944	56
Materials and Supplies	8,396	8,396	0
Other	87,739	87,692	47
<i>Total General Government Legislative and Executive</i>	<i>\$3,848,110</i>	<i>\$3,848,597</i>	<i>(\$487)</i>

**SENECA COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**GENERAL FUND, Continued**  
**YEAR ENDED DECEMBER 31, 2001**

	<b>General Fund</b>		
	Budget	Actual	Variance: Favorable (Unfavorable)
<i>General Government-Judicial</i>			
<u>Fostoria Municipal Court</u>			
Contractual Services	53,750	53,750	0
Other	41,763	41,763	0
<u>Common Pleas Court I</u>			
Personal Services	93,464	93,347	117
Contractual Services	102,826	101,263	1,563
Supplies	2,611	2,611	0
Other	2,690	1,940	750
Capital Outlay	3,598	3,598	0
<u>Common Pleas Court II</u>			
Personal Services	84,368	84,368	0
Contractual Services	94,667	94,085	582
Supplies	8,500	8,500	0
Other	9,046	9,046	0
Capital Outlay	3,000	3,000	0
<u>Jury Commission</u>			
Personal Services	1,138	1,138	0
Supplies	120	80	40
Other	26,183	25,993	190
<u>Domestic Relations Court I</u>			
Personal Services	86,603	86,603	0
<u>Domestic Relations Court II</u>			
Personal Services	32,326	32,073	253
Contractual Services	52,000	52,000	0
Other	2,500	2,500	0
<u>Probate Court</u>			
Personal Services	127,759	127,439	320
Contractual Services	4,295	3,991	304
Supplies	5,935	5,798	137
Other	845	820	25
<u>Clerk of Courts</u>			
Personal Services	147,196	147,170	26
Contractual Services	5,599	5,599	0
Supplies	5,744	5,735	9
Other	1,767	1,767	0
<u>Tiffin Municipal Court</u>			
Contractual Services	65,000	65,000	0
Other	103,500	100,511	2,989
<u>Public Defender</u>			
Personal Services	194,964	194,921	43
Contractual Services	16,781	16,781	0
Supplies	2,276	2,276	0
Other	1,186	1,186	0
Capital Outlay	268	268	0

*Continued*

**SENECA COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**GENERAL FUND, Continued**  
**YEAR ENDED DECEMBER 31, 2001**

	<b>General Fund</b>		
	Budget	Actual	Variance: Favorable (Unfavorable)
<i>General Government-Judicial (cont'd)</i>			
<u>Law Library</u>			
Personal Services	29,863	29,863	0
<u>Juvenile Court</u>			
Personal Services	329,902	328,380	1,522
Contractual Services	205,592	204,350	1,242
Supplies	8,000	8,000	0
Other	24,108	22,677	1,431
Capital Outlay	3,197	3,197	0
<u>Court of Appeals</u>			
Contract Services	18,724	18,724	0
<u>Family Stability Grant</u>			
Personal Services	1,353	1,353	0
Supplies	11,981	11,981	0
Capital Outlay	2,663	2,579	84
<i>Total General Government-Judicial</i>	<i>\$2,019,651</i>	<i>\$2,008,024</i>	<i>\$11,627</i>
<i>Total General Government</i>	<i>\$5,867,761</i>	<i>\$5,856,621</i>	<i>\$11,140</i>
<i>Public Safety</i>			
<u>Youth Center</u>			
Personal Services	\$564,332	\$561,991	\$2,341
Contractual Services	84,472	83,603	869
Supplies	29,491	29,418	73
Other	1,697	1,696	1
Capital Outlay	3,824	3,823	1
<u>Coroner</u>			
Personal Services	51,447	51,447	0
Contractual Services	37,930	37,930	0
Other	1,486	1,486	0
<u>Sheriff</u>			
Personal Services	1,209,595	1,209,594	1
Contractual Services	43,633	43,633	0
Supplies	69,106	69,106	0
Other	29,727	29,721	6
Capital Outlay	150,339	150,339	0
<u>Criminal Justice</u>			
Personal Services	1,240,843	1,240,747	96
Contractual Services	142,528	142,528	0
Supplies	214,354	214,354	0
Other	5,678	5,678	0
<i>Total Public Safety</i>	<i>\$3,880,482</i>	<i>\$3,877,094</i>	<i>\$3,388</i>



**SENECA COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**GENERAL FUND, Continued**  
**YEAR ENDED DECEMBER 31, 2001**

	<b>General Fund</b>		
	Budget	Actual	Variance: Favorable (Unfavorable)
<i>Public Works</i>			
<u>Highway Safety</u>			
Personal Services	38,747	38,622	125
Contractual Services	750	612	138
Supplies	950	950	0
Capital Outlay	525	525	0
<i>Total Public Works</i>	\$40,972	\$40,709	\$263
 <i>Health</i>			
<u>Agriculture</u>			
Contractual Services	3,500	3,500	0
<u>TB Records</u>			
Contractual Services	100	100	0
<u>Registration-Vital Statistics</u>			
Other	855	855	0
<u>Crippled Children Aid</u>			
Other	\$68,297	\$68,297	\$0
<i>Total Health</i>	\$72,752	\$72,752	\$0
 <i>Human Services</i>			
<u>Soldiers and Sailors</u>			
Personal Services	192,075	185,689	6,386
Contractual Services	22,500	22,000	500
Supplies	12,000	11,000	1,000
Other	194,773	140,855	53,918
Capital Outlay	10,000	1,890	8,110
<u>Veterans Services</u>			
Contractual Services	3,000		3,000
Supplies	4,000	3,702	298
Other	9,000	8,891	109
<i>Total Human Services</i>	\$447,348	\$374,027	\$73,321
 <i>Conservation/Recreation</i>			
<u>Airport</u>			
Contractual Services	\$128,707	\$128,707	\$0
<u>Museum</u>			
Personal Services	33,911	33,703	208
Supplies	500	500	0
Capital Outlay	2,095	2,095	0
<i>Total Conservation/Recreation</i>	\$165,213	\$165,005	\$208

Continued

**SENECA COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**GENERAL FUND, Continued**  
**YEAR ENDED DECEMBER 31, 2001**

	<b>General Fund</b>		
	Budget	Actual	Variance: Favorable (Unfavorable)
<i>Economic Development</i>	\$97,486	\$97,486	\$0
<i>Intergovernmental</i>	\$300,500	\$300,500	\$0
<i>Capital Outlay</i>	\$111,960	\$111,960	\$0
<b>Total Expenditures</b>	<b>\$10,984,474</b>	<b>\$10,896,154</b>	<b>\$88,320</b>
<i>Excess of Revenues over(under) Expenditures</i>	831,676	826,505	(5,171)
<b>Other Financing Sources(Uses):</b>			
Proceeds from Sale of Fixed Assets	7,904	7,904	0
Advances In		183,968	183,968
Advances Out		(64,264)	(\$64,264)
Transfers In	8,396	8,396	0
Transfers Out	(1,136,200)	(1,136,200)	0
<b>Total Other Financing Sources(Use)</b>	<b>(\$1,119,900)</b>	<b>(\$1,000,196)</b>	<b>\$119,704</b>
<i>Excess (Deficiency) of Revenues and Other Financing Sources Over(Under) Expenditures and Other Financing Uses</i>	(288,224)	(173,691)	114,533
<i>Fund Balance (Deficit) at Beginning of Year</i>	109,577	109,577	0
<i>Prior Year Encumbrances Not Expended</i>	231,653	231,653	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$53,006</b>	<b>\$167,539</b>	<b>\$114,533</b>

## ***SPECIAL REVENUE FUNDS SENECA COUNTY, OHIO***

***Special Revenue Funds*** - The Special Revenue funds account for all specific financial resources (other than expendable trusts or major capital projects) that are legally restricted for specified expenditure purposes. The following are the Special Revenue funds of Seneca County:

*REAL ESTATE ASSESSMENT FUND*-To account for state mandated county-wide real estate reappraisals that are funded by charges to the County's political subdivisions.

*DELINQUENT REAL ESTATE TAX ASSESSMENT COLLECTION FUND (DRETAC)*-To account for a percentage of the monies received from delinquent real estate tax and assessment collections. Half of the money is distributed to the prosecutor and the other half to the treasurer to be used for the collection of delinquent property taxes and assessments.

*PUBLIC SAFETY RENTAL FUND*-To account for monies received for the deposit on and rental of the Public Safety Building.

*RECYCLING & LITTER GRANT FUND*-To account for litter grant revenue received and administered by Betty Jane Center.

*PROBATE COURT MEDIATION FUND*- To account for monies received from court fees to be used to provide dispute or mediation services.

*INDIGENT GUARDIANSHIP FUND*-To account for fees received from Probate Court fees which are used to provide legal guardianship for indigents.

*PROBATE COURT CONDUCT OF BUSINESS FUND*-To account for a portion of the revenues from marriage licenses to be used to operate the probate court.

*COMPUTERIZED LEGAL RESEARCH FUND*-To account for additional fees collected by the courts under Section 2303.201 of the Ohio Revised Code to be used for legal research and computer maintenance for the Law Library.

*JUVENILE COURT DISPUTE RESOLUTION FUND*- To account for monies received from court fees to be used to provide dispute or mediation services.

*PROBATE COURT COMPUTER RESEARCH FUND*-To account for revenues collected under section 2303.20, Ohio Revised Code to be used to computerize court services.

*REAL ESTATE TAX ESCROW INTEREST FUND*-To account for interest revenues and administrative expenditures for a program for advance payment of real estate taxes.

*PROBATE & JUVENILE COMPUTER FUND*-To account for revenues collected under section 2303.20 of the Ohio Revised Code to be used to computerize court services.

*CLERK OF COURTS COMPUTER RESEARCH FUND*-To account for revenues collected under section 2303.20 of the Ohio Revised Code used to fund computerized court services for the Common Pleas Court.

*CLERK OF COURTS TITLE ADMINISTRATION FUND*-To account for an increase in the Clerk of Courts fees used to fund the operations of the Title Office.

*RECORDER'S EQUIPMENT FUND*-To account for the collection of additional fees per AmSub H.B. 152 used for the purchase of equipment, for a period of 5 years from October 1993.

*WASHINGTON STREET BRIDGE FUND*- To account for donations received from individuals who purchase memorial bricks to be placed in the Washington Street Bridge as it is rebuilt.

*JUVENILE COURT COMMUNITY SERVICE FUND*-To account for court fines paid by juvenile offenders in lieu of performing community service. The funds are used to provide supplies and equipment for the juveniles performing community service.

## ***SPECIAL REVENUE FUNDS SENECA COUNTY, OHIO, Continued***

*JUVENILE COURT PROGRAM & SERVICES FUND*-To account for support and insurance payments from parents or guardians of juveniles who are undergoing institutional counseling and rehabilitation to help offset the cost of the institution.

*JUVENILE EDUCATION PROGRAM*-To account for monies received from the PRC grant of the Ohio Job and Family Services Department. The funds will be used to provide tutoring services, study tables and other educational services to youth on probation.

*JUDGES GENERAL SPECIAL PROJECTS FUND*-To account for monies received from additional filing fees on each criminal or civil case. The money will be used for the acquisition of additional facilities, rehabilitation of existing facilities, equipment, hiring, and training of staff, community service programs, mediation, magistrates, training and education of Judges, acting Judges, Magistrates and other related services.

*SHERIFF'S COMMISSARY FUND*-To account for monies received from purchases of the jail prisoners from its commissary. The funds are to be used to purchase items for the benefit of the prisoners.

*OSGHR GRANT FUND*- To account for monies received from a grant of the Office of the Governor's Highway Safety Representative to be used to pay overtime for various traffic blitzes.

*ENFORCEMENT AND EDUCATION FUND*-To account for court fines received for educating the public about laws governing operation of a motor vehicle while under the influence of alcohol and the related dangers.

*SHERIFF'S COMMUNITY CORRECTION GRANT FUND*-To account for monies received from the Ohio Department of Rehabilitation and Correction to assist local government in community based law enforcement services.

*COPS FAST GRANT FUND*-To account for monies received under the direction of US Senate Bill 103 Section 1701 which allows for the hiring and salary payment of law enforcement officers for deployment in community-oriented policing.

*SHERIFF HIGHWAY SAFETY GRANT FUND*-To account for monies received from a grant of the Ohio Department of Public Safety to fund increased overtime costs for road deputies patrolling high risk areas.

*LOCAL LAW ENFORCEMENT BLOCK GRANT*-To account for monies received from the Bureau of Justice and local match funds. These funds will be used to purchase law enforcement equipment.

*SAFE COMMUNITES GRANT*-To account for a grant of the U. S. Department of Transportation through the Ohio Department of Public Safety to provide public awareness and education to the community concerning traffic safety.

*E-911 FUND*-To account for money received through transfers from the General Fund and charges to subdivisions for the 911 emergency services. Expenditures are for the salaries of personnel, maintenance costs of running the system and the purchase of equipment.

*CHILD ABUSE AND NEGLECT FUND*- To account for the administrative costs associated with a grant which is used to prevent child abuse and neglect.

*DRUG LAW ENFORCEMENT FUND*-To account for fine monies collected under Section 2925.03 of the Ohio Revised Code. The fines are used to subsidize law enforcement efforts that pertain to drug offenses.

*METRICH DRUG LAW ENFORCEMENT FUND*- To account for fine monies collected under Section 2925.03 of the Ohio Revised Code. The fines are used to subsidize the law enforcement efforts of METRICH Task Force as they pertain to drug offenses.

*EMERGENCY MANAGEMENT AGENCY FUND (EMA)*-To account for revenues from state reimbursements and transfers from the General Fund which are used for emergency planning services.

*D.A.R.E. FUND*-To account for donations which are used to administer a program for drug awareness resistance education for the County's youth.

## ***SPECIAL REVENUE FUNDS SENECA COUNTY, OHIO Continued***

*HAZARDOUS MATERIALS FUND*-To account for donations for the purchase of a trailer and related supplies to transport hazardous materials in the event of a County-wide disaster.

*DELINQUENT CARE AND CUSTODY GRANT FUND*-To account for funds received from a Ohio Department of Youth Services grant. Expenditures include youth programs such as residential care and treatment.

*SHERIFF SAFETY BELT GRANT*-To account for monies received from the Ohio Department of Public Safety to provide educational services to grade school children about the importance of safety belts.

*DITCH MAINTENANCE FUND*-To account for special assessment revenue which is used to provide irrigation ditches and maintain existing ditches in the County.

*MAINTENANCE AND REPAIR FUND (M&R)*-To account for revenue derived from motor vehicle licenses, gasoline taxes and investment revenue. Expenditures in this special revenue fund are restricted by state law to County road and bridge repair/improvement programs. The County Engineer currently expends the majority of the revenues in this fund for road and bridge repairs and operating costs for the engineer's office.

*UNDERGROUND STORAGE TANK FUND*- To account for money received from the Seneca County School of Opportunity, Engineer and County Commissioners, to meet the financial responsibility for clean up in the event of a petroleum release from an underground storage tank and to satisfy the requirements set by the State of Ohio Fire Marshal.

*ENGINEERING HIGHWAY SAFETY GRANT*-To account for funds received from a Federal Grant of the Office of the Governor's Highway Safety Representative.

*DOG AND KENNEL FUND*-To account for the dog warden's operations, financed by sales of dog tags and kennel permits, and fine collections. At year end, the remaining balance of the Dog and Kennel Fund is given to the Humane Society as compensation for the use of their facilities during the year.

*MARRIAGE LICENSE SHELTER FUND*-To account for revenue received from the issuance of marriage licenses. The cost of the license is twenty-nine dollars. Seventeen of this is sent to the Domestic Violence Shelter. The remaining twelve is for administrative costs.

*CHILD SUPPORT ENFORCEMENT AGENCY FUND (CSEA)*-To account for poundage fees collected by the Child Support Enforcement Agency that are restricted for use by state statute to financing the operation of the Agency and for the Title IV-D grants that reimburse expenditures for support enforcement.

*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, pay providers of medical assistance and for certain public social services.

*CHILDREN SERVICES FUND*-Monies are received from property taxes, federal and state grants, support collections, VA and social security. Major expenditures are for foster homes, emergency shelters, medical treatment, school supplies, counseling and parental training.

*VICTIMS OF CRIME ACT FUND*- To account for a grant of the Ohio Attorney General's Office for use in assisting victims of crime.

*VICTIM ASSISTANCE COURT FINES FUND* -To account for monies received from fines of domestic violence cases.

*COMMUNITY DEVELOPMENT BLOCK GRANT FUND (CDBG)*-To account for revenue from the federal government received through the community development block grant program and loan repayments for moneys loaned to several businesses, institutions and organizations in the County.

**SENECA COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**ALL SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2001**

	<i>Real Estate Assessment</i>	<i>DRETAC</i>	<i>Public Safety Building Rental</i>	<i>Recycling &amp; Litter Grant</i>	<i>Probate Ct. Mediation</i>	<i>Indigent Guardianship</i>
<b>Assets:</b>						
Pooled Cash and Cash Equivalents	\$536,528	\$34,213	\$5,376	\$333	\$14,343	\$6,364
Receivables (Net of Allowances for Uncollectibles):						
Accounts	12,751	8	1	10	365	487
Accrued Interest						
Due From Other Governments				4,969		
Notes Receivable						
Materials and Supplies						
Prepays	1,642	33		60		
<b>Total Assets</b>	<b><u>\$550,921</u></b>	<b><u>\$34,254</u></b>	<b><u>\$5,377</u></b>	<b><u>\$5,372</u></b>	<b><u>\$14,708</u></b>	<b><u>\$6,851</u></b>
<b>Liabilities:</b>						
Accounts Payable	\$25	\$543	\$916	\$965		\$20
Contracts Payable	2,038			10		
Accrued Salaries and Benefits	2,372	965	182	1,896		462
Compensated Absences Payable	449			314		84
Due To Other Governments	2,107	2,157	145	1,868		372
Due To Others			2,115			
Deferred Revenue						
Advances From Other Funds						
<b>Total Liabilities</b>	<b><u>6,991</u></b>	<b><u>3,665</u></b>	<b><u>3,358</u></b>	<b><u>5,053</u></b>	<b><u>0</u></b>	<b><u>938</u></b>
<b>Fund Equity:</b>						
Reserved for Encumbrances	26,738	2,184	529	418	2,000	648
Reserved for Inventory						
Reserved for Prepays	1,642	33		60		
Reserved for Notes Receivable						
Unreserved, Undesignated (Deficit)	515,550	28,372	1,490	(159)	12,708	5,265
<b>Total Fund Equity</b>	<b><u>543,930</u></b>	<b><u>30,589</u></b>	<b><u>2,019</u></b>	<b><u>319</u></b>	<b><u>14,708</u></b>	<b><u>5,913</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$550,921</u></b>	<b><u>\$34,254</u></b>	<b><u>\$5,377</u></b>	<b><u>\$5,372</u></b>	<b><u>\$14,708</u></b>	<b><u>\$6,851</u></b>

<i>Probate Court Conduct of Business</i>	<i>Computerized Legal Research</i>	<i>Juvenile Ct Dispute Resolution</i>	<i>Probate Court Computer Research</i>	<i>Real Estate Tax Escrow Interest</i>	<i>Probate &amp; Juvenile Computer</i>	<i>Clerk of Courts Computer Research</i>	<i>Clerk of Courts Title Administration</i>
\$7,404	\$4,925	\$15,558	\$5,615	\$12,493	\$15,031	\$22,265	\$104,917
54	210	856	390	1 174	1,337	1,180	15,625
					773	70	124
<b><u>\$7,458</u></b>	<b><u>\$5,135</u></b>	<b><u>\$16,414</u></b>	<b><u>\$6,005</u></b>	<b><u>\$12,668</u></b>	<b><u>\$17,141</u></b>	<b><u>\$23,515</u></b>	<b><u>\$120,666</u></b>
			110	19	\$1,199 1,073	\$55	4,935 483 5,686
				105			
<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>110</u></b>	<b><u>124</u></b>	<b><u>2,272</u></b>	<b><u>55</u></b>	<b><u>11,104</u></b>
513		1,303	183	87	4,074	601	3,767
					773	70	124
6,945	5,135	15,111	5,712	12,457	10,022	22,789	105,671
<b><u>7,458</u></b>	<b><u>5,135</u></b>	<b><u>16,414</u></b>	<b><u>5,895</u></b>	<b><u>12,544</u></b>	<b><u>14,869</u></b>	<b><u>23,460</u></b>	<b><u>109,562</u></b>
<b><u>\$7,458</u></b>	<b><u>\$5,135</u></b>	<b><u>\$16,414</u></b>	<b><u>\$6,005</u></b>	<b><u>\$12,668</u></b>	<b><u>\$17,141</u></b>	<b><u>\$23,515</u></b>	<b><u>\$120,666</u></b>

*Continued*

**SENECA COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**ALL SPECIAL REVENUE FUNDS, Continued**  
**DECEMBER 31, 2001**

	<i>Recorder's Equipment</i>	<i>Washington Street Bridge</i>	<i>Juvenile Ct. Community Service</i>	<i>Juvenile Ct. Programs &amp; Services</i>	<i>Juvenile Education Program</i>	<i>Judges General Special Project</i>
<b>Assets:</b>						
Pooled Cash and Cash Equivalents	\$40,367	\$5,653	\$4,981	\$18,992	\$14,200	\$7,627
Receivables (Net of Allowances for Uncollectibles):						
Accounts	162		103	1,966		2,001
Accrued Interest						
Due From Other Governments						
Notes Receivable						
Materials and Supplies						
Prepays						
<b>Total Assets</b>	<b><u>\$40,529</u></b>	<b><u>\$5,653</u></b>	<b><u>\$5,084</u></b>	<b><u>\$20,958</u></b>	<b><u>\$14,200</u></b>	<b><u>\$9,628</u></b>
<b>Liabilities:</b>						
Accounts Payable						
Contracts Payable	557					
Accrued Salaries and Benefits				105		
Compensated Absences Payable						
Due To Other Governments				168		
Due To Others						
Deferred Revenue						
Advances From Other Funds						
<b>Total Liabilities</b>	<b><u>557</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>273</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
<b>Fund Equity:</b>						
Reserved for Encumbrances	1,966	925	4,250	16,212	34,734	
Reserved for Inventory						
Reserved for Prepays						
Reserved for Notes Receivable						
Unreserved, Undesignated (Deficit)	38,006	4,728	834	4,473	(20,534)	9,628
<b>Total Fund Equity</b>	<b><u>39,972</u></b>	<b><u>5,653</u></b>	<b><u>5,084</u></b>	<b><u>20,685</u></b>	<b><u>14,200</u></b>	<b><u>9,628</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$40,529</u></b>	<b><u>\$5,653</u></b>	<b><u>\$5,084</u></b>	<b><u>\$20,958</u></b>	<b><u>\$14,200</u></b>	<b><u>\$9,628</u></b>



<i>Sheriff Commissary</i>	<i>OGHSR Grant</i>	<i>Enforcement and Education</i>	<i>Sheriff's Community Correction Grant</i>	<i>COPS FAST Grant</i>	<i>Sheriff Highway Safety Grant</i>	<i>E-911</i>	<i>Child Abuse and Neglect</i>
\$6,826	\$199	\$4,286	\$17,575	\$2,407	\$4,876	\$10,248	\$2,270
117			7	12			
		50					
<b><u>\$6,943</u></b>	<b><u>\$199</u></b>	<b><u>\$4,336</u></b>	<b><u>\$17,582</u></b>	<b><u>\$2,419</u></b>	<b><u>\$4,876</u></b>	<b><u>\$10,248</u></b>	<b><u>\$2,270</u></b>
\$152			\$73 25 1,382		1,797		
	22	2	115		3	171	
					5,632		
<b><u>152</u></b>	<b><u>22</u></b>	<b><u>2</u></b>	<b><u>1,595</u></b>	<b><u>0</u></b>	<b><u>7,432</u></b>	<b><u>171</u></b>	<b><u>0</u></b>
2,408		1,500	11,112			2,241	
4,383	177	2,834	4,875	2,419	(2,556)	7,836	2,270
<b><u>6,791</u></b>	<b><u>177</u></b>	<b><u>4,334</u></b>	<b><u>15,987</u></b>	<b><u>2,419</u></b>	<b><u>(2,556)</u></b>	<b><u>10,077</u></b>	<b><u>2,270</u></b>
<b><u>\$6,943</u></b>	<b><u>\$199</u></b>	<b><u>\$4,336</u></b>	<b><u>\$17,582</u></b>	<b><u>\$2,419</u></b>	<b><u>\$4,876</u></b>	<b><u>\$10,248</u></b>	<b><u>\$2,270</u></b>

*Continued*

**SENECA COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**ALL SPECIAL REVENUE FUNDS, Continued**  
**DECEMBER 31, 2001**

	<i>Drug Law Enforcement</i>	<i>METRICH Drug Law Enforcement</i>	<i>Local Law Enforcement Block Grant</i>	<i>Safe Communities Grant</i>	<i>Emergency Management Agency</i>	<i>D.A.R.E.</i>
<b>Assets:</b>						
Pooled Cash and Cash Equivalents	\$3,329	\$7,043	\$2,905	\$5,950	\$51,040	\$18,651
Receivables (Net of Allowances for Uncollectibles):						
Accounts					8	
Accrued Interest						
Due From Other Governments						
Notes Receivable						
Materials and Supplies						
Prepays					750	
<b>Total Assets</b>	<b><u>\$3,329</u></b>	<b><u>\$7,043</u></b>	<b><u>\$2,905</u></b>	<b><u>\$5,950</u></b>	<b><u>\$51,798</u></b>	<b><u>\$18,651</u></b>
<b>Liabilities:</b>						
Accounts Payable	\$263			\$14	\$5,978	
Contracts Payable					5,156	
Accrued Salaries and Benefits				538	1,608	
Compensated Absences Payable					600	
Due To Other Governments				197	1,569	
Due To Others						
Deferred Revenue						
Advances From Other Funds				7,000		
<b>Total Liabilities</b>	<b><u>263</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>7,749</u></b>	<b><u>14,911</u></b>	<b><u>0</u></b>
<b>Fund Equity:</b>						
Reserved for Encumbrances	942	763	2,905	436	22,721	3,472
Reserved for Inventory						
Reserved for Prepays					750	
Reserved for Notes Receivable						
Unreserved, Undesignated (Deficit)	2,124	6,280		(2,235)	13,416	15,179
<b>Total Fund Equity</b>	<b><u>3,066</u></b>	<b><u>7,043</u></b>	<b><u>2,905</u></b>	<b><u>(1,799)</u></b>	<b><u>36,887</u></b>	<b><u>18,651</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$3,329</u></b>	<b><u>\$7,043</u></b>	<b><u>\$2,905</u></b>	<b><u>\$5,950</u></b>	<b><u>\$51,798</u></b>	<b><u>\$18,651</u></b>

<i>Hazardous Materials</i>	<i>Delinquent Care and Custody Grant</i>	<i>Sheriff Saftey Belt Grant</i>	<i>Ditch Maintenance</i>	<i>M &amp; R</i>	<i>Underground Storage Tank</i>	<i>Dog and Kennel</i>	<i>Marriage License Shelter</i>
\$21,195	\$997,862	\$30	\$146,958	\$2,012,093	\$14,255	\$43,586	\$8,496
	44		10	155,657 388 200,544		844 1,683	754
			1,216 103	198,905 2,847	600		
<b><u>\$21,195</u></b>	<b><u>\$997,906</u></b>	<b><u>\$30</u></b>	<b><u>\$148,287</u></b>	<b><u>\$2,570,434</u></b>	<b><u>14,855</u></b>	<b><u>\$46,113</u></b>	<b><u>\$9,250</u></b>
\$250	\$335 3,685 10,458 3,184 9,990		\$42 25 3,546 1,024 1,440	\$27,167 20,984 43,542 4,548 44,452		\$2,641 68 1,989 195 2,446 55,253	
<b><u>250</u></b>	<b><u>27,652</u></b>	<b><u>0</u></b>	<b><u>6,077</u></b>	<b><u>140,693</u></b>	<b><u>0</u></b>	<b><u>62,592</u></b>	<b><u>0</u></b>
14,339	\$248,529		1,558 1,216 103	124,488 198,905 2,847	600	7,893	2,708
6,606	721,725	30	139,333	2,103,501	14,255	(24,372)	6,542
<b><u>20,945</u></b>	<b><u>970,254</u></b>	<b><u>30</u></b>	<b><u>142,210</u></b>	<b><u>2,429,741</u></b>	<b><u>14,855</u></b>	<b><u>(16,479)</u></b>	<b><u>9,250</u></b>
<b><u>\$21,195</u></b>	<b><u>\$997,906</u></b>	<b><u>\$30</u></b>	<b><u>\$148,287</u></b>	<b><u>\$2,570,434</u></b>	<b><u>\$14,855</u></b>	<b><u>\$46,113</u></b>	<b><u>\$9,250</u></b>

*Continued*

**SENECA COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**ALL SPECIAL REVENUE FUNDS, Continued**  
**DECEMBER 31, 2001**

	<u>CSEA</u>	<u>Public Assistance</u>	<u>Children Services</u>	<u>Victims of Crime Act</u>	<u>Victim Assistance Court Fines</u>	<u>CDBG</u>
<b>Assets:</b>						
Pooled Cash and Cash Equivalents	\$643,736	\$217,864	\$2,004	\$20,931	\$3,722	\$164,736
Receivables (Net of Allowances for Uncollectibles):						
Accounts	19,088	5,859		5,440	15	2,980
Accrued Interest						13,470
Due From Other Governments		719,885	39,353			
Notes Receivable						287,220
Materials and Supplies						
Prepays	462	6,282				
<b>Total Assets</b>	<b><u>\$663,286</u></b>	<b><u>\$949,890</u></b>	<b><u>\$41,357</u></b>	<b><u>\$26,371</u></b>	<b><u>\$3,737</u></b>	<b><u>\$468,406</u></b>
<b>Liabilities:</b>						
Accounts Payable	\$251	\$5,905	\$125,758	\$219		\$1
Contracts Payable	75,629	132,491		137		
Accrued Salaries and Benefits	12,149	87,545		3,867		691
Compensated Absences Payable	1,291	12,245		1,207		
Due To Other Governments	10,436	79,319		3,668		171
Due To Others						
Deferred Revenue			493			
Advances From Other Funds						
<b>Total Liabilities</b>	<b><u>99,756</u></b>	<b><u>317,505</u></b>	<b><u>126,251</u></b>	<b><u>9,098</u></b>	<b><u>0</u></b>	<b><u>863</u></b>
<b>Fund Equity:</b>						
Reserved for Encumbrances	200,499	594,481	129,748	779		3,444
Reserved for Inventory						
Reserved for Prepays	462	6,282				
Reserved for Notes Receivable						287,220
Unreserved, Undesignated (Deficit)	362,570	31,621	(214,642)	16,494	3,737	176,879
<b>Total Fund Equity</b>	<b><u>563,531</u></b>	<b><u>632,384</u></b>	<b><u>(84,894)</u></b>	<b><u>17,273</u></b>	<b><u>3,737</u></b>	<b><u>467,543</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$663,287</u></b>	<b><u>\$949,889</u></b>	<b><u>\$41,357</u></b>	<b><u>\$26,371</u></b>	<b><u>\$3,737</u></b>	<b><u>\$468,406</u></b>

<u>2001 Totals</u>	<u>2000 Totals</u>
\$5,312,258	\$5,992,349
228,342	40,026
14,032	13,902
966,484	283,387
287,220	325,666
200,121	226,233
13,746	14,586
<b><u>\$7,022,203</u></b>	<b><u>6,896,149</u></b>
\$172,772	\$121,312
241,988	254,348
180,048	169,829
25,624	32,694
166,438	155,075
2,286	2,565
55,746	36,362
12,632	5,000
<b><u>857,534</u></b>	<b><u>777,185</u></b>
1,478,098	1,313,702
200,121	226,233
13,746	14,586
287,220	325,666
4,185,484	4,238,777
<b><u>6,164,669</u></b>	<b><u>6,118,964</u></b>
<b><u>\$7,022,203</u></b>	<b><u>\$6,896,149</u></b>

**SENECA COUNTY, OHIO**  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
**ALL SPECIAL REVENUE FUNDS**  
 YEAR ENDED DECEMBER 31, 2001

	<i>Real Estate Assessment</i>	<i>DRETAC</i>	<i>Public Safety Building Rental</i>	<i>Recycling &amp; Litter Grant</i>	<i>Probate Ct. Mediation</i>
<b>Revenues:</b>					
Charges for Services	\$470,851	\$59,775		\$63	
Licenses and Permits	140				
Fines and Forfeitures					7,837
Intergovernmental				84,537	
Special Assessments					
Interest					
Rent			5,430		
Donations				775	
Miscellaneous	45,427	279	3,476	19,780	
<b>Total Revenues</b>	<b>516,418</b>	<b>60,054</b>	<b>8,906</b>	<b>105,155</b>	<b>7,837</b>
<b>Expenditures:</b>					
Current:					
General Government	\$542,748	\$76,439	\$8,726	\$109,753	
Public Safety					
Public Works					
Health					
Human Services					
Economic Development					
Capital Outlay					
Debt Service:					
Note Principal Retirement					
Interest and Fiscal Charges					
<b>Total Expenditures</b>	<b>542,748</b>	<b>76,439</b>	<b>8,726</b>	<b>109,753</b>	<b>0</b>
<i>Excess of Revenue over(under) Expenditures</i>	(26,330)	(16,385)	180	(4,598)	7,837
<b>Other Financing Sources(Uses):</b>					
Sale of Fixed Assets					
Operating Transfers-In					
Operating Transfers-Out					
<b>Total Other Financing Sources(Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	(26,330)	(16,385)	180	(4,598)	7,837
<i>Fund Balance (Deficit) at Beginning of Year</i>	570,260	46,974	1,839	4,917	6,871
Net Increase (Decrease) in Inventory					
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$543,930</b>	<b>\$30,589</b>	<b>\$2,019</b>	<b>\$319</b>	<b>\$14,708</b>

<u>Indigent Guardianship</u>	<u>Probate Court Conduct of Business</u>	<u>Computerized Legal Research</u>	<u>Juvenile Ct Dispute Resolution</u>	<u>Probate Court Computer Research</u>	<u>Real Estate Tax Escrow Interest</u>	<u>Probate &amp; Juvenile Computer</u>	<u>Clerk of Courts Computer Research</u>
\$10,147	\$1,365	\$2,586	\$118	\$6,089		\$21,115	\$14,465
			10,447				
					5,242		
53					7		11
<u>10,200</u>	<u>1,365</u>	<u>2,586</u>	<u>10,565</u>	<u>6,089</u>	<u>5,249</u>	<u>21,115</u>	<u>14,476</u>
\$18,920	\$312		\$3,197	\$7,717	\$3,338	\$11,153	\$11,343
<u>18,920</u>	<u>312</u>	<u>0</u>	<u>3,197</u>	<u>7,717</u>	<u>3,338</u>	<u>11,153</u>	<u>11,343</u>
(8,720)	1,053	2,586	7,368	(1,628)	1,911	9,962	3,133
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(8,720)	1,053	2,586	7,368	(1,628)	1,911	9,962	3,133
14,633	6,405	2,549	9,046	7,523	10,633	4,907	20,327
<u>\$5,913</u>	<u>\$7,458</u>	<u>\$5,135</u>	<u>\$16,414</u>	<u>\$5,895</u>	<u>\$12,544</u>	<u>\$14,869</u>	<u>\$23,460</u>

*Continued*

**SENECA COUNTY, OHIO**  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
**ALL SPECIAL REVENUE FUNDS, Continued**  
 YEAR ENDED DECEMBER 31, 2001

	<i>Clerk of Courts Title Administration</i>	<i>Recorder's Equipment</i>	<i>Washington Street Bridge</i>	<i>Juvenile Ct. Community Service</i>	<i>Juvenile Ct Programs &amp; Services</i>
<b>Revenues:</b>					
Charges for Services	\$199,434	\$27,985			\$26,568
Licenses and Permits					
Fines and Forfeiture				1,561	
Intergovernmental					
Special Assessments					
Interest					
Rent					
Donations			200		
Miscellaneous	1,451				
<b>Total Revenues</b>	<b>200,885</b>	<b>27,985</b>	<b>200</b>	<b>1,561</b>	<b>26,568</b>
<b>Expenditures:</b>					
Current:					
General Government	\$174,332	\$27,966	\$75	\$1,306	\$32,382
Public Safety					
Public Works					
Health					
Human Services					
Economic Development					
Capital Outlay					
Debt Service:					
Note Principal Retirement					
Interest and Fiscal Charges					
<b>Total Expenditures</b>	<b>174,332</b>	<b>27,966</b>	<b>75</b>	<b>1,306</b>	<b>32,382</b>
<i>Excess of Revenue over(under) Expenditures</i>	26,553	19	125	255	(5,814)
<b>Other Financing Sources(Uses):</b>					
Sale of Fixed Assets					
Operating Transfers-In					
Operating Transfers-Out					
<b>Total Other Financing Sources(Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	26,553	19	125	255	(5,814)
<i>Fund Balance (Deficit) at Beginning of Year</i>	83,009	39,953	5,528	4,829	26,499
Net Increase (Decrease) in Inventory					
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$109,562</b>	<b>\$39,972</b>	<b>\$5,653</b>	<b>\$5,084</b>	<b>\$20,685</b>



<u>Juvenile Education Program</u>	<u>Judges Special Projects</u>	<u>Sheriff Commissary</u>	<u>OGHSR Grant</u>	<u>Enforcement and Education</u>	<u>Sheriff's Community Correction Grant</u>	<u>COPS FAST Grant</u>	<u>Sheriff Highway Safety Grant</u>
	\$2,001	\$6,110					
49,466	7,627		11,048	1,033	59,271		
		423			308	843	
<u>49,466</u>	<u>9,628</u>	<u>6,533</u>	<u>11,048</u>	<u>1,033</u>	<u>59,579</u>	<u>843</u>	<u>0</u>
\$35,266		10,727	8,361	6,843	57,262		2,774
<u>35,266</u>	<u>0</u>	<u>10,727</u>	<u>8,361</u>	<u>6,843</u>	<u>57,262</u>	<u>0</u>	<u>2,774</u>
14,200	9,628	(4,194)	2,687	(5,810)	2,317	843	(2,774)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
14,200	9,628	(4,194)	2,687	(5,810)	2,317	843	(2,774)
0	0	10,985	(2,510)	10,144	13,670	1,576	218
<u>\$14,200</u>	<u>\$9,628</u>	<u>\$6,791</u>	<u>\$177</u>	<u>\$4,334</u>	<u>\$15,987</u>	<u>\$2,419</u>	<u>(\$2,556)</u>

*Continued*

**SENECA COUNTY, OHIO**  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
**ALL SPECIAL REVENUE FUNDS, Continued**  
 YEAR ENDED DECEMBER 31, 2001

	<u>E-911</u>	<u>Child Abuse and Neglect</u>	<u>Drug Law Enforcement</u>	<u>METRICH Drug Law Enforcement</u>	<u>Local Law Enforcement Block Grant</u>
<b>Revenues:</b>					
Charges for Services	\$6,513				
Licenses and Permits					
Fines and Forfeiture			118	130	
Intergovernmental					5,929
Special Assessments					
Interest					
Rent					
Donations					
Miscellaneous	52				
<b>Total Revenues</b>	<u>6,565</u>	<u>0</u>	<u>118</u>	<u>130</u>	<u>5,929</u>
<b>Expenditures:</b>					
Current:					
General Government				\$8,337	
Public Safety	17,724		2,696		3,024
Public Works					
Health					
Human Services					
Economic Development					
Capital Outlay					
Debt Service:					
Note Principal Retirement					
Interest and Fiscal Charges					
<b>Total Expenditures</b>	<u>17,724</u>	<u>0</u>	<u>2,696</u>	<u>8,337</u>	<u>3,024</u>
<i>Excess of Revenue over(under) Expenditures</i>	(11,159)	0	(2,578)	(8,207)	2,905
<b>Other Financing Sources(Uses):</b>					
Sale of Fixed Assets					
Operating Transfers-In	12,000				
Operating Transfers-Out					
<b>Total Other Financing Sources(Uses)</b>	<u>12,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	841	0	(2,578)	(8,207)	2,905
<i>Fund Balance (Deficit) at Beginning of Year</i>	9,236	2,270	5,644	15,250	0
Net Increase (Decrease) in Inventory					
<b>Fund Balance (Deficit) at End of Year</b>	<u><u>\$10,077</u></u>	<u><u>\$2,270</u></u>	<u><u>\$3,066</u></u>	<u><u>\$7,043</u></u>	<u><u>\$2,905</u></u>

<i>Safe Communities Grant</i>	<i>Emergency Management Agency</i>	<i>D.A.R.E</i>	<i>Hazardous Materials</i>	<i>Delinquent Care and Custody Grant</i>	<i>Sheriff Safety Belt Grant</i>	<i>Ditch Maintenance</i>	<i>M &amp; R</i>
							\$165,470
	26,520			489,016			30,417
						142,454	3,206,122
		3,521					81,801
	458		1,045	1,348	5	6,108	184,180
<b>0</b>	<b>26,978</b>	<b>3,521</b>	<b>1,045</b>	<b>490,364</b>	<b>5</b>	<b>148,562</b>	<b>3,667,990</b>
1,799	125,506	6,461	4,531	588,985		100,524	2,543,264
						66,274	1,050,369
							29,693
<b>1,799</b>	<b>125,506</b>	<b>6,461</b>	<b>4,531</b>	<b>588,985</b>	<b>0</b>	<b>166,798</b>	<b>3,623,326</b>
(1,799)	(98,528)	(2,940)	(3,486)	(98,621)	5	(18,236)	44,664
	77,166 (2,400)		5,000				14,300
							(27,511)
<b>0</b>	<b>74,766</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(13,211)</b>
(1,799)	(23,762)	(2,940)	1,514	(98,621)	5	(18,236)	31,453
0	60,649	21,591	19,431	1,068,875	25	161,486 (1,040)	2,423,361 (25,073)
<b>(\$1,799)</b>	<b>\$36,887</b>	<b>\$18,651</b>	<b>\$20,945</b>	<b>\$970,254</b>	<b>\$30</b>	<b>\$142,210</b>	<b>\$2,429,741</b>

*Continued*

**SENECA COUNTY, OHIO**  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
**ALL SPECIAL REVENUE FUNDS, Continued**  
 YEAR ENDED DECEMBER 31, 2001

	<u>Underground Storage Tank</u>	<u>Engineer Highway Safety Grant</u>	<u>Dog and Kennel</u>	<u>Marriage License Shelter</u>	<u>CSEA</u>
<b>Revenues:</b>					
Charges for Services			\$88,366	\$16,119	\$263,060
Licenses and Permits					
Fines and Forfeiture			13,386		
Intergovernmental		27,471			1,367,585
Special Assessments					
Interest					87
Rent					
Donations					
Miscellaneous			13,308		35,238
<b>Total Revenues</b>	<u>0</u>	<u>27,471</u>	<u>115,060</u>	<u>16,119</u>	<u>1,665,970</u>
<b>Expenditures:</b>					
Current:					
General Government					
Public Safety	1,200				
Public Works		27,471			
Health			127,194	14,292	
Human Services					1,000,810
Economic Development					
Capital Outlay					
Debt Service:					
Note Principal Retirement					
Interest and Fiscal Charges					2,919
<b>Total Expenditures</b>	<u>1,200</u>	<u>27,471</u>	<u>127,194</u>	<u>14,292</u>	<u>1,003,729</u>
<i>Excess of Revenue over(under) Expenditures</i>	(1,200)	0	(12,134)	1,827	662,241
<b>Other Financing Sources(Uses):</b>					
Sale of Fixed Assets					
Operating Transfers-In					
Operating Transfers-Out					(347,671)
<b>Total Other Financing Sources(Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(347,671)</u>
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	(1,200)	0	(12,134)	1,827	314,570
<i>Fund Balance (Deficit) at Beginning of Year</i>	16,055	0	(4,345)	7,423	248,961
<i>Net Increase (Decrease) in Inventory</i>					
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$14,855</u>	<u>\$0</u>	<u>(\$16,479)</u>	<u>\$9,250</u>	<u>\$563,531</u>

<i>Public Assistance</i>	<i>Children Services</i>	<i>Victims of Crime Act</i>	<i>Victim Assistance Court Fines</i>	<i>CDBG</i>	<i>2001 Totals</i>	<i>2000 Totals</i>
				\$7,500	\$1,395,700	\$1,012,474
					140	125
			1,140		73,696	62,553
5,615,718	753,759	136,763			11,833,205	11,544,086
					142,454	136,789
				27,082	114,212	130,481
14,037					19,467	21,450
					4,496	6,517
400,049	59,337	2,557	4	1,563	777,310	623,026
<b>6,029,804</b>	<b>813,096</b>	<b>139,320</b>	<b>1,144</b>	<b>36,145</b>	<b>14,360,680</b>	<b>13,537,501</b>
					1,073,310	\$784,744
					837,893	657,480
					2,671,259	2,466,690
					141,486	147,753
6,650,130	1,166,175	144,691	166		8,961,972	7,950,115
				4,015	4,015	90,447
					1,116,643	1,051,617
					29,693	29,693
					2,919	13,927
<b>6,650,130</b>	<b>1,166,175</b>	<b>144,691</b>	<b>166</b>	<b>4,015</b>	<b>14,839,190</b>	<b>13,192,466</b>
(620,326)	(353,079)	(5,371)	978	32,130	(478,510)	345,035
					14,300	13,039
523,139	296,305	4,825	1,455		919,890	654,825
		(6,280)			(383,862)	(349,160)
<b>523,139</b>	<b>296,305</b>	<b>(1,455)</b>	<b>1,455</b>	<b>0</b>	<b>550,328</b>	<b>318,704</b>
(97,187)	(56,774)	(6,826)	2,433	32,130	71,818	663,739
729,571	(28,120)	24,099	1,304	435,413	6,118,964	5,415,078
					(26,113)	40,147
<b>\$632,384</b>	<b>(\$84,894)</b>	<b>\$17,273</b>	<b>\$3,737</b>	<b>\$467,543</b>	<b>\$6,164,669</b>	<b>\$6,118,964</b>

**SENECA COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**SPECIAL REVENUE FUNDS**  
**YEAR ENDED DECEMBER 31, 2001**

	<i>Real Estate Assessment</i>			<i>DRETAC</i>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for Services	\$285,000	\$458,409	\$173,409	\$52,000	\$59,775	\$7,775
Licenses and Permits		135	135			
Fines and Forfeitures						
Intergovernmental						
Special Assessments						
Investment Income						
Rent						
Donations						
Miscellaneous		45,174	45,174		270	270
<b>Total Revenues</b>	<b>\$285,000</b>	<b>\$503,718</b>	<b>\$218,718</b>	<b>\$52,000</b>	<b>\$60,045</b>	<b>\$8,045</b>
<b>Expenditures:</b>						
Current Operations:						
General Government						
Legislative & Executive						
Personal Services	\$136,010	\$82,500	\$53,510	\$66,266	\$64,955	\$1,311
Contractual Services	147,240	109,281	37,959	5,048	4,575	473
Supplies	8,000	4,281	3,719	2,525	2,525	0
Other	373,500	371,000	2,500	806	746	60
Capital Outlay	12,000		12,000			0
Judicial						
Personal Services						
Contractual Services						
Supplies						
Other						
Capital Outlay						
<b>Total Expenditures</b>	<b>\$676,750</b>	<b>\$567,062</b>	<b>\$109,688</b>	<b>\$74,645</b>	<b>\$72,801</b>	<b>\$1,844</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	(391,750)	(63,344)	328,406	(22,645)	(12,756)	9,889
<b>Other Financing Sources(Uses):</b>						
Sale of Fixed Assets						
Advances-In						
Advances-Out						
Operating Transfers-In						
Operating Transfers-Out						
<b>Total Other Financing Sources(Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	(391,750)	(63,344)	328,406	(22,645)	(12,756)	9,889
<i>Fund Balance(Deficit) at Beginning of Year</i>	516,081	516,081	0	43,943	43,943	0
<i>Prior Year Encumbrances Not Expended</i>	57,053	57,053	0	298	298	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$181,384</b>	<b>\$509,790</b>	<b>\$328,406</b>	<b>\$21,596</b>	<b>\$31,485</b>	<b>\$9,889</b>

<i>Public Safety Building Rental</i>			<i>Recycling &amp; Litter Grant</i>			<i>Probate Ct Mediation</i>		
Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
\$5,150	\$5,520	\$370		\$63	\$63			
			88,467	80,844	(7,623)	8,500	8,043	(457)
			775	775	0			
3,350	3,525	175	19,697	19,771	74			
<b>\$8,500</b>	<b>\$9,045</b>	<b>\$545</b>	<b>\$108,939</b>	<b>\$101,453</b>	<b>(\$7,486)</b>	<b>\$8,500</b>	<b>\$8,043</b>	<b>(\$457)</b>
3,638	3,419	\$219	62,490	62,490	\$0			
1,309	300	1,009	12,329	12,329	0			
1,645	1,376	269	5,425	5,425	0			
3,917	3,800	117	28,800	28,582	218			
2,000		2,000	698	698	0			
						7,000	2,000	5,000
						1,500		1,500
<b>\$12,509</b>	<b>\$8,895</b>	<b>\$3,614</b>	<b>\$109,742</b>	<b>\$109,524</b>	<b>\$218</b>	<b>\$8,500</b>	<b>\$2,000</b>	<b>\$6,500</b>
(4,009)	150	4,159	(803)	(8,071)	(7,268)	0	6,043	6,043
19,255		(19,255)						
<b>19,255</b>	<b>0</b>	<b>(19,255)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
15,246	150	(15,096)	(803)	(8,071)	(7,268)	0	6,043	6,043
4,009	4,009	0	369	369	0	2,300	2,300	0
55	55	0	6,643	6,643	0	4,000	4,000	0
<b>\$19,310</b>	<b>\$4,214</b>	<b>(\$15,096)</b>	<b>\$6,209</b>	<b>(\$1,059)</b>	<b>(\$7,268)</b>	<b>\$6,300</b>	<b>\$12,343</b>	<b>\$6,043</b>

*Continued*

**SENECA COUNTY, OHIO**  
*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
 SPECIAL REVENUE FUNDS continued  
 YEAR ENDED DECEMBER 31, 2001*

	<i>Indigent Guardianship</i>			<i>Probate Court Conduct of Business</i>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for Services	\$11,500	\$10,664	(\$836)	\$1,000	\$1,365	\$365
Licenses and Permits						
Fines and Forfeitures						
Intergovernmental						
Special Assessments						
Investment Income						
Rent						
Donations						
Miscellaneous		52	52			
<b>Total Revenues</b>	<b>\$11,500</b>	<b>\$10,716</b>	<b>(\$784)</b>	<b>\$1,000</b>	<b>\$1,365</b>	<b>\$365</b>
<b>Expenditures:</b>						
Current Operations:						
General Government						
Legislative & Executive						
Personal Services						
Contractual Services						
Supplies						
Other						
Capital Outlay						
Judicial						
Personal Services	12,008	11,151	857			
Contractual Services	6,010	5,817	193			
Supplies	100		100	1,000	825	175
Other	705	564	141			
Capital Outlay	1,000	1,000	0			
<b>Total Expenditures</b>	<b>\$19,823</b>	<b>\$18,532</b>	<b>\$1,291</b>	<b>\$1,000</b>	<b>\$825</b>	<b>\$175</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	(8,323)	(7,816)	507	0	540	540
<b>Other Financing Sources(Uses):</b>						
Sale of Fixed Assets						
Advances-In						
Advances-Out						
Operating Transfers-In						
Operating Transfers-Out						
<b>Total Other Financing Sources(Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	(8,323)	(7,816)	507	0	540	540
<i>Fund Balance(Deficit) at Beginning of Year</i>	12,167	12,167	0	6,115	6,115	0
<i>Prior Year Encumbrances Not Expended</i>	1,346	1,346	0	236	236	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$5,190</b>	<b>\$5,697</b>	<b>\$507</b>	<b>\$6,351</b>	<b>\$6,891</b>	<b>\$540</b>



<i>Computerized Legal Research</i>			<i>Juvenile Ct Dispute Resolution</i>			<i>Probate Ct. Computer Research</i>		
Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
\$2,200	\$2,550	\$350				\$6,500	\$6,144	(\$356)
			10,000	10,447	447			
<b>\$2,200</b>	<b>\$2,550</b>	<b>\$350</b>	<b>\$10,000</b>	<b>\$10,447</b>	<b>\$447</b>	<b>\$6,500</b>	<b>\$6,144</b>	<b>(\$356)</b>
			3,500	3,500	0	1,470	1,250	220
			1,600		1,600	1,250		1,250
4,000		4,000	1,000	1,000	0	6,500	6,500	0
<b>\$4,000</b>	<b>\$0</b>	<b>\$4,000</b>	<b>\$6,100</b>	<b>\$4,500</b>	<b>\$1,600</b>	<b>\$9,220</b>	<b>\$7,750</b>	<b>\$1,470</b>
(1,800)	2,550	4,350	3,900	5,947	2,047	(2,720)	(1,606)	1,114
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
(1,800)	2,550	4,350	3,900	5,947	2,047	(2,720)	(1,606)	1,114
2,375	2,375	0	7,016	7,016	0	4,689	4,689	0
0	0	0	1,292	1,292	0	2,252	2,252	0
<b>\$575</b>	<b>\$4,925</b>	<b>\$4,350</b>	<b>\$12,208</b>	<b>\$14,255</b>	<b>\$2,047</b>	<b>\$4,221</b>	<b>\$5,335</b>	<b>\$1,114</b>

*Continued*

**SENECA COUNTY, OHIO**  
*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
 SPECIAL REVENUE FUNDS continued  
 YEAR ENDED DECEMBER 31, 2001*

	<i>Real Estate Tax Escrow Interest</i>			<i>Probate/Juvenile Computer</i>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for Services				\$20,000	\$21,245	\$1,245
Licenses and Permits						
Fines and Forfeitures						
Intergovernmental						
Special Assessments						
Investment Income	6,000	5,069	(931)			
Rent						
Donations						
Miscellaneous		6	6			0
<b>Total Revenues</b>	<b>\$6,000</b>	<b>\$5,075</b>	<b>(\$925)</b>	<b>\$20,000</b>	<b>\$21,245</b>	<b>\$1,245</b>
<b>Expenditures:</b>						
Current Operations:						
General Government						
Legislative & Executive						
Personal Services	4,690	2,810	1,880			
Contractual Services	800	600	200			
Supplies	500		500			
Other	400		400			
Capital Outlay						
Judicial						
Personal Services						
Contractual Services				6,000	6,000	0
Supplies				1,000	1,000	0
Other				2,000		2,000
Capital Outlay				9,000	9,000	0
<b>Total Expenditures</b>	<b>\$6,390</b>	<b>\$3,410</b>	<b>\$2,980</b>	<b>\$18,000</b>	<b>\$16,000</b>	<b>\$2,000</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	(390)	1,665	2,055	2,000	5,245	3,245
<b>Other Financing Sources(Uses):</b>						
Sale of Fixed Assets						
Advances-In						
Advances-Out						
Operating Transfers-In						
Operating Transfers-Out						
<b>Total Other Financing Sources(Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	(390)	1,665	2,055	2,000	5,245	3,245
<i>Fund Balance(Deficit) at Beginning of Year</i>	10,741	10,741	0	2,486	2,486	0
<i>Prior Year Encumbrances Not Expended</i>	0	0	0	954	954	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$10,351</b>	<b>\$12,406</b>	<b>\$2,055</b>	<b>\$5,440</b>	<b>\$8,685</b>	<b>\$3,245</b>

<i>Clerk of Courts Computer Research</i>			<i>Clerk of Courts Title Administration</i>			<i>Recorder's Equipment</i>		
Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
\$12,500	\$14,335	\$1,835	\$200,000	\$195,053	(\$4,947)	\$15,000	\$27,933	\$12,933
	10	10		1,419	1,419			
<b>\$12,500</b>	<b>\$14,345</b>	<b>\$1,845</b>	<b>\$200,000</b>	<b>\$196,472</b>	<b>(\$3,528)</b>	<b>\$15,000</b>	<b>\$27,933</b>	<b>\$12,933</b>
						23,400	23,396	4
						6,600	984	5,616
4,030	63	3,967	195,185	172,561	22,624			
4,000	4,000	0	2,000	1,282	718			
3,000	3,000	0	10,000	4,252	5,748			
			4,500	3,567	933			
8,970	2,997	5,973	500	500	0			
<b>\$20,000</b>	<b>\$10,060</b>	<b>\$9,940</b>	<b>\$212,185</b>	<b>\$182,162</b>	<b>\$30,023</b>	<b>\$30,000</b>	<b>\$24,380</b>	<b>\$5,620</b>
(7,500)	4,285	11,785	(12,185)	14,310	26,495	(15,000)	3,553	18,553
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
(7,500)	4,285	11,785	(12,185)	14,310	26,495	(15,000)	3,553	18,553
15,638	15,638	0	85,835	85,835	0	34,311	34,311	0
1,686	1,686	0	1,005	1,005	0	537	537	0
<b>\$9,824</b>	<b>\$21,609</b>	<b>\$11,785</b>	<b>\$74,655</b>	<b>\$101,150</b>	<b>\$26,495</b>	<b>\$19,848</b>	<b>\$38,401</b>	<b>\$18,553</b>

*Continued*

**SENECA COUNTY, OHIO**  
*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
 SPECIAL REVENUE FUNDS continued  
 YEAR ENDED DECEMBER 31, 2001*

	<i>Washington Street Bridge</i>			<i>Juvenile Ct Community Service</i>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for Services						
Licenses and Permits						
Fines and Forfeitures				1,000	1,731	731
Intergovernmental						
Special Assessments						
Interest Income						
Rent						
Donations	1,000	200	(800)			
Miscellaneous						
<b>Total Revenues</b>	<b>\$1,000</b>	<b>\$200</b>	<b>(\$800)</b>	<b>\$1,000</b>	<b>\$1,731</b>	<b>\$731</b>
<b>Expenditures:</b>						
Current Operations:						
General Government						
Legislative & Executive						
Personal Services				687	687	0
Contractual Services	3,500	1,000	2,500	1,034	1,034	0
Supplies				3,835	3,835	0
Other	1,500		1,500			
Capital Outlay						
Judicial						
Personal Services						
Contractual Services						
Supplies						
Other						
Capital Outlay						
<b>Total Expenditures</b>	<b>\$5,000</b>	<b>\$1,000</b>	<b>\$4,000</b>	<b>\$5,556</b>	<b>\$5,556</b>	<b>\$0</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,000)	(800)	3,200	(4,556)	(3,825)	731
<b>Other Financing Sources(Uses):</b>						
Sale of Fixed Assets						
Advances-In						
Advances-Out						
Operating Transfers-In						
Operating Transfers-Out						
<b>Total Other Financing Sources(Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	(4,000)	(800)	3,200	(4,556)	(3,825)	731
<i>Fund Balance(Deficit) at Beginning of Year</i>	4,728	4,728	0	4,556	4,556	0
<i>Prior Year Encumbrances Not Expended</i>	800	800	0	0	0	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$1,528</b>	<b>\$4,728</b>	<b>\$3,200</b>	<b>\$0</b>	<b>\$731</b>	<b>\$731</b>

<i>Juvenile Ct Program &amp; Services</i>			<i>Juvenile Education Program</i>			<i>Judges General Special Projects</i>		
Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
\$60,000	\$27,414	(\$32,586)						
			70,000	49,466	(20,534)	6,000	7,627	1,627
<b>\$60,000</b>	<b>\$27,414</b>	<b>(\$32,586)</b>	<b>\$70,000</b>	<b>\$49,466</b>	<b>(\$20,534)</b>	<b>\$6,000</b>	<b>\$7,627</b>	<b>\$1,627</b>
			10,000	10,000	0			
			60,000	60,000	0			
11,775	3,893	7,882						
10,000	10,000	0						
14,225	10,000	4,225						
24,000	24,000	0						
<b>\$60,000</b>	<b>\$47,893</b>	<b>\$12,107</b>	<b>\$70,000</b>	<b>\$70,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
0	(20,479)	(20,479)	0	(20,534)	(20,534)	6,000	7,627	1,627
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0	(20,479)	(20,479)	0	(20,534)	(20,534)	6,000	7,627	1,627
6,201	6,201	0	0	0	0	0	0	0
17,058	17,058	0	0	0	0	0	0	0
<b>\$23,259</b>	<b>\$2,780</b>	<b>(\$20,479)</b>	<b>\$0</b>	<b>(\$20,534)</b>	<b>(\$20,534)</b>	<b>\$6,000</b>	<b>\$7,627</b>	<b>\$1,627</b>

*Continued*

**SENECA COUNTY, OHIO**  
*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
 SPECIAL REVENUE FUNDS continued  
 YEAR ENDED DECEMBER 31, 2001*

	<i>Sheriff's Commissary</i>			<i>OGHSR Grant</i>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for Services	\$5,000	\$6,090	\$1,090			
Licenses and Permits						
Fines and Forfeitures						
Intergovernmental				11,048	11,048	0
Special Assessments						
Interest Income						
Rent						
Donations						
Miscellaneous		424	424			
<b>Total Revenues</b>	<b>\$5,000</b>	<b>\$6,514</b>	<b>\$1,514</b>	<b>\$11,048</b>	<b>\$11,048</b>	<b>\$0</b>
<b>Expenditures:</b>						
Current Operations:						
Public Safety						
Personal Services				\$6,819	\$6,819	\$0
Contractual Services						
Supplies	3,000	3,000	0			
Other	5,000	5,000	0			
Capital Outlay	5,350	5,135	215	4,030	4,030	0
<b>Total Expenditures</b>	<b>\$13,350</b>	<b>\$13,135</b>	<b>\$215</b>	<b>\$10,849</b>	<b>\$10,849</b>	<b>\$0</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	(8,350)	(6,621)	1,729	199	199	0
<b>Other Financing Sources(Uses):</b>						
Sale of Fixed Assets						
Advances-In					5,632	5,632
Advances-Out					(5,632)	(5,632)
Operating Transfers-In						
Operating Transfers-Out						
<b>Total Other Financing Sources(Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	(8,350)	(6,621)	1,729	199	199	0
<i>Fund Balance(Deficit) at Beginning of Year</i>	8,613	8,613	0	0	0	0
<i>Prior Year Encumbrances Not Expended</i>	2,274	2,274	0	0	0	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$2,537</b>	<b>\$4,266</b>	<b>\$1,729</b>	<b>\$199</b>	<b>\$199</b>	<b>\$0</b>

<i>Enforcement and Education</i>			<i>Sheriff's Community Correction Grant</i>			<i>C.O.P.S. FAST Grant</i>		
Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
	1,015	1,015	59,271	59,271	0			
			297	301	4	824	831	7
<b>\$0</b>	<b>\$1,015</b>	<b>\$1,015</b>	<b>\$59,568</b>	<b>\$59,572</b>	<b>\$4</b>	<b>\$824</b>	<b>\$831</b>	<b>\$7</b>
\$2,400	\$674	\$1,726	\$44,924	\$43,309	\$1,615	\$808	\$808	\$0
			1,971	1,971	0			
1,662	1,662	0	7,038	7,038	0			
2,050	2,005	45	10,965	10,733	232			
4,000	4,000	0	4,590	4,590	0			
<b>\$10,112</b>	<b>\$8,341</b>	<b>\$1,771</b>	<b>\$69,488</b>	<b>\$67,641</b>	<b>\$1,847</b>	<b>\$808</b>	<b>\$808</b>	<b>\$0</b>
(10,112)	(7,326)	2,786	(9,920)	(8,069)	1,851	16	23	7
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
(10,112)	(7,326)	2,786	(9,920)	(8,069)	1,851	16	23	7
10,112	10,112	0	13,646	13,646	0	2,385	2,385	0
0	0	0	788	788	0	0	0	0
<b>\$0</b>	<b>\$2,786</b>	<b>\$2,786</b>	<b>\$4,514</b>	<b>\$6,365</b>	<b>\$1,851</b>	<b>\$2,401</b>	<b>\$2,408</b>	<b>\$7</b>

*Continued*

**SENECA COUNTY, OHIO**  
*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
 SPECIAL REVENUE FUNDS continued  
 YEAR ENDED DECEMBER 31, 2001*

	<i>Sheriff Highway Safety Grant</i>			<i>Local Law Enforcement Block Grant</i>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for Services						
Licenses and Permits						
Fines and Forfeitures						
Intergovernmental	5,000		(5,000)	5,929	5,929	0
Special Assessments						
Interest Income						
Rent						
Donations						
Miscellaneous						
<b>Total Revenues</b>	<b>\$5,000</b>	<b>\$0</b>	<b>(\$5,000)</b>	<b>\$5,929</b>	<b>\$5,929</b>	<b>\$0</b>
<b>Expenditures:</b>						
Current Operations:						
Public Safety						
Personal Services	\$4,760	\$974	\$3,786			
Contractual Services						
Supplies						
Other						
Capital Outlay				5,929	5,929	\$0
<b>Total Expenditures</b>	<b>\$4,760</b>	<b>\$974</b>	<b>\$3,786</b>	<b>\$5,929</b>	<b>\$5,929</b>	<b>\$0</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	240	(974)	(1,214)	0	0	0
<b>Other Financing Sources(Uses):</b>						
Sale of Fixed Assets						
Advances-In		5,632	5,632			
Advances-Out						
Operating Transfers-In						
Operating Transfers-Out						
<b>Total Other Financing Sources(Uses)</b>	<b>0</b>	<b>5,632</b>	<b>5,632</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses	240	4,658	4,418	0	0	0
Fund Balance(Deficit) at Beginning of Year	218	218	0	0	0	0
Prior Year Encumbrances Not Expended	0	0	0	0	0	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$458</b>	<b>\$4,876</b>	<b>\$4,418</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



<i>Safe Communities Grant</i>			<i>E-911</i>			<i>Child Abuse and Neglect</i>		
Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
				\$6,513	6,513			
7,000		(7,000)	12,000		(12,000)			
			6,000	52	(5,948)			
<b>\$7,000</b>	<b>\$0</b>	<b>(\$7,000)</b>	<b>\$18,000</b>	<b>\$6,565</b>	<b>(\$11,435)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
\$4,500	\$928	\$3,572	\$2,355		\$2,355			
			13,745	13,026	719			
550	450	100	5,617	2,095	3,522	500		500
466	122	344				1,700		1,700
			5,495	4,820	675			
<b>\$5,516</b>	<b>\$1,500</b>	<b>\$4,016</b>	<b>\$27,212</b>	<b>\$19,941</b>	<b>\$7,271</b>	<b>\$2,200</b>	<b>\$0</b>	<b>\$2,200</b>
1,484	(1,500)	(2,984)	(9,212)	(13,376)	(4,164)	(2,200)	0	2,200
	7,000	7,000						
				12,000	12,000			
<b>0</b>	<b>7,000</b>	<b>7,000</b>	<b>0</b>	<b>12,000</b>	<b>12,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
1,484	5,500	4,016	(9,212)	(1,376)	7,836	(2,200)	0	2,200
0	0	0	8,717	8,717	0	2,270	2,270	0
0	0	0	495	495	0	0	0	0
<b>\$1,484</b>	<b>\$5,500</b>	<b>\$4,016</b>	<b>\$0</b>	<b>\$7,836</b>	<b>\$7,836</b>	<b>\$70</b>	<b>\$2,270</b>	<b>\$2,200</b>

*Continued*

**SENECA COUNTY, OHIO**  
*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
 SPECIAL REVENUE FUNDS, Continued  
 YEAR ENDED DECEMBER 31, 2001*

	<i>Drug Law Enforcement</i>			<i>METRICH Drug Law Enforcement</i>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for Services						
Licenses and Permits						
Fines and Forfeitures	2,000	118	(1,882)	10,000	130	(9,870)
Intergovernmental						
Special Assessments						
Interest Income						
Rent						
Donations						
Miscellaneous						
<b>Total Revenues</b>	<b>\$2,000</b>	<b>\$118</b>	<b>(\$1,882)</b>	<b>\$10,000</b>	<b>\$130</b>	<b>(\$9,870)</b>
<b>Expenditures:</b>						
Current Operations:						
Public Safety						
Personal Services						
Contractual Services	500		500			
Supplies	1,500	1,500	0	500		500
Other	1,000		1,000	500		500
Capital Outlay	2,350	426	1,924	11,000	9,100	1,900
				2,000		2,000
<b>Total Expenditures</b>	<b>\$5,350</b>	<b>\$1,926</b>	<b>\$3,424</b>	<b>\$14,000</b>	<b>\$9,100</b>	<b>\$4,900</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,350)	(1,808)	1,542	(4,000)	(8,970)	(4,970)
<b>Other Financing Sources(Uses):</b>						
Sale of Fixed Assets						
Advances-In						
Advances-Out						
Operating Transfers-In						
Operating Transfers-Out						
<b>Total Other Financing Sources(Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses	(3,350)	(1,808)	1,542	(4,000)	(8,970)	(4,970)
Fund Balance(Deficit) at Beginning of Year	3,432	3,432	0	15,250	15,250	0
Prior Year Encumbrances Not Expended	500	500	0	0	0	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$582</b>	<b>\$2,124</b>	<b>\$1,542</b>	<b>\$11,250</b>	<b>\$6,280</b>	<b>(\$4,970)</b>

<i>Emergency Management Agency</i>			<i>D.A.R.E.</i>			<i>Hazardous Materials</i>		
Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
				\$585	\$585			
102,166	26,520	(75,646)						
	450	450	2,500	3,521	1,021		1,045	1,045
<b><i>\$102,166</i></b>	<b><i>\$26,970</i></b>	<b><i>(\$75,196)</i></b>	<b><i>\$2,500</i></b>	<b><i>\$4,106</i></b>	<b><i>\$1,606</i></b>	<b><i>\$0</i></b>	<b><i>\$1,045</i></b>	<b><i>\$1,045</i></b>
\$58,000	\$53,948	\$4,052						
14,000	13,953	47						
11,000	10,563	437	3,500	3,500	0	8,000	4,870	3,130
3,166	950	2,216	1,000	1,000	0	2,000		2,000
76,851	68,388	8,463	5,000	5,000	0	14,431	14,000	431
<b><i>\$163,017</i></b>	<b><i>\$147,802</i></b>	<b><i>\$15,215</i></b>	<b><i>\$9,500</i></b>	<b><i>\$9,500</i></b>	<b><i>\$0</i></b>	<b><i>\$24,431</i></b>	<b><i>\$18,870</i></b>	<b><i>\$5,561</i></b>
(60,851)	(120,832)	(59,981)	(7,000)	(5,394)	1,606	(24,431)	(17,825)	6,606
	77,166	77,166				5,000	5,000	0
(2,400)	(2,400)	0						
<b><i>(2,400)</i></b>	<b><i>74,766</i></b>	<b><i>77,166</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>5,000</i></b>	<b><i>5,000</i></b>	<b><i>0</i></b>
(63,251)	(46,066)	17,185	(7,000)	(5,394)	1,606	(19,431)	(12,825)	6,606
14,642	14,642	0	19,407	19,407	0	17,366	17,366	0
48,609	48,609	0	1,165	1,165	0	2,065	2,065	0
<b><i>\$0</i></b>	<b><i>\$17,185</i></b>	<b><i>\$17,185</i></b>	<b><i>\$13,572</i></b>	<b><i>\$15,178</i></b>	<b><i>\$1,606</i></b>	<b><i>\$0</i></b>	<b><i>\$6,606</i></b>	<b><i>\$6,606</i></b>

*Continued*

**SENECA COUNTY, OHIO**  
*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
 SPECIAL REVENUE FUNDS, Continued  
 YEAR ENDED DECEMBER 31, 2001*

	<i>Delinquent Care and Custody Grant</i>			<i>Sheriff Safety Belt Grant</i>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for Services						
Licenses and Permits						
Fines and Forfeitures						
Intergovernmental	907,000	543,404	(363,596)	14		(14)
Special Assessments						
Interest Income						
Rent						
Donations						
Miscellaneous		1,304	1,304		5	5
<b>Total Revenues</b>	<b>\$907,000</b>	<b>\$544,708</b>	<b>(\$362,292)</b>	<b>\$14</b>	<b>\$5</b>	<b>(\$9)</b>
<b>Expenditures:</b>						
Current Operations:						
Public Safety						
Personal Services	\$384,578	\$360,820	\$23,758	\$14	\$8	\$6
Contractual Services	479,338	433,721	45,617			
Supplies	36,135	17,984	18,151			
Other	22,260	10,500	11,760			
Capital Outlay	10,000	4,690	5,310			
<b>Total Expenditures</b>	<b>\$932,311</b>	<b>\$827,715</b>	<b>\$104,596</b>	<b>\$14</b>	<b>\$8</b>	<b>\$6</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	(25,311)	(283,007)	(257,696)	0	(3)	(3)
<b>Other Financing Sources(Uses):</b>						
Sale of Fixed Assets						
Advances-In						
Advances-Out						
Operating Transfers-In						
Operating Transfers-Out						
<b>Total Other Financing Sources(Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses	(25,311)	(283,007)	(257,696)	0	(3)	(3)
Fund Balance(Deficit) at Beginning of Year	689,799	689,799	0	33	33	0
Prior Year Encumbrances Not Expended	338,520	338,520	0	0	0	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$1,003,008</b>	<b>\$745,312</b>	<b>(\$257,696)</b>	<b>\$33</b>	<b>\$30</b>	<b>(\$3)</b>

	<i>Ditch Maintenance</i>			<i>Maintenance &amp; Repair</i>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for Services				\$160,000	\$167,455	\$7,455
Licenses and Permits						
Fines and Forfeitures				23,000	27,657	4,657
Intergovernmental				3,170,000	3,207,880	37,880
Special Assessments	141,444	142,454	1,010			
Interest Income				120,000	83,326	(36,674)
Rent						
Donations						
Miscellaneous	5,000	6,191	1,191		36,399	36,399
<b>Total Revenues</b>	<b>\$146,444</b>	<b>\$148,645</b>	<b>\$2,201</b>	<b>\$3,473,000</b>	<b>\$3,522,717</b>	<b>\$49,717</b>
<b>Expenditures:</b>						
Current Operations:						
Public Works						
Personal Services	\$75,500	\$71,081	\$4,419	\$1,575,300	\$1,465,366	\$109,934
Contractual Services	28,000	5,561	22,439	814,800	169,809	644,991
Supplies	15,000	9,563	5,437	949,300	641,033	308,267
Other	19,000	9,264	9,736	85,300	57,091	28,209
Capital Outlay	4,000	3,052	948	409,000	313,194	95,806
Capital Outlay	124,291	66,274	58,017	1,570,613	1,050,654	519,959
Debt Service:						
Principal Retirement				34,700	29,693	5,007
<b>Total Expenditures</b>	<b>\$265,791</b>	<b>\$164,795</b>	<b>\$100,996</b>	<b>\$5,439,013</b>	<b>\$3,726,840</b>	<b>\$1,712,173</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(119,347)</i>	<i>(16,150)</i>	<i>103,197</i>	<i>(1,966,013)</i>	<i>(204,123)</i>	<i>1,761,890</i>
<b>Other Financing Sources(Uses):</b>						
Sale of Fixed Assets					14,300	14,300
Advances-In					30,625	30,625
Advances-Out					(30,625)	(30,625)
Operating Transfers-In						
Operating Transfers-Out				(27,511)	(27,511)	0
<b>Total Other Financing Sources(Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(27,511)</b>	<b>(13,211)</b>	<b>14,300</b>
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	<i>(119,347)</i>	<i>(16,150)</i>	<i>103,197</i>	<i>(1,993,524)</i>	<i>(217,334)</i>	<i>1,776,190</i>
<i>Fund Balance(Deficit) at Beginning of Year</i>	<i>157,798</i>	<i>157,798</i>	<i>0</i>	<i>1,993,525</i>	<i>1,993,525</i>	<i>0</i>
<i>Prior Year Encumbrances Not Expended</i>	<i>3,710</i>	<i>3,710</i>	<i>0</i>	<i>68,563</i>	<i>68,563</i>	<i>0</i>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$42,161</b>	<b>\$145,358</b>	<b>\$103,197</b>	<b>\$68,564</b>	<b>\$1,844,754</b>	<b>\$1,776,190</b>

*Continued*

**SENECA COUNTY, OHIO**  
*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
 SPECIAL REVENUE FUNDS, Continued  
 YEAR ENDED DECEMBER 31, 2001*

	<i>Underground Storage Tank</i>			<i>Engineer Highway Safety Grant</i>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for Services						
Licenses and Permits						
Fines and Forfeitures						
Intergovernmental				30,625	27,471	(3,154)
Special Assessments						
Interest Income						
Rent						
Donations						
Miscellaneous						
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,625</b>	<b>\$27,471</b>	<b>(\$3,154)</b>
<b>Expenditures:</b>						
Current Operations:						
Public Works						
Personal Services						
Contractual Services	16,000	1,800	14,200	28,125	24,971	3,154
Supplies						
Other						
Capital Outlay				2,500	2,500	0
Capital Outlay						
Debt Service:						
Principal Retirement						
<b>Total Expenditures</b>	<b>\$16,000</b>	<b>\$1,800</b>	<b>\$14,200</b>	<b>\$30,625</b>	<b>\$27,471</b>	<b>\$3,154</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	(16,000)	(1,800)	14,200	0	0	0
<b>Other Financing Sources(Uses):</b>						
Sale of Fixed Assets						
Advances-In					30,625	30,625
Advances-Out					(30,625)	(30,625)
Operating Transfers-In						
Operating Transfers-Out						
<b>Total Other Financing Sources(Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	(16,000)	(1,800)	14,200	0	0	0
<i>Fund Balance(Deficit) at Beginning of Year</i>	16,055	16,055	0	0	0	0
<i>Prior Year Encumbrances Not Expended</i>	0	0	0	0	0	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$55</b>	<b>\$14,255</b>	<b>\$14,200</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

	<i>Dog and Kennel</i>			<i>Marriage License Shelter</i>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for Services	\$101,025	\$108,163	\$7,138	\$17,000	\$16,139	(\$861)
Licenses and Permits						
Fines and Forfeitures	9,500	12,060	2,560			
Intergovernmental						
Special Assessments						
Interest Income						
Rent						
Donations						
Miscellaneous	8,500	12,464	3,964			
<b>Total Revenues</b>	<b>\$119,025</b>	<b>\$132,687</b>	<b>\$13,662</b>	<b>\$17,000</b>	<b>\$16,139</b>	<b>(\$861)</b>
<b>Expenditures:</b>						
Current Operations:						
Health						
Personal Services	\$66,544	\$65,389	\$1,155			
Contractual Services	12,500	11,961	539			
Supplies	21,388	17,998	3,390			
Other	38,500	38,393	107	17,000	17,000	0
Capital Outlay	10,000		10,000			
<b>Total Expenditures</b>	<b>\$148,932</b>	<b>\$133,741</b>	<b>\$15,191</b>	<b>\$17,000</b>	<b>\$17,000</b>	<b>\$0</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	(29,907)	(1,054)	28,853	0	(861)	(861)
<b>Other Financing Sources(Uses):</b>						
Sale of Fixed Assets						
Advances-In						
Advances-Out						
Operating Transfers-In						
Operating Transfers-Out						
<b>Total Other Financing Sources(Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	(29,907)	(1,054)	28,853	0	(861)	(861)
<i>Fund Balance(Deficit) at Beginning of Year</i>	28,908	28,908	0	4,546	4,546	0
<i>Prior Year Encumbrances Not Expended</i>	5,166	5,166	0	2,103	2,103	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$4,167</b>	<b>\$33,020</b>	<b>\$28,853</b>	<b>\$6,649</b>	<b>\$5,788</b>	<b>(\$861)</b>

*Continued*

**SENECA COUNTY, OHIO**  
*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
 SPECIAL REVENUE FUNDS, Continued  
 YEAR ENDED DECEMBER 31, 2001*

	<i>Child Support Enforcement Agency</i>			<i>Public Assistance</i>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for Services	\$200,000	\$251,624	\$51,624			
Licenses and Permits						
Fines and Forfeitures						
Intergovernmental	1,190,000	1,367,585	177,585	5,995,000	4,895,833	(1,099,167)
Special Assessments						
Interest Income		87	87			
Rent				15,000	14,037	(963)
Donations						
Miscellaneous	8,000	27,585	19,585	255,000	394,190	139,190
<b>Total Revenues</b>	<b>\$1,398,000</b>	<b>\$1,646,881</b>	<b>\$248,881</b>	<b>\$6,265,000</b>	<b>\$5,304,060</b>	<b>(\$960,940)</b>
<b>Expenditures:</b>						
Current Operations:						
Human Services						
Personal Services	\$535,308	\$486,608	\$48,700	\$2,940,030	\$2,875,557	\$64,473
Contractual Services	634,028	553,753	80,275	3,551,470	3,410,725	140,745
Supplies	10,000	10,000	0	137,500	137,500	0
Other	108,423	98,165	10,258	659,863	628,378	31,485
Capital Outlay	8,000	8,000	0	117,500	87,723	29,777
Interest and Fiscal Charges	15,000	15,000	0			
<b>Total Expenditures</b>	<b>\$1,310,759</b>	<b>\$1,171,526</b>	<b>\$139,233</b>	<b>\$7,406,363</b>	<b>\$7,139,883</b>	<b>\$266,480</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	87,241	475,355	388,114	(1,141,363)	(1,835,823)	(694,460)
<b>Other Financing Sources(Uses):</b>						
Sale of Fixed Assets						
Advances-In						
Advances-Out						
Operating Transfers-In				475,000	523,139	48,139
Operating Transfers-Out	(347,671)	(347,671)	0			
<b>Total Other Financing Sources(Uses)</b>	<b>(347,671)</b>	<b>(347,671)</b>	<b>0</b>	<b>475,000</b>	<b>523,139</b>	<b>48,139</b>
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	(260,430)	127,684	388,114	(666,363)	(1,312,684)	(646,321)
<i>Fund Balance(Deficit) at Beginning of Year</i>	149,532	149,532	0	324,957	324,957	0
<i>Prior Year Encumbrances Not Expended</i>	131,728	131,728	0	472,714	472,714	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$20,830</b>	<b>\$408,944</b>	<b>\$388,114</b>	<b>\$131,308</b>	<b>(\$515,013)</b>	<b>(\$646,321)</b>



<i>Children Services</i>			<i>Victims of Crime Act Grant</i>			<i>Victim Assistance Court Fines</i>		
Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
875,000	742,690	(132,310)	162,341	136,764	(25,577)	450	1,130	680
75,000	59,337	(15,663)	2,134	2,534	400		4	4
<b>\$950,000</b>	<b>\$802,027</b>	<b>(\$147,973)</b>	<b>\$164,475</b>	<b>\$139,298</b>	<b>(\$25,177)</b>	<b>\$450</b>	<b>\$1,134</b>	<b>\$684</b>
1,250,000	1,250,000	0	\$162,789	\$115,576	\$47,213	\$100		\$100
			6,340	3,908	2,432	100		100
			3,490	2,488	1,002	600	166	434
115,000	73,155	41,845	18,241	15,635	2,606	300		300
			5,333	1,492	3,841			
<b>\$1,365,000</b>	<b>\$1,323,155</b>	<b>\$41,845</b>	<b>\$196,193</b>	<b>\$139,099</b>	<b>\$57,094</b>	<b>\$1,100</b>	<b>\$166</b>	<b>\$934</b>
(415,000)	(521,128)	(106,128)	(31,718)	199	31,917	(650)	968	1,618
450,000	296,305	(153,695)	38,753	(5,000)	(5,000)		1,455	1,455
			(6,280)	4,825	(33,928)			
				(6,280)	0			
<b>450,000</b>	<b>296,305</b>	<b>(153,695)</b>	<b>32,473</b>	<b>(6,455)</b>	<b>(38,928)</b>	<b>0</b>	<b>1,455</b>	<b>1,455</b>
35,000	(224,823)	(259,823)	755	(6,256)	(7,011)	(650)	2,423	3,073
(31,233)	(31,233)	0	20,693	20,693	0	1,212	1,212	0
2,554	2,554	0	5,578	5,578	0	87	87	0
<b>\$6,321</b>	<b>(\$253,502)</b>	<b>(\$259,823)</b>	<b>\$27,026</b>	<b>\$20,015</b>	<b>(\$7,011)</b>	<b>\$649</b>	<b>\$3,722</b>	<b>\$3,073</b>

*Continued*

**SENECA COUNTY, OHIO**  
*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
 SPECIAL REVENUE FUNDS, Continued  
 YEAR ENDED DECEMBER 31, 2001*

	<b>CDBG</b>		
	Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services			
Licenses and Permits			
Fines and Forfeitures			
Intergovernmental	6,500	8,250	1,750
Special Assessments			
Interest Income	9,000	11,409	2,409
Rent			
Donations			
Miscellaneous	52,181	52,659	478
<b>Total Revenues</b>	<b>\$67,681</b>	<b>\$72,318</b>	<b>\$4,637</b>
<b>Expenditures:</b>			
Current Operations:			
Community & Economic Development			
Personal Services	\$9,154	\$2,339	\$6,815
Contractual Services	3,269	3,269	0
Supplies	1,300	500	800
Other	7,246	522	6,724
Capital Outlay			
Capital Outlay	115,741		115,741
<b>Total Expenditures</b>	<b>\$136,710</b>	<b>\$6,630</b>	<b>\$130,080</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(69,029)</i>	<i>65,688</i>	<i>134,717</i>
<b>Other Financing Sources(Uses):</b>			
Sale of Fixed Assets			
Advances-In			
Advances-Out			
Operating Transfers-In			
Operating Transfers-Out			
<b>Total Other Financing Sources(Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	<i>(69,029)</i>	<i>65,688</i>	<i>134,717</i>
<i>Fund Balance(Deficit) at Beginning of Year</i>	<i>95,603</i>	<i>95,603</i>	<i>0</i>
<i>Prior Year Encumbrances Not Expended</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$26,574</b>	<b>\$161,291</b>	<b>\$134,717</b>

***DEBT SERVICE FUNDS  
SENECA COUNTY, OHIO***

***Debt Service Funds*** - Debt Service funds account for the accumulation of resources for, and the retirement of, general long-term debt principal and interest.

***BOND RETIREMENT FUND***-To account for notes and bonds issued to finance the various activities of capital acquisitions.

**SENECA COUNTY, OHIO**

*BALANCE SHEET*

**DEBT SERVICE FUND**

DECEMBER 31, 2001

	<u><i>Bond Retirement</i></u>	<u><i>2000 Totals</i></u>
<b>Assets:</b>		
Pooled Cash and Cash Equivalents	\$10,377	\$180,127
Investments	212	217
<b>Total Assets</b>	<u><u><b>\$10,589</b></u></u>	<u><u><b>\$180,344</b></u></u>
<b>Liabilities:</b>		
Accrued Interest Payable		\$29,222
<b>Total Liabilities</b>	<u><u><b>\$0</b></u></u>	<u><u><b>\$29,222</b></u></u>
<b>Fund Balances:</b>		
Unreserved, Undesignated(Deficit)	\$10,589	\$151,122
<b>Total Fund Balances</b>	<u><u><b>\$10,589</b></u></u>	<u><u><b>\$151,122</b></u></u>
<b>Total Liabilities and Fund Balances</b>	<u><u><b>\$10,589</b></u></u>	<u><u><b>\$180,344</b></u></u>

**SENECA COUNTY, OHIO**  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
**DEBT SERVICE FUND**  
 YEAR ENDED DECEMBER 31, 2001

	<i>Bond Retirement</i>	<i>2000 Totals</i>
<b>Revenues:</b>		
Interest	1,951	2,624
Rent	167,015	169,155
<b>Total Revenues</b>	<b>168,966</b>	<b>171,779</b>
<b>Expenditures:</b>		
Debt Service:		
Principal Retirement	280,000	270,000
Interest and Fiscal Charges	321,443	360,386
<b>Total Expenditures</b>	<b>601,443</b>	<b>630,386</b>
<i>Excess of Revenues over(under) Expenditures</i>	(432,477)	(458,607)
<b>Other Financing Sources(Uses):</b>		
Operating Transfers-In	291,944	620,444
<b>Total Other Financing Sources(Uses)</b>	<b>291,944</b>	<b>620,444</b>
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	(140,533)	161,837
<i>Fund Balance at Beginning of Year</i>	151,122	(10,715)
<b>Fund Balance at End of Year</b>	<b>\$10,589</b>	<b>\$151,122</b>

**SENECA COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**DEBT SERVICE FUNDS**  
**YEAR ENDED DECEMBER 31, 2001**

	<b>Bond Retirement Fund</b>		
	Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Interest		1,956	1,956
Rent		167,015	167,015
<b>Total Revenues</b>	<b>0</b>	<b>168,971</b>	<b>168,971</b>
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	280,000	280,000	0
Interest and Fiscal Charges	350,665	350,665	0
<b>Total Expenditures</b>	<b>630,665</b>	<b>630,665</b>	<b>0</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	(630,665)	(461,694)	168,971
<b>Other Financing Sources(Uses):</b>			
Operating Transfers-In	630,670	291,944	(338,726)
<b>Total Other Financing Sources(Uses)</b>	<b>630,670</b>	<b>291,944</b>	<b>(338,726)</b>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	5	(169,750)	(169,755)
<i>Fund Balance at Beginning of Year</i>	180,127	180,127	0
<i>Prior Year Encumbrances Not Expended</i>	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$180,132</b>	<b>\$10,377</b>	<b>(\$169,755)</b>

## ***CAPITAL PROJECTS FUNDS SENECA COUNTY, OHIO***

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

*COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)Fund-* To account for revenue from the federal government received through the community development block grant (CDBG) program. This money is being used for capital projects.

*EPA ON-LOT SEPTIC GRANT-* To account for revenue from a grant of the Ohio EPA to be used in aiding individuals in replacing or repairing septic systems.

*ENGINEER FEDERAL COUNTY ROAD 6 RESURFACING-*To account for monies from the Federal Highway Administration through the Ohio Department of Transportation and local matching funds. The funds will be used for the resurfacing of County Road 6.

*ISSUE 2 FUND-* To account for the revenues and expenditures related to infrastructure projects funded through the Public Works Commission.

*BOARD OF EDUCATION ANNEX FUND-*To account for monies received from office rent for the remodeling of the Seneca County Board of Education Annex building.

*HANSON BUILDING CONSTRUCTION-*To account for funds from an insurance settlement and other sources for rebuilding on the site of the former Hanson Building which was destroyed by fire.

*COUNTY CAPITAL PROJECTS FUND-*To account for monies transferred from General Fund and grants to be used in the renovation of county buildings.

*COMMUNITY BASED CORRECTION FACILITY-*To account for monies from the Ohio Department of Corrections and Rehabilitation for the construction of a nine county facility to house and provide non-violent offenders with rehabilitation services.

**SENECA COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**ALL CAPITAL PROJECTS FUNDS**  
 DECEMBER 31, 2001

	<u>CDBG</u>	<u>EPA On-lot Septic Grant</u>	<u>Engineer Federal Funds CR 6 Project</u>	<u>Issue 2</u>	<u>Board of Education Annex</u>
<b>Assets:</b>					
Pooled Cash and Cash Equivalents	\$29,425	\$15,468	\$56,010	\$463	\$16,250
Accounts Receivable	7	8,282			
Accrued Interest		46,993			
Notes Receivable		11,483			
Prepays	125				
Due From Other Governments	35,000		99,357		
Advances to Other Funds					
<b>Total Assets</b>	<u><u>\$64,557</u></u>	<u><u>\$82,226</u></u>	<u><u>\$155,367</u></u>	<u><u>\$463</u></u>	<u><u>\$16,250</u></u>
<b>Liabilities:</b>					
Accounts Payable	\$3,344				
Contracts Payable	49,747	36,910	124,196		
Retainage Payable					
Accrued Salaries and Benefits	145				
Accrued Interest Payable					
Due to Other Governments	939				
Notes Payable					
Advances from Other Funds		10,000			
<b>Total Liabilities</b>	<u><u>\$54,175</u></u>	<u><u>\$46,910</u></u>	<u><u>\$124,196</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
<b>Fund Balances:</b>					
Reserved for Encumbrances	\$6,085	\$39,756	\$42,699		
Reserved for Notes Receivable		11,483			
Reserved for Prepays	125				
Reserver for Advances					
Unreserved, Undesignated(Deficit)	4,172	(15,923)	(11,528)	463	16,250
<b>Total Fund Balances (Deficits)</b>	<u><u>\$10,382</u></u>	<u><u>\$35,316</u></u>	<u><u>\$31,171</u></u>	<u><u>\$463</u></u>	<u><u>\$16,250</u></u>
<b>Total Liabilities and Fund Balances</b>	<u><u>\$64,557</u></u>	<u><u>\$82,226</u></u>	<u><u>\$155,367</u></u>	<u><u>\$463</u></u>	<u><u>\$16,250</u></u>



<i><u>Hanson Building Construction</u></i>	<i><u>County Capital Projects</u></i>	<i><u>2001 Totals</u></i>	<i><u>2000 Totals</u></i>
\$428,848	\$8,693	\$555,157	\$468,609
		8,289	\$50
		46,993	92
		11,483	1,250
		125	125
		134,357	0
<u>150,000</u>		<u>150,000</u>	<u>0</u>
<b><u>\$578,848</u></b>	<b><u>\$8,693</u></b>	<b><u>\$906,404</u></b>	<b><u>\$470,126</u></b>
		\$3,344	\$3,505
	31,569	242,422	72,227
		0	63,739
		145	0
		0	3,945
		939	1,502
	1,170,000	1,170,000	1,210,000
		10,000	23,336
<b><u>\$0</u></b>	<b><u>\$1,201,569</u></b>	<b><u>\$1,426,850</u></b>	<b><u>\$1,378,254</u></b>
108,300	86,305	\$283,145	\$580,997
		11,483	1,250
		125	125
150,000		150,000	
<u>320,548</u>	<u>(1,279,181)</u>	<u>(965,199)</u>	<u>(1,490,500)</u>
<b><u>\$578,848</u></b>	<b><u>(\$1,192,876)</u></b>	<b><u>(\$520,446)</u></b>	<b><u>(\$908,128)</u></b>
<b><u>\$578,848</u></b>	<b><u>\$8,693</u></b>	<b><u>\$906,404</u></b>	<b><u>\$470,126</u></b>

**SENECA COUNTY, OHIO**  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
**ALL CAPITAL PROJECTS FUNDS**  
 YEAR ENDED DECEMBER 31, 2001

	<u>CDBG</u>	<u>EPA On-lot Septic Grant</u>	<u>Engineer Federal Grant CR 6 Project</u>	<u>Issue 2</u>
<b>Revenues:</b>				
Intergovernmental	354,603	154,733	1,195,295	990,234
Interest		133		
Miscellaneous	2,720	8,232		
<b>Total Revenues</b>	<b><u>357,323</u></b>	<b><u>163,098</u></b>	<b><u>1,195,295</u></b>	<b><u>990,234</u></b>
<b>Expenditures:</b>				
Current:				
Capital Outlay	393,336	133,342	1,164,124	1,017,282
Debt Service:				
Interest and Fiscal Charges				
<b>Total Expenditures</b>	<b><u>393,336</u></b>	<b><u>133,342</u></b>	<b><u>1,164,124</u></b>	<b><u>1,017,282</u></b>
<i>Excess of Revenue Over(Under) Expenditures</i>	<i>(36,013)</i>	<i>29,756</i>	<i>31,171</i>	<i>(27,048)</i>
<b>Other Financing Sources(Uses):</b>				
Proceeds from Sale of Fixed Assets				
Proceeds from Insurance				
Operating Transfers-In				27,511
Operating Transfers-Out				
<b>Total Other Financing Sources(Uses)</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>27,511</u></b>
<i>Excess(Deficit) of Revenues and Other Financing Sources Over Expenditures and Other Uses</i>	<i>(36,013)</i>	<i>29,756</i>	<i>31,171</i>	<i>463</i>
<i>Fund Balance(Deficit) at Beginning of Year</i>	<i>46,395</i>	<i>5,560</i>	<i>0</i>	<i>0</i>
<b>Fund Balance(Deficit) at End of Year</b>	<b><u>\$10,382</u></b>	<b><u>\$35,316</u></b>	<b><u>\$31,171</u></b>	<b><u>\$463</u></b>

<i>Board of Education</i>	<i>Hanson Building Construction</i>	<i>County Capital Projects</i>	<i>Community-Based Correction Facility</i>	<i>2001 Totals</i>	<i>2000 Totals</i>
			7,208	2,702,073	1,734,740
		710		843	1,559
		825		11,777	2,056
<b>0</b>	<b>0</b>	<b>1,535</b>	<b>7,208</b>	<b>2,714,693</b>	<b>1,738,355</b>
	26,700	455,737		3,190,521	3,844,471
		54,530		54,530	58,748
<b>0</b>	<b>26,700</b>	<b>510,267</b>	<b>0</b>	<b>3,245,051</b>	<b>3,903,219</b>
0	(26,700)	(508,732)	7,208	(530,358)	(2,164,864)
	605,548	163,954		163,954	52,050
		129,423		605,548	0
			(8,396)	156,934	667,192
				(8,396)	(161,034)
<b>0</b>	<b>605,548</b>	<b>293,377</b>	<b>(8,396)</b>	<b>918,040</b>	<b>558,208</b>
0	578,848	(215,355)	(1,188)	387,682	(1,606,656)
16,250	0	(977,521)	1,188	(908,128)	698,528
<b>\$16,250</b>	<b>\$578,848</b>	<b>(\$1,192,876)</b>	<b>\$0</b>	<b>(\$520,446)</b>	<b>(\$908,128)</b>

**SENECA COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**CAPITAL PROJECTS FUNDS**  
**YEAR ENDED DECEMBER 31, 2001**

	<u>Community Development Block Grant</u>			<u>EPA On-Lot Septic Grant</u>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>						
Intergovernmental	661,234	319,603	(341,631)	340,727	107,764	(232,963)
Interest						
Miscellaneous		2,714	2,714		8,185	8,185
<b>Total Revenues</b>	<b>661,234</b>	<b>322,317</b>	<b>(338,917)</b>	<b>340,727</b>	<b>115,949</b>	<b>(224,778)</b>
<b>Expenditures:</b>						
Current Operations:						
Capital Outlay	528,351	353,274	175,077	292,885	191,400	101,485
Debt Service:						
Principal Retirement						
Interest and Fiscal Charges						
<b>Total Expenditures</b>	<b>528,351</b>	<b>353,274</b>	<b>175,077</b>	<b>292,885</b>	<b>191,400</b>	<b>101,485</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	132,883	(30,957)	(163,840)	47,842	(75,451)	(123,293)
<b>Other Financing Sources(Uses):</b>						
Proceeds from Sale of Notes						
Proceeds from Sale of Fixed Assets						
Proceeds from Insurance						
Advances-In					10,000	10,000
Advances-Out		(6,936)	(6,936)		(16,400)	(16,400)
Operating Transfers-In						
Operating Transfers-(Out)						
<b>Total Other Financing Sources(Uses)</b>	<b>0</b>	<b>(6,936)</b>	<b>(6,936)</b>	<b>0</b>	<b>(6,400)</b>	<b>(6,400)</b>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	132,883	(37,893)	(170,776)	47,842	(81,851)	(129,693)
<i>Fund Balance(Deficit) at Beginning of Year</i>	(278,477)	(278,477)	0	(31,441)	(31,441)	0
<i>Prior Year Encumbrances Not Expended</i>	286,620	286,620	0	52,094	52,094	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>141,026</b>	<b>(29,750)</b>	<b>(170,776)</b>	<b>68,495</b>	<b>(61,198)</b>	<b>(129,693)</b>

<i>Engineer Federal Funds CR 6</i>			<i>Issue 2</i>			<i>Bd of Education Annex Building</i>		
Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
1,580,000	1,095,938	(484,062)	1,008,631	990,234	(18,397)			
<b>1,580,000</b>	<b>1,095,938</b>	<b>(484,062)</b>	<b>1,008,631</b>	<b>990,234</b>	<b>(18,397)</b>	<b>0</b>	<b>0</b>	<b>0</b>
1,580,000	1,169,977	410,023	1,036,142	1,017,282	18,860			
<b>1,580,000</b>	<b>1,169,977</b>	<b>410,023</b>	<b>1,036,142</b>	<b>1,017,282</b>	<b>18,860</b>	<b>0</b>	<b>0</b>	<b>0</b>
0	(74,039)	(74,039)	(27,511)	(27,048)	463	0	0	0
			27,511	27,511	0			
<b>0</b>	<b>0</b>	<b>0</b>	<b>27,511</b>	<b>27,511</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0	(74,039)	(74,039)	0	463	463	0	0	0
0	0	0	0	0	0	16,250	16,250	0
0	0	0	0	0	0	0	0	0
<b>0</b>	<b>(74,039)</b>	<b>(74,039)</b>	<b>0</b>	<b>463</b>	<b>463</b>	<b>16,250</b>	<b>16,250</b>	<b>0</b>

*Continued*

**SENECA COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**CAPITAL PROJECTS FUNDS**  
**YEAR ENDED DECEMBER 31, 2001**

	<u>Hanson Building Construction</u>			<u>County Capital Projects</u>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>						
Intergovernmental						
Interest				795	795	0
Miscellaneous				825	825	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,620</b>	<b>1,620</b>	<b>0</b>
<b>Expenditures:</b>						
Current Operations:						
Capital Outlay	605,548	135,000	470,548	457,706	407,516	50,190
Debt Service:						
Principal Retirement				1,210,000	1,210,000	0
Interest and Fiscal Charges				61,039	61,039	0
<b>Total Expenditures</b>	<b>605,548</b>	<b>135,000</b>	<b>470,548</b>	<b>1,728,745</b>	<b>1,678,555</b>	<b>50,190</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	(605,548)	(135,000)	470,548	(1,727,125)	(1,676,935)	50,190
<b>Other Financing Sources(Uses):</b>						
Proceeds from Sale of Notes				1,170,000	1,170,000	0
Proceeds from Sale of Fixed Assets				163,954	163,954	0
Proceeds from Insurance	605,548	605,548	0			
Advances-In						
Advances-Out		(150,000)	(150,000)			
Operating Transfers-In				265,918	129,423	(136,495)
Operating Transfers-(Out)						
<b>Total Other Financing Sources(Uses)</b>	<b>605,548</b>	<b>455,548</b>	<b>(150,000)</b>	<b>1,599,872</b>	<b>1,463,377</b>	<b>(136,495)</b>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	320,548	320,548	(127,253)	(213,558)	(86,305)
<i>Fund Balance(Deficit) at Beginning of Year</i>	0	0	0	105,548	105,548	0
<i>Prior Year Encumbrances Not Expended</i>	0	0	0	21,705	21,705	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>0</b>	<b>320,548</b>	<b>320,548</b>	<b>0</b>	<b>(86,305)</b>	<b>(86,305)</b>

***Community Based Correction Facility***

Budget	Actual	Variance: Favorable (Unfavorable)
7,208	7,208	0
<b>7,208</b>	<b>7,208</b>	<b>0</b>
<b>0</b>	<b>0</b>	<b>0</b>
7,208	7,208	0
(8,396)	(8,396)	0
<b>(8,396)</b>	<b>(8,396)</b>	<b>0</b>
(1,188)	(1,188)	0
0	0	0
1,188	1,188	0
<b>0</b>	<b>0</b>	<b>0</b>

## ***ENTERPRISE FUNDS SENECA COUNTY, OHIO***

***Enterprise Funds*** - Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises. The intent of Seneca County is that the costs of providing services to the general public on a continuing basis be financed or recovered primarily through user charges. The following are the Enterprise Funds of Seneca County:

*HAMMER HEINSMAN SEWER FUND*-To account for revenue received from user charges for sewer services provided to residents of the Hammer--Heinsman development in Seneca County. The costs of providing these services are financed primarily through user charges.

*EMERGENCY MEDICAL SERVICE FUND (EMS)*-To account for revenue received from charges for transporting people to the hospital in emergency situations and money received from transfers from the General Fund. Expenses out of this fund are for salaries of EMS personnel and for maintenance costs of running the ambulance service.

*COUNTY SEWER DISTRICT*-To account for monies received from the General Fund for use in the planning and development of a county wide sewer district so as to provide services to outlying areas of the county.



**SENECA COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**ALL ENTERPRISE FUNDS**  
**DECEMBER 31, 2001**

	<i>Hammer- Heinsman Sewer District</i>	<i>Emergency Medical Service</i>	<i>County Sewer District</i>	<i>2001 Totals</i>	<i>2000 Totals</i>
<b>Assets:</b>					
Current Assets:					
Pooled Cash and Cash Equivalents	\$38,352	\$84,513	\$24,610	\$147,475	\$273,490
Prepaid Items	46	110	96	252	360
Receivables					
Accounts	4,336	2,188	7,903	14,427	144,686
Less Estimated Uncollectibles		(25,058)		(25,058)	(50,542)
Interest			103	103	93
Notes Receivable			4,246	4,246	4,587
<i>Total Current Assets</i>	<u>42,734</u>	<u>61,753</u>	<u>36,958</u>	<u>141,445</u>	<u>372,674</u>
Property, Plant, and Equipment:					
Land	5,443		14,200	19,643	19,643
Buildings and Improvements	103,465		115,000	218,465	218,465
Furniture and Equipment		779,546	1,010	780,556	684,363
Less: Accumulated Depreciation	<u>(46,845)</u>	<u>(541,733)</u>	<u>(13,157)</u>	<u>(601,735)</u>	<u>(515,398)</u>
Total Property, Plant, and Equipment	<u>62,063</u>	<u>237,813</u>	<u>117,053</u>	<u>416,929</u>	<u>407,073</u>
<b>Total Assets</b>	<b><u>\$104,797</u></b>	<b><u>\$299,566</u></b>	<b><u>\$154,011</u></b>	<b><u>\$558,374</u></b>	<b><u>\$779,747</u></b>
<b>Liabilities:</b>					
Current Liabilities:					
Accounts Payable	\$22	\$3,072	\$8	\$3,102	\$26,359
Contracts Payable	750	11,178	5,260	17,188	7,860
Accrued Salaries and Benefits	43	1,861	1,310	3,214	2,842
Compensated Absences Payable		12,441		12,441	8,324
Due To Other Governments	42	1,859	1,233	3,134	2,779
<b>Total Liabilities</b>	<b><u>857</u></b>	<b><u>30,411</u></b>	<b><u>7,811</u></b>	<b><u>39,079</u></b>	<b><u>48,164</u></b>
<b>Fund Equity and Other Credits:</b>					
Contributed Capital	62,063	921	116,422	179,406	188,197
Unreserved Retained Earnings	<u>41,877</u>	<u>268,234</u>	<u>29,778</u>	<u>339,889</u>	<u>543,386</u>
<b>Total Fund Equity and Other Credits</b>	<b><u>103,940</u></b>	<b><u>269,155</u></b>	<b><u>146,200</u></b>	<b><u>519,295</u></b>	<b><u>731,583</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$104,797</u></b>	<b><u>\$299,566</u></b>	<b><u>\$154,011</u></b>	<b><u>\$558,374</u></b>	<b><u>\$779,747</u></b>

**SENECA COUNTY, OHIO**  
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY  
**ALL ENTERPRISE FUNDS**  
 YEAR ENDED DECEMBER 31, 2001

	<i>Hammer- Heinsman Sewer District</i>	<i>Emergency Medical Service</i>	<i>County Sewer District</i>	<i>2001 Totals</i>	<i>2000 Totals</i>
<b>Operating Revenues:</b>					
Charges for Services	\$16,716		\$36,662	\$53,378	\$31,837
Tap-In Fees			349	349	105,898
Patient Services		18,634		18,634	71,420
Interest			207	207	130
Miscellaneous	237	1,674	457	2,368	9,361
<b>Total Operating Revenues</b>	<b>\$16,953</b>	<b>\$20,308</b>	<b>\$37,675</b>	<b>\$74,936</b>	<b>\$218,646</b>
<b>Operating Expenses:</b>					
Personal Services	\$791	\$66,110	\$35,817	\$102,718	\$93,244
Contract Services	15,990	116,357	43,323	175,670	206,065
Materials and Supplies	390	92,006	337	92,733	58,518
Other		1,195	1,305	2,500	16,926
Depreciation	3,285	80,825	3,795	87,905	78,741
<b>Total Operating Expenses</b>	<b>\$20,456</b>	<b>\$356,493</b>	<b>\$84,577</b>	<b>\$461,526</b>	<b>\$453,494</b>
<i>Operating Income(Loss)</i>	<i>(\$3,503)</i>	<i>(\$336,185)</i>	<i>(\$46,902)</i>	<i>(\$386,590)</i>	<i>(\$234,848)</i>
<b>Non Operating Revenues:</b>					
Grant		23,008		23,008	65,681
<b>Total Non-Operating Revenues</b>	<b>0</b>	<b>23,008</b>	<b>0</b>	<b>23,008</b>	<b>65,681</b>
<i>Income (Loss) Before Operating Transfers</i>	<i>(3,503)</i>	<i>(313,177)</i>	<i>(46,902)</i>	<i>(363,582)</i>	<i>(169,167)</i>
<b>Operating Transfers-In(Out):</b>					
Operating Transfers-In		153,694		153,694	153,694
Operating Transfers-(Out)		(2,400)		(2,400)	
<b>Total Operating Transfers-In (Out)</b>	<b>0</b>	<b>151,294</b>	<b>0</b>	<b>151,294</b>	<b>153,694</b>
<b>Net Income(Loss)</b>	<b>(\$3,503)</b>	<b>(\$161,883)</b>	<b>(\$46,902)</b>	<b>(\$212,288)</b>	<b>(\$15,473)</b>
Depreciation of Fixed Assets					
Acquired by Contributed Capital	3,285	1,854	3,651	8,790	7,554
<i>Retained Earnings at Beginning of Year</i>	<i>42,095</i>	<i>428,263</i>	<i>73,029</i>	<i>543,387</i>	<i>551,306</i>
<b>Retained Earnings at End of Year</b>	<b>\$41,877</b>	<b>\$268,234</b>	<b>\$29,778</b>	<b>\$339,889</b>	<b>\$543,387</b>
Contributed Capital at Beginning of Year					
Contributed Capital at Beginning of Year	\$65,348	\$2,775	\$120,073	\$188,196	\$192,356
Capital Contributions During Year					\$3,394
Depreciation on Fixed Assets Acquired by Contributed Capital	(\$3,285)	(1,854)	(3,651)	(\$8,790)	(7,554)
<b>Contributed Capital at End of Year</b>	<b>\$62,063</b>	<b>\$921</b>	<b>\$116,422</b>	<b>\$179,406</b>	<b>\$188,196</b>
<b>Total Fund Equity at End of Year</b>	<b>\$103,940</b>	<b>\$269,155</b>	<b>\$146,200</b>	<b>\$519,295</b>	<b>\$731,583</b>

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**SENECA COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN**  
**FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**ENTERPRISE FUNDS**  
**YEAR ENDED DECEMBER 31, 2001**

	<b>Hammer Heinsman</b>			<b>Emergency Medical Service</b>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for Services	\$16,000	\$16,922	\$922			
Tap-In Fees						
Patient Services				\$125,000	\$128,148	3,148
Miscellaneous		238	238	5,000	1,674	(3,326)
<b>Total Revenues</b>	<b>16,000</b>	<b>17,160</b>	<b>1,160</b>	<b>130,000</b>	<b>129,822</b>	<b>(178)</b>
<b>Expenses:</b>						
Current Operations:						
Public Safety						
Personal Services				64,804	61,615	3,189
Contract Services				154,054	139,023	15,031
Materials and Supplies				48,135	43,204	4,931
Capital Outlay				165,482	151,605	13,877
Other				2,000	1,875	125
Public Works						
Personal Services	1,400	769	631			
Contract Services	22,600	17,699	4,901			
Materials and Supplies	1,000	392	608			
Other	1,000		1,000			
Capital Outlay	1,000		1,000			
<b>Total Expenses</b>	<b>27,000</b>	<b>18,860</b>	<b>8,140</b>	<b>434,475</b>	<b>397,322</b>	<b>37,153</b>
<i>Excess of Revenues Over (Under) Expenses</i>	(11,000)	(1,700)	9,300	(304,475)	(267,500)	36,975
Federal & State Grants				30,000	23,008	(6,992)
<b>Total Non-Operating Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,000</b>	<b>23,008</b>	<b>(6,992)</b>
Operating Transfers-In				153,694	153,694	0
Operating Transfers-Out				(2,400)	(2,400)	0
<b>Total Operating Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>151,294</b>	<b>151,294</b>	<b>0</b>
<i>Excess of Revenues, Non-Operating Revenues and Operating Transfers-In Over(Under) Expenses and Operating Transfers-Out</i>	(11,000)	(1,700)	9,300	(123,181)	(93,198)	29,983
<i>Fund Balance(Deficit) at Beginning of Year</i>	23,772	23,772	0	103,901	103,901	0
<i>Prior Year Encumbrances Not Expended</i>	13,504	13,504	0	20,945	20,945	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$26,276</b>	<b>\$35,576</b>	<b>\$9,300</b>	<b>\$1,665</b>	<b>\$31,648</b>	<b>\$29,983</b>

*County Sewer District*

Budget	Actual	Variance: Favorable (Unfavorable)
\$22,800	\$31,749	\$8,949
\$1,000	\$862	(138)
	450	450
<b>23,800</b>	<b>33,061</b>	<b>9,261</b>

37,156	35,490	1,666
91,244	64,555	26,689
1,000	337	663
1,000		1,000
4,000	1,305	2,695
<b>134,400</b>	<b>101,687</b>	<b>32,713</b>

(110,600)	(68,626)	41,974
40,000		(40,000)
<b>40,000</b>	<b>0</b>	<b>(40,000)</b>
100,000		(100,000)
<b>100,000</b>	<b>0</b>	<b>(100,000)</b>

29,400	(68,626)	(98,026)
(980)	(980)	0
53,903	53,903	0
<b>\$82,323</b>	<b>(\$15,703)</b>	<b>(\$98,026)</b>

**SENECA COUNTY, OHIO**  
**COMBINING STATEMENT OF CASH FLOWS**  
**ALL ENTERPRISE FUNDS**  
**YEAR ENDED DECEMBER 31, 2001**

	<i>Hammer- Heinsman Sewer District</i>	<i>Emergency Medical Service</i>	<i>County Sewer District</i>	<i>2001 Totals</i>	<i>2000 Totals</i>
<b>Cash Flows from Operating Activities:</b>					
Cash Received from Customers	\$16,922	\$132,110	\$31,717	\$180,749	\$214,376
Cash Received from Tap-In Fees			690	690	100,998
Cash Received from Interest			197	197	0
Other	237	1,674	457	2,368	9,361
Cash Paid to Suppliers	(16,184)	(230,847)	(41,654)	(288,685)	(329,229)
Cash Paid for Employee Services and Benefits	(769)	(61,615)	(35,490)	(97,874)	(92,024)
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>206</b>	<b>(158,678)</b>	<b>(44,083)</b>	<b>(202,555)</b>	<b>(96,518)</b>
<b>Cash Flows from Noncapital Financing Activities:</b>					
Grant		23,008		23,008	65,681
Operating Transfers-In		153,694		153,694	0
Operating Transfers-Out		(2,400)		(2,400)	153,694
<b>Net Cash Provided by (Used in) Noncapital Financing Activities</b>	<b>0</b>	<b>174,302</b>	<b>0</b>	<b>174,302</b>	<b>219,375</b>
<b>Cash Flows from Capital and Related Financing Activities:</b>					
Interest Received					
Purchase of Fixed Assets		(97,762)		(97,762)	(42,631)
<b>Net Cash Used in Capital and Related Financing Activities</b>	<b>0</b>	<b>(97,762)</b>	<b>0</b>	<b>(97,762)</b>	<b>(42,631)</b>
Net Increase(Decrease) in Cash and Cash Equivalents	206	(82,138)	(44,083)	(126,015)	80,226
<i>Cash and Cash Equivalents, January 1</i>	38,146	166,651	68,693	273,490	193,264
<b>Cash and Cash Equivalents, December 31</b>	<b>\$38,352</b>	<b>\$84,513</b>	<b>\$24,610</b>	<b>\$147,475</b>	<b>\$273,490</b>
<b>Reconciliation of operating income(loss) to net cash provided by (used in) operating activities:</b>					
Operating Income(Loss)	(\$3,503)	(\$336,185)	(\$46,902)	(\$386,590)	(\$234,848)
<i>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:</i>					
<b>Changes in Assets and Liabilities</b>					
(Increase)Decrease in Prepays	4	100	4	108	(60)
(Increase)Decrease in Accounts Receivable	206	113,476	(4,945)	108,737	110,769
(Increase)Decrease in Notes Receivable			341	341	(4,587)
(Increase)Decrease in Interest Receivable			(10)	(10)	(93)
Increase(Decrease) in Accounts Payable	1	(23,259)	1	(23,257)	20,321
Increase(Decrease) in Accrued Contracts Payable	190	5,832	3,306	9,328	(17,439)
Increase(Decrease) in Accrued Salaries and Benefits	(4)	192	185	373	(788)
Increase(Decrease) in Compensated Absences Payable		4,117		4,117	1,953
Increase(Decrease) in Due to Other Governments	27	186	142	355	55
Provision for Estimated Uncollectibles		(3,962)		(3,962)	(50,542)
Depreciation	3,285	80,825	3,795	87,905	78,741
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>\$206</b>	<b>(158,678)</b>	<b>(44,083)</b>	<b>(202,555)</b>	<b>(96,518)</b>

***INTERNAL SERVICE FUND  
SENECA COUNTY, OHIO***

*Internal Service Fund*-The Internal Service Fund accounts for the financing on a cost-reimbursement basis of goods or services provided by one department or agency to other departments or agencies within the same government or to other governments or not-for-profit organizations.

*SENECA COUNTY EMPLOYEES' HEALTH INSURANCE FUND*-To account for revenue and expenses to fund self-insured health insurance for the employees of Seneca County.

## ***FIDUCIARY FUNDS*** ***SENECA COUNTY, OHIO***

***Fiduciary Funds*** - Fiduciary Funds account for assets held by Seneca County in a trustee capacity, or as an agent, for individuals, private organizations, other governmental units and/or other funds. The Fiduciary Funds which Seneca County maintains are *Expendable Trust Funds* and *Agency Funds*.

***Expendable Trust Funds*** - Expendable Trust Funds maintain assets held by Seneca County in a trustee capacity for individuals, private organizations, other governmental units and other funds. The following are the Expendable Trust Funds which Seneca County maintains:

*ALLEN EIRY SPECIAL GUARDIANSHIP FUND*-To account for revenue received from a trust left by Allen Eiry to the County. The money is to be used for the elderly in Seneca County.

*EMERGENCY MEDICAL SERVICES (EMS) TRUST FUND*-To account for revenue received through donations from individuals for equipment and other needs of the ambulance service in Seneca County.

*FOSTER CHILDREN DONATIONS FUND*-To account for donations from fund raisers that are used to purchase Christmas presents for foster children.

***Agency Funds*** - Agency Funds maintain assets held by Seneca County as an agent for individuals, private organizations, other governmental units and/or other funds. The following are the Agency Funds which Seneca County maintains:

*REAL ESTATE TAX FUND*-To account for the collection of real estate taxes and special assessments from real estate owners. These collections are periodically apportioned to local governments in the County.

*INHERITANCE TAX FUND*-To account for the collection of estate taxes which are distributed to the State and to certain local governments according to applicable state laws.

*UNCLASSIFIED TAX FUND*-To account for the collection of personal property taxes from real estate owners, the collection of delinquent personal property taxes and for the collection of grain tax. These collections are periodically apportioned to local governments in the County.

*LOCAL GOVERNMENT FUND*-To account for a portion of state income taxes, state sales taxes and corporate franchise taxes which are returned to the County. These moneys are apportioned to local governments on a monthly basis, allocated by the budget commission according to the statutory method.

*OHIO CHILDREN'S TRUST FUND*-To account for monies received from the Ohio Children's Trust fund for to be used for child abuse and neglect prevention programs in the County.

*LIBRARIES LOCAL GOVERNMENT SUPPORT FUND*-To account for a portion of state income taxes which are returned to the County for use by district libraries and park districts. These monies are apportioned to the libraries on a monthly basis, allocated by the budget commission according to a formula.

*COUNTY LAW LIBRARY FUND*-To account for fine money that the law library is entitled to.

*BOARD OF HEALTH FUND*-To account for the funds and subfunds of the Board of Health for which the county auditor is the ex officio fiscal agent as required under Section 1515.23, of the Ohio Revised Code.

*LOCAL GOVERNMENT REVENUE ASSISTANCE FUND (LGRAF)*-To account for a portion of state income taxes, state sales taxes, and corporate franchise taxes which are returned to the County. These monies are apportioned to local governments on a monthly basis, allocated by the budget commission according to the statutory method.

*SOIL AND WATER FUND*-To account for the funds of the Soil and Water Conservation District, established under Chapter 1515, Revised Code, for which the county auditor is fiscal agent.

*FORFEITED LAND TAX SALE FUND*-To account for revenue received from property foreclosures. Receipts are distributed to the appropriate funds to cover delinquent taxes and assessments.



## ***FIDUCIARY FUNDS***

### ***SENECA COUNTY, OHIO, Continued***

*METRICH LAW ENFORCEMENT TRUST FUND*-To account for assets confiscated in drug-related arrests and proceeds from sale of confiscated assets by the METRICH Drug Task Force.

*REGIONAL PLANNING COMMISSION FUND*-To account for monies received from contributions of the members for use in planning and development of land use, infrastructure, and economic growth for the benefit and general welfare of the residents of Seneca County.

*ALIMONY AND CHILD SUPPORT FUND*-To account for the collection of alimony and child support payments and the distribution of such monies to the court-designated recipients.

*COUNTY COURT AGENCY FUND*-To account for court activities such as auto title fees, legal court-related receipts and dispositions, probate, and juvenile court receipts which are not reflected within the County's accounting system.

*SHERIFF AGENCY FUND*-To account for the activities of the County Sheriff's inmate work release account and foreclosure account not reflected in the County's accounting system.

*UNDIVIDED TAX FUND*-To account for the collection of various taxes. These taxes are periodically apportioned to local governments in the County, including Seneca County itself.

*PAYROLL FUND*-To account for payroll taxes and other related payroll deductions accumulated from the governmental and proprietary funds for distribution to other governmental units and private organizations.

*SPECIAL EMERGENCY PLANNING FUND*-To account for grant monies to be expended for the establishment and operation of emergency planning services. The county auditor acts as fiscal agent for the Special Emergency Planning Committee which is a district authority as provided under Section 5705.01, Revised Code.

*LODGING TAX FUND*-To account for a county-wide lodging tax collected by local motels which is distributed to the Seneca County Convention and Visitors Bureau.

*LAW ENFORCEMENT TRUST AGENCY FUND*-To account for assets confiscated in drug-related arrests and proceeds from the sale of confiscated assets.

*MENTAL HEALTH AND RECOVERY SERVICES FUND*-To account the funds and subfunds of the Mental Health and Recovery Services Board for which the County Auditor is the ex officio fiscal agent as required under Section 1515.23, of the Ohio Revised Code.

*CROSSWAEH*-To account for money from a pass-through grant of the Ohio Department of Rehabilitation and Correction for use in operating the CROSSWAEH Community Based Correction Facility.

*DISTRICT WORKER'S COMPENSATION FUND*-To account for workers' compensation premiums collected from the volunteer fire districts of Seneca County for payment to the Bureau of Workers' Compensation.

*OHIO ELECTIONS COMMISSION FUND*-To account for an additional filing fee collected by the Board of Elections at the time of filing candidacy, and then forwarded to the Ohio Elections Commission.

*PARK DISTRICT*-To account for donations to the Seneca County Park District for use in acquisition and upkeep of county parks.

**SENECA COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**ALL FIDUCIARY FUNDS**  
DECEMBER 31, 2001

	<i>Allen Eiry Special Guardianship</i>	<i>EMS Trust</i>	<i>Foster Children Donations</i>	<i>Total Expendable Trust Funds</i>
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$2,761	\$571	\$7,181	<b>\$10,513</b>
Segregated Cash Accounts				
Segregated Investment Accounts				
Receivables (Net of Allowances for Uncollectibles):				
Taxes				
Accounts	4			4
Accrued Interest				
Due from Other Governments				
<b>Total Assets</b>	<b><u>\$2,765</u></b>	<b><u>\$571</u></b>	<b><u>\$7,181</u></b>	<b><u>\$10,517</u></b>
<b>Liabilities:</b>				
Accounts Payable	\$60			<b>60</b>
Contracts Payable				
Accrued Salaries and Benefits	926			<b>926</b>
Compensated Absences Payable	21			<b>21</b>
Due To Other Governments	858			<b>858</b>
Due To Primary Government				
Due to Component Unit				
Due to Others				
Undistributed Monies				
Accrued Interest Payable				
<b>Total Liabilities</b>	<b><u>1,865</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>1,865</u></b>
<b>Fund Balances:</b>				
Reserved for Encumbrances	455		4,000	4,455
Unreserved, Undesignated	445	571	3,181	4,197
<b>Total Fund Balances</b>	<b><u>900</u></b>	<b><u>571</u></b>	<b><u>7,181</u></b>	<b><u>8,652</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$2,765</u></b>	<b><u>\$571</u></b>	<b><u>\$7,181</u></b>	<b><u>\$10,517</u></b>

<i>Agency Funds</i>	<i>2001 Totals</i>	<i>2000 Totals</i>
\$5,642,410	\$5,652,923	\$9,348,240
244,128	244,128	219,325
35,000	35,000	35,000
37,274,430	37,274,430	34,572,900
230,224	230,228	636,980
442	442	318
1,644,761	1,644,761	1,690,800
<b><u>\$45,071,395</u></b>	<b><u>\$45,081,912</u></b>	<b><u>\$46,503,563</u></b>
	\$60	\$607
		147
60,005	60,931	60,317
10,771	10,792	17,129
34,874,484	34,875,342	37,325,220
1,637,846	1,637,846	1,416,382
4,704,400	4,704,400	2,953,146
384,274	384,274	1,978,629
3,399,237	3,399,237	2,745,800
378	378	254
<b><u>45,071,395</u></b>	<b><u>45,073,260</u></b>	<b><u>46,497,631</u></b>
	4,455	3,438
	4,197	2,494
<b><u>0</u></b>	<b><u>8,652</u></b>	<b><u>5,932</u></b>
<b><u>\$45,071,395</u></b>	<b><u>\$45,081,912</u></b>	<b><u>\$46,503,563</u></b>

**SENECA COUNTY, OHIO**  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
**ALL EXPENDABLE TRUST FUNDS**  
 YEAR ENDED DECEMBER 31, 2001

	<i>Allen Eiry Special Guardianship</i>	<i>EMS Trust</i>	<i>Foster Children Donations</i>	<i>2001 Totals</i>	<i>2000 Totals</i>
<b>Revenues:</b>					
Donations			\$1,729	\$1,729	\$2,760
Miscellaneous	31,200			31,200	30,006
<b>Total Revenues</b>	<b>31,200</b>	<b>0</b>	<b>1,729</b>	<b>32,929</b>	<b>32,766</b>
<b>Expenditures:</b>					
Human Services	30,209			30,209	31,418
<b>Total Expenditures</b>	<b>30,209</b>	<b>0</b>	<b>0</b>	<b>30,209</b>	<b>31,418</b>
<i>Excess of Revenues over(under) Expenditures</i>	991	0	1,729	2,720	1,348
<b>Other Financing Sources(Uses):</b>					
Operating Transfers-In				0	0
<b>Total Other Financing Sources(Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Excess of Revenues over(under) Expenditures</i>	991	0	1,729	2,720	1,348
<i>Fund Balance at Beginning of Year</i>	(91)	571	5,452	5,932	4,584
<b>Fund Balance at End of Year</b>	<b>\$900</b>	<b>\$571</b>	<b>\$7,181</b>	<b>\$8,652</b>	<b>\$5,932</b>

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**SENECA COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**EXPENDABLE TRUST FUNDS**  
**YEAR ENDED DECEMBER 31, 2001**

	<u>Allen Eiry Special Guardianship</u>			<u>EMS Trust</u>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>						
Donations						
Miscellaneous	\$30,000	\$31,195	\$1,195			
<b>Total Revenues</b>	<b>\$30,000</b>	<b>\$31,195</b>	<b>\$1,195</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenditures:</b>						
Current Operations:						
Public Safety						
Supplies				571		571
Capital Outlay						
Human Services						
Personal Services	28,024	28,024	0			
Contractual Services	1,184	935	249			
Supplies	500	500	0			
Capital Outlay	1,150	1,150	0			
Other	320		320			
<b>Total Expenditures</b>	<b>31,178</b>	<b>30,609</b>	<b>569</b>	<b>571</b>	<b>0</b>	<b>571</b>
<i>Excess of Revenues</i>						
<i>Over (Under) Expenditures</i>	<i>(1,178)</i>	<i>586</i>	<i>1,764</i>	<i>(571)</i>	<i>0</i>	<i>571</i>
<i>Fund Balance(Deficit) at Beginning of Year</i>	<i>483</i>	<i>483</i>	<i>0</i>	<i>571</i>	<i>571</i>	<i>0</i>
<i>Prior Year Encumbrances Not Expended</i>	<i>1,176</i>	<i>1,176</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$481</b>	<b>\$2,245</b>	<b>\$1,764</b>	<b>\$0</b>	<b>\$571</b>	<b>\$571</b>

***Foster Children Donations***

<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
3,000	1,728	(\$1,272)
<b><i>\$3,000</i></b>	<b><i>\$1,728</i></b>	<b><i>(\$1,272)</i></b>

<u>4,000</u>	<u>4,000</u>	<u>0</u>
<b><i>4,000</i></b>	<b><i>4,000</i></b>	<b><i>0</i></b>

(1,000)	(2,272)	(1,272)
3,248	3,248	0
<u>2,204</u>	<u>2,204</u>	<u>0</u>
<b><i>\$4,452</i></b>	<b><i>\$3,180</i></b>	<b><i>(\$1,272)</i></b>

**SENECA COUNTY, OHIO**  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2001

	<i>Beginning Balance 1/1/01</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance 12/31/01</i>
<b>Real Estate Tax Fund:</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$818,808	\$27,309,530	\$26,874,126	\$1,254,212
Taxes Receivable-Current	26,060,991	28,414,095	27,556,500	26,918,586
Taxes Receivable-Delinquent	962,965	1,518,622	962,965	1,518,622
<b>Total Assets</b>	<b><u>\$27,842,764</u></b>	<b><u>\$57,242,247</u></b>	<b><u>\$55,393,591</u></b>	<b><u>\$29,691,420</u></b>
<b>Liabilities:</b>				
Due to Others	\$0	\$7,571	\$0	\$7,571
Due to Other Governments	23,473,236	\$61,611,724	\$61,743,357	23,341,603
Due to Primary Government	1,416,382	\$1,637,847	\$1,416,383	1,637,846
Due to Component Unit	2,953,146	\$4,704,400	\$2,953,146	4,704,400
<b>Total Liabilities</b>	<b><u>\$27,842,764</u></b>	<b><u>\$67,961,542</u></b>	<b><u>\$66,112,886</u></b>	<b><u>\$29,691,420</u></b>
<b>Inheritance Tax Fund</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$607,617	\$2,038,561	\$1,859,130	\$787,048
<b>Total Assets</b>	<b><u>\$607,617</u></b>	<b><u>\$2,038,561</u></b>	<b><u>\$1,859,130</u></b>	<b><u>\$787,048</u></b>
<b>Liabilities:</b>				
Due to Other Governments	\$607,617	\$2,038,658	\$1,859,227	\$787,048
<b>Total Liabilities</b>	<b><u>\$607,617</u></b>	<b><u>\$2,038,658</u></b>	<b><u>\$1,859,227</u></b>	<b><u>\$787,048</u></b>
<b>Unclassified Tax Fund</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$3,978,749	\$8,160,173	\$11,935,673	\$203,249
Taxes Receivable-Current	6,940,986	7,787,137	6,999,229	7,728,894
Taxes Receivable-Delinquent	602,780	1,181,112	688,546	1,095,346
<b>Total Assets</b>	<b><u>\$11,522,515</u></b>	<b><u>\$17,128,422</u></b>	<b><u>\$19,623,448</u></b>	<b><u>\$9,027,489</u></b>
<b>Liabilities:</b>				
Due to Other Governments	\$11,522,515	\$17,516,903	\$20,011,929	\$9,027,489
<b>Total Liabilities</b>	<b><u>\$11,522,515</u></b>	<b><u>\$17,516,903</u></b>	<b><u>\$20,011,929</u></b>	<b><u>\$9,027,489</u></b>



**SENECA COUNTY, OHIO**  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS, Continued  
 YEAR ENDED DECEMBER 31, 20001

	<i>Beginning Balance 1/1/01</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance 12/31/01</i>
<b>Local Government Fund</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$0	\$2,853,803	\$2,853,803	\$0
Due From Other Governments	645,151	285,663	645,151	285,663
<b>Total Assets</b>	<b><u>\$645,151</u></b>	<b><u>\$3,139,466</u></b>	<b><u>\$3,498,954</u></b>	<b><u>\$285,663</u></b>
<b>Liabilities:</b>				
Due to Other Governments	\$645,151	\$2,779,977	\$3,139,465	\$285,663
<b>Total Liabilities</b>	<b><u>\$645,151</u></b>	<b><u>\$2,779,977</u></b>	<b><u>\$3,139,465</u></b>	<b><u>\$285,663</u></b>
<b>Ohio Childrens' Trust</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$0	\$7,244	\$0	\$7,244
<b>Total Assets</b>	<b><u>\$0</u></b>	<b><u>\$7,244</u></b>	<b><u>\$0</u></b>	<b><u>\$7,244</u></b>
<b>Liabilities:</b>				
Undistributed Monies	\$0	\$7,244	\$0	\$7,244
<b>Total Liabilities</b>	<b><u>\$0</u></b>	<b><u>\$7,244</u></b>	<b><u>\$0</u></b>	<b><u>\$7,244</u></b>
<b>Libraries Local Government Support Fund</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$0	\$2,503,319	\$2,503,319	\$0
Due From Other Governments	675,259	614,208	675,259	614,208
<b>Total Assets</b>	<b><u>\$675,259</u></b>	<b><u>\$3,117,527</u></b>	<b><u>\$3,178,578</u></b>	<b><u>\$614,208</u></b>
<b>Liabilities:</b>				
Due To Other Governments	\$675,259	\$3,056,477	\$3,117,528	\$614,208
<b>Total Liabilities</b>	<b><u>\$675,259</u></b>	<b><u>\$3,056,477</u></b>	<b><u>\$3,117,528</u></b>	<b><u>\$614,208</u></b>
<b>County Law Library</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$5,127	\$39,331	\$44,458	\$0
Due From Other Governments	1,887	3,640	1,887	3,640
<b>Total Assets</b>	<b><u>\$7,014</u></b>	<b><u>\$42,971</u></b>	<b><u>\$46,345</u></b>	<b><u>\$3,640</u></b>
<b>Liabilities:</b>				
Due To Other Governments	\$7,014	\$41,084	\$44,458	\$3,640
<b>Total Liabilities</b>	<b><u>\$7,014</u></b>	<b><u>\$41,084</u></b>	<b><u>\$44,458</u></b>	<b><u>\$3,640</u></b>

*Continued*

**SENECA COUNTY, OHIO**  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS, Continued  
 YEAR ENDED DECEMBER 31, 2001

	<i>Beginning Balance 1/1/01</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance 12/31/01</i>
<b>Board of Health Fund</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$473,320	\$1,706,111	\$1,869,080	\$310,351
Accounts Receivable	22,681	23,321	22,681	23,321
Taxes Receivable	0	1,954	0	1,954
Due From Other Governments	15,523	0	15,523	0
<b>Total Assets</b>	<b><u>\$511,524</u></b>	<b><u>\$1,731,386</u></b>	<b><u>\$1,907,284</u></b>	<b><u>\$335,626</u></b>
<b>Liabilities:</b>				
Due to Others	\$17,342	\$19,260	\$17,341	\$19,261
Due To Other Governments	43,316	41,072	43,316	41,072
Accrued Salaries and Benefits	44,134	41,382	44,134	41,382
Compensated Absences Payable	11,582	8,413	11,582	8,413
Undistributed Monies	395,150	1,693,182	1,862,834	225,498
<b>Total Liabilities</b>	<b><u>\$511,524</u></b>	<b><u>\$1,803,309</u></b>	<b><u>\$1,979,207</u></b>	<b><u>\$335,626</u></b>
<b>Local Government Revenue Assistance Fund</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$0	\$537,430	\$537,430	\$0
Due From Other Governments	118,939	534,731	118,939	534,731
<b>Total Assets</b>	<b><u>\$118,939</u></b>	<b><u>\$1,072,161</u></b>	<b><u>\$656,369</u></b>	<b><u>\$534,731</u></b>
<b>Liabilities:</b>				
Due To Other Governments	\$118,939	\$1,487,952	\$1,072,160	\$534,731
<b>Total Liabilities</b>	<b><u>\$118,939</u></b>	<b><u>\$1,487,952</u></b>	<b><u>\$1,072,160</u></b>	<b><u>\$534,731</u></b>
<b>Soil and Water Fund</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$16,038	\$317,055	\$330,519	\$2,574
Accounts Receivable	0	43	0	43
Due from Other Governments	0	11,053	0	11,053
<b>Total Assets</b>	<b><u>\$16,038</u></b>	<b><u>\$328,151</u></b>	<b><u>\$330,519</u></b>	<b><u>\$13,670</u></b>
<b>Liabilities:</b>				
Due To Other Governments	\$7,838	\$9,647	\$7,838	\$9,647
Due To Others	0	337	0	337
Accrued Salaries and Benefits	7,067	8,238	7,067	8,238
Compensated Absences Payable	2,883	1,086	2,883	1,086
Undistributed Monies	(1,750)	328,151	332,039	(5,638)
<b>Total Liabilities</b>	<b><u>\$16,038</u></b>	<b><u>\$347,459</u></b>	<b><u>\$349,827</u></b>	<b><u>\$13,670</u></b>

**SENECA COUNTY, OHIO**  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS, *Continued*  
 YEAR ENDED DECEMBER 31, 2001

	<i>Beginning Balance 1/1/01</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance 12/31/01</i>
<b>Forfeited Land Tax Sale Fund</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$9,328	\$0	\$508	\$8,820
<b>Total Assets</b>	<b>\$9,328</b>	<b>\$0</b>	<b>\$508</b>	<b>\$8,820</b>
<b>Liabilities:</b>				
Undistributed Monies	\$9,328	\$0	\$508	\$8,820
<b>Total Liabilities</b>	<b>\$9,328</b>	<b>\$0</b>	<b>\$508</b>	<b>\$8,820</b>
<b>METRICH Law Enforcement Trust</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$39,056	\$12,646	\$4,305	\$47,397
<b>Total Assets</b>	<b>\$39,056</b>	<b>\$12,646</b>	<b>\$4,305</b>	<b>\$47,397</b>
<b>Liabilities:</b>				
Undistributed Assets	\$39,056	\$12,646	\$4,305	\$47,397
<b>Total Liabilities</b>	<b>\$39,056</b>	<b>\$12,646</b>	<b>\$4,305</b>	<b>\$47,397</b>
<b>Regional Planning Commission</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$20,603	\$112,270	\$111,834	\$21,039
Accounts Receivable	826	2,422	826	2,422
Due from Other Governments	11,000	0	11,000	0
<b>Total Assets</b>	<b>\$32,429</b>	<b>\$114,692</b>	<b>\$123,660</b>	<b>\$23,461</b>
<b>Liabilities:</b>				
Due to Others	\$225	\$4,094	\$225	\$4,094
Due to Other Governments	1,908	2,045	1,908	2,045
Accrued Salaries	2,105	2,645	2,105	2,645
Compensated Absences	684	80	684	80
Undistributed Monies	27,507	\$102,867	\$115,777	14,597
<b>Total Liabilities</b>	<b>\$32,429</b>	<b>\$111,731</b>	<b>\$120,699</b>	<b>\$23,461</b>

*Continued*

**SENECA COUNTY, OHIO**  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS, *Continued*  
 YEAR ENDED DECEMBER 31, 2001

	<i>Beginning Balance 1/1/01</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance 12/31/01</i>
<b><i>Alimony and Child Support Fund</i></b>				
<b>Assets:</b>				
Cash in Segregated Accounts	\$11,179	\$122,466	\$133,345	\$300
<b>Total Assets</b>	<b><u>\$11,179</u></b>	<b><u>\$122,466</u></b>	<b><u>\$133,345</u></b>	<b><u>\$300</u></b>
<b>Liabilities:</b>				
Due To Others	\$11,179	\$122,466	\$133,345	\$300
<b>Total Liabilities</b>	<b><u>\$11,179</u></b>	<b><u>\$122,466</u></b>	<b><u>\$133,345</u></b>	<b><u>\$300</u></b>
<b><i>County Court Agency Fund</i></b>				
<b>Assets:</b>				
Cash in Segregated Accounts	\$177,679	\$7,024,666	\$6,965,996	\$236,349
Investments in Segregated Accounts	35,000	0	0	35,000
Accounts Receivable-Net of Allowance For Uncollectible	131,053	506,512	442,981	194,584
Accrued Interest	254	378	254	378
<b>Total Assets</b>	<b><u>\$343,986</u></b>	<b><u>\$7,531,556</u></b>	<b><u>\$7,409,231</u></b>	<b><u>\$466,311</u></b>
<b>Liabilities:</b>				
Due To Others	\$29,100	\$119,721	\$80,467	\$68,354
Undistributed Monies	314,632	7,099,529	7,016,582	397,579
Accrued Interest Payable	254	378	254	378
<b>Total Liabilities</b>	<b><u>\$343,986</u></b>	<b><u>\$7,219,628</u></b>	<b><u>\$7,097,303</u></b>	<b><u>\$466,311</u></b>
<b><i>Sheriff Agency Fund</i></b>				
<b>Assets:</b>				
Cash in Segregated Accounts	\$32,239	\$998,976	\$1,023,736	\$7,479
<b>Total Assets</b>	<b><u>\$32,239</u></b>	<b><u>\$998,976</u></b>	<b><u>\$1,023,736</u></b>	<b><u>\$7,479</u></b>
<b>Liabilities:</b>				
Due to Others	\$15,502	\$119,824	\$130,047	\$5,279
Undistributed Monies	16,737	879,152	893,689	2,200
<b>Total Liabilities</b>	<b><u>\$32,239</u></b>	<b><u>\$998,976</u></b>	<b><u>\$1,023,736</u></b>	<b><u>\$7,479</u></b>

**SENECA COUNTY, OHIO**  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS, Continued  
 YEAR ENDED DECEMBER 31, 2001

	<i>Beginning Balance 1/1/01</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance 12/31/01</i>
<b>Undivided Tax Fund</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$120,339	\$1,765,302	\$1,759,050	\$126,591
Due From Other Governments	95,116	93,903	95,116	93,903
<b>Total Assets</b>	<b>\$215,455</b>	<b>\$1,859,205</b>	<b>\$1,854,166</b>	<b>\$220,494</b>
<b>Liabilities:</b>				
Due To Other Governments	\$215,455	\$1,863,967	\$1,858,928	\$220,494
<b>Total Liabilities</b>	<b>\$215,455</b>	<b>\$1,863,967</b>	<b>\$1,858,928</b>	<b>\$220,494</b>
<b>Payroll Fund</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$115,588	\$15,978,937	\$16,023,343	\$71,182
Accounts Receivable	482,159	0	482,159	0
<b>Total Assets</b>	<b>\$597,747</b>	<b>\$15,978,937</b>	<b>\$16,505,502</b>	<b>\$71,182</b>
<b>Liabilities:</b>				
Due To Others	\$597,337	\$15,496,778	\$16,023,193	\$70,922
Due To Other Governments	410	0	150	260
<b>Total Liabilities</b>	<b>\$597,747</b>	<b>\$15,496,778</b>	<b>\$16,023,343</b>	<b>\$71,182</b>
<b>Special Emergency Planning Fund</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$87,278	\$22,735	\$24,253	\$85,760
Accounts Receivable	0	2	0	2
Due From Other Governments	0	2,240	0	2,240
<b>Total Assets</b>	<b>\$87,278</b>	<b>\$24,977</b>	<b>\$24,253</b>	<b>\$88,002</b>
<b>Liabilities:</b>				
Accrued Salaries and Benefits	\$329	\$559	\$329	\$559
Due to Others	601	1,211	601	1,211
Due to Other Governments	304	463	304	463
Undistributed Monies	86,044	24,977	25,252	85,769
<b>Total Liabilities</b>	<b>\$87,278</b>	<b>\$27,210</b>	<b>\$26,486</b>	<b>\$88,002</b>

*Continued*

**SENECA COUNTY, OHIO**  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS, Continued  
 YEAR ENDED DECEMBER 31, 2001

	<i>Beginning Balance 1/1/01</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance 12/31/01</i>
<b>Lodging Tax Fund</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$2,567	\$47,413	\$49,726	\$254
Taxes Receivable-Current	5,178	11,028	5,178	11,028
<b>Total Assets</b>	<b><u>\$7,745</u></b>	<b><u>\$58,441</u></b>	<b><u>\$54,904</u></b>	<b><u>\$11,282</u></b>
<b>Liabilities:</b>				
Undistributed Monies	\$7,745	\$53,263	\$49,726	\$11,282
<b>Total Liabilities</b>	<b><u>\$7,745</u></b>	<b><u>\$53,263</u></b>	<b><u>\$49,726</u></b>	<b><u>\$11,282</u></b>
<b>Law Enforcement Trust Agency Fund</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$3,992	\$939	\$1,844	\$3,087
<b>Total Assets</b>	<b><u>\$3,992</u></b>	<b><u>\$939</u></b>	<b><u>\$1,844</u></b>	<b><u>\$3,087</u></b>
<b>Liabilities:</b>				
Due To Others	\$0	\$132	\$0	\$132
Undistributed Monies	3,992	939	1,976	2,955
<b>Total Liabilities</b>	<b><u>\$3,992</u></b>	<b><u>\$1,071</u></b>	<b><u>\$1,976</u></b>	<b><u>\$3,087</u></b>
<b>Mental Health and Recovery Services Fund</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$3,026,436	\$6,550,724	\$6,882,142	\$2,695,018
Accounts Receivable	261	30	261	30
Accrued Interest	64	29	64	29
Due From Other Governments	127,925	99,323	127,925	99,323
<b>Total Assets</b>	<b><u>\$3,154,686</u></b>	<b><u>\$6,650,106</u></b>	<b><u>\$7,010,392</u></b>	<b><u>\$2,794,400</u></b>
<b>Liabilities:</b>				
Due to Others	\$1,307,343	\$206,813	\$1,307,343	\$206,813
Due to Other Governments	5,446	5,658	5,446	5,658
Accrued Salaries and Benefits	5,865	7,081	5,865	7,081
Compensated Absences Payable	1,898	1,192	1,898	1,192
Undistributed Monies	1,834,134	6,521,856	5,782,334	2,573,656
<b>Total Liabilities</b>	<b><u>\$3,154,686</u></b>	<b><u>\$6,742,600</u></b>	<b><u>\$7,102,886</u></b>	<b><u>\$2,794,400</u></b>

**SENECA COUNTY, OHIO**  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS, *Continued*  
 YEAR ENDED DECEMBER 31, 2001

	<i>Beginning Balance 1/1/01</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance 12/31/01</i>
<b>CROSSWAEH</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$0	\$1,518,700	\$1,518,700	\$0
<b>Total Assets</b>	<b>\$0</b>	<b>\$1,518,700</b>	<b>\$1,518,700</b>	<b>\$0</b>
<b>Liabilities:</b>				
Due to Others	\$0	\$1,518,700	\$1,518,700	\$0
<b>Total Liabilities</b>	<b>\$0</b>	<b>\$1,518,700</b>	<b>\$1,518,700</b>	<b>\$0</b>
<b>District Worker's Compensation Fund</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$0	\$2,872	\$2,872	\$0
<b>Total Assets</b>	<b>\$0</b>	<b>\$2,872</b>	<b>\$2,872</b>	<b>\$0</b>
<b>Liabilities:</b>				
Unapportioned Monies	\$0	\$2,872	\$2,872	\$0
<b>Total Liabilities</b>	<b>\$0</b>	<b>\$2,872</b>	<b>\$2,872</b>	<b>\$0</b>
<b>Ohio Elections Commission Fund</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$50	\$2,720	\$2,740	\$30
<b>Total Assets</b>	<b>\$50</b>	<b>\$2,720</b>	<b>\$2,740</b>	<b>\$30</b>
<b>Liabilities:</b>				
Due to Other Governments	\$50	\$2,720	\$2,740	\$30
<b>Total Liabilities</b>	<b>\$50</b>	<b>\$2,720</b>	<b>\$2,740</b>	<b>\$30</b>
<b>Park District</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$14,997	\$16,506	\$12,949	\$18,554
Accounts Receivable	0	9,822	0	9,822
Interest	0	35	0	35
<b>Total Assets</b>	<b>\$14,997</b>	<b>\$26,363</b>	<b>\$12,949</b>	<b>\$28,411</b>
<b>Liabilities:</b>				
Accrued Salaries	\$0	\$100	\$0	\$100
Due to Other Governments	0	433	0	433
Undistributed Monies	14,997	26,363	13,482	27,878
<b>Total Liabilities</b>	<b>\$14,997</b>	<b>\$26,896</b>	<b>\$13,482</b>	<b>\$28,411</b>

*Continued*

**SENECA COUNTY, OHIO**  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
**ALL AGENCY FUNDS, Continued**  
 YEAR ENDED DECEMBER 31, 2001

	<i>Beginning Balance 1/1/01</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance 12/31/01</i>
<b>Total-All Agency Funds</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$9,339,893	\$71,504,321	\$75,201,804	\$5,642,410
Segregated Cash Accounts	221,097	8,146,108	8,123,077	244,128
Segregated Investment Accounts	35,000	0	0	35,000
Taxes Receivable-Current	33,007,155	36,214,214	34,560,907	34,660,462
Taxes Receivable-Delinquent	1,565,745	2,699,734	1,651,511	2,613,968
Accounts Receivable	636,980	542,152	948,908	230,224
Accrued Interest	318	442	318	442
Due From Other Governments	1,690,800	1,644,761	1,690,800	1,644,761
<b>Total Assets</b>	<b><u>\$46,496,988</u></b>	<b><u>\$120,751,732</u></b>	<b><u>\$122,177,325</u></b>	<b><u>\$45,071,395</u></b>
<b>Liabilities:</b>				
Accrued Salaries and Benefits	\$59,500	\$60,005	\$59,500	\$60,005
Compensated Absences Payable	17,047	10,771	17,047	10,771
Due To Other Governments	37,324,458	90,458,780	92,908,754	34,874,484
Due to Primary Government	1,416,382	1,637,847	1,416,383	1,637,846
Due To Component Unit	2,953,146	4,704,400	2,953,146	4,704,400
Due To Others	1,978,629	17,616,907	19,211,262	384,274
Undistributed Monies	2,747,572	16,753,041	16,101,376	3,399,237
Accrued Interest Payable	254	378	254	378
<b>Total Liabilities</b>	<b><u>\$46,496,988</u></b>	<b><u>\$131,242,129</u></b>	<b><u>\$132,667,722</u></b>	<b><u>\$45,071,395</u></b>



## ***GENERAL FIXED ASSETS SENECA COUNTY, OHIO***

***General Fixed Assets***-The General Fixed Assets accounts for the cost of the following types of long-lived assets utilized by Governmental Fund types:

- Land
- Buildings
- Furniture and equipment
- Art and Museum Exhibits
- Investment in Joint Ventures
- Component Unit

**SENECA COUNTY, OHIO**  
**SCHEDULE OF GENERAL FIXED ASSETS**  
**BY SOURCE**  
**DECEMBER 31, 2001**

	<i>Seneca County Governmental Funds</i>	<i>Component Unit</i>	<i>Reporting Entity Total</i>
<b>General Fixed Assets:</b>			
Joint Ventures	\$2,348,646	\$210,700	\$2,559,346
Art & Museum Exhibits	409,795		409,795
Land	1,026,543		1,026,543
Buildings	16,899,517		16,899,517
Equipment	7,401,355	1,134,183	8,535,538
<b>Total General Fixed Assets</b>	<b><u>\$28,085,856</u></b>	<b><u>\$1,344,883</u></b>	<b><u>\$29,430,739</u></b>
<b>Investment in General Fixed Assets From:</b>			
Initial Investment in General Fixed Assets	\$6,241,755	\$8,638	\$6,250,393
General Obligation Bonds	5,871,454		5,871,454
General Fund Revenues	6,179,516		6,179,516
Special Revenue Fund Revenues	4,721,488	1,042,672	5,764,160
Federal Grants	74,191		74,191
State Grants	2,024,906	69,458	2,094,364
Agency Fund Revenues	44,584		44,584
Gifts	169,521	13,415	182,936
Art & Museum Exhibits	409,795		409,795
Joint Ventures	2,348,646	210,700	2,559,346
<b>Total Investment in General Fixed Assets</b>	<b><u>\$28,085,856</u></b>	<b><u>\$1,344,883</u></b>	<b><u>\$29,430,739</u></b>

**SENECA COUNTY, OHIO**  
**SCHEDULE OF GENERAL FIXED ASSETS**  
**BY FUNCTION AND ACTIVITY**  
**DECEMBER 31, 2001**

	<u>Joint Ventures</u>	<u>Art &amp; Museum</u>	<u>Land</u>	<u>Buildings</u>	<u>Equipment</u>	<u>2001 Total</u>
<b>Function:</b>						
General Government						
Legislative and Executive			\$1,026,126	\$16,895,627	\$968,449	\$18,890,202
Judicial					462,125	462,125
Public Safety			417		1,343,728	1,344,145
Public Works					3,230,004	3,230,004
Health				3,890	63,975	67,865
Human Services					1,261,723	1,261,723
Community and Economic Development					14,192	14,192
Other					57,159	57,159
Investment in Joint Ventures	2,348,646					2,348,646
Art & Museum Exhibits		409,795				409,795
<b>Primary Government</b>						
<b>Total General Fixed Assets</b>	<u>\$2,348,646</u>	<u>\$409,795</u>	<u>\$1,026,543</u>	<u>\$16,899,517</u>	<u>\$7,401,355</u>	<u>\$28,085,856</u>
Component Unit						
Health	\$210,700				\$1,134,183	1,344,883
<b>Reporting Entity</b>						
<b>Total General Fixed Assets</b>	<u><u>\$2,559,346</u></u>	<u><u>\$409,795</u></u>	<u><u>\$1,026,543</u></u>	<u><u>\$16,899,517</u></u>	<u><u>\$8,535,538</u></u>	<u><u>\$29,430,739</u></u>

**SENECA COUNTY, OHIO**  
**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS**  
**BY FUNCTION AND ACTIVITY**  
**YEAR ENDED DECEMBER 31, 2001**

	<i>Fixed Assets 1/1/01</i>	<i>Additions</i>	<i>Deletions</i>	<i>Transfers</i>	<i>Fixed Assets 12/31/01</i>
<b>Function:</b>					
General Government					
Legislative and Executive	\$18,769,584	\$537,068	(\$420,950)	\$4,500	\$18,890,202
Judicial	386,893	89,574	(24,558)	10,216	462,125
Public Safety	1,348,122	178,968	(186,099)	3,154	1,344,145
Public Works	3,033,078	315,643	(110,017)	(8,700)	3,230,004
Health	67,865	0	0	0	67,865
Human Services	1,276,939	83,092	(98,308)	0	1,261,723
Community and					
Economic Development	14,062	130	0	0	14,192
Other	54,054	5,095	(1,990)	0	57,159
Art & Museum Exhibits	408,185	1,610	0	0	409,795
Investment in Joint Ventures	2,441,449		(92,803)		2,348,646
<b>Primary Government</b>					
<b>Total General Fixed Assets</b>	<b><u>\$27,800,231</u></b>	<b><u>\$1,211,180</u></b>	<b><u>(\$934,725)</u></b>	<b><u>\$9,170</u></b>	<b><u>\$28,085,856</u></b>
Component Unit					
Health	1,073,916	106,582	(42,515)	(3,800)	1,134,183
Joint Venture	184,753	25,947			210,700
<b>Reporting Entity</b>					
<b>Total General Fixed Assets</b>	<b><u><u>\$29,058,900</u></u></b>	<b><u><u>\$1,343,709</u></u></b>	<b><u><u>(\$977,240)</u></u></b>	<b><u><u>\$5,370</u></u></b>	<b><u><u>\$29,430,739</u></u></b>

***MRDD COMPONENT UNIT FUNDS  
SENECA COUNTY, OHIO***

**General Fund** - The General Fund is used to account for all financial resources of the Board of Mental Retardation and Developmental Disabilities except those required to be accounted for in another fund.

*SPECIAL REVENUE FUNDS* - To account for revenue received from various grants from the state and federal government for the purpose of providing additional support services for handicapped individuals.

*AGENCY FUND* - To account for assets held by the Seneca County MRDD Board as an agent for individuals.

*SENECA READ INDUSTRIES, INC. - COMPONENT UNIT* - To account for the operations of the handicapped adult workshop.

**SENECA COUNTY, OHIO**  
**COMBINED BALANCE SHEET**  
**MRDD COMPONENT UNIT**  
 DECEMBER 31, 2001

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund</u>	<u>Account Groups</u>	
	<u>General</u>	<u>Special Revenue</u>	<u>Type</u>	<u>General Fixed Assets</u>	<u>General Long-Term Debt</u>
			<u>Agency</u>		
<b>Assets and Other Debits:</b>					
<b>Current Assets:</b>					
Pooled Cash and Equivalents	\$3,844,138	\$272,512	\$11,379		
Segregated Cash Accounts					
Receivables:					
Accounts	27,682	12			
Property Taxes-Due from Primary Gov't Agency Fund	4,704,400				
Due From Other Governments	975	9,416			
Materials and Supplies	12,279				
Prepays	8,772	935			
Net Investment in Joint Ventures				210,700	
Property, Plant and Equipment:					
Furniture and Equipment				1,134,183	
Less: Accumulated Depreciation					
Advances to Other Funds	153,700				
Other Assets					
<b>Other Debits:</b>					
Amounts to be Provided by Component Unit					261,833
<b>Total Assets and Other Debits</b>	<b><u>\$8,751,946</u></b>	<b><u>\$282,875</u></b>	<b><u>\$11,379</u></b>	<b><u>\$1,344,883</u></b>	<b><u>\$261,833</u></b>
<b>Liabilities:</b>					
<b>Current Liabilities:</b>					
Accounts Payable	\$12,908	\$6,504			
Contracts Payable	46,548	21,164			
Accrued Salaries and Benefits	149,079	4,442			
Compensated Absences Payable	8,974	165			261,833
Due to Others			11,379		
Due to Other Governments	115,052	4,113			
Deferred Revenue	4,876,365	11,989			
Advances From Other Funds		153,700			
<b>Total Liabilities</b>	<b><u>\$5,208,926</u></b>	<b><u>\$202,077</u></b>	<b><u>\$11,379</u></b>	<b><u>\$0</u></b>	<b><u>\$261,833</u></b>
<b>Fund Equity and Other Credits:</b>					
Net Investment in Joint Ventures				210,700	
Investment in General Fixed Assets				1,134,183	
Net Assets: Unreserved					
Fund Balance-Reserved for Encumbrances	306,223	99,789			
Fund Balance Reserved for Inventory	12,279				
Fund Balance Reserved for Prepays	8,772	934			
Fund Balance Reserved for Advances	153,700				
Fund Balance-Unreserved, Undesignated	3,062,046	(19,925)			
<b>Total Fund Equity and Other Credits</b>	<b><u>3,543,020</u></b>	<b><u>80,798</u></b>	<b><u>0</u></b>	<b><u>1,344,883</u></b>	<b><u>0</u></b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b><u>\$8,751,946</u></b>	<b><u>\$282,875</u></b>	<b><u>\$11,379</u></b>	<b><u>\$1,344,883</u></b>	<b><u>\$261,833</u></b>

<b>Primary Government</b>	<b>Component Unit</b>	<b>Reporting Entity</b>
<i>2001 Totals</i>	<i>Seneca ReAd Industries, Inc.</i>	<i>2001 Totals</i>
4,128,029	\$375,980	4,128,029 375,980
27,694	67,747	95,441
4,704,400		4,704,400
10,391		10,391
12,279		12,279
9,707	2,391	12,098
210,700		210,700
1,134,183	442,908	1,577,091
153,700	(223,168)	(223,168)
	988	153,700 988
261,833		261,833
<b><u>\$10,652,916</u></b>	<b><u>\$666,846</u></b>	<b><u>\$11,319,762</u></b>
19,412	\$1,286	20,698
67,712		67,712
153,521	15,813	169,334
270,972	16,328	287,300
11,379		11,379
119,165		119,165
4,888,354		4,888,354
153,700		153,700
<b><u>\$5,684,215</u></b>	<b><u>\$33,427</u></b>	<b><u>\$5,717,642</u></b>
210,700		210,700
1,134,183	633,419	1,134,183 633,419
406,012		406,012
12,279		12,279
9,706		9,706
153,700		153,700
3,042,121		3,042,121
<b><u>4,968,701</u></b>	<b><u>633,419</u></b>	<b><u>5,602,120</u></b>
<b><u>\$10,652,916</u></b>	<b><u>\$666,846</u></b>	<b><u>\$11,319,762</u></b>

**SENECA COUNTY, OHIO**  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
**MRDD COMPONENT UNIT**  
 YEAR ENDED DECEMBER 31, 2001

	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>2001 Totals</u>
<b>Revenues:</b>			
Taxes	\$2,997,754		\$2,997,754
Intergovernmental	1,684,391	393,949	2,078,340
Donations		44,367	44,367
Miscellaneous	267,388	38,507	305,895
<b>Total Revenue</b>	<b><u>4,949,533</u></b>	<b><u>476,823</u></b>	<b><u>5,426,356</u></b>
<b>Expenditures:</b>			
Current Operations:			
Health	5,050,768	423,181	5,473,949
Capital Outlay		191,484	191,484
<b>Total Expenditures</b>	<b><u>5,050,768</u></b>	<b><u>614,665</u></b>	<b><u>5,665,433</u></b>
<i>Excess of Revenues Over(Under) Expenditures</i>	<i><u>(101,235)</u></i>	<i><u>(137,842)</u></i>	<i><u>(239,077)</u></i>
<b>Other Financing Sources(Uses):</b>			
Operating Transfers In		63,600	63,600
Operating Transfers Out	(63,600)		(63,600)
<i>Total Other Financing Sources(Uses)</i>	<i>(63,600)</i>	<i>63,600</i>	<i>0</i>
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</i>	<i><u>(164,835)</u></i>	<i><u>(74,242)</u></i>	<i><u>(239,077)</u></i>
<i>Fund Balance at Beginning of Year</i>	<i>3,711,319</i>	<i>155,040</i>	<i>3,866,359</i>
Increase (Decrease) in Inventory	(3,464)		(3,464)
<b>Fund Balance at End of Year</b>	<b><u>\$3,543,020</u></b>	<b><u>\$80,798</u></b>	<b><u>\$3,623,818</u></b>



**SENECA COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**MRDD COMPONENT UNIT**  
**YEAR ENDED DECEMBER 31, 2001**

	<u>General</u>			<u>Special Revenue</u>		
	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<b>Revenues:</b>						
Taxes	2,973,000	2,973,015	15			
Intergovernmental	2,120,101	1,928,490	(191,611)	784,534	406,499	(378,035)
Interest						
Donations				45,000	44,367	(633)
Miscellaneous	240,100	250,475	10,375	37,400	38,495	1,095
<b>Total Revenues</b>	<b>5,333,201</b>	<b>5,151,980</b>	<b>(181,221)</b>	<b>866,934</b>	<b>489,361</b>	<b>(377,573)</b>
<b>Expenditures:</b>						
Current Operations:						
Health						
Personal Services	4,619,000	4,199,024	419,976	108,221	100,323	7,898
Supplies	765,000	700,346	64,654	451,428	345,764	105,664
Contractual Services	165,000	159,566	5,434	45,346	30,684	14,662
Other	3,222,247	137,345	3,084,902	13,391	12,414	977
Capital Outlay	150,000	91,125	58,875	35,759	32,620	3,139
Capital Outlay				403,972	191,484	212,488
Interest and Fiscal Charges						
<b>Total Expenditures</b>	<b>8,921,247</b>	<b>5,287,406</b>	<b>3,633,841</b>	<b>1,058,117</b>	<b>713,289</b>	<b>344,828</b>
<i>Excess of Revenues Over(Under) Expenditures</i>	<i>(3,588,046)</i>	<i>(135,426)</i>	<i>3,452,620</i>	<i>(191,183)</i>	<i>(223,928)</i>	<i>(32,745)</i>
<b>Other Financing Sources(Uses):</b>						
Proceeds of Notes						
Advances-In		310,054	310,054		463,754	463,754
Advances-Out		(463,754)	(463,754)		(310,054)	(310,054)
Operating Transfers-In				63,600	63,600	0
Operating Transfers-Out	(63,600)	(63,600)	0			
<b>Total Other Financing Sources(Uses)</b>	<b>(63,600)</b>	<b>(217,300)</b>	<b>(153,700)</b>	<b>63,600</b>	<b>217,300</b>	<b>153,700</b>
<i>Excess of Revenues and Other Financing Sources Over(Under) Expenditures and Other Uses</i>	<i>(3,651,646)</i>	<i>(352,726)</i>	<i>3,298,920</i>	<i>(127,583)</i>	<i>(6,628)</i>	<i>120,955</i>
<i>Fund Balance(Deficit) at Beginning of Year</i>	<i>3,662,659</i>	<i>3,662,659</i>	<i>0</i>	<i>112,928</i>	<i>112,928</i>	<i>0</i>
<i>Prior Year Encumbrances Not Expended</i>	<i>169,810</i>	<i>169,810</i>	<i>0</i>	<i>38,756</i>	<i>38,756</i>	<i>0</i>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$180,823</b>	<b>\$3,479,743</b>	<b>\$3,298,920</b>	<b>\$24,101</b>	<b>\$145,056</b>	<b>\$120,955</b>

**SENECA COUNTY, OHIO**  
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS  
**SENECA ReAD INDUSTRIES**  
 YEAR ENDED DECEMBER 31, 2001

<b>Operating Revenues:</b>	
Charges for Services	\$499,161
Other	5,981
	<b>505,142</b>
 <b>Total Operating Revenues</b>	
 <b>Operating Expenses:</b>	
Personal Services	384,824
Contract Services	26,422
Materials and Supplies	5,145
Other	12,014
Depreciation	22,518
	<b>450,923</b>
 <b>Total Operating Expenses</b>	
 <i>Operating Income(Loss)</i>	
	<b>54,219</b>
 <b>Nonoperating Revenues(Expenses):</b>	
Donations	848
Interest Income	10,076
	<b>10,924</b>
 <b>Total Nonoperating Revenues(Expenses)</b>	
 <i>Net Income(Loss)</i>	
	<b>65,143</b>
 <i>Net Assets at Beginning of Year</i>	
	<b>568,276</b>
 <i>Net Assets at End of Year</i>	
	<b>\$633,419</b>

**SENECA COUNTY, OHIO**  
**STATEMENT OF CASH FLOWS**  
**SENECA ReAD INDUSTRIES**  
**YEAR ENDED DECEMBER 31, 2001**

<b>Cash Flows from Operating Activities:</b>	
Cash Received from Customers	\$491,164
Other	5,981
Cash Paid to Suppliers	(81,382)
Cash Paid to Employees	(352,683)
	<u>63,080</u>
<b>Net Cash Provided by (Used in ) Operating Activities</b>	
	<u><b>63,080</b></u>
<b>Cash Flows from Noncapital Financing Activities:</b>	
Donations	848
	<u>848</u>
<b>Net Cash Provided by Noncapital Financing Activities</b>	
	<u>848</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>	
Purchase of Fixed Assets	(40,406)
	<u>(40,406)</u>
<b>Net Cash Used in Capital and Related Financing Activities</b>	
	<u>(40,406)</u>
<b>Cash Flows from Investing Activities:</b>	
Interest Received	10,076
	<u>10,076</u>
<b>Net Cash Provided from Investing Activities</b>	
	<u>10,076</u>
Net Increase in Cash and Cash Equivalents	
<i>Cash and Cash Equivalents, January 1</i>	
	<u>33,598</u>
	<u>342,382</u>
<b>Cash and Cash Equivalents, December 31</b>	
	<u><b>\$375,980</b></u>
 <b>Adjustments to Reconcile Operating Income to Net Cash (Used in) Operating Activities:</b>	
Operating Income	\$54,219
 <b>Changes in Assets and Liabilities</b>	
Increase (Decrease) in Accrued Salaries & Benefits	(3,820)
Increase (Decrease) in Compensated Absences	(546)
(Increase)Decrease in Prepaids	(50)
(Increase)Decrease in Accounts Receivable	(7,997)
Increase(Decrease) in Accounts Payable	(1,244)
Depreciation	22,518
	<u>22,518</u>
<b>Net Cash (Used in) Operating Activities</b>	
	<u><b>\$63,080</b></u>

**SENECA COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**MRDD COMPONENT UNIT INDIVIDUAL SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2001**

	<i>Preschool Disabilities</i>	<i>Title VI-B</i>	<i>Title VI</i>	<i>Person Centered Planning</i>	<i>Supported Living Services</i>
<b>Assets:</b>					
Current Assets:					
Pooled Cash and Equivalents		\$10,320	\$887	\$20,117	\$96,556
Accounts Receivable					
Due From Other Governments					
Prepays					236
<b>Total Assets</b>	<b><u>\$0</u></b>	<b><u>\$10,320</u></b>	<b><u>\$887</u></b>	<b><u>\$20,117</u></b>	<b><u>\$96,792</u></b>
<b>Liabilities:</b>					
Current Liabilities:					
Accounts Payable					
Contracts Payable					9,982
Accrued Salaries and Benefits		1,421			
Compensated Absences Payable					
Due to Other Governments	478	1,146			48
Deferred Revenue		8,389			3,600
Advances From Other Funds					133,772
<b>Total Liabilities</b>	<b><u>478</u></b>	<b><u>10,956</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>147,402</u></b>
<b>Fund Balances:</b>					
Fund Balance-Reserved for					
Encumbrances			3,059	30	39,541
Fund Balance-Reserved for Prepays					235
Fund Balance-Undesignated	(478)	(636)	(2,172)	20,087	(90,386)
<b>Total Fund Balances</b>	<b><u>(478)</u></b>	<b><u>(636)</u></b>	<b><u>887</u></b>	<b><u>20,117</u></b>	<b><u>(50,610)</u></b>
<b>Total Liabilities and Fund Balances</b>	<b><u>\$0</u></b>	<b><u>\$10,320</u></b>	<b><u>\$887</u></b>	<b><u>\$20,117</u></b>	<b><u>\$96,792</u></b>

<i>Family Resources Grant</i>	<i>Donations</i>	<i>Early Intervention Grant</i>	<i>Community Residential Services</i>	<i>2001 Totals</i>
\$56,515	\$22,022	\$11,992	\$54,103	\$272,512
		12		12
		9,416		9,416
500	199			935
<b><u>\$57,015</u></b>	<b><u>\$22,221</u></b>	<b><u>\$21,420</u></b>	<b><u>\$54,103</u></b>	<b><u>\$282,875</u></b>
\$1,257	\$5,123	\$124		\$6,504
8,674			2,508	21,164
		3,021		4,442
		165		165
45		2,378	18	4,113
				11,989
		19,928		153,700
<b><u>9,976</u></b>	<b><u>5,123</u></b>	<b><u>25,616</u></b>	<b><u>2,526</u></b>	<b><u>202,077</u></b>
30,645	6,286	3,605	16,623	\$99,789
500	199			934
15,894	10,613	(7,801)	34,954	(19,925)
<b><u>47,039</u></b>	<b><u>17,098</u></b>	<b><u>(4,196)</u></b>	<b><u>51,577</u></b>	<b><u>80,798</u></b>
<b><u>\$57,015</u></b>	<b><u>\$22,221</u></b>	<b><u>\$21,420</u></b>	<b><u>\$54,103</u></b>	<b><u>\$282,875</u></b>

**SENECA COUNTY, OHIO**  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
**MRDD COMPONENT UNIT INDIVIDUAL SPECIAL REVENUE FUNDS**  
 YEAR ENDED DECEMBER 31, 2001

	<u>Preschool Disabilities</u>	<u>Title VI-B</u>	<u>Title VI</u>	<u>Person Centered Planning</u>
<b>Revenues:</b>				
Intergovernmental	\$5,042	\$28,738	\$3,369	
Donations				
Miscellaneous				250
<b>Total Revenue</b>	<u><b>\$5,042</b></u>	<u><b>\$28,738</b></u>	<u><b>\$3,369</b></u>	<u><b>\$250</b></u>
<b>Expenditures:</b>				
<i>Current Operations:</i>				
Health	\$5,211	\$28,400	\$3,027	\$4,112
Capital Outlay				
<b>Total Expenditures</b>	<u><b>\$5,211</b></u>	<u><b>\$28,400</b></u>	<u><b>\$3,027</b></u>	<u><b>\$4,112</b></u>
<i>Excess of Revenues Over(Under) Expenditures</i>	<u>(169)</u>	<u>338</u>	<u>342</u>	<u>(3,862)</u>
<b>Other Financing Sources:</b>				
Operating Transfers-In				
<b>Total Other Financing Sources</b>	0	0	0	0
<i>Excess of Revenues and Other Financing Sources over Expenditures</i>	(169)	338	342	(3,862)
<i>Fund Equity at Beginning of Year</i>	<u>(309)</u>	<u>(974)</u>	<u>545</u>	<u>23,979</u>
<b>Fund Equity at End of Year</b>	<u><u><b>(\$478)</b></u></u>	<u><u><b>(\$636)</b></u></u>	<u><u><b>\$887</b></u></u>	<u><u><b>\$20,117</b></u></u>

<i>Supported Living Services</i>	<i>Family Resources Grant</i>	<i>Donations</i>	<i>Early Intervention Grant</i>	<i>Community Residential Services</i>	<i>2001 Totals</i>
\$144,744	\$46,521		\$69,198	\$96,337	\$393,949
		\$44,367			44,367
24,582			13,675		38,507
<b>\$169,326</b>	<b>\$46,521</b>	<b>\$44,367</b>	<b>\$82,873</b>	<b>\$96,337</b>	<b>\$476,823</b>
\$127,781	\$48,700	\$34,743	\$92,237	\$78,970	\$423,181
191,484					191,484
<b>\$319,265</b>	<b>\$48,700</b>	<b>\$34,743</b>	<b>\$92,237</b>	<b>\$78,970</b>	<b>\$614,665</b>
<i>(149,939)</i>	<i>(2,179)</i>	<i>9,624</i>	<i>(9,364)</i>	<i>17,367</i>	<i>(137,842)</i>
63,600					63,600
63,600	0	0	0	0	63,600
(86,339)	(2,179)	9,624	(9,364)	17,367	(74,242)
35,729	49,218	7,474	5,168	34,210	155,040
<b>(\$50,610)</b>	<b>\$47,039</b>	<b>\$17,098</b>	<b>(\$4,196)</b>	<b>\$51,577</b>	<b>\$80,798</b>

**SENECA COUNTY, OHIO**  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
 MRDD COMPONENT UNIT SPECIAL REVENUE FUNDS  
 YEAR ENDED DECEMBER 31, 2001

	<u>Preschool Disability Grant</u>			<u>Title VI-B Grant</u>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>						
Intergovernmental	5,045	5,042	(3)	29,068	37,126	8,058
Donations						
Miscellaneous						
<b>Total Revenues</b>	<b>5,045</b>	<b>5,042</b>	<b>(3)</b>	<b>29,068</b>	<b>37,126</b>	<b>8,058</b>
<b>Expenditures:</b>						
Current Operations:						
Health						
Personal Services	6,013	6,010	3	30,298	28,036	2,262
Supplies						
Contractual Services						
Other						
Capital Outlay						
Capital Outlay						
<b>Total Expenditures</b>	<b>6,013</b>	<b>6,010</b>	<b>3</b>	<b>30,298</b>	<b>28,036</b>	<b>2,262</b>
<i>Excess of Revenues Over(Under) Expenditures</i>	<i>(968)</i>	<i>(968)</i>	<i>0</i>	<i>(1,230)</i>	<i>9,090</i>	<i>10,320</i>
<b>Other Financing Sources(Uses):</b>						
Advances-In						
Advances-Out						
Operating Transfers-In						
<b>Total Other Financing Sources(Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Excess of Revenues and Other Financing Sources Over(Under) Expenditures and Other Uses</i>	<i>(968)</i>	<i>(968)</i>	<i>0</i>	<i>(1,230)</i>	<i>9,090</i>	<i>10,320</i>
<i>Fund Balance(Deficit) at Beginning of Year</i>	<i>968</i>	<i>968</i>	<i>0</i>	<i>1,230</i>	<i>1,230</i>	<i>0</i>
<i>Prior Year Encumbrances Not Expended</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>Fund Balance (Deficit) at End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,320</b>	<b>10,320</b>



<i>Title VI Grant</i>			<i>Person Centered Planning</i>			<i>Supported Living Services</i>		
Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
5,541	3,369	(2,172)				523,372	148,344	(375,028)
				250	250	24,600	24,582	(18)
<b>5,541</b>	<b>3,369</b>	<b>(2,172)</b>	<b>0</b>	<b>250</b>	<b>250</b>	<b>547,972</b>	<b>172,926</b>	<b>(375,046)</b>
			22,979	3,622	19,357	223,438	165,158	58,280
			1,000	520	480	3,160	353	2,807
5,341	5,341	0						
745	745	0				540	540	0
						403,972	191,484	212,488
<b>6,086</b>	<b>6,086</b>	<b>0</b>	<b>23,979</b>	<b>4,142</b>	<b>19,837</b>	<b>631,110</b>	<b>357,535</b>	<b>273,575</b>
(545)	(2,717)	(2,172)	(23,979)	(3,892)	20,087	(83,138)	(184,609)	(101,471)
							403,972	403,972
							(270,200)	(270,200)
						63,600	63,600	0
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>63,600</b>	<b>197,372</b>	<b>133,772</b>
(545)	(2,717)	(2,172)	(23,979)	(3,892)	20,087	(19,538)	12,763	32,301
545	545	0	23,979	23,979	0	17,515	17,515	0
0	0	0	0	0	0	16,756	16,756	0
<b>0</b>	<b>(2,172)</b>	<b>(2,172)</b>	<b>0</b>	<b>20,087</b>	<b>20,087</b>	<b>14,733</b>	<b>47,034</b>	<b>32,301</b>

*Continued*

**SENECA COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**MRDD COMPONENT UNIT SPECIAL REVENUE FUNDS**  
**YEAR ENDED DECEMBER 31, 2001**

	<u>Family Resources Grant</u>			<u>Donations</u>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>						
Intergovernmental	47,127	46,521	(606)			
Donations				45,000	44,367	(633)
Miscellaneous						
<b>Total Revenues</b>	<b>47,127</b>	<b>46,521</b>	<b>(606)</b>	<b>45,000</b>	<b>44,367</b>	<b>(633)</b>
<b>Expenditures:</b>						
Current Operations:						
Health						
Personal Services						
Contractual Services	70,900	59,836	11,064	2,350	1,003	1,347
Supplies	20,225	16,626	3,599	20,690	13,161	7,529
Other	1,500	714	786	650	459	191
Capital Outlay	3,425	2,425	1,000	28,549	26,585	1,964
Capital Outlay						
<b>Total Expenditures</b>	<b>96,050</b>	<b>79,601</b>	<b>16,449</b>	<b>52,239</b>	<b>41,208</b>	<b>11,031</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(48,923)</i>	<i>(33,080)</i>	<i>15,843</i>	<i>(7,239)</i>	<i>3,159</i>	<i>10,398</i>
<b>Other Financing Sources(Uses):</b>						
Advances-In						
Advances-Out						
Operating Transfers-In						
<b>Total Other Financing Sources(Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Excess of Revenues and Other Financing Sources Over(Under) Expenditures and Other Uses</i>	<i>(48,923)</i>	<i>(33,080)</i>	<i>15,843</i>	<i>(7,239)</i>	<i>3,159</i>	<i>10,398</i>
<i>Fund Balance(Deficit) at Beginning of Year</i>	<i>37,794</i>	<i>37,794</i>	<i>0</i>	<i>6,770</i>	<i>6,770</i>	<i>0</i>
<i>Prior Year Encumbrances Not Expended</i>	<i>11,225</i>	<i>11,225</i>	<i>0</i>	<i>684</i>	<i>684</i>	<i>0</i>
<b>Fund Balance (Deficit) at End of Year</b>	<b>96</b>	<b>15,939</b>	<b>15,843</b>	<b>215</b>	<b>10,613</b>	<b>10,398</b>

<i>Early Intervention Grant</i>			<i>Community Residential Services</i>		
Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
84,381	59,782	(24,599)	90,000	106,315	16,315
12,800	13,663	863			
<b>97,181</b>	<b>73,445</b>	<b>(23,736)</b>	<b>90,000</b>	<b>106,315</b>	<b>16,315</b>
71,910	66,277	5,633			
26,396	20,570	5,826	105,365	95,575	9,790
271	24	247			
5,900	5,900	0			
2,500	2,325	175			
<b>106,977</b>	<b>95,096</b>	<b>11,881</b>	<b>105,365</b>	<b>95,575</b>	<b>9,790</b>
<i>(9,796)</i>	<i>(21,651)</i>	<i>(11,855)</i>	<i>(15,365)</i>	<i>10,740</i>	<i>26,105</i>
	59,782	59,782			
	(39,854)	(39,854)			
<b>0</b>	<b>19,928</b>	<b>19,928</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>(9,796)</i>	<i>(1,723)</i>	<i>8,073</i>	<i>(15,365)</i>	<i>10,740</i>	<i>26,105</i>
8,762	8,762	0	15,365	15,365	0
1,224	1,224	0	8,867	8,867	0
<b>190</b>	<b>8,263</b>	<b>8,073</b>	<b>8,867</b>	<b>34,972</b>	<b>26,105</b>

**SENECA COUNTY, OHIO**  
**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**COMPONENT UNIT AGENCY FUND**  
**YEAR ENDED DECEMBER 31, 2001**

	<i>Beginning Balance 1/1/01</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance 12/31/01</i>
<b>Hospitalization</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$9,823	\$117,568	\$116,012	\$11,379
<b>Total Assets</b>	<b>\$9,823</b>	<b>\$117,568</b>	<b>\$116,012</b>	<b>\$11,379</b>
<b>Liabilities:</b>				
Due to Others	\$9,823	\$117,568	\$116,012	\$11,379
<b>Total Liabilities</b>	<b>\$9,823</b>	<b>\$117,568</b>	<b>\$116,012</b>	<b>\$11,379</b>

# *Seneca County*

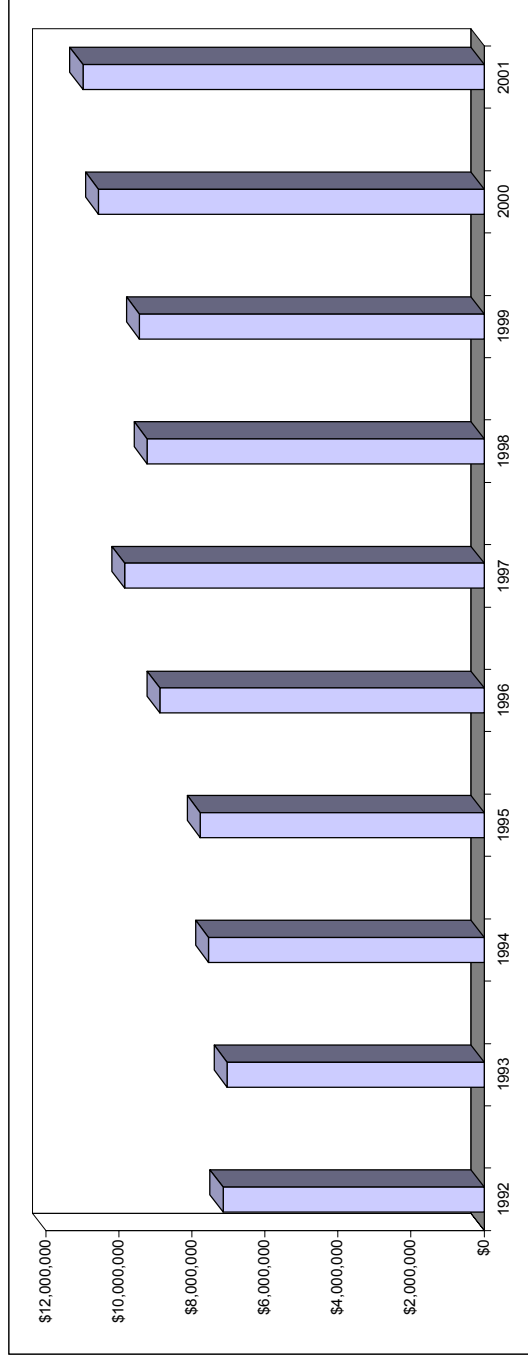
## *Statistical Section*





**Table 1**  
**Seneca County, Ohio**  
**General Fund and SubFunds Expenditures by Function**  
**Last Ten Years**

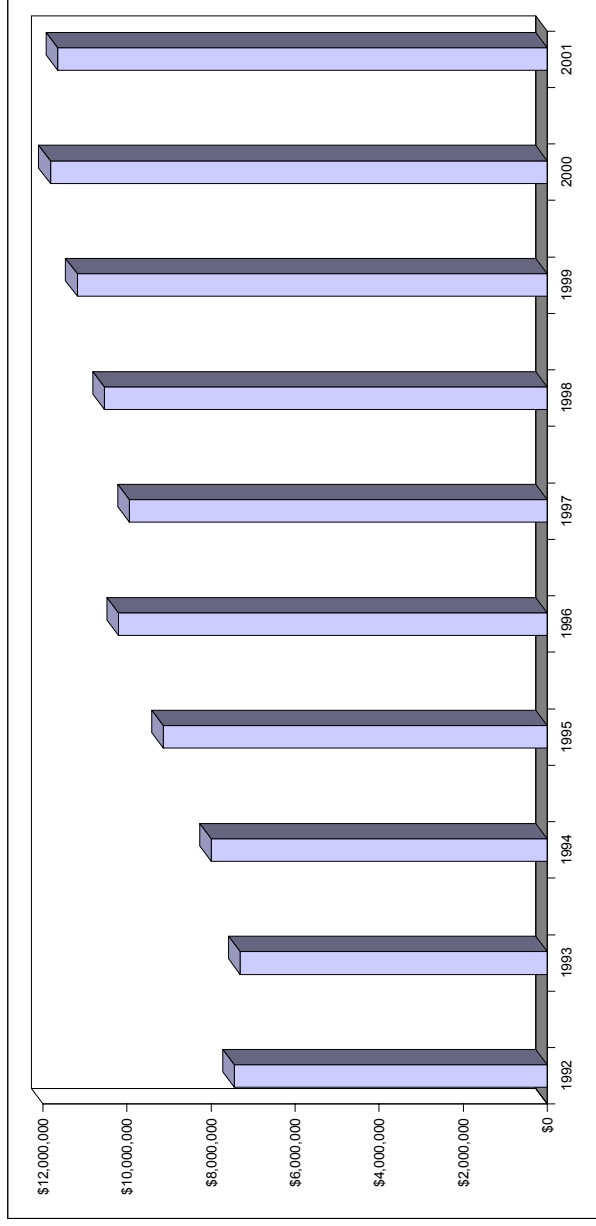
	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
General Government	\$3,926,676	\$3,925,526	\$3,952,666	\$4,028,836	\$4,743,427	\$5,116,713	\$4,902,397	\$5,254,530	\$5,882,059	\$6,022,119
Public Safety	1,705,005	1,716,550	2,135,742	2,558,083	2,810,618	2,945,486	3,229,486	3,320,554	3,771,339	3,857,523
Public Works	15,505	15,679	15,749	17,615	22,748	28,960	48,965	37,507	45,383	37,278
Health	57,879	61,090	59,362	59,292	63,209	65,789	65,319	68,238	71,712	72,070
Human Services	1,014,172	946,470	933,576	588,563	622,447	988,158	340,254	248,918	312,218	296,895
Conservation and Recreation	45,529	48,965	79,181	58,452	184,001	88,059	54,070	117,219	53,861	158,630
Economic Development	49,500	48,500	25,250	25,250	45,000	50,740	45,500	70,544	86,091	82,874
Capital Outlay	66,603	9,013	120,126	16,360	121,337	292,558	2,500	0	1,000	111,960
Intergovernmental	224,670	221,100	217,750	418,707	253,770	266,072	531,454	322,042	336,924	300,500
Debt Service	42,082	47,004	0	5,351	3,555	1,278	0	0	628	44,178
<b>TOTAL</b>	<b>\$7,147,621</b>	<b>\$7,039,897</b>	<b>\$7,539,402</b>	<b>\$7,776,509</b>	<b>\$8,870,112</b>	<b>\$9,843,813</b>	<b>\$9,219,945</b>	<b>\$9,439,552</b>	<b>\$10,561,215</b>	<b>\$10,984,027</b>



Source: Seneca County Auditor

**Table 2**  
**Seneca County, Ohio**  
**General Fund and Sub Funds Revenues by Source**  
**Last Ten Years**

	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
Property and Other Local										
Taxes	\$1,024,679	\$1,021,388	\$1,280,982	\$1,319,194	\$1,361,631	\$1,470,695	\$1,469,707	\$1,731,118	\$1,805,660	\$2,190,082
Sales Taxes	2,709,041	2,891,659	3,172,697	3,691,017	3,922,634	3,749,783	3,865,410	3,776,797	4,324,257	4,252,145
Charges for Services	1,240,122	1,332,536	1,271,922	1,779,007	2,104,588	1,911,863	1,783,378	1,717,204	1,617,938	1,924,668
Licenses and Permits	9,022	7,906	8,633	7,699	7,438	7,977	7,913	6,949	6,539	4,717
Fines & Forfeitures	72,268	88,451	104,432	101,881	106,681	98,547	108,978	106,651	125,635	125,340
Intergovernmental	1,732,660	1,320,542	1,493,905	1,162,974	1,527,382	1,641,972	1,820,883	2,426,985	2,654,009	1,957,690
Interest	362,390	277,286	362,016	693,554	786,601	882,701	950,268	890,237	1,043,446	847,117
Rent	0	0	0	0	0	0	0	121,509	100,171	118,876
Donations	0	0	0	0	0	0	0	13,136	21,084	23,587
Other	296,182	374,609	300,537	382,659	390,777	183,370	526,539	394,274	123,729	204,548
<b>TOTAL</b>	<b>\$7,446,364</b>	<b>\$7,314,377</b>	<b>\$7,995,124</b>	<b>\$9,137,985</b>	<b>\$10,207,732</b>	<b>\$9,946,908</b>	<b>\$10,533,076</b>	<b>\$11,184,860</b>	<b>\$11,822,468</b>	<b>\$11,648,770</b>



Source: Seneca County Auditor



**Table 3  
Seneca County, Ohio  
Property Tax Levies and Collections  
Last Ten Years**

Collection Year	Current Tax Levy	Current Tax Collections	Percent Collected	Delinquent Tax Collections	Total Tax Collections	% of Total Collections To Current Tax Levy	Outstanding Delinquent Taxes	% of Total Outstanding Delinquent Tax To Current Levy
1992	\$2,418,432	\$2,370,643	98.02%	\$32,569	\$2,403,212	99.37%	\$32,569	1.347%
1993	\$2,480,704	\$2,357,190	95.02%	\$31,844	\$2,389,034	96.30%	\$123,514	4.979%
1994	\$2,725,272	\$2,724,465	99.97%	\$87,283	\$2,811,748	103.17%	\$122,763	4.505%
1995	\$2,900,315	\$2,891,132	99.68%	\$77,990	\$2,969,122	102.37%	\$71,303	2.458%
1996	\$3,173,326	\$3,010,093	94.86%	\$73,620	\$3,083,713	97.18%	\$68,843	2.169%
1997	\$3,231,683	\$3,098,518	95.88%	\$71,634	\$3,170,152	98.10%	\$83,244	2.576%
1998	\$3,322,509	\$3,180,121	95.71%	\$84,681	\$3,264,802	98.26%	\$95,814	2.884%
1999	\$3,315,865	\$3,145,168	94.85%	\$101,757	\$3,246,925	97.92%	\$79,341	2.393%
2000	\$3,805,912	\$3,653,432	95.99%	\$85,050	\$3,738,482	98.23%	\$94,879	2.493%
2001	\$3,896,857	\$3,672,154	94.23%	\$87,802	\$3,759,956	96.49%	\$149,612	3.839%

Includes the following County Agencies:

Alcohol, Drug Addiction and Mental Health Services Board  
School of Opportunity  
Commission on Aging  
District Board of Health

Source: Seneca County Auditor

**Table 4**  
**Seneca County, Ohio**  
**Assessed Valuation and Estimated**  
**Actual Values of Taxable Property**  
**Last Ten Years**

Tax Year	Real Property		Personal Property		Public Utility		Total		
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio
1992	\$393,378,730	\$1,123,939,228	\$111,826,982	\$430,103,777	\$66,271,750	\$66,271,750	\$571,477,462	\$1,620,314,755	35.27%
1993	\$439,692,140	\$1,256,263,257	\$101,426,705	\$405,706,820	\$70,415,700	\$70,415,700	\$611,534,545	\$1,732,385,777	35.30%
1994	\$446,202,360	\$1,274,863,886	\$101,748,845	\$406,995,380	\$74,785,260	\$84,983,250	\$622,736,465	\$1,766,842,516	35.25%
1995	\$451,018,140	\$1,290,886,114	\$101,505,405	\$406,021,620	\$60,229,400	\$68,442,500	\$612,752,945	\$1,765,350,234	34.71%
1996	\$488,204,040	\$1,394,868,685	\$101,030,006	\$404,120,004	\$62,994,320	\$71,584,454	\$652,228,366	\$1,870,573,143	34.87%
1997	\$497,181,930	\$1,420,582,971	\$108,965,084	\$435,860,336	\$63,292,590	\$71,923,397	\$669,439,604	\$1,928,366,704	34.72%
1998	\$511,155,360	\$1,460,443,885	\$111,110,916	\$444,443,664	\$67,040,720	\$76,182,636	\$689,306,996	\$1,981,070,185	34.79%
1999	\$666,186,120	\$1,903,388,914	\$116,001,105	\$464,004,420	\$64,210,190	\$72,966,125	\$846,397,415	\$2,440,359,459	34.68%
2000	\$675,765,860	\$1,930,759,600	\$122,775,786	\$491,103,144	\$64,155,820	\$72,904,340	\$862,697,466	\$2,494,767,084	34.58%
2001	\$685,785,980	\$1,959,388,500	\$126,640,677	\$506,562,700	\$58,407,760	\$66,372,454	\$870,834,417	\$2,532,323,654	34.39%

Source: Seneca County Auditor

**Table 5**  
**Seneca County, Ohio**  
**Property Tax Rates--Direct and Overlapping Governments**  
**(Per \$1,000 of Assessed Valuation)**  
**Last Ten Years**

	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
<b>COUNTY UNITS:</b>										
General Fund	\$1.90	\$1.90	\$1.90	\$1.90	\$1.90	\$1.90	\$1.90	\$1.90	\$1.90	\$1.90
<b>TOWNSHIPS:</b>										
Adams	4.50	4.50	4.50	4.60	4.60	4.60	4.60	4.60	4.60	4.60
Big Springs	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Bloom	6.40	6.40	6.40	6.40	6.40	6.40	6.40	8.20	8.20	8.20
Clinton	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95
Eden	3.95	4.05	4.05	4.05	4.10	4.10	4.10	4.10	4.10	4.30
Hopewell	4.20	4.50	4.50	4.20	4.20	4.20	3.20	3.20	3.20	3.20
Jackson	4.50	4.50	4.70	4.70	4.70	4.70	5.00	5.00	5.00	5.00
Liberty	4.25	3.95	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Loudon	4.20	4.20	4.50	4.50	4.50	4.50	3.80	3.80	3.50	3.50
Pleasant	4.20	4.20	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Reed	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
Scipio	5.50	5.50	7.00	6.20	6.20	6.20	6.20	6.50	8.00	8.00
Seneca	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90
Thompson	4.70	3.30	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Venice	4.20	4.20	4.20	4.20	4.20	4.20	3.30	3.30	3.30	3.30
<b>SCHOOL DISTRICTS:</b>										
Arcadia	38.60	38.70	38.73	38.40	38.24	37.50	36.95	36.95	36.63	36.47
Bellevue	41.15	41.15	40.10	40.70	39.70	35.30	41.70	40.70	40.00	39.50
Bettsville	41.70	40.80	40.30	40.30	38.80	38.30	38.30	38.00	36.50	36.50
Buckeye Central	48.71	46.26	46.30	46.80	46.80	46.55	45.00	45.00	45.00	45.00
Carey EVSD	50.80	50.80	50.80	50.80	53.80	53.80	53.80	53.80	53.80	53.80
Clyde-Green Springs	40.90	46.85	48.10	48.00	47.30	46.60	46.60	46.45	46.35	46.25
Fostoria	43.03	47.83	48.43	53.28	53.28	53.28	52.88	52.88	52.88	51.38
Hopewell-Loudon	38.70	38.50	37.90	37.70	37.70	43.00	43.00	43.00	41.65	41.65
Lakota	38.70	37.50	44.50	44.00	44.00	43.25	43.10	42.00	41.80	41.80
Mohawk	42.80	47.11	46.82	42.80	42.80	36.90	36.90	36.90	36.90	36.90

*Continued*

**Table 5**  
**Seneca County**  
**Property Tax Rates-Direct and Overlapping Governments, Continued**  
**(Per \$1,000 of Assessed Valuation)**  
**Last Ten Years**

	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
New Riegel	\$39.90	\$39.90	\$39.50	\$39.30	\$39.30	\$39.30	\$38.00	\$42.32	\$42.32	\$42.32
Old Fort	40.00	41.50	41.50	41.50	41.50	42.00	42.00	42.00	42.00	42.00
Seneca East	33.80	38.30	38.30	38.30	40.30	40.30	40.30	40.30	40.30	38.30
Tiffin	40.30	40.30	40.30	44.80	44.80	44.80	44.80	44.80	47.55	47.55
Vanlue	40.85	43.30	43.10	46.20	46.00	45.85	44.55	44.39	44.00	43.94
<b>Joint Vocational School:</b>										
EHOVE	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95
Vanguard	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Pioneer	3.70	3.70	3.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
<b>CITIES:</b>										
Fostoria	5.20	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80
Tiffin	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
<b>VILLAGES:</b>										
Attica	7.90	7.90	7.90	7.90	7.90	7.90	11.40	11.40	11.40	9.80
Bettsville	9.10	9.10	9.10	9.10	9.10	13.10	13.10	13.10	13.10	13.10
Bloomville	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.90	5.90	5.90
Green Springs	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80
New Riegel	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Republic	2.90	2.90	0.00	2.60	2.60	2.60	2.60	2.60	2.90	2.90
<b>SPECIAL DISTRICTS:</b>										
MRDD	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	6.20
General Health District	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Commission on Aging	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.40	0.40	0.40
A.V.R. Fire District	3.10	3.10	3.10	3.10	3.10	3.60	1.50	1.50	1.50	1.50
Bettsville Library	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Bettsville Recreation	1.00	1.00	1.00	1.00	0.50	0.50	0.50	1.00	1.00	1.00
Bascom Joint Fire District							1.80	1.80	1.80	1.80
Attica Venice Cemetery							0.90	0.90	0.90	0.90
Birchard Library								0.50	0.50	0.40
Bascom Joint Ambulance District								1.20	1.20	1.20

Source: Seneca County Auditor

**Table 6**  
**Seneca County, Ohio**  
**Special Assessment Collections**  
**Last Ten Years**

<u>Year</u>	<u>Billed</u>	<u>Amount Collected</u>	<u>Percent Collected</u>
1992	\$114,250	\$100,539	88.00%
1993	\$373,710	\$269,213	72.04%
1994	\$320,640	\$229,851	71.69%
1995	\$305,043	\$213,315	69.93%
1996	\$284,315	\$227,011	79.84%
1997	\$285,889	\$249,001	87.10%
1998	\$306,988	\$259,394	84.50%
1999	\$459,562	\$384,152	83.59%
2000	\$426,462	\$343,822	80.62%
2001	\$475,446	\$358,994	75.51%

*Source: Seneca County Auditor*

**Table 7**  
**Seneca County, Ohio**  
**Ratio of Net General Bonded Debt**  
**To Assessed Value and Net Bonded Debt per Capita**  
**Last Ten Years**

<u>Year</u>	<u>Population</u>	<u>Assessed Value(a)</u>	<u>Gross Bonded Debt(a)</u>	<u>Debt Service Monies Available</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt To Assessed Valuation</u>	<u>Net Bonded Debt per Capita</u>
1992 (b)	59,733(c)	\$571,477,462	\$4,000,000	\$0	\$4,000,000	0.70%	\$67
1993 (b)	59,733(c)	\$611,534,545	\$3,980,000	\$100,000	\$3,880,000	0.63%	\$65
1994 (b)	59,733(c)	\$622,736,465	\$3,905,000	\$80,000	\$3,825,000	0.61%	\$64
1995 (b)	59,733(c)	\$613,544,945	\$3,825,000	\$45,000	\$3,780,000	0.62%	\$63
1996 (b)	59,733(c)	\$652,228,366	\$3,745,000	\$0	\$3,745,000	0.57%	\$63
1997 (b)	59,733(c)	\$669,439,604	\$3,660,000	\$0	\$3,660,000	0.55%	\$61
1998 (b)	59,733(c)	\$689,306,996	\$8,190,000	\$0	\$8,190,000	1.19%	\$137
1999 (b)	59,733(c)	\$846,397,415	\$7,930,000	\$0	\$7,930,000	0.94%	\$133
2000 (b)	58,683(d)	\$862,697,466	\$7,660,000	\$0	\$7,660,000	0.89%	\$131
2001 (b)	58,683(d)	870,834,417	\$7,380,000	\$0	\$7,380,000	0.85%	\$126

(a) Source: Seneca County Auditor (b) GAAP Basis Financial Data  
(c) Source: 1990 Census of Population and Housing, U.S. Dept. of Commerce, Economics and Statistics Administration  
(d) Source: 2000 Census of Population and Housing, U.S. Dept. of Commerce, Economics and Statistics Administration

**Table 8**  
**Seneca County, Ohio**  
**Computation of Legal Debt Margin**

	<i>Total Debt Limit(a)</i>	<i>Total Unvoted Debt Limit(b)</i>
Assessed Value of County Collection Year 2001	\$870,834,417	\$870,834,417
Debt Limitation	27,620,860	8,708,344
Total Outstanding Debt:		
General Obligation Bonds	7,380,000	7,380,000
OPWC Loan	74,232	0
Sheriff's Computer Loan	53,206	0
Total	\$7,507,438	\$7,380,000
Exemptions:		
Jail Bonds	3,550,000	3,550,000
Debt Service Fund Cash	10,377	10,377
Total	\$3,560,377	\$3,560,377
Net Debt	3,947,061	3,819,623
Total Legal Debt Margin (Debt Limitation minus Net Debt)	\$23,673,799	\$4,888,721
(a) The Debt Limitation is calculated as follows:		
3% of first \$100,000,000 of assessed value		\$3,000,000
1-1/2% of next \$200,000,000 of assessed value		3,000,000
2-1/2% of amount of assessed value in excess of \$300,000,000		<u>21,620,860</u>
		<u>\$27,620,860</u>

(b) The Debt Limitation equals 1% of assessed value

Source: Seneca County Auditor

**Table 9**  
**Seneca County, Ohio**  
**Computation of Direct and Overlapping Debt**  
**December 31, 2001**

<i>Jurisdiction</i>	<i>Net Debt Outstanding</i>	<i>Percentage Applicable To Seneca County(a)</i>	<i>Amount Applicable To Seneca County</i>
<b>Seneca County</b>	\$7,380,000	100.00%	\$7,380,000
<b>Cities Wholly Within County</b>	4,934,000	100.00%	4,934,000
<b>Villages Wholly Within County</b>	400,000	100.00%	400,000
<b>Townships Wholly Within County</b>	0	100.00%	0
<b>School Districts Wholly Within County</b>	2,495,000	100.00%	2,495,000
<b>Entities not Wholly Within County:</b>			
City of Fostoria	8,953,750	66.29%	5,935,441
Village of Green Springs	0	55.98%	0
Bellevue Schools	1,306,603	10.00%	130,660
Clyde-Green Springs Schools	3,077,757	8.67%	266,842
Seneca East Schools	0	88.65%	0
Arcadia School	0	0.68%	0
Carey Schools	304,986	4.31%	13,145
Mohawk Schools	218,022	52.06%	113,502
Vanlue Schools	0	8.68%	0
Fostoria Schools	8,275,219	62.50%	5,172,012
Lakota Schools	0	36.50%	0
Buckeye Central Schools	0	0.25%	0
Vanguard Vocational	0	<u>32.93%</u>	<u>0</u>
<i>Total Entities not Wholly Within County</i>	\$22,136,337	52.55%	<u>\$11,631,602</u>
<b>Total Direct and Overlapping Debt</b>	<b>37,345,337</b>		

(a) The percentage of gross indebtedness of the County's overlapping political subdivisions was determined by dividing each overlapping subdivision's assessed valuation within the County by its total assessed valuation

Source: Seneca County Auditor and each Entity



**Table 10**  
**Seneca County, Ohio**  
**Ratio of Annual Debt Principal Expenditures**  
**For General Bonded Debt to Total General Fund Expenditures**  
**Last Ten Years**

<i>Year</i>	<i>Principal</i>	<i>Interest And Fiscal Charges</i>	<i>Total Debt Service</i>	<i>Total General Fund Expenditures(a)</i>	<i>Ratio of Debt Service To Total General Fund Expenditures</i>
<i>1992</i>	0	122,596	122,596	7,147,621	1.72%
<i>1993</i>	20,000	245,192	265,192	7,039,897	3.77%
<i>1994</i>	75,000	244,513	319,513	7,539,402	4.24%
<i>1995</i>	80,000	241,625	321,625	7,776,509	4.14%
<i>1996</i>	80,000	238,185	318,185	8,870,112	3.59%
<i>1997</i>	85,000	234,465	319,465	9,843,813	3.25%
<i>1998</i>	150,000	266,486	416,486	9,219,945	4.52%
<i>1999</i>	260,000	421,640	681,640	9,439,552	7.22%
<i>2000</i>	270,000	360,386	630,386	10,561,215	5.97%
<i>2001</i>	\$280,000	\$349,728	629,728	\$10,984,027	5.73%

*Source: Seneca County Auditor  
GAAP Basis Financial Data*

**Table 11**  
**Seneca County, Ohio**  
**Demographic Statistics**  
**Last Ten Years**

<u>Year</u>	<u>Population</u>	<u>School Enrollment(a)</u>	<u>Unemployment Rate Seneca County(b)</u>
1992	59,733(c)	10,161	8.80%
1993	59,733(c)	10,409	6.70%
1994	59,733(c)	10,349	4.80%
1995	59,733(c)	10,427	6.00%
1996	59,733(c)	9,903	5.90%
1997	59,733(c)	9,568	4.60%
1998	59,733(c)	9,409	5.00%
1999	59,733(c)	9,318	5.30%
2000	59,683(d)	9,107	5.30%
2001	59,683(d)	8,913	5.80%

Seneca County Board of Education, Tiffin City Board of Education  
 Department Services, Division of Labor Market Analyst  
 Ohio Dept. of Commerce, Economics and Statistics Administration  
 Ohio Dept. of Commerce, Economics and Statistics Administration

**Table 12**  
**Seneca County, Ohio**  
**Construction, Bank Deposits and Property Value**  
**Last Ten Years**

Year	New Construction(a)			Bank Deposits(b)	Real Property Values(a)		
	Agriculture/ Residential	Commercial/ Industrial	Total New Construction		Agriculture/ Residential	Commercial/ Industrial	Tax Exempt
1992	\$2,964,260	\$2,402,980	\$5,367,240	\$210,551,000	\$313,147,790	\$80,230,940	\$60,000,410
1993	\$3,202,940	\$893,290	\$4,096,230	\$231,375,000	\$355,298,560	\$84,393,580	\$71,915,730
1994	\$4,197,430	\$3,820,030	\$8,017,460	\$241,750,000	\$359,142,160	\$87,060,200	\$72,369,830
1995	\$4,906,590	\$2,383,250	\$7,289,840	\$269,547,000	\$364,150,600	\$87,659,540	\$74,323,520
1996	\$6,506,220	\$3,183,290	\$9,689,510	\$297,179,000	\$399,891,980	\$88,312,060	\$76,868,940
1997	\$5,911,000	\$3,766,830	\$9,677,830	\$311,680,000	\$405,742,210	\$91,439,720	\$77,644,970
1998	\$7,433,670	\$5,685,230	\$13,118,900	\$341,734,000	\$413,267,770	\$97,887,590	\$80,193,280
1999	\$7,511,170	\$3,354,290	\$10,865,460	\$419,439,000	\$550,598,060	\$115,588,060	\$95,096,460
2000	\$9,092,690	\$4,313,060	\$13,405,750	\$456,168,000	\$559,189,730	\$116,576,130	\$96,635,970
2001	8,072,020	3,426,530	\$11,498,550	\$496,448,474	567,378,990	118,406,990	97,851,400

(a) Source: Seneca County Auditor

Amounts are rounded to the nearest 1,000

(b) Source: Federal Reserve, Cleveland

**Table 13**  
**Seneca County, Ohio**  
**Principal Taxpayers**  
**December 31, 2001**

<i>Taxpayer</i>	<i>Type</i>	<i>Real Estate Assessed Valuation</i>	<i>Tangible and Public Utility Personal Property Assessed Valuation</i>	<i>Total Assessed Valuation</i>	<i>Percent of Total County Assessed Valuation (2001 Tax Year)</i>
National Machinery	Manufacturing	\$3,229,300	\$17,940,900	\$21,170,200	2.43%
Ohio Power	Electric Utility	452,170	16,856,340	17,308,510	1.99%
TKA Atlas	Manufacturing	2,423,670	8,854,890	11,278,560	1.30%
Honeywell International	Manufacturing	1,822,930	8,227,950	10,050,880	1.15%
Ohio American Water Co	Water Utility	141,480	8,790,900	8,932,380	1.03%
Church & Dwight	Manufacturing	1,672,890	6,058,840	7,731,730	0.89%
Norfolk Southern	Railroad	1,811,940	5,282,860	7,094,800	0.81%
Roppe Corporation	Manufacturing	3,011,390	3,817,410	6,828,800	0.78%
Ohio Bell	Telephone Utility	288,610	5,090,900	5,379,510	0.62%
American Standard	Manufacturing	2,126,580	2,880,220	5,006,800	0.57%
Ameriwood	Manufacturing	1,983,740	3,015,190	4,998,930	0.57%
Columbia Gas	Gas Utility	42,920	4,858,000	4,900,920	0.56%

*Source: Seneca County Auditor*

**Table 14**  
**Seneca County, Ohio**  
**Salaries of Elected Officials**  
**December 31, 2001**

<u>Office</u>	<u>2001 Salary</u>
Auditor	\$46,737
Clerk of Courts	\$45,389
Coroner	\$35,112
Commissioner term began January 2001	\$47,359
Commissioner term began January 1999	\$36,784
Engineer	\$76,912
Prosecuting Attorney	\$98,689
Recorder	\$42,820
Sheriff	\$59,169
Treasurer	\$45,389

*Source: Seneca County Auditor*

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STATE OF OHIO  
OFFICE OF THE AUDITOR  

---

JIM PETRO, AUDITOR OF STATE

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

## FINANCIAL CONDITION

### SENECA COUNTY

#### CLERK'S CERTIFICATION

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

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
JULY 11, 2002