



**FINANCIAL CONDITION
SENECA COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2005



**Auditor of State
Betty Montgomery**

**FINANCIAL CONDITION
SENECA COUNTY**

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**FINANCIAL CONDITION
SENECA COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE PERIOD ENDED DECEMBER 31, 2005**

FEDERAL GRANTOR Pass - Through Grantor Program Title	CFDA Number	Pass Through Entity Number	Disbursements	Non-Cash Disbursements
U. S. DEPARTMENT OF HOMELAND SECURITY				
<i>Passed through Ohio Department of Public Safety</i>				
<i>Homeland Security Cluster:</i>				
Emergency Management Performance Grant	97.042	L-628	\$ 38,009	
State Homeland Security Program	97.073	L-626	15,662	
<i>Passed through Ohio Emergency Management Agency</i>				
Public Assistance Grants	97.036	FEMA-3198-EM-147-0C489	2,483	
		FEMA-3198-EM-147-0C4A1	30,279	
		FEMA-1580-DR-147-0C4A1	62,386	
Total Public Assistance Grants			<u>95,148</u>	
Total Homeland Security Cluster			<u>148,819</u>	
<i>Passed through Ohio Department of Public Safety</i>				
State Domestic Preparedness Equipment Support Program	97.004	L-081	68,219	
Total U. S. Department of Homeland Security			<u>\$217,038</u>	
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed through Ohio Department of Development.</i>				
Community Development Block Grant	14.228	B-F-03-069-1	45,752	
		B-F-04-069-1	97,964	
		B-F-05-069-1	2,095	
		B-E-04-069-1	45	
Community Housing Improvement Program	14.228	B-C-03-069-1	57,333	
Total Community Development Block Grant			<u>203,189</u>	
HOME Investment Partnerships Program	14.239	B-C-03-069-2	227,405	
Total U. S. Department of Housing and Urban Development			<u>430,594</u>	
UNITED STATES DEPARTMENT OF JUSTICE				
<i>Direct Grant:</i>				
Supervised Visitation, Safe Havens for Childrer	16.527	2003-CW-BX-0020	169,000	
<i>Passed through Ohio Attorney General Office.</i>				
Crime Victim Assistance	16.575	2004VAGENE252T	50,900	
		2004VAGENE527T	18,569	
		2006VAGENE252	21,106	
Total Crime Victims Assistance			<u>90,575</u>	
Total U. S. Department of Justice			<u>259,575</u>	
UNITED STATES DEPARTMENT OF EDUCATION				
<i>Passed through Ohio Department of Education.</i>				
<i>Special Education Cluster:</i>				
Special Education Grants to States	84.027	066241-6BSF-2005	24,442	
		066241-6BSF-2006	14,866	
Total Special Education Grants to States			<u>39,308</u>	
State Grants Innovative Programs	84.298	066241-C2S1-2005	219	
<i>Passed through Seneca County Family and Children First Council.</i>				
Special Ed. Grants for Infants and Families with Disabilities	84.181	74102FANS392	53,936	
Total U.S. Department of Education			<u>93,463</u>	
UNITED STATES DEPARTMENT OF TRANSPORTATION				
<i>Direct Grant</i>				
Airport Improvement Program	20.106	3-39-0076-0304	30,556	
<i>Passed through Ohio Department of Transportation</i>				
Highway Planning and Constructor	20.205	03N157	84,156	
		04N155	318,735	
		05N005	180,257	
		05N118	233,697	
		05N128	338,723	
		N/A	13,675	
Total Highway Planning and Constructor			<u>1,169,243</u>	
<i>Passed through Ohio Department of Public Safety</i>				
State and Community Highway Safety	20.600	2005SAN/1	16,966	
		2005PTMN/1	24,895	
Total State and Community Highway Safety			<u>41,861</u>	
Total U. S. Department of Transportation			<u>1,241,660</u>	

**FINANCIAL CONDITION
SENECA COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE PERIOD ENDED DECEMBER 31, 2005**

FEDERAL GRANTOR <i>Pass - Through Grantor</i> Program Title	CFDA Number	Pass Through Entity Number	Disbursements	Non-Cash Disbursements
UNITED STATES DEPARTMENT OF AGRICULTURE				
<i>Passed through Ohio Department of Education.</i>				
<i>Nutrition Cluster:</i>				
Food Donation - MRDD	10.550	N/A		\$6,800
Special Breakfast Program - Youth Center	10.553		9,119	
National School Lunch Program-MRDC	10.555		11,378	
National School Lunch Program- Youth Cente	10.555		14,867	
Total National School Lunch Program			<u>26,245</u>	
<i>Total Nutrition Cluster</i>			<u>35,364</u>	6,800
Total U.S. Department of Agriculture			<u>35,364</u>	<u>6,800</u>
UNITED STATES DEPARTMENT OF LABOR				
<i>Passed through Montgomery County Department of Job and Family Services</i>				
<i>Workforce Investment Act Cluster:</i>				
Workforce Investment Act - Adult Program			104,668	
Workforce Investment Act - Adult Administrative			10,190	
Workforce Investment Act - Adult Total	17.258		<u>114,858</u>	
Workforce Investment Act - Youth Activities			228,663	
Workforce Investment Act - Youth Administrative			22,262	
Workforce Investment Act - Youth Total	17.259		<u>250,925</u>	
Workforce Investment Act - Dislocated Workers			149,168	
Workforce Investment Act - Dislocated Worker Administrative			14,523	
Workforce Investment Act - Dislocated Worker Total	17.260		<u>163,691</u>	
Workforce Investment Act - Veterans' Employment	17.802		6,388	
Workforce Investment Act - Veterans' Employment Administrative			517	
			<u>6,905</u>	
Total Workforce Investment Act Cluster			<u>536,379</u>	
UNITED STATES GENERAL SERVICES ADMINISTRATION				
<i>Passed through Ohio Secretary of State - Election Division.</i>				
Election Reform Payments	39.011		<u>600</u>	
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed through Ohio Department of Mental Retardation and Developmental Disabilities.</i>				
Medical Assistance Program	93.778		102,355	
Targeted Case Management			1,154,282	
CAFS			<u>1,256,637</u>	
Total Medical Assistance Program			26,019	
Temporary Assistance for Needy Families	93.558		168	
State Children's Insurance Program	93.767		49,917	
Social Services Block Grant	93.667		<u>1,332,741</u>	
Total U. S. Department of Health and Human Services			<u>1,332,741</u>	
TOTAL FEDERAL AWARDS			<u>\$4,147,414</u>	<u>\$ 6,800</u>

The notes to the Schedule of Federal Awards Expenditures are an integral part of this schedule

**FINANCIAL CONDITION
SENECA COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2005**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - CHILD NUTRITION CLUSTER

Program regulations do not require the County to maintain separate inventory records for purchased food and food received from the U.S. Department of Agriculture. This non-monetary assistance (expenditures) is reported in the Schedule at the fair market value of the commodities received.

Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first.

NOTE C – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS

The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households and to eligible persons and to rehabilitate homes. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

These loans are collateralized. At December 31, 2005, the gross amount of loans outstanding under this program was \$108,597.

NOTE D - 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 E – WORKFORCE INVESTMENT ACT (WIA)

The Ohio Department of Job and Family Services (ODJFS) restructured the administration of the WIA program. The ODJFS named Montgomery County the fiscal agent of the Seneca County Job and Family Services WIA program. As a result, the process to account for the WIA activity changed. Starting July 1, 2004, the WIA funds flow to Seneca County through Montgomery County.

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**Auditor of State
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

Seneca County
81 Jefferson Street, Suite 3202
Tiffin, Ohio 44883-2369

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Seneca County (the County) as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 20, 2006, wherein we noted that our opinion on the Seneca Re-Add Industries, Inc. component unit was based on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of the Seneca Re-Ad Industries, Inc., 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 that component unit.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting to determine our auditing procedures in order to express our opinions on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. In a separate letter to the County's management dated June 20, 2006, we reported other matters involving internal control over financial reporting we did not deem reportable conditions.

One Government Center / Room 1420 / Toledo, OH 43604-2246
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Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect 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 an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*. In a separate letter to the County's management dated June 20, 2006, we reported other matters related to noncompliance we deemed immaterial.

We intend this report solely for the information and use of the audit committee, management, Board of County Commissioners, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.

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

Betty Montgomery
Auditor of State

June 20, 2006



**Auditor of State
Betty Montgomery**

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

Seneca County
81 Jefferson Street, Suite 3202
Tiffin, Ohio 44883-2369

To the Board of County Commissioners:

Compliance

We have audited the compliance of Seneca County (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement that apply to its major federal program for the year ended December 31, 2005. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal program. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. 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 reasonably assure whether noncompliance occurred with the types of compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe 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, Seneca County complied, in all material respects, with the requirements referred to above that apply to its major federal program for the year ended December 31, 2005.

Internal Control Over Compliance

The County's management 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 directly and materially affect a major federal program 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 reportable 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 caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Federal Awards Expenditure Schedule

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, the aggregate discretely presented component unit, and the remaining fund information of Seneca County, Ohio as of and for the year ended December 31, 2005, and have issued our report thereon dated June 20, 2006, wherein we noted that our opinion on the Seneca Re-Ad Industries, Inc. component unit was based on the report of other auditors. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying federal awards expenditures schedule provides additional information as required by *OMB Circular A-133* and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We intend this report solely for the information and use of the audit committee, management, Board of County Commissioners, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



Betty Montgomery
Auditor of State

June 20, 2006

**FINANCIAL CONDITION
SENECA COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2005**

1. SUMMARY OF AUDITOR'S RESULTS

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

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

None

3. FINDINGS FOR FEDERAL AWARDS

None



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

SENECA COUNTY, OHIO

***Comprehensive
Annual Financial Report
For The Year Ended
December 31, 2005***

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

Seneca County, Ohio

COMPREHENSIVE

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2005

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, 2005**

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SENECA COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 2005
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**OFFICE OF
SENECA COUNTY AUDITOR
TIFFIN, OHIO**

**LARRY A BEIDELSCHIES
AUDITOR**

**PHONE
447-0692**

June 20, 2006



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, 2005. 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 2004 Seneca County CAFR. The Financial Section includes the State of Ohio Auditor's independent accountant's report, the Management's Discussion and Analysis (MD&A), government-wide financial statements, fund financial statements, notes to the basic financial statements and the combining and individual fund financial statements and schedules. The Statistical Section presents historical financial, analytical, economic and demographic information, which may be useful for further analysis and comparisons. GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of the MD&A. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. Seneca County's MD&A can be found immediately following the report of the independent auditors (page3).

REPORTING ENTITY

The financial statements contained within this comprehensive annual financial report include all funds, 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 ReAd Industries, Inc., which is a legally separate entity is presented as a component unit.

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.

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, Mental Health and Recovery Services and Northland Development and Management, Inc. 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 2005, Seneca County had 1,180 farms. The county is the third largest in total farm acres in Ohio with approximately 286,000 acres of land in farms.

Seneca County is a leading producer of grain crops in Ohio. According to the 2004 Ohio Agricultural Statistics and Ohio Department of Agriculture Annual Report, (the latest information available), Seneca County farmers ranked 17th in corn production with an average of 145.6 bushels per acre. Area producers ranked 13th in soybean production with 117,400 acres and 4th in wheat production. Soybeans averaged 40 bushels per acre and wheat averages 66.2 bushels per acre.

Livestock production remains an important part of the agricultural picture of Seneca County. County livestock producers generated sales from 11,700 beef cows and calves, 31,400 hogs and pigs, and 3,000 sheep and lambs. The County ranked 8th in the State in the production of sheep, 47th in cattle and calves, and 15th in hogs and pigs.

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 about to begin the construction of an addition to the Seneca County Jail. The addition is expected to house between 48-60 additional prisoners. This will help alleviate overcrowding in the jail and provide space for housing Federal Immigration and Customs Enforcement prisoners being held awaiting deportation. The entire project is estimated to cost \$1.5 million and is being funded entirely from the General Fund.

The Seneca County Airport has made \$500,000 worth of improvements to extend the taxiway and the entire length of the runway. Funding for the projects was 95% funded by the Federal Aviation Administration.

In 2005 the Seneca County Engineer moved his office to the Job and Family Services Building on Township Road 151, right next door to the County Garage. The Engineer's old office on Madison St is in the process of being remodeled to soon become the new County Commissioners office. The remodeling will make the building handicap accessible and provide better access to the public in general.

The Seneca County Opportunity Center will open the tri-county Fostoria Community Early Childhood and Family Center for the 2006-07 school year. The \$2.4 million facility houses the Seneca County Opportunity Center Early Intervention services, the Seneca County Health District clinics, WSOS Childhood Development Programs and a pediatrician from the Fostoria Community Hospital. The building's interior and exterior design reflects a 1900s train depot. Funding for the project came from the Ohio Department of Mental Retardation and Developmental Disabilities, community donors and businesses through donations and pledges.

The May 2006 primary was the first election performed on the new optical scan voting machines. Seneca County received over \$500,000 worth of new voting machines at the beginning of 2006. The entire purchase was funded through the Help America Vote Act Grant provided by the Federal government and Ohio Secretary of State's offices.

FINANCIAL INFORMATION

BASIS OF ACCOUNTING

The County's accounting system is organized on a "fund" basis. Each fund is a distinct self-balancing accounting entity. Records for government of funds 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 utilized by Seneca County are fully described in Note 2 to the Basic 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 adopt permanent appropriations by April 1 each year. All disbursements and transfers of cash between funds require appropriation authority for all funds except agency funds. 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.

CASH MANAGEMENT

During the year ended December 31, 2005, 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.

RISK MANAGEMENT

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 \$2,500 deductible on contents. Blanket building and personal property insurance are in the amount of \$77,200,488, which includes builders risk coverage.

The County has insurance coverage in the following amounts for various items: \$1,000,000 for general liability, and \$100,000,000 for the boilers. Crime coverage is \$1,000,000; errors and omissions liability coverage amounts to \$1,000,000, employee dishonesty coverage is \$1,000,000, and law enforcement 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/underinsured 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 \$38,362. 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, 2004 by our independent auditor, Betty Montgomery, 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, 2004. 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 fifteen years 1990-2004. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

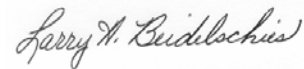
ACKNOWLEDGMENTS

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, Mary Jane Keller and Lisa Runion for their assistance with budgetary and capital 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 sixteenth Comprehensive Annual Financial Report.

Sincerely,



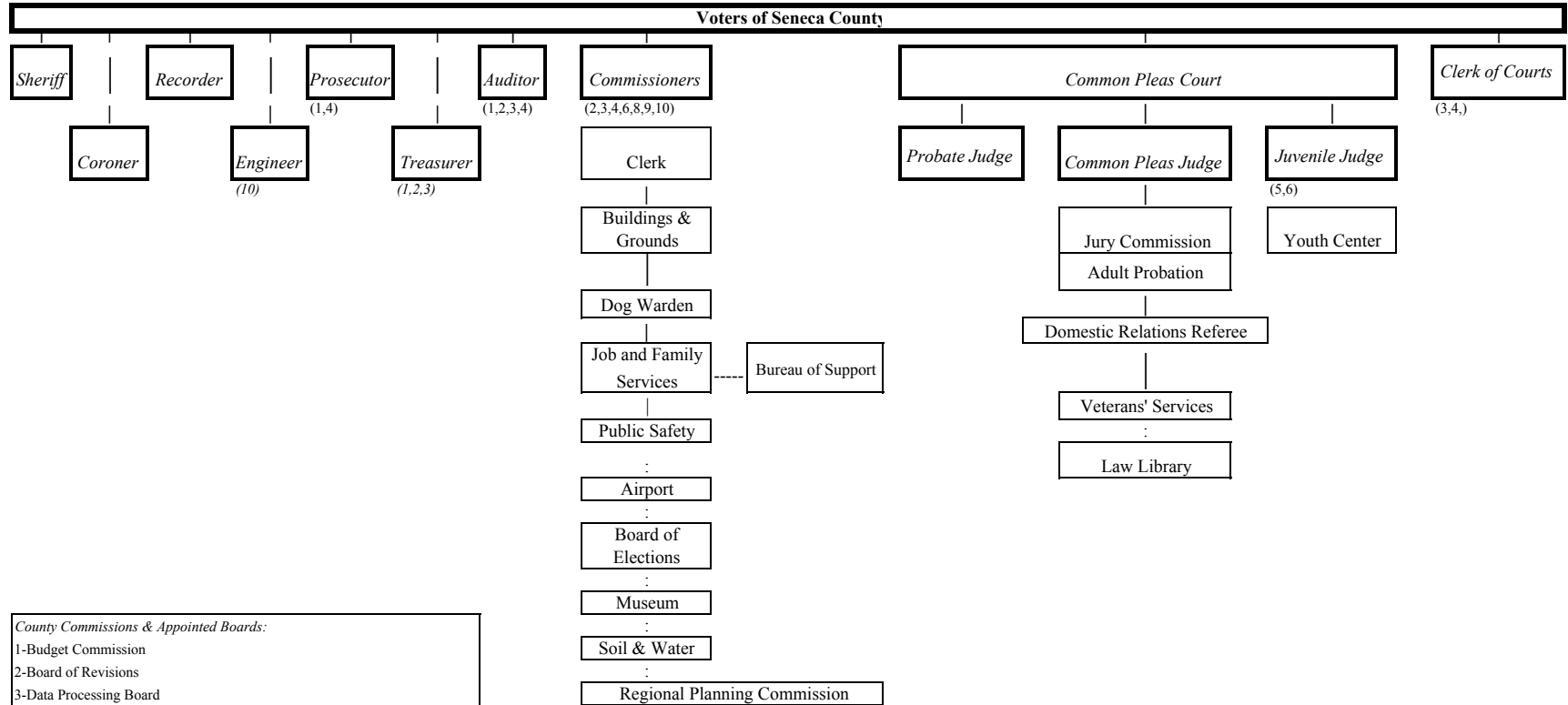
Larry A. Beidelschies
Seneca County Auditor

SENECA COUNTY, OHIO
ELECTED OFFICIALS
December 31, 2005

<u>Administrator</u>	<u>Position</u>	<u>Term of Office</u>
Larry A. Beidelschies	Auditor	3/10/03-3/11/07
Mary Ward	Clerk of Courts	1/3/05-1/4/09
Ben Nutter	Commissioner	1/3/05-1/2/09
Joseph Schock	Commissioner	1/1/03-12/31/06
David Sauber	Commissioner	1/1/05-1/1/09
Mark Akers, MD	Coroner	1/3/05-1/4/09
James R. Nimz	Engineer	1/3/05-1/4/09
Kenneth Egbert, Jr.	Prosecutor	1/3/05-1/4/09
Michael Dell	Recorder	1/3/05-1/4/09
Tom Steyer	Sheriff	1/3/05-1/4/09
Marguerite O. Bernard	Treasurer	9/5/05-9/6/09

<u>Judges</u>		
Michael Kelbley	Common Pleas Court	1/1/05-12/31/10
Steve Shuff	Common Pleas Court	1/2/05-1/1/11
Paul Kutscher	Probate Court	2/8/03-2/7/09
Paul Kutscher	Juvenile Court	2/8/03-2/7/09

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, 2004

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.



Carla E. Perry

President

Jeffrey R. Emer

Executive Director

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Seneca County

Financial Section





**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Seneca County
81 Jefferson Street, Suite 3202
Tiffin, Ohio 44883-2369

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, the aggregate discretely presented component unit and remaining fund information of Seneca County, Ohio, (the County), as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Seneca Re-Ad Industries, Inc., discretely presented component unit. Other auditors audited those financial statements. They have furnished their report there on to us, and we based our opinion, insofar as it relates to the amounts included for the Seneca Re-Ad Industries, Inc., on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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 our audit and the report of other auditors provides a reasonable basis for our opinions.

In our opinion, based on our report and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, the aggregate discretely presented component unit and remaining fund information of Seneca County, Ohio, as of December 31, 2005, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General Fund, Maintenance and Repair, Public Assistance, and Seneca County Opportunity Center funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

One Government Center / Room 1420 / Toledo, OH 43604-2246
Telephone: (419) 245-2811 (800) 443-9276 Fax: (419) 245-2484
www.auditor.state.oh.us

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2006, 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 grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

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



Betty Montgomery
Auditor of State

June 20, 2006

SENECA COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2005
Unaudited

This discussion and analysis of Seneca County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2005. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

Financial Highlights

Key financial highlights for 2005 are as follows:

The County's total net assets increased by \$4,132,210 representing a 5.6 percent increase over total net assets in 2004. A significant part of this increase is related to the construction grants for the Fostoria Early Childhood and Family Center and various bridge replacement projects.

At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$16,671,259, an increase of \$1,156,830 from the prior year. Of the \$14,650,157 unreserved fund balance, \$11,283,661 is related to special revenue funds which provide specific programs to the citizens of Seneca County that are funded with resources that have restrictions on their use.

At the end of the current year, unreserved fund balance for the General Fund was \$2,382,527, a decrease of \$663,011 from the prior year, and represents 5.3 percent of the total General Fund expenditures. This decrease resulted from several key factors relating in large part to increased expenses in the Sheriff's Department and Jail.

Overview of the Financial Statements

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

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

County-Wide Financial Statements

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

Statement of Net Assets and Statement of Activities

The statement of net assets presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. The statement of activities presents information showing how the County's net assets changed during the year. These statements are prepared using the accrual basis of accounting similar to the accounting method used by private sector companies. This basis of accounting takes into consideration all of the current year's revenues and expenses, regardless of when the cash is received or paid.

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

SENECA COUNTY, OHIO
Management's Discussion and Analysis, continued
For the Year Ended December 31, 2005
Unaudited

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

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

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

Component Units – The County's financial statements include financial data of the Seneca ReAd Industries, Inc. This component unit is described in the notes to the financial statements. The component unit is a legally separate entity and may buy, sell, lease, and mortgage property in their own name and can sue or be sued in their own name.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objects. The County like other state and local governments uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. Fund financial statements provide detailed information about the County's major funds. Based on the restriction on the use of monies, the County had established many funds that account for the multitude of services provided to our residents. The County's major governmental funds are the General Fund, Maintenance and Repair Fund (M&R), Public Assistance Fund, Seneca County Opportunity Center Fund, Community Development Block Grant Fund and the Abbott's Bridge Replacement Grant Fund.

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

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

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

SENECA COUNTY, OHIO
Management's Discussion and Analysis, continued
For the Year Ended December 31, 2005
Unaudited

Proprietary Funds – The County has two types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities on the government-wide financial statements. The County uses enterprise funds to account for the Emergency Medical Services and the County Sewer District. Internal Service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. Specifically, the Employee Health Insurance fund accounts for the medical benefit self-insurance program for employees of the County. The basic proprietary fund financial statements can be found on pages 26 to 29 of this report.

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

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

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

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2005 compared to 2004:

Table 1
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	2004	2005	2004
Assets						
Current and Other Assets	\$37,532,058	\$33,918,250	\$344,141	\$424,701	\$37,876,199	\$34,342,951
Capital Assets, Net	56,515,297	56,188,697	1,519,412	831,482	58,034,709	57,020,179
Total Assets	94,047,355	90,106,947	1,863,553	1,256,183	95,910,908	91,363,130
Liabilities						
Current and Other Liabilities	9,910,000	9,079,246	27,478	74,796	9,937,478	9,154,042
Long-term Liabilities	8,560,151	8,932,352	12,308	7,975	8,572,459	8,940,327
Total Liabilities	18,470,151	18,011,598	39,786	82,771	18,509,937	18,094,369
Net Assets						
Invested in Capital Assets, Net of						
Related Debt	49,455,297	48,733,697	1,519,412	831,482	50,974,709	49,565,179
Restricted	19,898,780	16,546,326			19,898,780	16,546,326
Unrestricted	6,223,127	6,815,326	304,355	341,930	6,527,482	7,157,256
Total Net Assets	\$75,577,204	\$72,095,349	\$1,823,767	\$1,173,412	\$77,400,971	\$73,268,761

As noted earlier, the County's net assets, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by \$77,400,971 (\$75,577,204 in governmental activities and \$1,823,767 in business-type activities) as of December 31, 2005. By far, the largest portion of the County's net assets (65.9 percent) reflects its investment in capital assets (e.g., land and land improvements, buildings and building improvements, machinery and equipment, and infrastructure) less any related outstanding debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

SENECA COUNTY, OHIO
Management's Discussion and Analysis, continued
For the Year Ended December 31, 2005
Unaudited

Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets (25.7 percent) includes resources that are subject to restrictions on how they can be used. The remaining portion of the County's unrestricted net assets (8.4 percent) includes the County's investment in joint ventures of \$3,050,154. Overall, the County's net assets increased \$4,132,210 mainly due to the constructions grants for the Fostoria Early Childhood and Family Center and various bridge replacement projects.

Table 2 shows the changes in net assets for 2005 as compared to 2004.

Table 2
Change in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	2004	2005	2004
Revenues						
Program Revenues						
Charges for Services	\$4,555,556	\$4,224,334	\$337,569	\$379,369	\$4,893,125	\$4,603,703
Operating Grants and Contributions	16,624,376	16,442,037	11,500	16,900	16,635,876	16,458,937
Capital Grants and Contributions	5,435,150	4,944,696		268,349	5,435,150	5,213,045
Total Program Revenues	<u>26,615,082</u>	<u>25,611,067</u>	<u>349,069</u>	<u>664,618</u>	<u>26,964,151</u>	<u>26,275,685</u>
General Revenues						
Property Taxes	6,605,308	5,998,544			6,605,308	5,998,544
Sales Taxes	5,727,145	6,539,151			5,727,145	6,539,151
Grants and Entitlements Not Restricted to Specific Programs	2,545,838	1,810,210			2,545,838	1,810,210
Gifts and Donations	6,886	27,393			6,886	27,393
Investment Earnings	513,327	303,416	126	158	513,453	303,574
Miscellaneous	1,197,144	1,008,630	5,574	803	1,202,718	1,009,433
Total General Revenues	<u>16,595,648</u>	<u>15,687,344</u>	<u>5,700</u>	<u>961</u>	<u>16,601,348</u>	<u>15,688,305</u>
Total Revenues	<u>43,210,730</u>	<u>41,298,411</u>	<u>354,769</u>	<u>665,579</u>	<u>43,565,499</u>	<u>41,963,990</u>
General Government						
Legislative and Executive	5,242,137	4,844,018			5,242,137	4,844,018
Judicial	2,524,798	2,340,983			2,524,798	2,340,983
Public Safety	5,685,752	5,266,108			5,685,752	5,266,108
Public Works	7,054,178	2,295,767			7,054,178	2,295,767
Health	7,747,886	7,351,957			7,747,886	7,351,957
Human Services	9,541,701	8,970,886			9,541,701	8,970,886
Conservation and Recreation	895,555	272,000			895,555	272,000
Economic Development	509,215	53,261			509,215	53,261
Other	0	3,576,404			0	3,576,404
Intergovernmental	0	387,845			0	387,845
Interest	326,300	334,154			326,300	334,154
County Sewer District			125,787	235,146	125,787	235,146
Emergency Medical Services			355,250	334,922	355,250	334,922
Total Expenses	<u>39,527,522</u>	<u>35,693,383</u>	<u>481,037</u>	<u>570,068</u>	<u>40,008,559</u>	<u>36,263,451</u>
Excess (Deficiency) before Transfers	3,683,208	5,605,028	(126,268)	95,511	3,556,940	5,700,539
Premium on Debt Issued	2,171				2,171	0
Proceeds from Sale of Capital Assets	1,007				1,007	0
Capital Contributions Other Funds			572,092		572,092	0
Transfers	(204,531)	(143,800)	204,531	143,800	0	0
Increase (Decrease) in Net Assets	<u>\$3,481,855</u>	<u>\$5,461,228</u>	<u>\$650,355</u>	<u>\$239,311</u>	<u>\$4,132,210</u>	<u>\$5,700,539</u>

SENECA COUNTY, OHIO
Management's Discussion and Analysis, continued
For the Year Ended December 31, 2005
Unaudited

Governmental Activities

Operating grants and contributions were the largest program revenue, accounting for \$16,624,376 or 38.5 percent of total governmental revenues. The major recipients of intergovernmental program revenues were the Maintenance & Repair Fund (\$4,141,774), Public Assistance Fund (\$4,876,653) and MRDD Board Funds (\$3,406,408).

The County's direct charges to users of governmental services made up \$4,555,556 or 10.5 percent of total governmental revenues. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures, related to judicial activity and licenses and permits. Property tax revenues account for \$6,605,308 of the \$43,213,908 total revenues for governmental activities or 15.3 percent of total revenues. Another major component of general revenues was sales taxes, which accounted for \$5,727,145 or 13.3 percent of total revenues.

The Human Services program accounted for \$9,541,701 of the \$39,527,522 total expenses for governmental activities, or 24.1 percent of total expenses. Human Services programs include those services provided by the Department of Job and Family Services as well as Child Support Enforcement Agency, Victim Assistance and others. The next largest program was Health, accounting for \$7,747,886 and representing 19.6 percent of total governmental expenses. Nearly all the Health programs for the County are provided by the Seneca County Opportunity Center, who provides Mental Retardation and Developmental Disabilities (MRDD) services and early intervention programs.

Table 3, for governmental activities, indicates the total cost of services and the net cost of services. The statement of activities reflects the cost of program services and the charges for services, and sales, grants, and contributions offsetting those services. The net cost of services identifies the cost of those services supported by tax revenues and unrestricted intergovernmental revenues.

Table 3
 Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2005	2004	2005	2004
General Government				
Legislative and Executive	\$5,242,137	\$4,844,018	\$3,434,099	\$2,805,418
Judicial	2,524,798	2,340,983	1,308,529	1,037,813
Public Safety	5,685,752	5,266,108	3,554,221	2,581,394
Public Works	7,054,178	2,295,767	(1,880,748)	(4,486,236)
Health	7,747,886	7,351,957	4,806,276	2,029,910
Human Services	9,541,701	8,970,886	1,495,988	1,711,969
Conservation and Recreation	895,555	272,000	467,235	173,148
Economic Development	509,215	53,261	(599,460)	(69,503)
Other	0	3,576,404	0	3,576,404
Intergovernmental	0	387,845	0	387,845
Interest Expense	326,300	334,154	326,300	334,154
<i>Total Expenses</i>	\$39,527,522	\$35,693,383	\$12,912,440	\$10,082,316

Charges for services, operating and capital grants and contributions of \$3,024,307 (38.9 percent of the total costs of general government services) were used to offset the general government expenses of the County. The remaining \$4,742,628 in general government expenses was funded by property taxes, sales taxes, and grants and entitlements not restricted to specific programs. General government services consist mainly of

SENECA COUNTY, OHIO
Management's Discussion and Analysis, continued
For the Year Ended December 31, 2005
Unaudited

the services provided by the Commissioners, Auditor, Treasurer, Recorder, Prosecutor, Clerk of Courts and the Juvenile, Probate and Common Pleas Judges. A material portion of Human Services expenses (84.3 percent) and Health expenses (38.0 percent) are funded by charges for services, operating and capital grants. The remaining Human Services of \$1,495,988 and Health of \$4,806,276 were funded by property taxes and grants and entitlements not restricted to specific programs. Public Works and Economic Development are funded entirely by state and federal programs, many of which have been approved and recognized in the financial statements even though the actual expenses have not yet been incurred. In the current financial statements the classifications of Other and Intergovernmental have been eliminated and reclassified to the functions that better represent those activities, mainly Conservation and Recreation for payments to various agricultural entities.

Business-Type Activities

Business-type activities showed an increase in net assets of \$650,355 during 2005. Major revenue sources were charges for services of \$337,569 and transfers from governmental activities of \$204,531. The addition of the Honey Creek sewer upgrade also had a major impact. The \$572,092 project was constructed by State grants which had been reported previously in the governmental activities.

Financial Analysis of County Funds

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

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

As of December 31, 2005, the County's governmental funds reported a total ending fund balance of \$16,671,259, an increase of \$1,156,830 in comparison with the prior year. Approximately 87.9 percent of this total (\$14,650,157) constitutes unreserved fund balance. The remainder of the fund balance is reserved to indicate that it is not available for new spending because it has already been committed to liquidate contracts and purchase orders outstanding at year end (\$1,793,410) long term receivables (notes receivables and advances) that are not available for current spending (\$108,597), or represents short term service agreements that have been prepaid (\$119,095).

The General Fund is the primary operating fund of the County. At the end of 2005, unreserved fund balance was \$2,382,527, while total fund balance was \$2,708,907. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 19.2 percent of total General Fund expenditures, while total fund balance represents 21.8 percent of that same amount.

The fund balance of the County's General Fund decreased by \$841,988 during 2005, key factors in this decrease are related to the increased expenditures of the Sheriff's department and the Jail. Changes to the fund balances of the major funds were also noted. M&R fund balance increased by \$240,168 due to an increased number of intergovernmental revenues. The Public Assistance deficit fund balance increased by \$197,593, due to decreased intergovernmental revenues caused by state funding cuts. The Seneca County Opportunity Center maintained a fund balance increase of \$111,435 due to property tax revenue increase from the revaluation of county property completed in 2005.

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

SENECA COUNTY, OHIO
Management's Discussion and Analysis, continued
For the Year Ended December 31, 2005
Unaudited

Unrestricted net assets of the Emergency Medical Services at December 31, 2005, were \$199,220, and for the County Sewer District were \$103,796. Total Net assets of the Emergency Medical Services increased by \$50,083, mainly due to additions to the capital assets, which included the purchase of two ambulances. The Total Net Assets of the County Sewer District increased by \$599,531, mainly due to the recognition of the Honey Creek sewer upgrade that was completed in 2005. The project was originally financed by capital project grants previously reported in the governmental activities.

Budgetary Highlights

By State statute, the Board of County Commissioners must adopt the annual operating budget for the County by April 1 each year. Seneca County typically adopts permanent appropriations on or before the last day of the preceding year. For the General Fund, amendments to revenues during the fiscal year amounted to \$1,904,641 primarily due to greater sales tax receipts and additional intergovernmental revenues.

The availability of increased revenue allowed appropriations for expenditures to be increased by \$669,650. Actual revenue exceeded budget by 0.4% while actual expenditures were less than budget by 2.8%.

Capital Assets and Debt Administration

Capital Assets – The County's net book value of capital assets for governmental and business-type activities as of December 31, 2005, was \$58,034,709. These assets include land and improvements, buildings and improvements, machinery and equipment and infrastructure.

Major capital asset activity during 2005 included beginning construction on the Fostoria Early Childhood and Family Center. Infrastructure additions included resurfacing projects and bridge replacements.

Note 11 (Capital Assets) provides capital asset activity during 2005.

Long-Term Debt – At December 31, 2005, the County had total general obligation bonded debt outstanding of \$6,145,000. Other outstanding debt includes an OWDA loan payable of \$92,998, and notes payable of \$915,000. The County's long-term bonded debt decreased by \$330,000 (5.1 percent) during 2005. Additional information on the County's long-term debt can be found in Note 17 of this report. In addition to the bonded debt, the County's long-term obligations include compensated absences.

Economic Factors

The unemployment rate for the County is currently 6.1 percent, which decreased from 6.8 percent in 2004. The unemployment rate demonstrates the diversity of County employment opportunities.

Seneca County is primarily a rural community with a significant agricultural and durable goods manufacturing presence. The County's \$933 million assessed tax base has grown 8.1 percent over the last 5 years. Most of the growth is based on residential construction and revaluations of property within the County.

The County's debt burden, which represents 0.66 percent of the estimated property tax value in the County, remains modest. The 2006 budget includes a jail addition of approximately \$1.5 million, which has been funded by cash from the County General Fund. The jail addition is to help alleviate overcrowding and to make space available for housing prisoners of the Immigration and Customs Enforcement Agency.

SENECA COUNTY, OHIO
Management's Discussion and Analysis, continued
For the Year Ended December 31, 2005
Unaudited

Requests for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Larry A. Beidelschies, Seneca County Auditor, 109 S Washington St, Suite 2206, Tiffin, OH 44883.

Seneca County, Ohio
Statement of Net Assets
December 31, 2005

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	Seneca ReAd Industries
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$15,947,367	\$234,925	\$16,182,292	
Cash and Cash Equivalents in Segregated Accounts				\$536,572
Cash and Cash Equivalents with Escrow Agents				988
Materials and Supplies Inventory	355,082		355,082	
Accrued Interest Receivable	51,649	40	51,689	
Accounts Receivable	496,667	105,019	601,686	44,228
Internal Balances	(1,339)	1,339		
Intergovernmental Receivable	9,497,547		9,497,547	
Prepaid Items	119,095	330	119,425	
Sales Taxes Receivable	1,013,774		1,013,774	
Property Taxes Receivable	6,893,465		6,893,465	
Notes Receivable		2,488	2,488	
Loans Receivable	108,597		108,597	
Investment in Joint Venture	3,050,154		3,050,154	
Non-Depreciable Capital Assets	19,671,008	26,243	19,697,251	2,945
Depreciable Capital Assets, net	36,844,289	1,493,169	38,337,458	235,232
<i>Total Assets</i>	94,047,355	1,863,553	95,910,908	819,965
LIABILITIES:				
Accounts Payable	590,323	7,855	598,178	1,403
Accrued Wages	269,080	1,913	270,993	
Accrued Wages and Benefits				42,384
Contracts Payable	1,714,991	15,595	1,730,586	
Intergovernmental Payable	329,222	2,115	331,337	
Accrued Interest Payable	26,823		26,823	
Retainage Payable	60,304		60,304	
Claims Payable	577,290		577,290	
Unearned Revenue	6,341,967		6,341,967	
Undistributed Monies				7,205
Long-Term Liabilities:				
Due Within One Year	1,616,889	2,283	1,619,172	
Due in More Than One Year	6,943,262	10,025	6,953,287	
<i>Total Liabilities</i>	18,470,151	39,786	18,509,937	50,992
NET ASSETS:				
Invested in Capital Assets, Net of Related Debt	49,455,297	1,519,412	50,974,709	238,177
Restricted for Capital Outlay	4,367,493		4,367,493	
Restricted for Other Purposes	2,642,150		2,642,150	
Restricted for MRDD Services	8,022,963		8,022,963	
Restricted for Human Services	1,143,548		1,143,548	
Restricted for Road and Bridge	3,722,626		3,722,626	
Unrestricted	6,223,127	304,355	6,527,482	530,796
<i>Total Net Assets</i>	\$75,577,204	\$1,823,767	\$77,400,971	\$768,973

See accompanying Notes to the Financial Statements

Seneca County, Ohio
Statement of Activities
For the Year Ended December 31, 2005

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General Government:				
Legislative and Executive	\$5,242,137	\$1,708,391	\$99,647	
Judicial	2,524,798	959,288	256,981	
Public Safety	5,685,752	455,170	1,565,670	110,691
Public Works	7,054,178	510,895	4,510,233	3,913,798
Health	7,747,886	299,499	2,642,111	
Human Services	9,541,701	592,050	7,453,663	
Conservation and Recreation	895,555	2,445	96,071	329,804
Community and Economic Development	509,215	27,818		1,080,857
Interest and Fiscal Charges	326,300			
<i>Total Governmental Activities</i>	<u>39,527,522</u>	<u>4,555,556</u>	<u>16,624,376</u>	<u>5,435,150</u>
Business-Type Activities:				
County Sewer District Fund	125,787	96,067		
Emergency Medical Services Fund	355,250	241,502	11,500	
<i>Total Business-Type Activities</i>	<u>481,037</u>	<u>337,569</u>	<u>11,500</u>	
<i>Total Primary Government</i>	<u>\$40,008,559</u>	<u>\$4,893,125</u>	<u>\$16,635,876</u>	<u>\$5,435,150</u>
Component Units:				
Seneca ReAd Industries	1,044,397	599,789	471,267	
<i>Total Component Units</i>	<u>\$1,044,397</u>	<u>\$599,789</u>	<u>\$471,267</u>	<u>\$0</u>

General Revenues:

Taxes:

Property Taxes

Sales Taxes

Grants and Entitlements not Restricted to Specific Programs

Gifts and Donations

Investment Earnings

Miscellaneous

Capital Contribution from Other Funds

Transfers

Premium on Debt Issued

Proceeds from Sale of Capital Assets

Total General Revenues and Transfers

Change in Net Assets

Net Assets Beginning of Year

Net Assets End of Year

See accompanying Notes to the Financial Statements

Net(Expense)Revenue and Changes in Net Assets			Component Units
Primary Government			
Governmental Activities	Business-Type Activities	Total	Seneca ReAd Industries
(\$3,434,099)		(\$3,434,099)	
(1,308,529)		(1,308,529)	
(3,554,221)		(3,554,221)	
1,880,748		1,880,748	
(4,806,276)		(4,806,276)	
(1,495,988)		(1,495,988)	
(467,235)		(467,235)	
599,460		599,460	
(326,300)		(326,300)	
(12,912,440)		(12,912,440)	
	(29,720)	(29,720)	
	(102,248)	(102,248)	
	(131,968)	(131,968)	
(12,912,440)	(131,968)	(13,044,408)	
			26,659
			26,659
6,605,308		6,605,308	
5,727,145		5,727,145	
2,545,838		2,545,838	
6,886		6,886	2,560
513,327	126	513,453	7,115
1,197,144	5,574	1,202,718	9,833
	572,092	572,092	
(204,531)	204,531		
2,171		2,171	
1,007		1,007	
16,394,295	782,323	17,176,618	19,508
3,481,855	650,355	4,132,210	46,167
72,095,349	1,173,412	73,268,761	722,806
\$75,577,204	\$1,823,767	\$77,400,971	\$768,973

Seneca County, Ohio
Balance Sheet
Governmental Funds
December 31, 2005

	<u>General Fund</u>	<u>Maintenance and Repair Fund</u>	<u>Public Assistance Fund</u>	<u>Seneca County Opportunity Center</u>
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$1,413,556	\$1,724,425	\$215,242	\$6,393,426
Materials and Supplies Inventory	57,862	282,215		12,373
Accrued Interest Receivable	44,430	2,224		101
Accounts Receivable	161,779	24,476	43,276	75,494
Interfund Receivable	36,000			
Intergovernmental Receivable	1,217,217	1,995,547		1,950,737
Prepaid Items	94,411	2,875	8,582	11,643
Sales Taxes Receivable	1,013,774			
Property Taxes Receivable	1,549,090			5,344,375
Loans Receivable				
<i>Total Assets</i>	<u>\$5,588,119</u>	<u>\$4,031,762</u>	<u>\$267,100</u>	<u>\$13,788,149</u>
LIABILITIES:				
Accounts Payable	232,004	48,116	18,786	74,256
Accrued Wages	107,240	18,917	44,887	75,268
Contracts Payable	294,947	44,675	315,789	212,711
Intergovernmental Payable	139,576	28,059	50,341	89,331
Retainage Payable				60,304
Interfund Payable				
Deferred Revenue	2,105,445	1,653,057	36,990	6,576,814
<i>Total Liabilities</i>	<u>2,879,212</u>	<u>1,792,824</u>	<u>466,793</u>	<u>7,088,684</u>
FUND BALANCES:				
Reserved:				
Reserved for Encumbrances	231,969	112,360	26,683	445,166
Reserved for Prepaid Items	94,411	2,875	8,582	11,643
Reserved for Notes Receivable				
Unreserved, Undesignated, Reported in:				
General Fund	2,382,527			
Special Revenue Funds		2,123,703	(234,958)	6,242,656
Debt Service Funds				
Capital Projects Funds				
<i>Total Fund Balances</i>	<u>2,708,907</u>	<u>2,238,938</u>	<u>(199,693)</u>	<u>6,699,465</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$5,588,119</u>	<u>\$4,031,762</u>	<u>\$267,100</u>	<u>\$13,788,149</u>

See accompanying Notes to the Financial Statements

<u>CDBG</u>	<u>Abbott's Bridge Replacement Grant Fund</u>	<u>All Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$3,513		\$5,402,991	\$15,153,153
		2,632	355,082
		2,891	49,646
		54,810	359,835
			36,000
1,143,900	\$2,362,080	828,066	9,497,547
125		1,459	119,095
			1,013,774
			6,893,465
		108,597	108,597
<u>\$1,147,538</u>	<u>\$2,362,080</u>	<u>\$6,401,446</u>	<u>\$33,586,194</u>
3		217,158	590,323
485		21,851	268,648
1,279	455,087	381,492	1,705,980
401		21,029	328,737
			60,304
		36,000	36,000
1,135,400	1,906,993	510,244	13,924,943
<u>1,137,568</u>	<u>2,362,080</u>	<u>1,187,774</u>	<u>16,914,935</u>
1,814	369,913	605,505	1,793,410
125		1,459	119,095
		108,597	108,597
			2,382,527
		3,152,260	11,283,661
		22,676	22,676
8,031	(369,913)	1,323,175	961,293
<u>9,970</u>	<u>0</u>	<u>5,213,672</u>	<u>16,671,259</u>
<u>\$1,147,538</u>	<u>\$2,362,080</u>	<u>\$6,401,446</u>	<u>\$33,586,194</u>

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Seneca County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Assets of Governmental Activities
 December 31, 2005*

Total Governmental Fund Balances		\$16,671,259
 <i>Amounts reported for governmental activities in the statement of net assets are different because</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds		56,515,095
 The investment in joint ventures by governmental activities are not financial resources and therefore are not reported in the funds year end balance		 3,050,154
 Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds		
Property Taxes	387,163	
Grants	7,244,232	
Total		7,631,395
 An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund net of the internal balance resulting from look-back adjustments are included in governmental activities in the statement of net assets.		 296,275
 Long-term liabilities, including bonds payable and accrued interest payable, are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	6,145,000	
OWDA Loan	92,998	
Compensated Absences	1,407,153	
Bond Anticipation Notes	915,000	
Accrued Interest Payable	26,823	
Total		(8,586,974)
 Net Assets of Governmental Activities		 \$75,577,204

See accompanying notes to the financial statements

Seneca County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2005

	General Fund	Maintenance and Repair Fund	Public Assistance Fund	Seneca County Opportunity Center
REVENUES:				
Property Taxes	\$2,202,944			\$4,389,325
Sales Taxes	5,727,145			
Special Assessments				
Charges for Services	1,549,660	\$306,890	\$176,860	
Licenses and Permits	3,887			
Fines and Forfeitures	175,132	33,586		
Intergovernmental	4,131,201	4,141,774	4,876,653	3,406,408
Interest	489,906	39,976		140
Decrease in Fair Value of Investments	(41,622)			
Rent	167,917			
Contributions and Donations	288		350	4,618
Other	224,445	20,730	344,726	520,311
<i>Total Revenues</i>	<u>14,630,903</u>	<u>4,542,956</u>	<u>5,398,589</u>	<u>8,320,802</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	4,272,531			
Judicial	2,149,404			
Public Safety	4,638,649			
Public Works	41,745	3,355,766		
Health	33,863			7,096,516
Human Services	436,261		5,784,976	
Conservation and Recreation	800,326			
Community and Economic Development	39,039			
Capital Outlay		947,022		1,112,851
Debt Service:				
Principal Retirements				
Interest and Fiscal Charges				
<i>Total Expenditures</i>	<u>12,411,818</u>	<u>4,302,788</u>	<u>5,784,976</u>	<u>8,209,367</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,219,085</u>	<u>240,168</u>	<u>(386,387)</u>	<u>111,435</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	40,085		188,794	
Notes Issued				
Premium on Debt Issued				
Proceeds from Sale of Capital Assets	1,007			
Transfers Out - Primary Government	(3,102,165)			
<i>Total Other Financing Sources and Uses</i>	<u>(3,061,073)</u>	<u>0</u>	<u>188,794</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(841,988)	240,168	(197,593)	111,435
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>3,550,895</u>	<u>1,998,770</u>	<u>(2,100)</u>	<u>6,588,030</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$2,708,907</u>	<u>\$2,238,938</u>	<u>(\$199,693)</u>	<u>\$6,699,465</u>

See accompanying Notes to the Financial Statements

CDBG	Abbott's Bridge Replacement Grant Fund	All Other Governmental Funds	Total Governmental Funds
			\$6,592,269
			5,727,145
		\$165,933	165,933
		1,034,362	3,067,772
		189,998	193,885
		238,752	447,470
\$320,418	\$462,787	5,662,382	23,001,623
		13,459	543,481
			(41,622)
		265,927	433,844
		5,729	10,985
28		414,366	1,524,606
<u>320,446</u>	<u>462,787</u>	<u>7,990,908</u>	<u>41,667,391</u>
		458,892	4,731,423
		364,939	2,514,343
		1,022,559	5,661,208
		126,633	3,524,144
		175,738	7,306,117
		3,409,037	9,630,274
		95,196	895,522
		89,143	128,182
382,669	462,787	2,287,738	5,193,067
		1,315,314	1,315,314
		324,614	324,614
<u>382,669</u>	<u>462,787</u>	<u>9,669,803</u>	<u>41,224,208</u>
<u>(62,223)</u>	<u>0</u>	<u>(1,678,895)</u>	<u>443,183</u>
		2,764,862	2,993,741
		915,000	915,000
		2,171	2,171
			1,007
		(96,107)	(3,198,272)
<u>0</u>	<u>0</u>	<u>3,585,926</u>	<u>713,647</u>
(62,223)	0	1,907,031	1,156,830
72,193	0	3,306,641	15,514,429
<u>\$9,970</u>	<u>\$0</u>	<u>\$5,213,672</u>	<u>\$16,671,259</u>

Seneca County, Ohio
*Reconciliation of Statement of Revenues, Expenditures and Changes
in Fund Balance of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2005*

Net Change in Fund Balances - Total Governmental Funds	\$1,156,830
 <i>Amounts reported for governmental activities in the statement of activities are different because</i>	
Governmental funds report capital outlays as expenditures. However in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	1,169,185
Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal	(842,465)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	1,654,208
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets, the debt is reported as a liability.	1,315,314
Governmental funds report the effect of issuance costs when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities	(915,000)
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(1,686)
Some expenses reported in the statement of activities, such as compensated absences do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	
Compensated Absences	(28,113)
Grants Reclaimed	(169,956)
The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the entity wide statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated.	143,538
Change in Net Assets of Governmental Activities	\$3,481,855

See accompanying notes to the financial statements

Seneca County, Ohio
*Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2005*

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Property Taxes	\$1,989,500	\$2,170,651	\$2,205,664	\$35,013
Sales Taxes	6,375,000	6,830,038	6,830,038	0
Charges for Services	1,496,300	1,540,804	1,561,098	20,294
Licenses and Permits	2,760	3,811	3,887	76
Fines and Forfeitures	140,000	166,343	174,229	7,886
Intergovernmental	2,166,360	2,872,671	2,874,338	1,667
Interest	193,300	534,203	556,796	22,593
Decrease in Fair Value of Investments	0	0	(41,622)	(41,622)
Rent	126,594	163,723	165,317	1,594
Contributions and Donations	1,000	288	288	0
Other	72,939	185,862	200,296	14,434
Total Revenues	12,563,753	14,468,394	14,530,329	61,935
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	4,422,161	4,468,267	4,371,718	96,549
Judicial	2,391,653	2,441,030	2,290,867	150,163
Public Safety	4,455,855	4,752,207	4,714,779	37,428
Public Works	44,673	43,457	43,167	290
Health	119,646	94,779	94,779	0
Human Services	549,704	481,431	418,573	62,858
Conservation and Recreation	364,169	812,840	793,499	19,341
Community and Economic Development	116,500	40,000	40,000	0
Total Expenditures	12,464,361	13,134,011	12,767,382	366,629
Excess of Revenues Over Expenditures	99,392	1,334,383	1,762,947	428,564
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	0	40,085	40,085	0
Proceeds from Sale of Capital Assets	0	1,007	1,007	0
Advances In	0	0	15,000	15,000
Transfers Out - Primary Government	(892,516)	(3,216,123)	(3,102,165)	113,958
Advances Out	0	0	(33,000)	(33,000)
Total Other Financing Sources and Uses	(892,516)	(3,175,031)	(3,079,073)	95,958
Net Change in Fund Balance	(793,124)	(1,840,648)	(1,316,126)	524,522
Fund Balance at Beginning of Year	1,380,671	1,380,671	1,380,671	0
Prior Year Encumbrances Appropriated	789,713	789,713	789,713	0
Fund Balance at End of Year	\$1,377,260	\$329,736	\$854,258	\$524,522

See accompanying Notes to the Financial Statements

Seneca County, Ohio
*Statement of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Special Revenue Fund, continued
 For the Year Ended December 31, 2005*

	Maintenance and Repair Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Charges for Services	\$220,000	\$270,000	\$304,107	\$34,107
Fines and Forfeitures	25,000	33,000	34,078	1,078
Intergovernmental	3,876,552	4,098,391	4,098,266	(125)
Interest	15,000	44,000	38,179	(5,821)
Other	0	14,537	22,000	7,463
Total Revenues	4,136,552	4,459,928	4,496,630	36,702
EXPENDITURES:				
Current:				
Public Works	3,687,800	4,820,112	3,652,803	1,167,309
Capital Outlay	1,355,432	1,082,807	947,022	135,785
Total Expenditures	5,043,232	5,902,919	4,599,825	1,303,094
Net Change in Fund Balance	(906,680)	(1,442,991)	(103,195)	1,339,796
Fund Balance at Beginning of Year	1,415,820	1,415,820	1,415,820	0
Prior Year Encumbrances Appropriated	206,679	206,679	206,679	0
Fund Balance at End of Year	\$715,819	\$179,508	\$1,519,304	\$1,339,796

See accompanying Notes to the Financial Statements

Seneca County, Ohio
*Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Revenue Fund, continued
For the Year Ended December 31, 2005*

	Public Assistance Fund			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Charges for Services	\$250,000	\$176,860	\$176,860	\$0
Intergovernmental	5,200,000	4,887,053	4,876,653	(10,400)
Contributions and Donations		350	350	0
Other	300,000	389,800	392,893	3,093
Total Revenues	<u>5,750,000</u>	<u>5,454,063</u>	<u>5,446,756</u>	<u>(7,307)</u>
EXPENDITURES:				
Current:				
Human Services	<u>5,846,465</u>	<u>5,857,937</u>	<u>5,857,935</u>	<u>2</u>
Total Expenditures	<u>5,846,465</u>	<u>5,857,937</u>	<u>5,857,935</u>	<u>2</u>
Excess of Revenues (Under) Expenditures	<u>(96,465)</u>	<u>(403,874)</u>	<u>(411,179)</u>	<u>(7,305)</u>
OTHER FINANCING SOURCES:				
Transfers In - Primary Government	<u>198,121</u>	<u>188,794</u>	<u>188,794</u>	<u>0</u>
Total Other Financing Sources	<u>198,121</u>	<u>188,794</u>	<u>188,794</u>	<u>0</u>
Net Change in Fund Balance	101,656	(215,080)	(222,385)	(7,305)
Fund Balance at Beginning of Year	15,127	15,127	15,127	0
Prior Year Encumbrances Appropriated	<u>207,245</u>	<u>207,245</u>	<u>207,245</u>	<u>0</u>
Fund Balance (Deficit) at End of Year	<u><u>\$324,028</u></u>	<u><u>\$7,292</u></u>	<u><u>(\$13)</u></u>	<u><u>(\$7,305)</u></u>

See accompanying Notes to the Financial Statements

Seneca County, Ohio
*Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Revenue Fund, continued
For the Year Ended December 31, 2005*

	Seneca County Opportunity Center Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Property Taxes	\$4,275,000	\$4,368,978	\$4,394,296	\$25,318
Intergovernmental	4,503,600	3,558,473	3,021,024	(537,449)
Interest	0	39	39	0
Contributions and Donations	4,200	4,618	4,618	0
Other	169,600	569,688	583,228	13,540
Total Revenues	8,952,400	8,501,796	8,003,205	(498,591)
EXPENDITURES:				
Current:				
Health	13,355,233	12,660,547	7,646,142	5,014,405
Capital Outlay	2,188,031	1,082,979	1,082,978	1
Total Expenditures	15,543,264	13,743,526	8,729,120	5,014,406
Excess of Revenues Over (Under) Expenditures	(6,590,864)	(5,241,730)	(725,915)	4,515,815
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	875,911	0	0	0
Advances In	0	0	400,000	400,000
Transfers Out - Primary Government	(500,000)	(500,000)	0	500,000
Advances Out	0	0	(400,000)	(400,000)
Total Other Financing Sources and Uses	375,911	(500,000)	0	500,000
Net Change in Fund Balance	(6,214,953)	(5,741,730)	(725,915)	5,015,815
Fund Balance at Beginning of Year	5,747,187	5,747,187	5,747,187	0
Prior Year Encumbrances Appropriated	642,183	642,183	642,183	0
Fund Balance at End of Year	\$174,417	\$647,640	\$5,663,455	\$5,015,815

See accompanying Notes to the Financial Statements

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Seneca County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2005

	Emergency Medical Services Fund	County Sewer District Fund	Totals	Governmental Activities - Internal Service Funds
ASSETS:				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$148,089	\$86,836	\$234,925	\$794,214
Accrued Interest Receivable		40	40	2,003
Accounts Receivable	86,147	18,872	105,019	136,832
Prepaid Items	330		330	
Notes Receivable		2,488	2,488	
<i>Total Current Assets</i>	<u>234,566</u>	<u>108,236</u>	<u>342,802</u>	<u>933,049</u>
Noncurrent Assets:				
Non-Depreciable Capital Assets		26,243	26,243	
Depreciable Capital Assets, net	226,061	1,267,108	1,493,169	202
<i>Total Noncurrent Assets</i>	<u>226,061</u>	<u>1,293,351</u>	<u>1,519,412</u>	<u>202</u>
<i>Total Assets</i>	<u>460,627</u>	<u>1,401,587</u>	<u>1,862,214</u>	<u>933,251</u>
LIABILITIES:				
Current Liabilities:				
Accounts Payable	7,648	207	7,855	
Accrued Wages	1,089	824	1,913	432
Contracts Payable	13,115	2,480	15,595	9,011
Intergovernmental Payable	1,186	929	2,115	485
Claims Payable				577,290
Deferred Revenue				48,419
<i>Total Current Liabilities</i>	<u>23,038</u>	<u>4,440</u>	<u>27,478</u>	<u>635,637</u>
Noncurrent Liabilities:				
Long-Term Liabilities:				
Due Within One Year	2,283		2,283	
Due in More Than One Year	10,025		10,025	
<i>Total Noncurrent Liabilities</i>	<u>12,308</u>		<u>12,308</u>	
<i>Total Liabilities</i>	<u>35,346</u>	<u>4,440</u>	<u>39,786</u>	<u>635,637</u>
NET ASSETS:				
Invested in Capital Assets, Net of Related Debt	226,061	1,293,351	1,519,412	202
Unrestricted	199,220	103,796	303,016	297,412
<i>Total Net Assets</i>	<u>\$425,281</u>	<u>\$1,397,147</u>	<u>1,822,428</u>	<u>\$297,614</u>

Some amounts reported for business-type activities are different because of the adjustment to reflect the consolidation of internal service fund activities related to the enterprise funds.

Net Assets of Business-Type Activities
See accompanying notes to the financial statements

1,339
\$1,823,767

Seneca County, Ohio
Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2005

	Enterprise Funds			Governmental Activities - Internal Service Funds
	Emergency Medical Services Fund	County Sewer District Fund	Totals	
OPERATING REVENUES:				
Charges for Services	\$241,502	\$95,648	\$337,150	\$2,274,731
Tap-In Fees		419	419	
Reimbursements				420,956
Other	5,315	259	5,574	5,106
<i>Total Operating Revenues</i>	<u>246,817</u>	<u>96,326</u>	<u>343,143</u>	<u>2,700,793</u>
OPERATING EXPENSES:				
Personal Services	74,566	44,450	119,016	22,904
Contractual Services	155,221	34,783	190,004	612,833
Materials and Supplies	50,570	6,238	56,808	
Claims				1,929,231
Depreciation	55,211	36,731	91,942	120
Other	20,423	3,585	24,008	
<i>Total Operating Expenses</i>	<u>355,991</u>	<u>125,787</u>	<u>481,778</u>	<u>2,565,088</u>
<i>Operating Income (Loss)</i>	<u>(109,174)</u>	<u>(29,461)</u>	<u>(138,635)</u>	<u>135,705</u>
NON-OPERATING REVENUES:				
Interest		126	126	8,574
Operating Grants	11,500		11,500	
<i>Total Non-Operating Revenues</i>	<u>11,500</u>	<u>126</u>	<u>11,626</u>	<u>8,574</u>
<i>Income (Loss) Before Contributions and Transfers</i>	<u>(97,674)</u>	<u>(29,335)</u>	<u>(127,009)</u>	<u>144,279</u>
Transfers In - Primary Government	147,757	56,774	204,531	
Capital Contributions from Other Funds		572,092	572,092	
<i>Change in Net Assets</i>	50,083	599,531	649,614	144,279
<i>Net Assets at Beginning of Year</i>	<u>375,198</u>	<u>797,616</u>		<u>153,335</u>
<i>Net Assets at End of Year</i>	<u>\$425,281</u>	<u>\$1,397,147</u>		<u>\$297,614</u>
Some amounts reported for business-type activities are different because of the adjustment to reflect the consolidation of internal service fund activities related to the enterprise funds			<u>741</u>	
Change in Net Assets of Business-Type Activities			<u>\$650,355</u>	
See accompanying Notes to the Financial Statements				

Seneca County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2005

	Emergency Medical Services Fund	County Sewer District Fund	Totals	Internal Service Funds
Cash Flows from Operating Activities:				
Received from Customers	\$232,008	\$97,459	\$329,467	
Received from Charges for Services		984	984	
Received from Interfund Services Provided				\$2,288,482
Received from Other Operating Sources	5,315	259	5,574	426,062
Payments to Suppliers for Goods and Services	(245,034)	(42,830)	(287,864)	(610,891)
Payments to Employees for Services	(69,813)	(43,692)	(113,505)	(22,574)
Payments for Other Operating Expenses	(20,423)	(3,585)	(24,008)	
Payments for Claims				(2,007,342)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>(97,947)</u>	<u>8,595</u>	<u>(89,352)</u>	<u>73,737</u>
Cash Flows from Noncapital Financing Activities:				
Received from Operating Grants	11,500		11,500	
Transfers In	147,757	56,774	204,531	
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>159,257</u>	<u>56,774</u>	<u>216,031</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities:				
Payments for Capital Acquisitions	(199,920)	(7,860)	(207,780)	
<i>Net Cash (Used for) Capital and Related Financing Activities</i>	<u>(199,920)</u>	<u>(7,860)</u>	<u>(207,780)</u>	<u>0</u>
Cash Flows from Investing Activities:				
Received for Interest on Investments		169	169	7,007
<i>Net Cash Provided by (Used for) Investing Activities</i>	<u>0</u>	<u>169</u>	<u>169</u>	<u>7,007</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(138,610)	57,678	(80,932)	80,744
Cash and Cash Equivalents Beginning of Year	286,699	29,158	315,857	713,470
<i>Cash and Cash Equivalents End of Year</i>	<u>\$148,089</u>	<u>\$86,836</u>	<u>\$234,925</u>	<u>\$794,214</u>

Seneca County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2005

	Emergency Medical Services Fund	County Sewer District Fund	Totals	Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	(\$109,174)	(\$29,461)	(\$138,635)	\$135,705
Adjustments:				
Depreciation	55,211	36,731	91,942	120
(Increase) Decrease in Assets:				
Account Receivable	(1,994)	1,811	(183)	(34,668)
Interfund Receivable		565	565	
Prepaid Items	(56)		(56)	32,004
Increase (Decrease) in Liabilities:				
Accounts Payable	3,023	(439)	2,584	
Contracts Payable	(42,210)	(1,370)	(43,580)	(30,062)
Accrued Wages	(15)	500	485	112
Compensated Absences Payable	4,333		4,333	
Intergovernmental Payable	435	258	693	218
Deferred Revenues	(7,500)		(7,500)	48,419
Claims Payable				(78,111)
<i>Total Adjustments</i>	<u>11,227</u>	<u>38,056</u>	<u>49,283</u>	<u>(61,968)</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u><u>(\$97,947)</u></u>	<u><u>\$8,595</u></u>	<u><u>(\$89,352)</u></u>	<u><u>\$73,737</u></u>

Non-Cash Capital Financing:

In 2005, the governmental funds contributed \$572,092 in capital assets to the County Sewer District Enterprise Fund.

See accompanying Notes to the Financial Statements

Seneca County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Fund
December 31, 2005

	<u>Agency Fund</u>
ASSETS:	
Current Assets:	
Equity in Pooled Cash and Cash Equivalents	\$6,020,252
Cash and Cash Equivalents in Segregated Accounts	367,535
Investments in Segregated Accounts	35,000
Accrued Interest Receivable	278
Accounts Receivable	513,927
Intergovernmental Receivable	4,351,442
Taxes Receivable	13,755
Property Taxes Receivable	36,466,176
	<u>36,466,176</u>
<i>Total Assets</i>	<u><u>\$47,768,365</u></u>
LIABILITIES:	
Current Liabilities:	
Accrued Wages	\$30,602
Intergovernmental Payable	43,005,110
Accrued Interest Payable	197
Compensated Absences Payable	65,745
Undistributed Monies	3,844,943
Deposits Held and Due to Others	821,768
	<u>821,768</u>
<i>Total Liabilities</i>	<u><u>\$47,768,365</u></u>

See accompanying Notes to the Financial Statements

SENECA COUNTY, OHIO
Notes To The Basic Financial Statements
December 31, 2005

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 Auditor, Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Sheriff, two Common Pleas Court Judges and a Probate/Juvenile 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, although the elected officials manage the internal operations of their respective departments.

The reporting entity is comprised of the primary government, component units and other organizations that are included to insure that the financial statements are not misleading. The primary government of the County consists of all funds, departments, boards and agencies that are not legally separate from the County. Seneca County boards include the Board of Mental Retardation and Developmental Disabilities, the Job and Family Services Department and all departments and activities that are operated directly by the elected County officials.

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.

The component unit column on the entity-wide financial statements includes the financial data of the County's discretely presented component unit Seneca Re-Ad Industries, Inc. This is reported in a separate column to emphasize that it is legally separate from the County. Condensed financial information for the component unit is presented in Note 23.

Seneca Re-Ad Industries, Inc. Seneca Re-Ad Industries Inc., is a not-for-profit corporation duly organized under Chapter 1702 O.R.C., and classified as a 501(C)(3) non-profit corporation. It has contracted with the Seneca County Board of MRDD 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 ground 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-Ads Industries, Inc. Board would become the property of the Seneca County MRDD Board.

Separately issued financial statements for Seneca Re-Ad Industries, Inc. can be obtained from Reichert and Associates, CPAs, 206 West Hardin Street, Findlay, OH 45840.

Related Organizations Seneca County officials are responsible for appointing a voting majority of the board members of the Seneca County Emergency Planning Commission, Tiffin Seneca Public Library, Seneca County Museum Advisory Board, Seneca County Convention and Visitors' Bureau and Seneca Metropolitan Housing Authority. However, Seneca County is not financially accountable because it cannot impose its will on any of these organizations and a financial benefit/burden relationship does not exist.

The County Treasurer, as the custodian of public funds, 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	

SENECA COUNTY, OHIO
Notes To The Basic Financial Statements
December 31, 2005

The following organizations are joint ventures and pools in which the County participates. The financial information for these organizations is presented in Notes 21 and 22.

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.

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.

Ottawa-Sandusky-Seneca 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 bear 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 county 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.

Northland Development and Management, Inc.-Northland Development and 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 venture of the MRDD Board 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. Additional information is provided in Note 22.

County Risk Sharing Authority, Inc. (CORSA)-The County is a member of CORSA, which is a risk sharing pool among thirty-six 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. Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the CORSA 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

SENECA COUNTY, OHIO
Notes To The Basic Financial Statements
December 31, 2005

representative on the board at any time. Each member county's control over the budgeting and financing of CORSA 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 POLICIES

For fiscal year 2005, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 40, "Deposit and Investment Risk Disclosures" and GASB Technical Bulletin No. 2004-2 "Recognition of Pension and Other Postemployment Benefit Expenditures/Expense and Liabilities by Cost Sharing Employers.

Statement 40 establishes and modifies disclosure requirements related to investment risks: credit risk (including custodial credit risk and concentrations of credit risk), interest rate risk, and foreign currency risk. This Statement also establishes and modifies disclosure requirements for deposit risks: custodial credit risk and foreign currency risk.

Technical Bulletin 2004-2 clarifies the requirements of Statement 27 for recognition of pension and other postemployment benefit (OPEB) expenditures/expense and liabilities by cost-sharing employers. This Statement had no effect on the County's financial statements during this fiscal year. The County's pension obligation for the fiscal year ended December 31, 2005 was completely paid prior to the end of the year. Timing of the year's final pay period allowed the pension obligations to be paid prior to year end, as a result no accrual was necessary.

NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The preparation of the Seneca County financial statements conforms 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 applies the pronouncements of the Financial Accounting Standards Board issued on or before November 30, 1989, for its governmental and business-type activities and for its enterprise funds 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 business-type activities and enterprise funds. The more significant of the County's accounting policies are described below.

A. Basis of Presentation

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

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

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

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The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the County.

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

B. Fund Accounting

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

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

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. 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.

Maintenance and Repair Fund (M&R)-The M&R fund accounts for revenue derived from motor vehicle licenses, gasoline taxes, and investment revenue. Expenditures in this fund are restricted by state law to County road and bridge repair/improvement programs.

Public Assistance-The Public Assistance fund accounts for various federal and state grants as well as transfers from the General fund used to provide public assistance to general relief recipients, pay providers of medical assistance and for certain public social services.

Seneca County Mental Retardation and Developmental Disabilities Board Fund (MRDD)- The Seneca County MRDD fund accounts for a county-wide property tax levy and federal and state grants and entitlements for operating the Seneca County Opportunity Center, and providing additional support services for handicapped individuals.

Community Development Block Grant Fund (CDBG)- The CDBG fund accounts for revenue from the federal government received through the community development block grant program. This money is used for capital projects that benefit various entities and activities throughout the County.

Abbott's Bridge Replacement Fund-The Abbott's Bridge Replacement fund accounts for money received from the Federal Highway Administration for the replacement of Abbott's Bridge on CR 33 near Old Fort.

The other governmental funds of the County account for grants and other resources whose use is restricted for a particular purpose; the accumulation of resources for, and the payment of debt; or the acquisition or construction of major capital assets.

Proprietary Funds-Proprietary fund accounting focuses on the determination of operating income, changes in net assets, financial position, and cash flows. Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. Internal service funds account for services provided to other departments or agencies of the government on a cost reimbursement basis. The following are the County's proprietary funds:

Enterprise Funds

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Emergency Medical Services Fund (EMS)- The EMS fund accounts for revenue received from charges for transporting people to the hospital in emergency situations and money received from transfers from the General Fund.

County Sewer District-The County Sewer District fund accounts for money received from user and tap-in fees for sewer services provided to residents in various development areas of the County.

Internal Service Fund

Seneca County Employee Health Insurance Fund-The Employee Health Insurance fund accounts for revenue and expenses to fund self-insured health insurance for the employees of the Seneca County government.

Fiduciary Funds-Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are not available to support the County's own programs. The County's agency funds account for assets held by the County for political subdivisions for which the County acts as fiscal agent and for taxes, state-levied shared revenues, and fines and forfeitures collected for and distributed to other political subdivisions.

C. Measurement Focus

Government-Wide Financial Statements

The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the statement of net assets. The statement of activities presents increases (revenues) and decreases (expenses) in total net assets.

Fund Financial Statements

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

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

D. Basis of Accounting

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

Revenues-Exchange and Non-exchange Transactions

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

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, sales taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenue from sales taxes is recognized in the period in which the sales are made. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the County must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered both measurable and available at year end: sales taxes, charges for services, fines and forfeitures, state-levied locally shared taxes (including gasoline tax and motor vehicle license tax), grants, interest, and rent.

Deferred Revenues

Deferred revenues arise when assets are recognized before the revenue recognition criteria have been satisfied.

Property taxes for which there was an enforceable legal claim at December 31, 2005, but were levied to finance 2006 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements were met have also been recorded as deferred revenue.

On governmental fund financial statements, receivables that were not collected within the available period are recorded as deferred revenue.

Expenses/Expenditures

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

E. Budgetary Process

All funds, other than agency funds, are legally required to be budgeted and appropriated. Budgetary information for Seneca Re-Ad Industries Inc., the County's discretely presented component unit, is not reported. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates the need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, program, department, and object level.

The certificate of estimated resources may be amended during the year if projected increases or the County Auditor identifies decreases in revenue. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts when

the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources issued during 2005.

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The appropriations resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriations resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the County Commissioners during the year.

F. Cash and Investments

To improve cash management, cash received by the County is pooled and invested. Individual fund integrity is maintained through the County's records. Each fund's interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents". During 2005, investments were limited to STAR Ohio, negotiable certificates of deposit, money market investments, Federal Home Loan Bank Bonds and Federal Home Loan Mortgage Corporation Bonds.

Cash and cash equivalents that are held separately within departments of the County, and not included in the County Treasury, are recorded as "Cash and Cash Equivalents in Segregated Accounts" and "Investments in Segregated Accounts". The cash and cash equivalents of the Seneca ReAd Industries, Inc. is included in "Cash and Cash Equivalents in Segregated Accounts".

Investments are reported at fair value, except for non-negotiable certificates of deposit, which are reported at cost. Fair value is based on quoted market prices. Any increase or decrease in fair value is reported as a component of investment earnings.

The County has invested funds in the State Treasury Assets Reserve of Ohio (STAR Ohio) during 2005. 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, 2005.

Interest earnings are allocated to County funds according to State statutes and grant requirements. Interest revenue credited to the General Fund during 2005 was \$489,906, which includes approximately \$452,923 assigned from the other County funds.

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 in the financial statements. Investments with an initial maturity of more than three months, and not purchased from the cash management pool, are reported as investments.

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2005 are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

H. Inventory

Inventory is presented at the lower of cost or market on a first-in, first-out basis and is expensed when used. Inventory consists of expendable supplies held for consumption.

I. Loans Receivable

Loans receivable represent the right to receive repayment for certain loans made by the County. These loans are based upon written agreements between the County and the various loan recipients. Reported loans receivable is offset by a fund balance reserve in the governmental fund types, which indicates that the reserved portion does not constitute available expendable resources even though it is a component of net current assets.

J. Capital Assets

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and reductions during the year. Donated capital assets are recorded at their fair market value on the date donated. The County maintains a capitalization threshold of one thousand dollars for all assets except infrastructure. The capitalization threshold for infrastructure is ten thousand dollars. The County's infrastructure consists of roads, bridges, culverts and sewers. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of enterprise fund capital assets is also capitalized.

All capital assets are depreciated, except for land and land improvement and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives.

<u>DESCRIPTION</u>	<u>ESTIMATED LIVES</u>
Buildings and Building Improvements.....	31.5
Improvements other than Buildings	15
Furniture and Fixtures	7
Equipment	5
Infrastructure	5-50

K. Interfund Receivables/Payables

On fund financial statements, receivables and payables resulting from short-term interfund loans or interfund services provided and used are classified as "Interfund Receivables/Payables". Interfund balances within governmental activities and within business-type activities are eliminated on the government-wide statement of net assets. The only interfund balances which remain on the government-wide statement of net assets are those between governmental and business-type activities. These amounts are reflected as "Internal Balances".

L. Compensated Absences

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

Sick leave benefits are accrued as liabilities using the vesting method. The liability includes the employees who are currently eligible to receive termination benefits and those the County has identified as probable of receiving payment in the future. The amount is based on accumulated sick leave and employee wage rates at year-end taking into consideration any limits specified in the County's termination policy. The County records a liability for sick leave for employees with seven or more years of service at varying rates depending on County policy.

The entire compensated absences liability is reported on the government-wide financial statements.

On governmental fund financial statements, compensated absences are recognized as a liability and expenditure to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account

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“Matured Compensated Absences Payable” in the fund from which the employees who have accumulated leave is paid. The noncurrent portion of the liability is not reported. For enterprise funds, the entire amount of compensated absences is reported as a fund liability.

M. Accrued Liabilities and Long-Term Obligations

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

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

N. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The County’s policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

O. Fund Balance Reserves

The County reserves those portions of fund balance 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. Fund balance reserves have been established for encumbrances, prepaid items and notes receivable.

P. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services of the EMS, sewer district and self-insurance programs. Operating expenses are the necessary costs incurred to provide the service that is the primary activity of the fund. Revenues and expenses not meeting these definitions are reported as non-operating.

Q. Interfund Transactions

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

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

R. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of management and are either unusual in nature or infrequent in occurrence. No events of this nature occurred in the County during 2005.

S. Estimates

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

NOTE 4 – ACCOUNTABILITY

The following funds had deficit fund balances as of December 31, 2005.

<u>Special Revenue Funds:</u>		<u>Capital Project Fund:</u>	
Public Assistance	(199,693)	CROSSWAEH CBCF	(3,857)
Recycling and Litter Grant	(4,827)		
Sheriff Highway Safety Grant	(2,339)		
Homeland Security Grant	(126,816)		

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

NOTE 5-BUDGETARY BASIS OF ACCOUNTING

While reporting financial position, results of operations, and changes in fund balances on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget (Non-GAAP Basis) and Actual for the general and major special revenue funds 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 as follows:

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. Encumbrances are treated as expenditures (budget basis) rather than as a reservation of fund balance (GAAP basis).

The adjustments necessary to reconcile the GAAP and budgetary basis statements are as follows:

	Net Change in Fund Balance			
	General Fund	Maintenance and Repair Fund	Public Assistance Fund	Seneca County Opportunity Center
GAAP Basis	(\$841,988)	\$240,168	(\$197,593)	\$111,435
Net Adjustment for Revenue Accruals	(85,574)	(46,326)	48,167	(317,597)
2005 Encumbrances	559,290	205,119	215,254	729,970
Net Adjustment for Expenditure Accruals	(158,140)	(295,477)	(80,968)	(607,541)
2004 Encumbrances	(789,714)	(206,679)	(207,245)	(642,182)
Budget Basis	<u>(\$1,316,126)</u>	<u>(\$103,195)</u>	<u>(\$222,385)</u>	<u>(\$725,915)</u>

NOTE 6 – DEPOSITS AND INVESTMENTS

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

Moneys held by the County which are not considered active are classified as inactive and can be deposited or invested in the following securities:

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1. United States treasury bills, bonds, notes or any other obligations or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or other obligations or securities issued by any federal government agency, or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2 percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio, its political subdivisions, provided that such political subdivisions are located wholly or partly with the County;
5. Time certificates of deposit or savings or deposit accounts, including but not limited to passbook accounts;
6. No load money market mutual funds consisting exclusively of obligations described in (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2), or cash, or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed 5 percent of the County's total average portfolio; and
10. Bankers acceptances for a period not to exceed two hundred seventy days and in an amount not to exceed 10 percent of the County's total average portfolio.

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

Investments in stripped principal or interest obligations, reverse repurchase agreements, and derivatives, are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage, and short selling are also prohibited. An investment must mature within five years from the date of purchase, unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the Treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

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

At year-end, the County had \$4,844 in undeposited cash on hand, which is included on the balance sheet of the County as part of "Equity in Pooled Cash and Cash Equivalents".

A. Deposits with Financial Institutions

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At December 31, 2005 the carrying amount of the County's deposits was \$20,555,569. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2005, \$20,571,021 of the County's bank balance of \$21,501,458 was exposed to custodial risk as discussed below, while \$930,437 was covered by the Federal Deposit Insurance Corporation.

Custodial credit risk is the risk that, in the event of bank failure, the County's deposits may not be returned. All deposits are collateralized with eligible securities in amounts equal to at least 105% of the carrying value of the deposits. Such collateral, as permitted by the Ohio Revised Code, is held in single financial institution collateral pools at Federal Reserve Banks, or at member banks of the federal reserve system. In the name of the respective depository bank and pledged as a pool of collateral against all of the public deposits it holds or as specific collateral held at the Federal Reserve Bank in the name of the County.

B. Investments

As of December 31, 2005, the County had the following investments and maturities.

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities</u>		
		<u>6 months or less</u>	<u>7 to 12 months</u>	<u>13 to 18 months</u>
Certificates of Deposit	\$35,000	\$35,000		
Federal Home Loan Bank	587,250		\$295,500	\$291,750
Federal Home Loan Mortgage Corporation	966,605	966,605		
Star Ohio	997,227	997,227		
Total	<u>\$2,586,082</u>	<u>\$1,998,832</u>	<u>\$295,500</u>	<u>\$291,750</u>

Interest Rate Risk: As a means of limiting its exposure to fair value losses arising from rising interest rates and according to state law, the County's investment policy only limits maturities to matching anticipated cash flow requirements.

Credit risk: The County's investment, were rated Aaa/AAA by Moody's and Standard & Poor's respectively. STAR Ohio was assigned an AAA rating from Standard & Poor's .

Custodial Credit Risk: For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. The County is not currently subject to any custodial credit risk.

Concentration of Credit Risk: The County places no limit on the amount that may be invested in any one issuer. The percentage of each investment type held by the County as of December 31, 2005 is as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>% of Total</u>
FHLB	\$587,250	22.71%
FHLMC	966,605	37.38%
Star Ohio	997,227	38.56%
Certificates of Deposit	35,000	1.35%
Total	<u>\$2,586,082</u>	<u>100.00%</u>

C. Reconciliation of Cash and Investments to the Statement of Net Assets

The following is a reconciliation of cash and investments as reported in the footnote above to cash and investments as reported on the statement of net assets as of December 31, 2005:

SENECA COUNTY, OHIO
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<u>Cash and Investments per footnote</u>	
Carrying amount of deposits	\$20,555,569
Investments	<u>2,586,082</u>
Total	<u>\$23,141,651</u>

<u>Cash and investments per Statement of Net Assets</u>	
Governmental Activities	\$15,947,367
Business-Type Activities	234,925
Agency Funds	6,422,787
Component Unit	<u>536,572</u>
Total	<u>\$23,141,651</u>

NOTE 7 - PROPERTY TAXES

Property taxes include amounts levied against all real property, public utility property, and tangible personal property located in the County. Real property tax revenues received in 2005 represent the collection of 2004 taxes. Real property taxes for 2005 were levied after October 1, 2005, on the assessed values as of January 1, 2005, the lien date. These taxes will be collected in and are intended to finance 2006 operations. Assessed values are established by State statute at 35 percent of appraised market value. All property is required to be revalued every six years. The latest revaluation was completed in 2005. Real property taxes are payable annually or semiannually. The first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility real and tangible personal property taxes collected for 2005 were levied after October 1, 2004, on the assessed values determined as of December 31, 2004, the lien date. These taxes will be collected in and are intended to finance 2006 operations. Public utility real property is assessed at 35 percent of true value; tangible personal property is currently assessed at varying percentages of true value. Public utility property taxes are payable on the same dates as real property taxes described previously.

Tangible personal property tax revenues received in 2005 (other than public utility property) represent the collection of 2005 taxes. Tangible personal property taxes received in 2005 were levied after October 1, 2004, on the true value as of December 31, 2004. Tangible personal property is currently assessed at 25 percent of true value. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. The first payment is due April 30 with the remainder payable by September 20.

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for the all subdivisions within the County is accounted for through agency funds of the County. The amount of the County's tax collection is accounted for within the applicable funds.

Accrued property taxes receivable represents delinquent taxes outstanding and real, tangible personal and public utility taxes which were measurable as of December 31, 2005, and for which there was an enforceable claim. 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 2005 operations. The receivable is therefore offset by deferred revenue. The full tax rate for all County operations for the year ended December 31, 2005 was \$1.90 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2005 property tax receipts were based are as follows:

Real Property.....	\$743,368,850	85.06%
Public Utility Personal Property.....	56,945,320	6.52%
Tangible Personal Property	<u>73,560,969</u>	<u>8.42%</u>
Total Assessed Value	<u>\$873,875,139</u>	<u>100.00%</u>

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Notes To The Basic Financial Statements
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NOTE 8 - 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. On January 1, 2004 the Commissioners imposed a four-year temporary one-half of one percent sales tax effective January 1, 2004 through December 31, 2007. Proceeds of the tax are credited entirely to the General Fund.

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.

A receivable is recognized at year-end for amounts that will be received from sales, which occurred during 2005. On the full accrual basis, the full amount of the receivable is recognized as revenue. On the modified accrual basis, the amount of the receivable not collected within the available period is recorded as deferred revenue.

NOTE 9 – RECEIVABLES

Receivables at December 31, 2005 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 shared revenues. All intergovernmental revenues are considered collectible in full. 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.

Receivables recorded on the County's financial statements are recorded to the extent the amounts are determined material and substantiated, not only by supporting documentation but also by a reasonable systematic method of determining their existence, completeness, valuations and collectibility. Using these criteria, the County has elected to not record child support arrearages in the agency funds. These amounts, while potentially significant, are not considered measurable and, because collections are often significantly in arrears, the County is unable to determine a reasonable value.

Loans receivable expected to be collected in more than one year are \$108,597 in the EPA On-lot Septic Grant and Revolving Loan Funds.

A summary of the principal items of intergovernmental receivables follows:

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<u>Fund Type/Fund</u>	<u>Description</u>	<u>Amount</u>
Major Funds		
<i>General Fund</i>	Local Government	\$717,082
	Local Government Revenue Assistance	143,940
	Court Fines	205
	National School Lunch Subsidy	2,188
	Ohio Public Defender Reimbursement	48,975
	Jail Housing	304,018
	Other State Reimbursements	809
<u>Total General Fund</u>		<u>1,217,217</u>
<i>Maintenance and Repair</i>	Motor Vehicle License	1,049,208
	Gasoline Tax	909,180
	Federal Grant	37,159
<u>Total Maintenance and Repair</u>		<u>1,995,547</u>
<i>Seneca County Opportunity Center</i>	PRC Reimbursement	559,061
	Title VI-B Grant	278
	Early Intervention Grant	29,237
	Construction Grant	996,126
	CAFS Grants	287,460
	National School Lunch Subsidy	2,239
	Help Me Grow Grant	76,336
<u>Total Seneca County Opportunity Center</u>		<u>1,950,737</u>
<i>CDBG</i>	Federal Grant	1,143,900
<i>Abbott's Bridge Replacement Grant</i>	Federal Grant	2,362,080
Other Governmental Funds		
<i>Community Corrections Grant</i>	Federal Grant	28,756
<i>Title V Delinquency Grant</i>	Federal Grant	26,267
<i>Workforce Investment Act Grant</i>	Federal Grant	192,344
<i>Children Services</i>	State Grant	246,039
<i>Recycling and Litter Prevention Grant</i>	State Grant	9,900
<i>Juvenile Ct Programs</i>	State Grant	13
<i>Sheriff Highway Safety Grant</i>	Federal Grant	33,239
<i>Victims of Crime Act Grant</i>	Federal Grant	82,468
<i>Homeland Security Grant</i>	Federal Grant	110,943
<i>Delinquent Care and Custody Grant</i>	Federal Grant	71,045
<i>CROSSWAEH</i>	State Grant	27,052
<u>Total Other Governmental Funds</u>		<u>828,066</u>
<u>Total Governmental Funds</u>		<u>\$9,497,547</u>

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NOTE 10- FOOD STAMPS

The County's Department of Job and Family 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 \$2,700 of federal food stamps at December 31, 2005.

NOTE 11 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2005:

	Balance 1/1/05	Additions	Deletions	Transfers	Balance 12/31/05
Primary Government					
Governmental Activities:					
<i>Non-depreciable Capital Assets</i>					
Land and Improvements	\$1,869,634				\$1,869,634
Construction-in-Progress	0	\$789,411			789,411
Infrastructure	17,552,184		(\$540,221)		17,011,963
Total Non-depreciable Capital Assets	<u>19,421,818</u>	<u>789,411</u>	<u>(540,221)</u>	<u>0</u>	<u>19,671,008</u>
<i>Depreciable Capital Assets:</i>					
Buildings and Improvements	20,027,353	17,795			20,045,148
Machinery and Equipment	10,121,635	880,145	(224,314)	\$2,686	10,780,152
Infrastructure	33,894,935	1,980,649	(593,380)		35,282,204
Total Depreciable Capital Assets	<u>64,043,923</u>	<u>2,878,589</u>	<u>(817,694)</u>	<u>2,686</u>	<u>66,107,504</u>
Less Accumulated Depreciation:					
Buildings and Building Improvements	(10,261,159)	(494,543)			(10,755,702)
Machinery and Equipment	(7,592,670)	(900,248)	201,350	(238)	(8,291,806)
Infrastructure	(9,423,218)	(1,106,589)	314,100		(10,215,707)
Total Accumulated Depreciation	<u>(27,277,047)</u>	<u>(2,501,380)</u>	<u>515,450</u>	<u>(238)</u>	<u>(29,263,215)</u>
Total Depreciable Capital Assets, Net	<u>36,766,876</u>	<u>\$377,209</u>	<u>(302,244)</u>	<u>2,448</u>	<u>36,844,289</u>
Total Governmental Activities Capital Assets, Net	<u>\$56,188,694</u>	<u>\$1,166,620</u>	<u>(\$842,465)</u>	<u>\$2,448</u>	<u>\$56,515,297</u>

SENECA COUNTY, OHIO
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	Balance 1/1/05	Additions	Deletions	Transfers	Balance 12/31/05
Business Type Activities:					
<i>Non-depreciable Capital Assets</i>					
Land and Improvements	\$19,643	\$6,600			\$26,243
<i>Depreciable Capital Assets</i>					
Buildings and Improvements	218,465				218,465
Machinery and Equipment	823,302	\$201,180		\$12,811	1,037,293
Infrastructure	898,421	572,092		(12,811)	1,457,702
Total Depreciable Capital Assets	<u>1,940,188</u>	<u>773,272</u>	<u>0</u>	<u>0</u>	<u>2,713,460</u>
Less Accumulated Depreciation:					
Buildings and Improvements	(72,942)				(72,942)
Machinery and Equipment	(740,912)	(57,420)		(1,830)	(800,162)
Infrastructure	(314,495)	(34,522)		1,830	(347,187)
Total Accumulated Depreciation	<u>(1,128,349)</u>	<u>(91,942)</u>	<u>0</u>	<u>0</u>	<u>(1,220,291)</u>
<i>Total Depreciable Capital Assets, Net</i>	<u>811,839</u>	<u>681,330</u>	<u>0</u>	<u>0</u>	<u>1,493,169</u>
Business-Type Activities Capital Assets, Net	<u>\$831,482</u>	<u>\$687,930</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,519,412</u>

Depreciation expense was charged to governmental functions as follows:

Governmental Activities:	
General Government	
Legislative & Executive	\$630,921
Judicial	69,889
Public Safety	197,310
Public Works	1,366,429
Health	122,487
Human Services	108,937
Conservation & Recreation	5,407
Total Depreciation Expense	<u>\$2,501,380</u>

NOTE 12 - RISK MANAGEMENT

A. Property and Liability

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 \$2,500 deductible on contents. Blanket building and personal property insurance are in the amount of \$77,200,488, which includes builders risk coverage.

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

General Liability	\$1,000,000	Fleet Insurance:	
Crime Coverage	1,000,000	Deductible	\$2,500
Errors and Omissions Liability	1,000,000	Liability	1,000,000
Employee Dishonesty	1,000,000	Uninsured/Underinsured Motorist	250,000
Law Enforcement Liability	1,000,000	Excess Liability	\$4,000,000
Boilers and Machinery	\$100,000,000		

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

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B. Health Care

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.

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 \$207,357 as of December 31, 2005. 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>12/31/03</u>	<u>Incurred</u>	<u>Paid</u>	<u>12/31/04</u>	<u>Incurred</u>	<u>Paid</u>	<u>12/31/05</u>
\$436,822	1,904,940	1,686,361	\$655,401	1,929,231	2,007,342	\$577,290

C. Worker's Compensation

The County participates in the County Commissioners Association of Ohio Workers' Compensation Group Rating Program (the Program), an insurance purchasing pool. The Program is intended to achieve lower workers' compensation rates while establishing safe working conditions and environments for the participants. The workers' compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all participants of the Program. Each participant pays its workers' compensation premium to the State based on the rate for the Program rather than its individual rate. In order to allocate the savings derived by formation of the Program, and to maximize the number of participants in the Program, the Program's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants. Participation in the Program is limited to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc., provides administrative, cost control, and actuarial services to the Program to cover the costs of administering the Program.

The County may withdraw from the Program if written notice is provided sixty days prior to the prescribed application deadline of the Ohio Bureau of Workers' Compensation. However, the participant is not relieved of the obligation to pay any amounts owed to the program prior to withdrawal, and any participant leaving the Program allows representatives of the Program to access loss experience for three years following the last year of participation.

D. Natural Gas

The County participates in the County Commissioners Association of Ohio Service Corporation Natural Gas Program (the Program), a natural gas cost savings pool. In 1999 the CCAO Service Corporation (CCAOSC) Board of Trustees authorized the establishment of a Natural Gas Program for CCAO members. The 30 counties that enrolled in the program save money in two ways: 1) Pre-payment – 1 bcf of gas was purchased from CMS, a Michigan corporation, for the next ten years. Members save \$.07 per mcf below the FERC index. 2) Aggregation – buying as a group.

CCAOSC Natural Gas Program currently has 31 member counties enrolled in the program. The program was designed by Seasongood and Mayer. Taxable bonds in the amount of \$29,890,000 were issued by Hamilton County on October 31, 2000 to assist the CCAOSC and the CCAOSC Natural Gas Program member counties. The program began on November 1, 2000. Huntington Bank is the trustee for the program.

Counties sign up for the program through CCAO, who also receives payments and handles administrative duties. The gas commodity is managed by Exelon Energy. Since 2000 the member counties have saved \$3.5 million. Seneca County saved \$15,838.48 in 2005. CCAO earns approximately \$20,000 to defray expenses. No staff salaries are paid from the program. CCAO established the program as a service to the Counties. The Ohio schools have a similar program administered by the Ohio Schools Council.

NOTE 13 - PENSION PLANS

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A. Ohio Public Employees Retirement System

All Seneca County employees, with the exception of teachers who work for the Board of Mental Retardation and Developmental Disabilities, participate in the Ohio Public Employees Retirement System (OPERS), a cost sharing multiple-employer public employee retirement system created by the State of Ohio. OPERS administers three separate pension plans as follows: 1) The Traditional Pension Plan (TP) a cost sharing multiple-employer defined benefit pension plan. 2) The Member Directed Plan (MD) a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the Member Directed Plan, members accumulate retirement assets equal to the value of member and vested employer contributions plus any investment earnings thereon. 3) The Combined Plan (CO) a cost sharing multiple employer defined benefit pension plan. Under the Combined Plan employer contributions are invested by the retirement system to provide a formula retirement benefit similar in nature to the Traditional Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member Directed Plan. OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the Traditional Plan and Combined Plans. Members of the Member Directed Plan do not qualify for ancillary benefits. Benefits are established by Chapter 145 of the Ohio Revised Code. OPERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-6701 or 1-800-222-PERS (7377).

The Ohio Revised Code provides statutory authority for employee and employer contributions. For 2005, member and employer contribution rates were consistent across all three plans (TP, MD and CO). Separate divisions for law enforcement and public safety exist only within the Traditional Plan. The employee contribution rates for 2005 were 8.5 percent for employees other than law enforcement and public safety. The law enforcement and public safety classification consisted of sheriff, deputy sheriffs and township police with an employee contribution rate of 10.1 percent. All other members of the OPERS public safety division contribute at 9.0 percent. The 2005 employer contribution rate for non-law enforcement and public safety 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 OPERS for the years ended December 31, 2005, 2004 and 2003 were \$2,116,720, \$2,033,224 and \$1,916,357 respectively; equal to 100 percent of the dollar amount billed to each employer.

B. State Teachers Retirement System

Certified teachers employed by the Board of Mental Retardation and Developmental Disabilities participate in the State Teachers' Retirement System of Ohio (STRS Ohio), a cost sharing multiple-employer public employee retirement system administered by the State Teachers Retirement Board. STRS Ohio provides basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. STRS Ohio administers three separate pension plans as follows: 1) The Defined Benefit Plan as established by Chapter 3307 of the Ohio Revised Code. 2) The Defined Contribution Plan in which the member invest both member and employer contributions. The member determines how to allocate the member and employer money among various investment choices. 3) The Combined Plan in which member contributions are allocated by the member, and employer contributions are used to fund a defined benefit payment. Benefits are established by Chapter 3307 of the Ohio Revised Code for member and employer contributions. STRS Ohio issues a publicly available Comprehensive Annual Financial Report. That report may be obtained by writing to STRS Ohio, 275 East Broad Street, Columbus, Ohio 43215-3771, by calling 614-227-4090 or by visiting the STRS Ohio Website at www.strsoh.org.

Plan members were required to contribute 10 percent of their covered annual salary. The County is required to contribute 14%. Contribution rates are established by the State Teachers Retirement Board, 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 Ohio for the years ended December 31, 2005, 2004 and 2003 were \$73,964, \$80,807 and \$78,157 respectively; 100 percent has been contributed for 2005 as well as for the years 2004 and 2003.

NOTE 14 - POST-EMPLOYMENT BENEFITS

SENECA COUNTY, OHIO
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A. Ohio Public Employees Retirement System (OPERS)

Ohio Public Employees Retirement System provides post retirement health care coverage to age and service retirants with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. The health care coverage provided by the retirement system is considered an Other Post-employment Benefit as described in GASB Statement No. 12 "Disclosure of Information on Post-employment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of post retirement health care based on statutory authority of the Ohio Revised Code. For local government employers the rate was 13.55% of covered payroll; 4.0% was the portion that was used to fund health care for the year 2005. The employer rate for law enforcement employees for 2005 was 16.70% and 4.0% was used to fund health care.

Benefits are advanced funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2004, include a rate of return on investments of 8.0 percent, an annual increase in active employee total payroll increases of 4.0% compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .50% and 6.30% based on additional annual pay increases. Health care costs were assumed to increase at the projected wage inflation rate plus an additional factor ranging from 1.0% to 6.0% for the next 8 years. In subsequent years health care costs are assumed to increase 4.0% annually.

OPEB are financed through employer contributions and investment earnings. 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.

At December 31, 2005, the number of active contribution participants was 376,109. The County's actual contributions for 2005, which were used to fund post employment benefits, were \$583,941. Employer contributions of \$33,195 were used to fund post employment benefits for law enforcement and public safety. OPERS's net assets available for payment of benefits at December 31, 2004 (the latest information available) were \$10.8 billion. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$29.5 billion and \$18.7 billion, respectively.

On September 9, 2004 the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. The HCPP restructures OPERS' health care coverage to improve the financial solvency of the fund in response to skyrocketing health care costs. OPERS has also taken additional action to improve the solvency of the Health Care Fund in 2005 by creating a separate investment pool for health care assets. As an additional component of the HCPP, member and employer contribution rates increased as of January 1, 2006, which will allow additional funds to be allocated to the health care plan.

Under the HCPP, retirees eligible for health care coverage will receive a graded monthly allocation based on their years of service at retirement. The Plan incorporates a cafeteria approach, offering a broad range of health care options that allow benefit recipients to use their monthly allocation to purchase health care coverage customized to meet their individual needs. If the monthly allocation exceeds the cost of the options selected, the excess is deposited into a Retiree Medical Account that can be used to fund future health care expenses.

B. State Teachers Retirement System

The County provides comprehensive health care benefits to retired teachers and their dependents through the State Teachers Retirement System of Ohio (STRS Ohio). Benefits include hospitalization, physicians' fees, prescription drugs, and partial reimbursement of monthly Medicare Part B premiums. Benefit provisions and the obligation to contribute are established by the System based on authority granted by State statute. Benefits are funded on a pay-as-you-go basis.

STRS Ohio retirees who participate in the Defined Benefits Plan or the Combined Plan and their dependents are eligible for health care coverage. The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. All benefit recipients pay a portion of the health care cost in the form of a monthly premium. Under Ohio

law, the cost of coverage paid from STRS Ohio funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. For the year ended December 31, 2005 the MRDD Board allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. For the County, this amount was \$5,283.

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STRS Ohio pays health care benefits from the Health Care Stabilization Fund. The balance in the Fund was \$3.3 billion at June 2005. For the fiscal year ended June 30, 2005, net health care costs paid by STRS Ohio were \$254,780,000 and STRS Ohio had 115,395 eligible benefit recipients.

NOTE 15 - 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.

NOTE 16 - CONTRACTUAL 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>
CROSSWAEH Addition	\$2,409,750	\$146,723	\$2,263,027
Abbott's Bridge	\$2,174,600	\$0	\$2,174,600
Fostoria Early Childhood & Family Center	\$2,190,373	\$789,411	\$1,400,962

Seneca County is committed under various leases for office equipment. These leases are considered for accounting purposes to be operating leases. Lease expenditures for the year ended December 31, 2005 amounted to \$53,834. Future minimum lease payments for these leases are as follows:

<u>Year</u>	<u>Total Annual Lease Payments</u>
2006	\$48,861

NOTE 17 - 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 \$6,145,000 of general obligation bonds currently outstanding with annual debt service requirements to maturity, including interest of \$2,463,362 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	3.75-5.00%	\$6,615,000	December 1, 2023
General government	November 1, 1998	3.25-4.65%	\$1,725,000	December 1, 2018

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2006	\$340,000	\$287,517	2011-2015	\$2,110,000	\$ 836,295
2007	\$365,000	\$272,782	2016-2020	\$1,755,000	\$ 305,628
2008	\$370,000	\$256,780	2021-2023	\$ 405,000	\$ 41,000
2009	\$390,000	\$240,370	Total Payments	<u>\$6,145,000</u>	<u>\$2,463,362</u>
2010	\$410,000	\$222,990			

The County has an interest free OWDA On-Lot Septic Loan outstanding with annual debt service requirements to maturity as follows:

<u>Year</u>	<u>Principal</u>	<u>Year</u>	<u>Principal</u>
2006	\$5,314	2011-2015	\$26,570

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2007	\$5,314	2016-2020	\$26,570
2009	\$5,314	2021-2023	<u>\$13,288</u>
2009	\$5,314	Total Payments	<u>\$92,998</u>
2010	\$5,314		

A Bond Anticipation note issued on December 1, 2004 in the amount of \$980,000 was reduced by \$65,000 and rewritten on December 2, 2005 in the amount of \$915,000. The original Bond Anticipation Note for \$1,250,000 was issued in December 1999 and used for Capital Facilities renovations at the ASC Building. In December 2002 an additional \$150,000 was issued to build the new dog shelter and other necessary renovations. This note is rolled over and paid down each year. The current interest rate is 4.0%. The County's overall debt margin was \$18,564,790 with an unvoted debt margin of \$6,150,719 at December 31, 2005. The County's general long-term obligations at year-end consisted of the following:

	<i>Outstanding</i> <i>12/31/04</i>	<i>Additions</i>	<i>Deductions</i>	<i>Outstanding</i> <i>12/31/05</i>	<i>Amount Due</i> <i>Within One Year</i>
Governmental Activities					
General Obligation Bonds	\$6,475,000		(\$330,000)	\$6,145,000	\$340,000
Compensated Absences	1,379,040	128,238	(100,125)	1,407,153	356,575
Capital Facilities Note	980,000	915,000	(980,000)	915,000	915,000
OWDA On-Lot Septic Loan	<u>98,312</u>		<u>(5,314)</u>	<u>92,998</u>	<u>5,314</u>
Governmental Activities	<u>\$8,932,352</u>	<u>\$1,043,238</u>	<u>(\$1,415,439)</u>	<u>\$8,560,151</u>	<u>\$1,616,889</u>
Business Type Activities					
Compensated Absences	<u>\$7,975</u>	<u>\$4,486</u>	<u>(\$153)</u>	<u>\$12,308</u>	<u>\$2,283</u>

The General Obligation Bonds are paid from the Bond Retirement fund by money received from the leases to the various departments and other offices that also occupy the building and the balance from the General Fund. The Capital Facilities note is paid from the County Capital Projects fund with money from the General Fund. The OPWC note is directly from the Maintenance and Repair fund. The OWDA loan is paid directly from the EPA On-Lot Septic Grant fund with money received from repayment of loans to individuals.

Compensated absences will be paid from the fund from which the employees' salaries are paid. These funds include General Fund, Real Estate Assessment, Ditch Maintenance, CSEA, Maintenance and Repair, DRETAC, Public Assistance, Dog and Kennel, Seneca County Board of MRDD, Community Correction Grant, Emergency Medical Services, Emergency Management Agency, CDBG, Clerk of Court's Title Administration, Delinquent Care and Custody Grant, Allen Eiry Guardianship, Victims of Crime Act Grant, Recycling and Litter Prevention.

NOTE 18 - INTERFUND TRANSACTIONS

Interfund balances at December 31, 2005 consist of the following individual fund receivables, payables and transfers:

Due to General Fund from	
Community Corrections Grant	\$ 8,000
Safe Communities Grant	10,000
Sheriff Highway Safety Grant	<u>18,000</u>
Total General Fund	<u>\$36,000</u>

The balance resulted from loans made to provide working capital for operations or projects.

The following transfers were made during 2005:

⇐	Transfers Out
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	General	Other Governmental	Total
General		\$40,085	\$40,085
Public Assistance	\$188,794	0	188,794
All Other Governmental	<u>2,708,840</u>	<u>56,022</u>	<u>2,764,862</u>
Total Governmental	2,897,634	96,107	2,993,741
Business-Type Activity:			
Emergency Medial Service	147,757		147,757
County Sewer District	<u>56,774</u>	<u>0</u>	<u>56,774</u>
Total Business Type Activities	204,531	0	204,531
Total	<u>\$3,102,165</u>	<u>\$96,107</u>	<u>\$3,198,272</u>

Transfers are used to move unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 19 - 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.

NOTE 20-CONDUIT DEBT OBLIGATIONS

Seneca County has issued Hospital and Healthcare Facilities Revenue Refunding Bonds to provide financial assistance to the Mercy Health Systems, Flat Rock Homes, and Good Shepherd Home. Multifamily Housing Revenue Bonds have also been issued to KB Portfolio, LLC Projects (Willow Creek Apartments). 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, 2005 an estimated \$16.38 million in bond and lease obligations was outstanding.

NOTE 21-PUBLIC ENTITY RISK POOLS

A. County Risk Sharing Authority (CORSA)

The County is a member of CORSA, which is a public entity risk sharing 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. Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation 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 CORSA is limited to its voting authority and any representation it may have on the board of trustees. 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.

SENECA COUNTY, OHIO
Notes To The Basic Financial Statements
 December 31, 2005

Financial statements may be obtained by contacting the County Commissioners Association of Ohio in Columbus, Ohio.

B. County Commissioners Association of Ohio Service Corporation (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 of Ohio 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, 2005.

NOTE 22- JOINT VENTURES

A. 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, 2005 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, 2005.

	<u>Joint Venture</u>	<u>County Share</u>
Total Assets	\$4,531,587	\$1,510,529
Total Liabilities	<u>1,389,833</u>	<u>463,278</u>
Net Assets	3,141,754	1,047,251
Revenues	386,212	128,737
Expenses	<u>214,802</u>	<u>71,601</u>
Increase in Net Assets	\$171,410	\$57,137

B. 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. The Counties contributed no initial funding 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 36.35%. Summary financial information as of, and for the fiscal year ended December 31, 2005 is presented below:

	<u>Joint Venture</u>	<u>County Share</u>
Beginning Fund Balance	\$521,656	\$189,622
Revenues	1,297,992	471,820

SENECA COUNTY, OHIO
Notes To The Basic Financial Statements
December 31, 2005

Expenses	<u>722,847</u>	<u>262,755</u>
Ending Fund Balance	<u>\$1,096,801</u>	<u>\$398,687</u>

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.

C. Mental Health and Recovery Services (MHRS)

The Mental Health and Recovery Services Board (MHRS) is a governmental joint venture between Seneca, Sandusky and Wyandot counties. The MHRS Board 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 Board 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, 2005 is:

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

Summary financial information as of, and for the fiscal year ended December 31, 2005 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, 2005.

	<u>Joint Venture</u>	<u>County Share</u>
Beginning Fund Balance	\$3,158,072	\$1,294,809
Revenues	6,508,929	2,668,661
Expenses	<u>6,695,036</u>	<u>2,744,965</u>
Ending Fund Balance	<u>\$2,971,965</u>	<u>\$1,218,506</u>

D. Northland Development & Management, Inc.

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, 2005 is presented below. Further financial information can be found in the Northland Development & Management, Inc. financial report as of December 31, 2005.

	<u>Joint Venture</u>	<u>County Share</u>
Total Assets	\$2,499,272	\$855,287

SENECA COUNTY, OHIO
Notes To The Basic Financial Statements
December 31, 2005

Total Liabilities	<u>1,418,238</u>	<u>469,577</u>
Net Assets	1,081,034	385,710
Revenues	415,368	138,456
Expenses	<u>296,761</u>	<u>98,920</u>
Increase in Net Assets	\$118,607	\$39,536

NOTE 23-SENECA RE-AD INDUSTRIES, INC. - COMPONENT UNIT

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 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, 2005. Further financial information can be seen in the Seneca Re-Ad Industries Financial Report as of June 30, 2005 available from Reichert & Associates, CPA's, 206 West Hardin Street, Findlay, OH 45840.

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 integrated 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 entity 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 funds must be used in accordance with grant agreements with the funding sources. There have been no temporarily restricted funds for the past two years.

Capital Assets: Equipment values, purchased and donated, are assigned original acquisition costs. Donated capital 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:

SENECA COUNTY, OHIO
Notes To The Basic Financial Statements
 December 31, 2005

	<u>Fair Value</u>
National City Checking Account	\$90,928
Fifth Third Bank CD	49,777
Fifth Third Savings	32,779
Firststar Capital CD	96,292
Old Fort Bank CD	87,487
First Ohio Credit Union CD	94,773
Home Savings Savings	83,996
Petty Cash Funds	540
Total Cash and Short Term Investments	\$536,572

FDIC Insurance insures all funds except for \$540 of Petty Cash Funds.

Cash and Cash Equivalents with Fiscal Agent in the amount of \$988 is deposits for Deferred Compensation.

- c. Capital Assets – A summary of changes in capital assets by class during the fiscal year ended June 30, 2005 are as follows:

	Balance June 30, 2004	Additions	Deletions	Balance June 30, 2005
Land	\$2,945			\$2,945
Building	130,590			130,590
Furniture and Fixtures	63,082	\$4,020		67,102
Machinery and Equipment	205,688	29,881		235,569
Vehicles	<u>53,950</u>	<u>48,403</u>		<u>102,353</u>
<i>Subtotal</i>	456,255	82,304		538,559
Accumulated Depreciation	<u>(272,991)</u>	<u>(27,391)</u>		<u>(300,382)</u>
<i>Net Capital Assets</i>	<u>\$183,264</u>	<u>\$54,913</u>	<u>\$0</u>	<u>\$238,177</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 Section 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 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. An in-kind contribution has been added to the financial statement totaling \$69,600 calculated at \$5,800 per month for 21,600 square feet.
- 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 \$401,767.
- g. Accrued Vacation – A liability for accrued vacation for \$11,424 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 days paid vacation after five years of employment.

NOTE 24 - RELATED PARTY TRANSACTIONS

SENECA COUNTY, OHIO
Notes To The Basic Financial Statements
December 31, 2005

For the year ended December 31, 2005 the County participated in the following related party transactions.

Regional Planning Commission	Membership Contribution	\$ 20,539
Soil and Water Conservation District	Local Grant Matching Funds	\$137,000

***Combining Statements and
Individual Fund Schedules***

NON-MAJOR GOVERNMENTAL 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.

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

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.

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 BUILDING FUND-To account for monies received for the deposit on and rental of the Public Safety Building.

DOG AND KENNEL FUND-To account for the dog warden's operations, financed by sales of dog tags and kennel permits, and fine collections.

ALLEN EIRY SPECIAL GUARDIANSHIP FUND-To account for contributed monies funded by a trust left by Allen Eiry. The money is used for providing services to the elderly in Seneca County.

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, DARE and other related services.

TITLE V DELINQUENCY GRANT FUND-To account for monies received from a grant of the Ohio Department of Youth Services for the prevention of delinquencies, administered by the Juvenile Court.

WORKFORCE INVESTMENT ACT FUND-To account for monies from the US Department of Labor passed through the Ohio Department of Job and Family Services to be used for expenses as dictated by the Workforce Investment Act of 1998.

E-911 FUND-To account for money received through transfers from the General Fund and charges to subdivisions for the 911 emergency 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.

FOSTER CHILDREN DONATIONS FUND-To account for donation from fund raisers that are used to provide needed items, and seasonal parties and Christmas presents to foster children.

RECYCLING & LITTER PREVENTION GRANT FUND-To account for monies received from the grants of the State of Ohio and the Ottawa, Sandusky, Seneca Joint Solid Waste District as well as local recycling drives. Educational services are also provided to the community.

PRE-DISASTER MITIGATION GRANT FUND-To account for monies received from the Ohio Emergency Management Agency to provide the County the ability to develop and produce an "All Natural Hazard Mitigation Plan"

PROBATE COURT PROGRAMS FUND- To account for monies received from various court programs including indigent guardianship, marriage licenses, computer research, special projects and other related court services.

NON-MAJOR GOVERNMENTAL FUNDS SENECA COUNTY, OHIO, continued

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.

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.

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.

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.

SAFE COMMUNITIES GRANT FUND-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.

JUVENILE COURT PROGRAMS FUND-To account monies received by the Juvenile Court for various programs including mediation, community services, counseling, institutional care, education and tutoring services and other related court services.

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

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

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

HAZARDOUS MATERIALS FUND-To account for donations for the disposal and transportation of hazardous materials in the event of a County-wide disaster.

YOUTH CENTER JAIBG GRANT-To account for a grant of the Ohio Department of Youth Services to help supplement operating costs, such as employee salaries.

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 EQUIPMENT FUND-To account for the collection of additional fees per AmSub H.B. 152 used for the purchase of equipment.

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.

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.

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.

ANNEXATION PETITION FUND-To account for deposits received upon filing annexation petitions. The money will be used to pay all expenses related to the execution of the annex petition.

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.

STATE DOMESTIC PREPAREDNESS GRANT FUND-To account for monies received from the Ohio Emergency Management Agency for purchasing first responder supplies and equipment.

NON-MAJOR GOVERNMENTAL FUNDS SENECA COUNTY, OHIO, continued

COMMON PLEAS COURT PROGRAMS FUND-To account for monies received by the Common Pleas courts for various court programs including computer research, domestic violence shelter, mediation and other related court services.

HOMELAND SECURITY GRANT FUND-To account for a monies received from the Ohio Emergency Management Agency for equipment, training, planning exercises and administrative emergency preparedness and response personnel.

SHERIFF PROGRAMS FUND-To account for monies received from various programs of the Sheriff's Office including commissary services to the prisoners, drug and alcohol enforcement and education, chaplain services, and other related services.

FEMA SUPPLEMENTAL PLANNING GRANT FUND-To account for monies received from the Federal Emergency Management Agency to be used to update and enhance the County Emergency Operations Plan, review and update Memorandums of Understanding, designate a Weapons of Mass Destruction Advisory team and complete reassessment.

CRIMINAL CASE TRACKER GRANT FUND-To account for a grant of the Ohio Office of Criminal Justice from the Byrne Memorial Grant Program for the Prosecutor to implement a criminal case tracking system.

SAFE HAVENS GRANT-To account for a grant of the US Department of Justice to provide supervised visitation and safe exchanges for clients at Patchworks House.

HELP AMERICA VOTE ACT GRANT-To account for a grant of the Ohio Secretary of State to aid in the upgrading the voter registration system as a provision of the 2002 Help America Vote Act.

MARCS COMMUNICATIONS GRANT-To account for a grant of the Health Resources Services Administration through the Ohio Department of Health to purchase MARCS radio equipment and subscription fees. The MARCS System will aid the communications between first responders.

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 servicing bonds issued to finance the various activities of capital acquisitions.

CAPITAL FACILITIES NOTE RETIREMENT FUND-To account for servicing notes issued to finance the various activities of capital acquisitions.

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:

COUNTY ROAD 12 BRIDGE REPLACEMENT GRANT FUND-To account for monies from the Federal Highway Administration through the Ohio Department of Transportation to replace the bridge on County Road 12.

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

COUNTY ROAD 6 BRIDGE REPLACEMENT GRANT FUND-To account for monies from the Federal Highway Administration through the Ohio Department of Transportation to replace the bridge on County Road 6.

HONEY CREEK SEWER PROJECT FUND-To account for monies received from Clinton and Hopewell Townships, an Issue 2 grant and homeowner assessments to upgrade the sanitary sewer plant and sewer lines at the Honey Creek Subdivision.

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

NON-MAJOR GOVERNMENTAL FUNDS SENECA COUNTY, OHIO, continued

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 FUND-To account for insurance settlement funds received from the former Hanson Building which was destroyed by fire and other sources for building the new Courthouse Annex.

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

ENGINEER GUARDRAIL UPGRADE FUND-To account for monies received from a grant of the Federal Highway Administration through the Ohio Department of Transportation to upgrade guardrails throughout the County.

JAIL EXPANSION FUND-To account for the construction of an expansion to the current Seneca County Jail to be used for the housing of Immigrations and Customs Enforcement (ICE) prisoners.

PAVEMENT MARKINGS GRANT FUND-To account for a grant of the Federal Highway Administration to be fund pavement markings on various county roads.

CROSSWAEH CBCF FUND-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.

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Seneca County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2005

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total</u>
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$3,945,528	\$22,673	\$1,434,790	\$5,402,991
Materials and Supplies Inventory	2,632			2,632
Accrued Interest Receivable	2,774	3	114	2,891
Accounts Receivable	54,664		146	54,810
Intergovernmental Receivable	801,014		27,052	828,066
Prepaid Items	1,459			1,459
Loans Receivable	100,459		8,138	108,597
	<u>100,459</u>	<u> </u>	<u>8,138</u>	<u>108,597</u>
<i>Total Assets</i>	<u>\$4,908,530</u>	<u>\$22,676</u>	<u>\$1,470,240</u>	<u>\$6,401,446</u>
LIABILITIES:				
Accounts Payable	\$217,149		\$9	\$217,158
Accrued Wages	21,821		30	21,851
Contracts Payable	319,445		62,047	381,492
Intergovernmental Payable	21,003		26	21,029
Interfund Payable	36,000			36,000
Deferred Revenue	510,244			510,244
	<u>510,244</u>	<u> </u>	<u> </u>	<u>510,244</u>
<i>Total Liabilities</i>	<u>1,125,662</u>	<u>0</u>	<u>62,112</u>	<u>1,187,774</u>
FUND BALANCES:				
Reserved:				
Reserved for Encumbrances	528,690		76,815	605,505
Reserved for Prepaid Items	1,459			1,459
Reserved for Notes Receivable	100,459		8,138	108,597
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	3,152,260			3,152,260
Debt Service Funds		22,676		22,676
Capital Projects Funds			1,323,175	1,323,175
	<u>3,152,260</u>	<u>22,676</u>	<u>1,323,175</u>	<u>4,498,111</u>
<i>Total Fund Balances</i>	<u>3,782,868</u>	<u>22,676</u>	<u>1,408,128</u>	<u>5,213,672</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$4,908,530</u>	<u>\$22,676</u>	<u>\$1,470,240</u>	<u>\$6,401,446</u>

Seneca County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2005

	Real Estate Assessment Fund	Ditch Maintenance Fund	Child Support Enforcement Agency Fund	DRETAC	Public Safety Building Fund
ASSETS:					
Equity in Pooled Cash and Cash Equivalents	\$898,222	\$207,972	\$800,684	\$67,213	\$5,574
Materials and Supplies Inventory		2,632			
Accrued Interest Receivable					
Accounts Receivable	26		16,244		45
Intergovernmental Receivable					
Prepaid Items	19	103	250	44	
Loans Receivable					
<i>Total Assets</i>	<u>\$898,267</u>	<u>\$210,707</u>	<u>\$817,178</u>	<u>\$67,257</u>	<u>\$5,619</u>
LIABILITIES:					
Accounts Payable		\$116	\$36	\$1,390	\$419
Accrued Wages	\$1,496	1,013	5,032	480	46
Contracts Payable	6,401	5,707	57,975		35
Intergovernmental Payable	870	1,330	5,380	1,536	52
Interfund Payable					
Deferred Revenue					
<i>Total Liabilities</i>	<u>8,767</u>	<u>8,166</u>	<u>68,423</u>	<u>3,406</u>	<u>552</u>
FUND BALANCES:					
Reserved:					
Reserved for Encumbrances	78,688	36,169	145,345	5,090	1,692
Reserved for Prepaid Items	19	103	250	44	
Reserved for Notes Receivable					
Unreserved, Undesignated, Reported in:					
Special Revenue Funds	<u>810,793</u>	<u>166,269</u>	<u>603,160</u>	<u>58,717</u>	<u>3,375</u>
<i>Total Fund Balances</i>	<u>889,500</u>	<u>202,541</u>	<u>748,755</u>	<u>63,851</u>	<u>5,067</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$898,267</u>	<u>\$210,707</u>	<u>\$817,178</u>	<u>\$67,257</u>	<u>\$5,619</u>

Dog & Kennel Fund	Allen Eiry Special Guardianship Fund	Community Corrections Grant Fund	Title V Delinquency Grant Fund	Workforce Investment Act Fund	E-911 Fund	Children Services Fund	Foster Children Donations Fund
\$17,455	\$5,591	\$17,372	\$440	\$157,353	\$12,337	\$318,228	\$15,691
1,045		28,756	26,267	192,344		246,039	
337	19						
<u>\$18,837</u>	<u>\$5,610</u>	<u>\$46,128</u>	<u>\$26,707</u>	<u>\$349,697</u>	<u>\$12,337</u>	<u>\$564,267</u>	<u>\$15,691</u>
\$4,262	\$73		\$176	\$12,462		\$7,758	\$1,383
1,058	730	\$728			\$38		
1,460		28		103,468		127,345	
2,057	737	855	37		38		
		8,000					
		28,756	26,267	61,245		84,843	
<u>8,837</u>	<u>1,540</u>	<u>38,367</u>	<u>26,480</u>	<u>177,175</u>	<u>76</u>	<u>219,946</u>	<u>1,383</u>
4,442	105	4,952	151	32,218	3,055	26,590	1,760
337	19						
<u>5,221</u>	<u>3,946</u>	<u>2,809</u>	<u>76</u>	<u>140,304</u>	<u>9,206</u>	<u>317,731</u>	<u>12,548</u>
<u>10,000</u>	<u>4,070</u>	<u>7,761</u>	<u>227</u>	<u>172,522</u>	<u>12,261</u>	<u>344,321</u>	<u>14,308</u>
<u>\$18,837</u>	<u>\$5,610</u>	<u>\$46,128</u>	<u>\$26,707</u>	<u>\$349,697</u>	<u>\$12,337</u>	<u>\$564,267</u>	<u>\$15,691</u>

Continued

Seneca County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds, continued
December 31, 2005

	Recycling and Litter Prevention Fund	Probate Court Programs Fund	CDBG Fund	Sheriff Highway Safety Grant Fund	Emergency Management Agency Fund
ASSETS:					
Equity in Pooled Cash and Cash Equivalents	\$5,626	\$100,667	\$300,883	\$15,234	\$30,728
Materials and Supplies Inventory					
Accrued Interest Receivable			1,782		
Accounts Receivable		5,895	1,861		
Intergovernmental Receivable	9,900			33,239	
Prepaid Items		154			
Loans Receivable			100,459		
<i>Total Assets</i>	<u>\$15,526</u>	<u>\$106,716</u>	<u>\$404,985</u>	<u>\$48,473</u>	<u>\$30,728</u>
LIABILITIES:					
Accounts Payable	\$7,764	\$11,231	\$1		\$1,651
Accrued Wages	413	28	178	\$336	927
Contracts Payable	1,016				7,350
Intergovernmental Payable	1,260	232	108	538	1,251
Interfund Payable				18,000	
Deferred Revenue	9,900			31,938	
<i>Total Liabilities</i>	<u>20,353</u>	<u>11,491</u>	<u>287</u>	<u>50,812</u>	<u>11,179</u>
FUND BALANCES:					
Reserved:					
Reserved for Encumbrances	1,700	9,330	205		18,403
Reserved for Prepaid Items		154			
Reserved for Notes Receivable			100,459		
Unreserved, Undesignated, Reported in:					
Special Revenue Funds	(6,527)	85,741	304,034	(2,339)	1,146
<i>Total Fund Balances</i>	<u>(4,827)</u>	<u>95,225</u>	<u>404,698</u>	<u>(2,339)</u>	<u>19,549</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$15,526</u>	<u>\$106,716</u>	<u>\$404,985</u>	<u>\$48,473</u>	<u>\$30,728</u>

Safe Communities Grant Fund	Juvenile Court Programs Fund	Victims of Crime Act Grant Fund	Real Estate Tax Escrow Interest Fund	Victim Assistance Court Fines Fund	Hazardous Materials Fund	Clerk of Courts Title Administration Fund	Recorder Equipment Fund
\$10,336	\$63,637	\$46,082	\$1,891	\$3,470	\$22,152	\$156,149	\$104,810
	825	5,396	992	35	1,100	10,800	160
	13	82,468					
	145						
<u>\$10,336</u>	<u>\$64,620</u>	<u>\$133,946</u>	<u>\$2,883</u>	<u>\$3,505</u>	<u>\$23,252</u>	<u>\$166,949</u>	<u>\$104,970</u>
	\$191	\$467		\$115	\$1,000	\$160	
	262	1,802				2,025	
	454	267				23	\$77
\$243	342	2,040				1,953	
10,000	13	84,798	\$496				
<u>10,243</u>	<u>1,262</u>	<u>89,374</u>	<u>496</u>	<u>115</u>	<u>1,000</u>	<u>4,161</u>	<u>77</u>
	13,916	2,061		951	4,478	1,653	10,071
	145						
93	49,297	42,511	2,387	2,439	17,774	161,135	94,822
93	63,358	44,572	2,387	3,390	22,252	162,788	104,893
<u>\$10,336</u>	<u>\$64,620</u>	<u>\$133,946</u>	<u>\$2,883</u>	<u>\$3,505</u>	<u>\$23,252</u>	<u>\$166,949</u>	<u>\$104,970</u>

Continued

Seneca County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds, continued
December 31, 2005

	Washington Street Bridge Fund	Delinquent Care and Custody Grant Fund	Underground Storage Tank Fund	Annexation Petition Fund	METRICH- Drug Law Enforcement Fund
ASSETS:					
Equity in Pooled Cash and Cash Equivalents	\$7,368	\$82,321	\$11,855	\$700	\$5,893
Materials and Supplies Inventory					
Accrued Interest Receivable					
Accounts Receivable					
Intergovernmental Receivable		71,045			
Prepaid Items					
Loans Receivable					
<i>Total Assets</i>	<u>\$7,368</u>	<u>\$153,366</u>	<u>\$11,855</u>	<u>\$700</u>	<u>\$5,893</u>
LIABILITIES:					
Accounts Payable					
Accrued Wages		\$5,167			
Contracts Payable					
Intergovernmental Payable					
Interfund Payable					
Deferred Revenue		71,045			
<i>Total Liabilities</i>	<u>0</u>	<u>76,212</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCES:					
Reserved:					
Reserved for Encumbrances	2,130				
Reserved for Prepaid Items					
Reserved for Notes Receivable					
Unreserved, Undesignated, Reported in:					
Special Revenue Funds	5,238	77,154	11,855	700	5,893
<i>Total Fund Balances</i>	<u>7,368</u>	<u>77,154</u>	<u>11,855</u>	<u>700</u>	<u>5,893</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$7,368</u>	<u>\$153,366</u>	<u>\$11,855</u>	<u>\$700</u>	<u>\$5,893</u>

Common Pleas Court Programs Fund	Homeland Security Grant Fund	Sheriff Programs Fund	FEMA Supplemental Planning Grant Fund	Help America Vote Act Grant Fund	MARCS Communications Grant Fund	Total Nonmajor Special Revenue
\$249,360	\$33,294	\$52,059	\$1,833	\$15,048	\$100,000	\$3,945,528
						2,632
						2,774
10,286		946				54,664
	110,943					801,014
388						1,459
						100,459
<u>\$260,034</u>	<u>\$144,237</u>	<u>\$53,005</u>	<u>\$1,833</u>	<u>\$15,048</u>	<u>\$100,000</u>	<u>\$4,908,530</u>
\$3,896	\$160,110	\$2,488				\$217,149
62						21,821
7,839						319,445
4		140				21,003
	110,943					36,000
						510,244
<u>11,801</u>	<u>271,053</u>	<u>2,628</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,125,662</u>
3,967		8,920		10,648	100,000	528,690
388						1,459
						100,459
<u>243,878</u>	<u>(126,816)</u>	<u>41,457</u>	<u>1,833</u>	<u>4,400</u>		<u>3,152,260</u>
<u>248,233</u>	<u>(126,816)</u>	<u>50,377</u>	<u>1,833</u>	<u>15,048</u>	<u>100,000</u>	<u>3,782,868</u>
<u>\$260,034</u>	<u>\$144,237</u>	<u>\$53,005</u>	<u>\$1,833</u>	<u>\$15,048</u>	<u>\$100,000</u>	<u>\$4,908,530</u>

Seneca County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2005

	Bond Retirement Fund	Capital Facilities Note Retirement Fund	Total Nonmajor Debt Service
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$20,502	\$2,171	\$22,673
Accrued Interest Receivable	3		3
<i>Total Assets</i>	<u>\$20,505</u>	<u>\$2,171</u>	<u>\$22,676</u>
FUND BALANCES:			
Unreserved, Undesignated, Reported in:			
Debt Service Funds	\$20,505	\$2,171	\$22,676
<i>Total Fund Balances</i>	<u>20,505</u>	<u>2,171</u>	<u>22,676</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$20,505</u>	<u>\$2,171</u>	<u>\$22,676</u>

Seneca County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2005

	EPA On-lot Septic Systems Grant Fund	County Capital Projects Fund	Jail Expansion Fund	Pavement Markings Project Fund	CROSSWAEH CBCF	Total Nonmajor Capital Projects
ASSETS:						
Equity in Pooled Cash and Cash Equivalents	\$85,986	\$12,889	\$1,333,916	\$1,999		\$1,434,790
Accrued Interest Receivable	114					114
Accounts Receivable	146					146
Intergovernmental Receivable					\$27,052	27,052
Loans Receivable	8,138					8,138
<i>Total Assets</i>	<u><u>\$94,384</u></u>	<u><u>\$12,889</u></u>	<u><u>\$1,333,916</u></u>	<u><u>\$1,999</u></u>	<u><u>\$27,052</u></u>	<u><u>\$1,470,240</u></u>
LIABILITIES:						
Accounts Payable	\$9					\$9
Accrued Wages	30					30
Contracts Payable		\$2,126	\$27,013	\$1,999	\$30,909	62,047
Intergovernmental Payable	26					26
<i>Total Liabilities</i>	<u><u>65</u></u>	<u><u>2,126</u></u>	<u><u>27,013</u></u>	<u><u>1,999</u></u>	<u><u>30,909</u></u>	<u><u>62,112</u></u>
FUND BALANCES:						
Reserved:						
Reserved for Encumbrances	5	10,071	56,903		9,836	76,815
Reserved for Notes Receivable	8,138					8,138
Unreserved, Undesignated, Reported in: Capital Projects Funds	86,176	692	1,250,000		(13,693)	1,323,175
<i>Total Fund Balances</i>	<u><u>94,319</u></u>	<u><u>10,763</u></u>	<u><u>1,306,903</u></u>		<u><u>(3,857)</u></u>	<u><u>1,408,128</u></u>
<i>Total Liabilities and Fund Balances</i>	<u><u>\$94,384</u></u>	<u><u>\$12,889</u></u>	<u><u>\$1,333,916</u></u>	<u><u>\$1,999</u></u>	<u><u>\$27,052</u></u>	<u><u>\$1,470,240</u></u>

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Seneca County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2005

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total</u>
REVENUES:				
Special Assessments	\$165,933			\$165,933
Charges for Services	1,034,362			1,034,362
Licenses and Permits	189,998			189,998
Fines and Forfeitures	238,752			238,752
Intergovernmental	3,541,221		\$2,121,161	5,662,382
Interest	10,347	\$1,857	1,255	13,459
Rent	5,235	260,692		265,927
Contributions and Donations	5,729			5,729
Other	414,119		247	414,366
<i>Total Revenues</i>	<u>5,605,696</u>	<u>262,549</u>	<u>2,122,663</u>	<u>7,990,908</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	458,892			458,892
Judicial	364,939			364,939
Public Safety	1,022,559			1,022,559
Public Works	126,633			126,633
Health	175,738			175,738
Human Services	3,409,037			3,409,037
Conservation and Recreation	95,196			95,196
Community and Economic Development	88,641		502	89,143
Capital Outlay	31,102		2,256,636	2,287,738
Debt Service:				
Principal Retirements		1,310,000	5,314	1,315,314
Interest and Fiscal Charges		324,614		324,614
<i>Total Expenditures</i>	<u>5,772,737</u>	<u>1,634,614</u>	<u>2,262,452</u>	<u>9,669,803</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(167,041)</u>	<u>(1,372,065)</u>	<u>(139,789)</u>	<u>(1,678,895)</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	902,861	434,844	1,427,157	2,764,862
Notes Issued		915,000		915,000
Premium on Debt Issued		2,171		2,171
Transfers Out - Primary Government	(23,083)		(73,024)	(96,107)
<i>Total Other Financing Sources and Uses</i>	<u>879,778</u>	<u>1,352,015</u>	<u>1,354,133</u>	<u>3,585,926</u>
<i>Net Change in Fund Balance</i>	712,737	(20,050)	1,214,344	1,907,031
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>3,070,131</u>	<u>42,726</u>	<u>193,784</u>	<u>3,306,641</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$3,782,868</u>	<u>\$22,676</u>	<u>\$1,408,128</u>	<u>\$5,213,672</u>

Seneca County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005

	Real Estate Assessment Fund	Ditch Maintenance Fund	Child Support Enforcement Agency Fund	DRETAC
REVENUES:				
Special Assessments		\$165,933		
Charges for Services	\$440,333		\$173,898	\$100,862
Licenses and Permits	215			
Fines and Forfeitures				
Intergovernmental			575,067	
Interest				
Rent				
Contributions and Donations				
Other	73	3,908	58,902	493
<i>Total Revenues</i>	<u>440,621</u>	<u>169,841</u>	<u>807,867</u>	<u>101,355</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	280,087			90,660
Judicial				
Public Safety				
Public Works		111,757	36	
Health				
Human Services			668,279	
Conservation and Recreation				
Community and Economic Development				
Capital Outlay		31,102		
<i>Total Expenditures</i>	<u>280,087</u>	<u>142,859</u>	<u>668,315</u>	<u>90,660</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>160,534</u>	<u>26,982</u>	<u>139,552</u>	<u>10,695</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government				
Transfers Out - Primary Government				
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	160,534	26,982	139,552	10,695
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>728,966</u>	<u>175,559</u>	<u>609,203</u>	<u>53,156</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$889,500</u>	<u>\$202,541</u>	<u>\$748,755</u>	<u>\$63,851</u>

<u>Public Safety Building Fund</u>	<u>Dog & Kennel Fund</u>	<u>Allen Eiry Special Guardianship Fund</u>	<u>Community Corrections Grant Fund</u>	<u>Title V Delinquency Grant Fund</u>	<u>Workforce Investment Act Fund</u>	<u>E-911 Fund</u>	<u>Children Services Fund</u>
	\$3,587 187,193 13,810		\$57,511	\$35,023	\$806,606		\$1,046,178
\$5,235							
<u>2,753</u>	<u>7,271</u>	<u>\$46,042</u>	<u>45</u>			<u>\$354</u>	<u>112,439</u>
<u>7,988</u>	<u>211,861</u>	<u>46,042</u>	<u>57,556</u>	<u>35,023</u>	<u>806,606</u>	<u>354</u>	<u>1,158,617</u>
7,447							
	175,738		55,977	39,427		3,887	
		42,650			725,286		1,673,525
<u>7,447</u>	<u>175,738</u>	<u>42,650</u>	<u>55,977</u>	<u>39,427</u>	<u>725,286</u>	<u>3,887</u>	<u>1,673,525</u>
<u>541</u>	<u>36,123</u>	<u>3,392</u>	<u>1,579</u>	<u>(4,404)</u>	<u>81,320</u>	<u>(3,533)</u>	<u>(514,908)</u>
						8,000	813,200
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,000</u>	<u>813,200</u>
541	36,123	3,392	1,579	(4,404)	81,320	4,467	298,292
<u>4,526</u>	<u>(26,123)</u>	<u>678</u>	<u>6,182</u>	<u>4,631</u>	<u>91,202</u>	<u>7,794</u>	<u>46,029</u>
<u>\$5,067</u>	<u>\$10,000</u>	<u>\$4,070</u>	<u>\$7,761</u>	<u>\$227</u>	<u>\$172,522</u>	<u>\$12,261</u>	<u>\$344,321</u>

Continued

Seneca County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds, continued
For the Year Ended December 31, 2005

	Foster Children Donations Fund	Recycling and Litter Prevention Fund	Pre Disaster Mitigation Grant Fund	Probate Court Programs Fund
REVENUES:				
Special Assessments				
Charges for Services		\$2,120		\$49,336
Licenses and Permits				
Fines and Forfeitures				28,966
Intergovernmental		92,082	\$6,473	
Interest				
Rent				
Contributions and Donations	\$3,476	1,568		
Other		37		3
	<u>3,476</u>	<u>95,807</u>	<u>6,473</u>	<u>78,305</u>
<i>Total Revenues</i>				
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Judicial				77,012
Public Safety			6,473	
Public Works				
Health				
Human Services	2,065			770
Conservation and Recreation		95,196		
Community and Economic Development				
Capital Outlay				
	<u>2,065</u>	<u>95,196</u>	<u>6,473</u>	<u>77,782</u>
<i>Total Expenditures</i>				
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,411</u>	<u>611</u>	<u>0</u>	<u>523</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government		2,061		
Transfers Out - Primary Government		(2,061)		
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Other Financing Sources and Uses</i>				
<i>Net Change in Fund Balance</i>	1,411	611	0	523
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>12,897</u>	<u>(5,438)</u>	<u>0</u>	<u>94,702</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$14,308</u>	<u>(\$4,827)</u>	<u>\$0</u>	<u>\$95,225</u>

<u>CDBG Fund</u>	<u>Sheriff Highway Safety Grant Fund</u>	<u>Drug Law Enforcement Fund</u>	<u>Emergency Management Agency Fund</u>	<u>Safe Communities Grant Fund</u>	<u>Juvenile Court Programs Fund</u>	<u>Victims of Crime Act Grant Fund</u>
			\$3,500		\$13,010	
\$8,486	\$26,196		38,009	\$16,966	19,946 15,739	\$41,506 87,489
<u>27,580</u>	<u>1</u>		<u>14,556</u>	<u>17</u>	<u>858</u>	<u>38,995</u>
<u>36,066</u>	<u>26,197</u>	<u>0</u>	<u>56,065</u>	<u>16,983</u>	<u>49,553</u>	<u>167,990</u>
					81,156 645	
88,641	26,245	351	130,552	14,663		160,919
<u>88,641</u>	<u>26,245</u>	<u>351</u>	<u>130,552</u>	<u>14,663</u>	<u>81,801</u>	<u>160,919</u>
<u>(52,575)</u>	<u>(48)</u>	<u>(351)</u>	<u>(74,487)</u>	<u>2,320</u>	<u>(32,248)</u>	<u>7,071</u>
			69,800		1,800	
<u>0</u>	<u>0</u>	<u>0</u>	<u>69,800</u>	<u>0</u>	<u>1,800</u>	<u>0</u>
(52,575)	(48)	(351)	(4,687)	2,320	(30,448)	7,071
<u>457,273</u>	<u>(2,291)</u>	<u>351</u>	<u>24,236</u>	<u>(2,227)</u>	<u>93,806</u>	<u>37,501</u>
<u>\$404,698</u>	<u>(\$2,339)</u>	<u>\$0</u>	<u>\$19,549</u>	<u>\$93</u>	<u>\$63,358</u>	<u>\$44,572</u>

Continued

Seneca County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds, continued
For the Year Ended December 31, 2005

	Real Estate Tax Escrow Interest Fund	Victim Assistance Court Fines Fund	Hazardous Materials Fund	Youth Center JAIBG Grant Fund
REVENUES:				
Special Assessments				
Charges for Services				
Licenses and Permits				
Fines and Forfeitures		\$518		
Intergovernmental				
Interest	\$1,861			
Rent				
Contributions and Donations		385		
Other	5	500	\$2,017	\$11
<i>Total Revenues</i>	<u>1,866</u>	<u>1,403</u>	<u>2,017</u>	<u>11</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Judicial				
Public Safety			8,889	297
Public Works				
Health				
Human Services		2,543		
Conservation and Recreation				
Community and Economic Development				
Capital Outlay				
<i>Total Expenditures</i>	<u>0</u>	<u>2,543</u>	<u>8,889</u>	<u>297</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,866</u>	<u>(1,140)</u>	<u>(6,872)</u>	<u>(286)</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government			8,000	
Transfers Out - Primary Government				
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>0</u>	<u>8,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	1,866	(1,140)	1,128	(286)
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>521</u>	<u>4,530</u>	<u>21,124</u>	<u>286</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u><u>\$2,387</u></u>	<u><u>\$3,390</u></u>	<u><u>\$22,252</u></u>	<u><u>\$0</u></u>

Clerk of Courts Title Administration Fund	Recorder Equipment Fund	Washington Street Bridge Fund	Delinquent Care and Custody Grant Fund	Underground Storage Tank Fund	Annexation Petition Fund	METRICH-Drug Law Enforcement Fund
\$167,617	\$41,980				\$1,750	
4,810			\$294,582			\$12,000
356		\$300	82,970			
<u>172,783</u>	<u>41,980</u>	<u>300</u>	<u>377,552</u>	<u>0</u>	<u>1,750</u>	<u>12,000</u>
134,921	78,628	70	431,470		1,400	10,107
<u>134,921</u>	<u>78,628</u>	<u>70</u>	<u>431,470</u>	<u>0</u>	<u>1,400</u>	<u>10,107</u>
<u>37,862</u>	<u>(36,648)</u>	<u>230</u>	<u>(53,918)</u>	<u>0</u>	<u>350</u>	<u>1,893</u>
<u>(18,752)</u>						
<u>(18,752)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
19,110	(36,648)	230	(53,918)	0	350	1,893
<u>143,678</u>	<u>141,541</u>	<u>7,138</u>	<u>131,072</u>	<u>11,855</u>	<u>350</u>	<u>4,000</u>
<u>\$162,788</u>	<u>\$104,893</u>	<u>\$7,368</u>	<u>\$77,154</u>	<u>\$11,855</u>	<u>\$700</u>	<u>\$5,893</u>

Continued

Seneca County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds, continued
For the Year Ended December 31, 2005

	State Domestic Preparedness Grant Fund	Common Pleas Court Programs Fund	Homeland Security Grant Fund	Sheriff Programs Fund
REVENUES:				
Special Assessments				
Charges for Services		\$18,261		\$18,108
Licenses and Permits				2,590
Fines and Forfeitures		121,639		367
Intergovernmental	\$67,484		\$107,518	
Interest				
Rent				
Contributions and Donations				
Other		1	13,341	591
<i>Total Revenues</i>	<u>67,484</u>	<u>139,901</u>	<u>120,859</u>	<u>21,656</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Judicial		32,423		
Public Safety	68,005		247,675	17,323
Public Works				
Health				
Human Services				
Conservation and Recreation				
Community and Economic Development				
Capital Outlay				
<i>Total Expenditures</i>	<u>68,005</u>	<u>32,423</u>	<u>247,675</u>	<u>17,323</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(521)</u>	<u>107,478</u>	<u>(126,816)</u>	<u>4,333</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government				
Transfers Out - Primary Government		(2,270)		
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>(2,270)</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(521)	105,208	(126,816)	4,333
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>521</u>	<u>143,025</u>	<u>0</u>	<u>46,044</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$0</u>	<u>\$248,233</u>	<u>(\$126,816)</u>	<u>\$50,377</u>

FEMA Supplemental Planning Grant Fund	Criminal Case Tracker Grant Fund	Safe Havens Grant Fund	Help America Vote Act Grant Fund	MARCS Communications Grant Fund	Total Nonmajor Special Revenue
					\$165,933
					1,034,362
					189,998
					238,752
	\$14,840	\$133,000	\$15,648	\$100,000	3,541,221
					10,347
					5,235
					5,729
					414,119
0	14,840	133,000	15,648	100,000	5,605,696
			600		458,892
					364,939
	14,840				1,022,559
					126,633
		133,000			175,738
					3,409,037
					95,196
					88,641
					31,102
0	14,840	133,000	600	0	5,772,737
0	0	0	15,048	100,000	(167,041)
					902,861
					(23,083)
0	0	0	0	0	879,778
0	0	0	15,048	100,000	712,737
1,833	0	0	0	0	3,070,131
\$1,833	\$0	\$0	\$15,048	\$100,000	\$3,782,868

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Seneca County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2005

	Bond Retirement Fund	Capital Facilities Note Retirement Fund	Total Nonmajor Debt Service
REVENUES:			
Interest	\$1,857		\$1,857
Rent	237,528	\$23,164	260,692
<i>Total Revenues</i>	<u>239,385</u>	<u>23,164</u>	<u>262,549</u>
EXPENDITURES:			
Debt Service:			
Principal Retirements	330,000	980,000	1,310,000
Interest and Fiscal Charges	301,648	22,966	324,614
<i>Total Expenditures</i>	<u>631,648</u>	<u>1,002,966</u>	<u>1,634,614</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(392,263)</u>	<u>(979,802)</u>	<u>(1,372,065)</u>
OTHER FINANCING SOURCES AND USES:			
Transfers In - Primary Government	370,042	64,802	434,844
Notes Issued		915,000	915,000
Premium on Debt Issued		2,171	2,171
<i>Total Other Financing Sources and Uses</i>	<u>370,042</u>	<u>981,973</u>	<u>1,352,015</u>
<i>Net Change in Fund Balance</i>	<u>(22,221)</u>	<u>2,171</u>	<u>(20,050)</u>
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>42,726</u>	<u>0</u>	<u>42,726</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u><u>\$20,505</u></u>	<u><u>\$2,171</u></u>	<u><u>\$22,676</u></u>

Seneca County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Project Funds
For the Year Ended December 31, 2005

	CR 12 Bridge Replacement Fund	EPA On-lot Septic Systems Grant Fund	CR 6 Bridge Replacement Grant Fund	Honey Creek Sewer Project Fund	Issue 2 Fund
REVENUES:					
Intergovernmental	\$318,735		\$5,451	\$20,717	\$1,249,615
Interest		\$1,255			
Other		247			
<i>Total Revenues</i>	<u>318,735</u>	<u>1,502</u>	<u>5,451</u>	<u>20,717</u>	<u>1,249,615</u>
EXPENDITURES:					
Current:					
Community and Economic Development		502			
Capital Outlay	318,735	1,422	5,451	31,872	1,249,615
Debt Service:					
Principal Retirements		5,314			
<i>Total Expenditures</i>	<u>318,735</u>	<u>7,238</u>	<u>5,451</u>	<u>31,872</u>	<u>1,249,615</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>(5,736)</u>	<u>0</u>	<u>(11,155)</u>	<u>0</u>
OTHER FINANCING SOURCES AND USES:					
Transfers In - Primary Government					
Transfers Out - Primary Government				(56,774)	
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(56,774)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	(5,736)	0	(67,929)	0
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>0</u>	<u>100,055</u>	<u>0</u>	<u>67,929</u>	<u>0</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$0</u>	<u>\$94,319</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

<u>Bd of Education Annex Fund</u>	<u>Hanson Building Construction Fund</u>	<u>County Capital Projects Fund</u>	<u>Engineer Guardrail Upgrade Fund</u>	<u>Jail Expansion Fund</u>	<u>Pavement Markings Project Fund</u>	<u>CROSSWAEH CBCF Fund</u>	<u>Total Nonmajor Capital Projects</u>
			\$180,257		\$235,695	\$110,691	\$2,121,161 1,255 247
<u>0</u>	<u>0</u>	<u>0</u>	<u>180,257</u>	<u>0</u>	<u>235,695</u>	<u>110,691</u>	<u>2,122,663</u>
	3,602	72,342	180,257	43,097	235,695	114,548	502 2,256,636
<u>0</u>	<u>3,602</u>	<u>72,342</u>	<u>180,257</u>	<u>43,097</u>	<u>235,695</u>	<u>114,548</u>	<u>5,314</u> <u>2,262,452</u>
<u>0</u>	<u>(3,602)</u>	<u>(72,342)</u>	<u>0</u>	<u>(43,097)</u>	<u>0</u>	<u>(3,857)</u>	<u>(139,789)</u>
<u>(16,250)</u>		77,157		1,350,000			1,427,157 (73,024)
<u>(16,250)</u>	<u>0</u>	<u>77,157</u>	<u>0</u>	<u>1,350,000</u>	<u>0</u>	<u>0</u>	<u>1,354,133</u>
<u>(16,250)</u>	<u>(3,602)</u>	4,815	0	1,306,903	0	(3,857)	1,214,344
<u>16,250</u>	<u>3,602</u>	<u>5,948</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>193,784</u>
<u>\$0</u>	<u>\$0</u>	<u>\$10,763</u>	<u>\$0</u>	<u>\$1,306,903</u>	<u>\$0</u>	<u>(\$3,857)</u>	<u>\$1,408,128</u>

Seneca County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Property Taxes	\$1,989,500	\$2,170,651	\$2,205,664	\$35,013
Sales Taxes	6,375,000	6,830,038	6,830,038	0
Charges for Services	1,496,300	1,540,804	1,561,098	20,294
Licenses and Permits	2,760	3,811	3,887	76
Fines and Forfeitures	140,000	166,343	174,229	7,886
Intergovernmental	2,166,360	2,872,671	2,874,338	1,667
Interest	193,300	534,203	556,796	22,593
Decrease in Fair Value of Investments	0	0	(41,622)	(41,622)
Rent	126,594	163,723	165,317	1,594
Contributions and Donations	1,000	288	288	0
Other	72,939	185,862	200,296	14,434
Total Revenues	12,563,753	14,468,394	14,530,329	61,935
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
<i>Commissioners</i>				
Personal Services	268,033	266,421	265,915	506
Contractual Services	5,233	3,354	3,330	24
Materials and Supplies	904	1,307	1,305	2
Capital Outlay	37,793	36,546	36,546	0
Other	8,920	13,520	13,520	0
<i>Mailroom</i>				
Contractual Services	9,075	9,075	9,075	0
Materials and Supplies	96,215	96,637	96,637	0
Other	1,866	1,866	1,866	0
<i>Auditor</i>				
Personal Services	228,802	227,772	227,486	286
Contractual Services	6,416	5,965	3,762	2,203
Materials and Supplies	7,902	7,073	7,073	0
Capital Outlay	3,065	37,500	37,500	0
Other	12,093	18,988	18,961	27
<i>Treasurer</i>				
Personal Services	102,775	101,658	100,416	1,242
Contractual Services	1,800	1,800	1,800	0
Materials and Supplies	1,112	1,045	836	209
Capital Outlay	0	28	28	0
Other	2,055	2,055	1,977	78
<i>Prosecutor</i>				
Personal Services	495,062	497,721	473,665	24,056
Contractual Services	20,845	24,314	24,064	250
Materials and Supplies	10,332	10,280	10,280	0
Other	48,559	48,732	48,148	584

Continued

Seneca County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund, continued
For the Year Ended December 31, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
<i>Exam of Co Offices</i>				
Contractual Services	65,000	68,875	68,819	56
<i>Data Processing</i>				
Contractual Services	35,270	34,369	29,117	5,252
Materials and Supplies	5,253	4,942	4,942	0
<i>Bd of Elections</i>				
Personal Services	181,771	179,505	170,235	9,270
Contractual Services	17,141	16,601	16,580	21
Materials and Supplies	38,403	35,894	35,894	0
Other	15,124	23,124	22,124	1,000
<i>Maintenance</i>				
Personal Services	239,429	236,844	224,344	12,500
Contractual Services	593,260	600,031	600,030	1
Materials and Supplies	48,745	48,745	48,745	0
Capital Outlay	19,030	16,982	16,982	0
Other	211	467	430	37
<i>Recorder</i>				
Personal Services	111,313	123,160	123,032	128
Contractual Services	128,314	91,434	91,434	0
Materials and Supplies	4,555	3,764	3,764	0
Other	2,862	2,676	2,662	14
<i>Insurance and Pension</i>				
Personal Services	907,049	1,007,352	1,006,895	457
Contractual Services	232,700	231,117	229,574	1,543
Other	20,189	18,782	13,240	5,542
<i>Miscellaneous</i>				
Personal Services	51,938	22,528	11,528	11,000
Contractual Services	71,328	91,163	65,693	25,470
Materials and Supplies	9,280	0	0	0
Other	80,139	93,541	100,211	(6,670)
<i>Contingencies</i>				
Other	175,000	102,714	101,253	1,461
Total - Legislative and Executive	4,422,161	4,468,267	4,371,718	96,549
Judicial				
<i>Fostoria Municipal Court</i>				
Personal Services	21,900	21,900	21,900	0
Contractual Services	55,387	62,976	62,975	1
Other	47,265	47,250	43,642	3,608

Seneca County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund, continued
For the Year Ended December 31, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
<i>Common Pleas Ct 2</i>				
Personal Services	100,688	96,894	95,835	1,059
Contractual Services	3,640	3,132	3,132	0
Materials and Supplies	13,459	14,944	14,944	0
Capital Outlay	26,068	26,068	26,068	0
Other	5,343	4,344	4,344	0
<i>Domestic Relations Ct 2</i>				
Personal Services	95,343	97,110	97,110	0
Contractual Services	3,898	2,500	2,500	0
<i>Common Plea Ct 1</i>				
Personal Services	101,997	101,921	101,921	0
Contractual Services	3,727	5,259	5,259	0
Materials and Supplies	7,875	6,733	6,733	0
Capital Outlay	0	618	618	0
Other	3,599	1,709	1,659	50
<i>Domestic Relations Ct 1</i>				
Personal Services	106,359	105,172	105,132	40
<i>Probate Ct</i>				
Personal Services	144,500	142,215	133,810	8,405
Contractual Services	5,538	4,833	3,532	1,301
Materials and Supplies	9,534	7,710	6,944	766
Capital Outlay	0	1,878	1,878	0
Other	4,474	4,400	2,046	2,354
<i>Clerk of Courts</i>				
Personal Services	162,957	179,547	179,283	264
Contractual Services	7,081	6,840	6,840	0
Materials and Supplies	5,627	5,547	5,547	0
Capital Outlay	0	923	923	0
Other	1,000	835	831	4
<i>Tiffin Municipal Ct</i>				
Contractual Services	112,549	87,352	87,352	0
Other	124,261	122,645	122,645	0
<i>Public Defender</i>				
Other	11,039	3,900	2,500	1,400
<i>Law Library</i>				
Personal Services	23,555	23,273	21,554	1,719
Other	0	17,753	17,753	0
<i>Hearing and Trial Costs</i>				
Personal Services	1,163	1,404	1,326	78
Contractual Services	223,645	240,353	240,353	0
Materials and Supplies	400	400	400	0
Other	64,330	61,569	61,567	2

Seneca County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund, continued
For the Year Ended December 31, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
<i>Juvenile Court</i>				
Personal Services	584,197	515,413	407,016	108,397
Contractual Services	256,034	345,173	344,908	265
Materials and Supplies	9,014	8,352	8,352	0
Capital Outlay	0	2,799	2,799	0
Other	20,921	20,459	20,009	450
<i>Miscellaneous</i>				
Contractual Services	23,286	36,927	16,927	20,000
<i>Total - Judicial</i>	<u>2,391,653</u>	<u>2,441,030</u>	<u>2,290,867</u>	<u>150,163</u>
Total - General Government:	<u>6,813,814</u>	<u>6,909,297</u>	<u>6,662,585</u>	<u>246,712</u>
Public Safety				
<i>Youth Center</i>				
Personal Services	540,899	534,384	503,560	30,824
Contractual Services	80,049	90,448	90,445	3
Materials and Supplies	12,868	12,543	12,529	14
Other	873	873	719	154
<i>Coroner</i>				
Personal Services	56,932	58,168	57,069	1,099
Contractual Services	34,446	49,415	49,415	0
Materials and Supplies	424	250	0	250
Other	4,069	2,000	1,829	171
<i>Sheriff</i>				
Personal Services	1,278,766	1,213,768	1,210,656	3,112
Contractual Services	50,364	59,114	58,951	163
Materials and Supplies	47,700	87,238	87,184	54
Capital Outlay	127,429	128,875	128,875	0
Other	32,959	32,450	31,411	1,039
<i>Criminal Justice</i>				
Personal Services	1,676,022	1,799,318	1,799,318	0
Contractual Services	187,733	231,214	231,213	1
Materials and Supplies	276,924	409,446	409,446	0
Other	6,637	2,802	2,793	9
<i>Ct House Annex Security</i>				
Personal Services	39,379	39,114	38,579	535
Materials and Supplies	382	200	200	0
Capital Outlay	1,000	587	587	0
Total - Public Safety	<u>4,455,855</u>	<u>4,752,207</u>	<u>4,714,779</u>	<u>37,428</u>

Seneca County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund, continued
For the Year Ended December 31, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Public Works				
<i>Tax Map</i>				
Personal Services	39,326	38,993	38,876	117
Contractual Services	1,034	515	442	73
Materials and Supplies	2,808	1,650	1,550	100
Capital Outlay	1,505	2,299	2,299	0
Total - Public Works	44,673	43,457	43,167	290
Health				
<i>Vital Statistics</i>				
Other	1,234	1,000	1,000	0
<i>Crippled Children Aid</i>				
Other	118,412	93,779	93,779	0
Total - Health	119,646	94,779	94,779	0
Human Services				
<i>Contingencies</i>				
Other	4,000	4,000	4,000	0
<i>Soldiers and Sailors</i>				
Personal Services	231,510	234,010	225,475	8,535
Contractual Services	39,415	26,472	26,472	0
Materials and Supplies	21,617	18,710	18,710	0
Capital Outlay	30,000	30,000	26,806	3,194
Other	200,935	147,039	98,110	48,929
<i>Veterans Services</i>				
Contractual Services	5,000	3,000	3,000	0
Materials and Supplies	4,800	4,000	4,000	0
Capital Outlay	0	2,200	0	2,200
Other	12,427	12,000	12,000	0
Total - Human Services	549,704	481,431	418,573	62,858
Conservation and Recreation				
<i>Airport</i>				
Contractual Services	52,856	501,442	482,181	19,261
Other	0	255	255	0
<i>Agriculture</i>				
Other	282,389	282,389	282,389	0
<i>Museum</i>				
Personal Services	28,513	28,354	28,324	30
Materials and Supplies	411	400	350	50
Total - Conservation and Recreation	364,169	812,840	793,499	19,341

Seneca County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund, continued
For the Year Ended December 31, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
<i>Community and Economic Development</i>				
<i>Miscellaneous</i>				
Other	116,500	40,000	40,000	0
<i>Total - Community and Economic Development</i>	<i>116,500</i>	<i>40,000</i>	<i>40,000</i>	<i>0</i>
<i>Total Expenditures</i>	<i>12,464,361</i>	<i>13,134,011</i>	<i>12,767,382</i>	<i>366,629</i>
Excess of Revenues Over Expenditures	99,392	1,334,383	1,762,947	428,564
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	0	40,085	40,085	0
Proceeds from Sale of Capital Assets	0	1,007	1,007	0
Advances In	0	0	15,000	15,000
Transfers Out - Primary Government	(892,516)	(3,216,123)	(3,102,165)	113,958
Advances Out	0	0	(33,000)	(33,000)
Total Other Financing Sources and Uses	(892,516)	(3,175,031)	(3,079,073)	95,958
Net Change in Fund Balance	(793,124)	(1,840,648)	(1,316,126)	524,522
Fund Balance at Beginning of Year	1,380,671	1,380,671	1,380,671	0
Prior Year Encumbrances Appropriated	789,713	789,713	789,713	0
<i>Fund Balance at End of Year</i>	<i>\$1,377,260</i>	<i>\$329,736</i>	<i>\$854,258</i>	<i>\$524,522</i>

Seneca County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Revenue Fund
For the Year Ended December 31, 2005

	Maintenance and Repair Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Charges for Services	\$220,000	\$270,000	\$304,107	\$34,107
Fines and Forfeitures	25,000	33,000	34,078	1,078
Intergovernmental	3,876,552	4,098,391	4,098,266	(125)
Interest	15,000	44,000	38,179	(5,821)
Other		14,537	22,000	7,463
Total Revenues	4,136,552	4,459,928	4,496,630	36,702
EXPENDITURES:				
Current:				
Public Works				
Personal Services	1,841,120	1,846,620	1,609,408	237,212
Contractual Services	596,909	995,127	507,817	487,310
Materials and Supplies	867,619	1,389,617	1,170,533	219,084
Capital Outlay	253,632	469,036	275,059	193,977
Other	128,520	119,712	89,986	29,726
Capital Outlay	1,355,432	1,082,807	947,022	135,785
Total Expenditures	5,043,232	5,902,919	4,599,825	1,303,094
Net Change in Fund Balance	(906,680)	(1,442,991)	(103,195)	1,339,796
Fund Balance at Beginning of Year	1,415,820	1,415,820	1,415,820	0
Prior Year Encumbrances Appropriated	206,679	206,679	206,679	0
Fund Balance at End of Year	\$715,819	\$179,508	\$1,519,304	\$1,339,796

Seneca County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Revenue Fund
For the Year Ended December 31, 2005

	Public Assistance Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Charges for Services	\$250,000	\$176,860	\$176,860	\$0
Intergovernmental	5,200,000	4,887,053	4,876,653	(10,400)
Contributions and Donations	0	350	350	0
Other	300,000	389,800	392,893	3,093
Total Revenues	5,750,000	5,454,063	5,446,756	(7,307)
EXPENDITURES:				
Current:				
Human Services				
Personal Services	3,236,842	2,951,489	2,951,488	1
Contractual Services	2,274,485	2,186,101	2,186,100	1
Materials and Supplies	49,707	70,685	70,685	0
Capital Outlay	61,000	130,752	130,752	0
Other	224,431	518,910	518,910	0
Total Expenditures	5,846,465	5,857,937	5,857,935	2
Excess of Revenues (Under) Expenditures	(96,465)	(403,874)	(411,179)	(7,305)
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	198,121	188,794	188,794	0
Total Other Financing Sources and Uses	198,121	188,794	188,794	0
Net Change in Fund Balance	101,656	(215,080)	(222,385)	(7,305)
Fund Balance at Beginning of Year	15,127	15,127	15,127	0
Prior Year Encumbrances Appropriated	207,245	207,245	207,245	0
Fund Balance at End of Year	\$324,028	\$7,292	(\$13)	(\$7,305)

Seneca County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Revenue Fund
For the Year Ended December 31, 2005

Seneca County Opportunity Center				Variance with Final Budget Over (Under)
	Original Budget	Final Budget	Actual	
REVENUES:				
Property Taxes	\$4,275,000	\$4,368,978	\$4,394,296	\$25,318
Intergovernmental	4,503,600	3,558,473	3,021,024	(537,449)
Interest	0	39	39	0
Contributions and Donations	4,200	4,618	4,618	0
Other	169,600	569,688	583,228	13,540
Total Revenues	8,952,400	8,501,796	8,003,205	(498,591)
EXPENDITURES:				
Current:				
Health				
Personal Services	6,343,997	6,276,381	5,623,890	652,491
Contractual Services	1,268,477	1,171,888	1,004,607	167,281
Materials and Supplies	307,473	278,583	268,994	9,589
Capital Outlay	752,880	636,839	286,883	349,956
Other	4,682,406	4,296,856	461,768	3,835,088
Capital Outlay	2,188,031	1,082,979	1,082,978	1
Total Expenditures	15,543,264	13,743,526	8,729,120	5,014,406
Excess of Revenues Over (Under) Expenditures	(6,590,864)	(5,241,730)	(725,915)	4,515,815
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	875,911	0	0	0
Advances In	0	0	400,000	400,000
Transfers Out - Primary Government	(500,000)	(500,000)	0	500,000
Advances Out	0	0	(400,000)	(400,000)
Total Other Financing Sources and Uses	375,911	(500,000)	0	500,000
Net Change in Fund Balance	(6,214,953)	(5,741,730)	(725,915)	5,015,815
Fund Balance at Beginning of Year	5,747,187	5,747,187	5,747,187	0
Prior Year Encumbrances Appropriated	642,183	642,183	642,183	0
Fund Balance at End of Year	\$174,417	\$647,640	\$5,663,455	\$5,015,815

Seneca County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Capital Projects Fund
For the Year Ended December 31, 2005

	CDBG Fund			Variance with Final Budget Over (Under)
	Original Budget	Final Budget	Actual	
REVENUES:				
Intergovernmental	\$877,043	\$387,314	\$383,314	(\$4,000)
Other	2,024	26	28	2
Total Revenues	<u>879,067</u>	<u>387,340</u>	<u>383,342</u>	<u>(3,998)</u>
EXPENDITURES:				
Capital Outlay	355,059	439,236	434,817	4,419
Total Expenditures	<u>355,059</u>	<u>439,236</u>	<u>434,817</u>	<u>4,419</u>
Net Change in Fund Balance	524,008	(51,896)	(51,475)	421
Fund Balance at Beginning of Year	6,197	6,197	6,197	0
Prior Year Encumbrances Appropriated	<u>45,699</u>	<u>45,699</u>	<u>45,699</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$575,904</u></u>	<u><u>\$0</u></u>	<u><u>\$421</u></u>	<u><u>\$421</u></u>

Seneca County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Capital Projects Fund
For the Year Ended December 31, 2005

	Abbott's Bridge Replacement Grant Fund			Variance with Final Budget Over (Under)
	Original Budget	Final Budget	Actual	
REVENUES:				
Intergovernmental	\$200,000	\$825,000	\$7,700	(\$817,300)
Total Revenues	200,000	825,000	7,700	(817,300)
EXPENDITURES:				
Capital Outlay	825,000	825,000	832,700	(7,700)
Total Expenditures	825,000	825,000	832,700	(7,700)
Net Change in Fund Balance	(625,000)	0	(825,000)	(825,000)
Fund Balance (Deficit) at Beginning of Year	0	0	0	0
Fund Balance (Deficit) at End of Year	(\$625,000)	\$0	(\$825,000)	(\$825,000)

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Revenue Funds
For the Year Ended December 31, 2005*

	Real Estate Assessment Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Charges for Services	\$375,000	\$435,805	\$440,613	\$4,808
Licenses and Permits	0	205	215	10
Other	0	59	73	14
Total Revenues	375,000	436,069	440,901	4,832
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Personal Services	137,750	137,749	85,754	51,995
Contractual Services	443,611	442,044	294,928	147,116
Materials and Supplies	11,934	10,306	2,308	7,998
Capital Outlay	12,000	12,000		12,000
Other	7,103	4,750	2,500	2,250
Total Expenditures	612,398	606,849	385,490	221,359
Net Change in Fund Balance	(237,398)	(170,780)	55,411	226,191
Fund Balance at Beginning of Year	709,825	709,825	709,825	0
Prior Year Encumbrances Appropriated	47,898	47,898	47,898	0
Fund Balance at End of Year	\$520,325	\$586,943	\$813,134	\$226,191

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Revenue Funds, continued
For the Year Ended December 31, 2005*

	<i>Ditch Maintenance Fund</i>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
REVENUES:				
Special Assessments	\$173,839	\$165,933	\$165,933	\$0
Other	1,000	3,889	3,908	19
Total Revenues	<u>174,839</u>	<u>169,822</u>	<u>169,841</u>	<u>19</u>
EXPENDITURES:				
Current:				
Public Works				
Personal Services	81,500	89,500	71,492	18,008
Contractual Services	15,267	12,713	9,716	2,997
Materials and Supplies	23,931	25,000	20,605	4,395
Capital Outlay	49,123	183,843	73,125	110,718
Other	38,631	35,846	6,588	29,258
Total Expenditures	<u>208,452</u>	<u>346,902</u>	<u>181,526</u>	<u>165,376</u>
Net Change in Fund Balance	(33,613)	(177,080)	(11,685)	165,395
Fund Balance at Beginning of Year	144,050	144,050	144,050	0
Prior Year Encumbrances Appropriated	<u>33,613</u>	<u>33,613</u>	<u>33,613</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$144,050</u></u>	<u><u>\$583</u></u>	<u><u>\$165,978</u></u>	<u><u>\$165,395</u></u>

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Revenue Funds, continued
For the Year Ended December 31, 2005*

	Child Support Enforcement Agency Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Charges for Services	\$150,000	\$177,000	\$174,079	(\$2,921)
Intergovernmental	700,000	575,067	575,067	0
Other	25,000	58,500	58,262	(238)
Total Revenues	875,000	810,567	807,408	(3,159)
EXPENDITURES:				
Current:				
Human Services				
Personal Services	401,750	407,250	325,316	81,934
Contractual Services	399,287	437,925	437,217	708
Materials and Supplies	6,395	2,522	2,522	0
Capital Outlay	6,000	2,000	2,000	0
Other	17,062	17,655	16,151	1,504
Total Expenditures	830,494	867,352	783,206	84,146
Net Change in Fund Balance	44,506	(56,785)	24,202	80,987
Fund Balance at Beginning of Year	497,872	497,872	497,872	0
Prior Year Encumbrances Appropriated	112,244	112,244	112,244	0
Fund Balance at End of Year	\$654,622	\$553,331	\$634,318	\$80,987

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Special Revenue Funds, continued
 For the Year Ended December 31, 2005*

	<i>DRETAC</i>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
REVENUES:				
Charges for Services	\$72,000	\$100,862	\$100,862	\$0
Other	0	471	493	22
Total Revenues	<u>72,000</u>	<u>101,333</u>	<u>101,355</u>	<u>22</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Personal Services	70,115	84,406	76,710	7,696
Contractual Services	6,231	14,325	13,074	1,251
Materials and Supplies	5,048	6,834	6,253	581
Capital Outlay	0	1,532	1,532	0
Other	365	1,066	503	563
Total Expenditures	<u>81,759</u>	<u>108,163</u>	<u>98,072</u>	<u>10,091</u>
Net Change in Fund Balance	(9,759)	(6,830)	3,283	10,113
Fund Balance at Beginning of Year	51,205	51,205	51,205	0
Prior Year Encumbrances Appropriated	<u>6,245</u>	<u>6,245</u>	<u>6,245</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$47,691</u></u>	<u><u>\$50,620</u></u>	<u><u>\$60,733</u></u>	<u><u>\$10,113</u></u>

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Revenue Funds, continued
For the Year Ended December 31, 2005*

	Public Safety Building Fund			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
REVENUES:				
Rent	\$6,500	\$5,200	\$5,190	(\$10)
Other	0	2,903	2,753	(150)
Total Revenues	<u>6,500</u>	<u>8,103</u>	<u>7,943</u>	<u>(160)</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Personal Services	2,685	2,785	2,495	290
Contractual Services	728	2,634	1,634	1,000
Materials and Supplies	451	1,401	1,397	4
Other	3,539	4,750	4,060	690
Total Expenditures	<u>7,403</u>	<u>11,570</u>	<u>9,586</u>	<u>1,984</u>
Net Change in Fund Balance	(903)	(3,467)	(1,643)	1,824
Fund Balance at Beginning of Year	4,167	4,167	4,167	0
Prior Year Encumbrances Appropriated	903	903	903	0
Fund Balance at End of Year	<u><u>\$4,167</u></u>	<u><u>\$1,603</u></u>	<u><u>\$3,427</u></u>	<u><u>\$1,824</u></u>

Continued

Seneca County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Revenue Funds, continued
For the Year Ended December 31, 2005

	<i>Dog & Kennel Fund</i>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
REVENUES:				
Charges for Services	\$0	\$4,300	\$4,689	\$389
Licenses and Permits	134,550	134,550	136,035	1,485
Fines and Forfeitures	6,505	9,605	12,815	3,210
Other	23,300	23,300	7,271	(16,029)
Total Revenues	<u>164,355</u>	<u>171,755</u>	<u>160,810</u>	<u>(10,945)</u>
EXPENDITURES:				
Current:				
Health				
Health				
Personal Services	110,055	109,325	107,788	1,537
Contractual Services	13,024	48,787	46,859	1,928
Materials and Supplies	33,066	25,424	21,892	3,532
Capital Outlay	0	2,500	1,294	1,206
Other	4,500	6,676	4,045	2,631
Debt Service:				
Principal Retirement	20,600	0	0	0
Total Expenditures	<u>181,245</u>	<u>192,712</u>	<u>181,878</u>	<u>10,834</u>
Net Change in Fund Balance	(16,890)	(20,957)	(21,068)	(111)
Fund Balance at Beginning of Year	19,467	19,467	19,467	0
Prior Year Encumbrances Appropriated	8,890	8,890	8,890	0
Fund Balance at End of Year	<u>\$11,467</u>	<u>\$7,400</u>	<u>\$7,289</u>	<u>(\$111)</u>

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Revenue Funds, continued
For the Year Ended December 31, 2005*

	Allen Eiry Special Guardianship Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Other	\$42,000	\$46,031	\$46,042	\$11
Total Revenues	42,000	46,031	46,042	11
EXPENDITURES:				
Current:				
Human Services				
Personal Services	40,450	44,190	40,560	3,630
Contractual Services	400	650	650	0
Materials and Supplies	847	602	463	139
Other	1,185	819	819	0
Total Expenditures	42,882	46,261	42,492	3,769
Net Change in Fund Balance	(882)	(230)	3,550	3,780
Fund Balance at Beginning of Year	981	981	981	0
Prior Year Encumbrances Appropriated	882	882	882	0
Fund Balance at End of Year	\$981	\$1,633	\$5,413	\$3,780

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Revenue Funds, continued
For the Year Ended December 31, 2005*

	Community Corrections Grant Fund			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
REVENUES:				
Intergovernmental	\$57,511	\$57,511	\$57,511	\$0
Other	25	33	45	12
Total Revenues	<u>57,536</u>	<u>57,544</u>	<u>57,556</u>	<u>12</u>
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	49,989	51,311	49,334	1,977
Contractual Services	3,724	2,613	2,424	189
Materials and Supplies	2,699	3,737	3,628	109
Other	5,875	5,567	5,246	321
Total Expenditures	<u>62,287</u>	<u>63,228</u>	<u>60,632</u>	<u>2,596</u>
Excess of Revenues Over (Under) Expenditures	<u>(4,751)</u>	<u>(5,684)</u>	<u>(3,076)</u>	<u>2,608</u>
OTHER FINANCING SOURCES AND USES:				
Advances In	0	0	8,000	8,000
Total Other Financing Sources and Uses	<u>0</u>	<u>0</u>	<u>8,000</u>	<u>8,000</u>
Net Change in Fund Balance	(4,751)	(5,684)	4,924	10,608
Fund Balance at Beginning of Year	5,452	5,452	5,452	0
Prior Year Encumbrances Appropriated	2,015	2,015	2,015	0
Fund Balance at End of Year	<u>\$2,716</u>	<u>\$1,783</u>	<u>\$12,391</u>	<u>\$10,608</u>

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Revenue Funds, continued
For the Year Ended December 31, 2005*

	Title V Delinquency Grant Fund			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
REVENUES:				
Intergovernmental	\$26,267	\$35,023	\$35,023	\$0
Total Revenues	<u>26,267</u>	<u>35,023</u>	<u>35,023</u>	<u>0</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial				
Personal Services	0	1,772	1,661	111
Contractual Services	34,022	41,657	41,657	0
Materials and Supplies	0	327	327	0
Other	0	23	21	2
Total Expenditures	<u>34,022</u>	<u>43,779</u>	<u>43,666</u>	<u>113</u>
Excess of Revenues Over (Under) Expenditures	<u>(7,755)</u>	<u>(8,756)</u>	<u>(8,643)</u>	<u>113</u>
Net Change in Fund Balance	(7,755)	(8,756)	(8,643)	113
Fund Balance at Beginning of Year	1,001	1,001	1,001	0
Prior Year Encumbrances Appropriated	<u>7,755</u>	<u>7,755</u>	<u>7,755</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,001</u></u>	<u><u>\$0</u></u>	<u><u>\$113</u></u>	<u><u>\$113</u></u>

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Special Revenue Funds, continued
 For the Year Ended December 31, 2005*

	Workforce Investment Act Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$980,000	\$752,404	\$752,404	\$0
Total Revenues	980,000	752,404	752,404	0
EXPENDITURES:				
Current:				
Human Services				
Contractual Services	32,826	638,324	633,324	5,000
Materials and Supplies	10,000	5,478	5,478	0
Capital Outlay	10,000	17,911	17,911	0
Other	157,622	61,512	61,512	0
Total Expenditures	210,448	723,225	718,225	5,000
Net Change in Fund Balance	769,552	29,179	34,179	5,000
Fund Balance (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	30,948	30,948	30,948	0
Fund Balance at End of Year	\$800,500	\$60,127	\$65,127	\$5,000

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Special Revenue Funds, continued
 For the Year Ended December 31, 2005*

	E-911 Fund			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
REVENUES:				
Other	\$0	\$353	\$354	\$1
Total Revenues	<u>0</u>	<u>353</u>	<u>354</u>	<u>1</u>
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	2,355	2,355	1,809	546
Contractual Services	10,155	11,910	3,870	8,040
Materials and Supplies	400	1,138	1,138	0
Capital Outlay	3,000	2,384	2,384	0
Total Expenditures	<u>15,910</u>	<u>17,787</u>	<u>9,201</u>	<u>8,586</u>
Excess of Revenues Over (Under) Expenditures	<u>(15,910)</u>	<u>(17,434)</u>	<u>(8,847)</u>	<u>8,587</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In	8,200	8,000	8,000	0
Total Other Financing Sources and Uses	<u>8,200</u>	<u>8,000</u>	<u>8,000</u>	<u>0</u>
Net Change in Fund Balance	(7,710)	(9,434)	(847)	8,587
Fund Balance at Beginning of Year	4,418	4,418	4,418	0
Prior Year Encumbrances Appropriated	5,710	5,710	5,710	0
Fund Balance at End of Year	<u>\$2,418</u>	<u>\$694</u>	<u>\$9,281</u>	<u>\$8,587</u>

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Special Revenue Funds, continued
 For the Year Ended December 31, 2005*

	Children Services Fund			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
REVENUES:				
Intergovernmental	\$825,000	\$1,005,558	\$1,006,524	\$966
Other	40,000	113,000	112,340	(660)
Total Revenues	<u>865,000</u>	<u>1,118,558</u>	<u>1,118,864</u>	<u>306</u>
EXPENDITURES:				
Current:				
Human Services				
Contractual Services	1,406,096	1,816,558	1,816,558	0
Other	229,270	87,255	82,705	4,550
Total Expenditures	<u>1,635,366</u>	<u>1,903,813</u>	<u>1,899,263</u>	<u>4,550</u>
Excess of Revenues Over (Under) Expenditures	<u>(770,366)</u>	<u>(785,255)</u>	<u>(780,399)</u>	<u>4,856</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In	750,000	813,200	813,200	0
Total Other Financing Sources and Uses	<u>750,000</u>	<u>813,200</u>	<u>813,200</u>	<u>0</u>
Net Change in Fund Balance	(20,366)	27,945	32,801	4,856
Fund Balance at Beginning of Year	140,977	140,977	140,977	0
Prior Year Encumbrances Appropriated	30,366	30,366	30,366	0
Fund Balance at End of Year	<u><u>\$150,977</u></u>	<u><u>\$199,288</u></u>	<u><u>\$204,144</u></u>	<u><u>\$4,856</u></u>

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Special Revenue Funds, continued
 For the Year Ended December 31, 2005*

	Foster Children Donations Fund			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
REVENUES:				
Contributions and Donations	\$3,000	\$3,000	\$3,476	\$476
Total Revenues	<u>3,000</u>	<u>3,000</u>	<u>3,476</u>	<u>476</u>
EXPENDITURES:				
Current:				
Human Services				
Other	8,196	6,585	5,410	1,175
Total Expenditures	<u>8,196</u>	<u>6,585</u>	<u>5,410</u>	<u>1,175</u>
Net Change in Fund Balance	(5,196)	(3,585)	(1,934)	1,651
Fund Balance at Beginning of Year	11,286	11,286	11,286	0
Prior Year Encumbrances Appropriated	<u>3,196</u>	<u>3,196</u>	<u>3,196</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$9,286</u></u>	<u><u>\$10,897</u></u>	<u><u>\$12,548</u></u>	<u><u>\$1,651</u></u>

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Revenue Funds, continued
For the Year Ended December 31, 2005*

	Recycling and Litter Prevention Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$2,000	\$2,120	\$2,120	\$0
Intergovernmental	116,012	99,636	92,082	(7,554)
Contributions and Donations	0	1,568	1,568	0
Other	0	37	37	0
Total Revenues	118,012	103,361	95,807	(7,554)
EXPENDITURES:				
Current:				
Conservation and Recreation				
Personal Services	71,480	64,207	64,207	0
Contractual Services	21,545	16,214	15,623	591
Materials and Supplies	5,879	8,753	8,153	600
Capital Outlay	1,075	6,871	6,871	0
Other	8,221	12,180	12,880	(700)
Total Expenditures	108,200	108,225	107,734	491
Excess of Revenues Over (Under) Expenditures	9,812	(4,864)	(11,927)	(7,063)
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	0	2,061	2,061	0
Advances In	0	0	5,000	5,000
Transfers Out - Primary Government	0	(2,061)	(2,061)	0
Advances Out	0	0	(5,000)	(5,000)
Total Other Financing Sources and Uses:	0	0	0	0
Net Change in Fund Balance	9,812	(4,864)	(11,927)	(7,063)
Fund Balance (Deficit) at Beginning of Year	(4,336)	(4,336)	(4,336)	0
Prior Year Encumbrances Appropriated	11,408	11,408	11,408	0
Fund Balance (Deficit) at End of Year	\$16,884	\$2,208	(\$4,855)	(\$7,063)

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Special Revenue Fund, continued
 For the Year Ended December 31, 2005*

	Pre Disaster Mitigation Grant Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$6,473	\$6,473	\$6,473	\$0
Total Revenues	6,473	6,473	6,473	0
EXPENDITURES:				
Current:				
Public Safety				
Contractual Services	6,473	6,473	6,473	0
Total Expenditures	6,473	6,473	6,473	0
Net Change in Fund Balance	0	0	0	0
Fund Balance (Deficit) at Beginning of Year	(6,473)	(6,473)	(6,473)	0
Prior Year Encumbrances Appropriated	6,473	6,473	6,473	0
Fund Balance (Deficit) at End of Year	\$0	\$0	\$0	\$0

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Revenue Funds, continued
For the Year Ended December 31, 2005*

	Probate Court Programs Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Charges for Services	\$49,600	\$49,178	\$49,178	\$0
Fines and Forfeitures	30,000	28,949	28,949	0
Other	0	1	3	2
Total Revenues	79,600	78,128	78,130	2
EXPENDITURES:				
Current:				
General Government:				
Judicial				
Personal Services	13,386	14,494	11,251	3,243
Contractual Services	32,542	40,488	34,911	5,577
Materials and Supplies	3,906	4,401	1,848	2,553
Capital Outlay	11,933	25,077	22,718	2,359
Other	27,949	24,182	20,694	3,488
Total Expenditures	89,716	108,642	91,422	17,220
Net Change in Fund Balance	(10,116)	(30,514)	(13,292)	17,222
Fund Balance at Beginning of Year	79,799	79,799	79,799	0
Prior Year Encumbrances Appropriated	16,430	16,430	16,430	0
Fund Balance at End of Year	\$86,113	\$65,715	\$82,937	\$17,222

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Special Revenue Funds, continued
 For the Year Ended December 31, 2005*

	CDBG Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Charges for Services	\$12,500	\$0	\$0	\$0
Interest	753	4,906	4,903	(3)
Other	38,754	31,263	37,225	5,962
Total Revenues	52,007	36,169	42,128	5,959
EXPENDITURES:				
Current:				
Community and Economic Development				
Personal Services	9,354	8,394	5,140	3,254
Contractual Services	10,146	23,030	21,425	1,605
Materials and Supplies	677	654	496	158
Other	3,631	3,023	2,628	395
Total Expenditures	23,808	35,101	29,689	5,412
Net Change in Fund Balance	28,199	1,068	12,439	11,371
Fund Balance at Beginning of Year	277,278	277,278	277,278	0
Prior Year Encumbrances Appropriated	10,961	10,961	10,961	0
Fund Balance at End of Year	\$316,438	\$289,307	\$300,678	\$11,371

Continued

Seneca County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Revenue Funds, continued
For the Year Ended December 31, 2005

	Sheriff Highway Safety Grant Fund			Variance with Final Budget Over (Under)
	Original Budget	Final Budget	Actual	
REVENUES:				
Intergovernmental	\$40,000	\$33,569	\$24,895	(\$8,674)
Other	0	0	1	1
Total Revenues	<u>40,000</u>	<u>33,569</u>	<u>24,896</u>	<u>(8,673)</u>
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	21,491	31,593	25,687	5,906
Total Expenditures	<u>21,491</u>	<u>31,593</u>	<u>25,687</u>	<u>5,906</u>
Excess of Revenues Over (Under) Expenditures	<u>18,509</u>	<u>1,976</u>	<u>(791)</u>	<u>(2,767)</u>
OTHER FINANCING SOURCES AND USES:				
Advances In	0	0	15,000	15,000
Total Other Financing Sources and Uses	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>15,000</u>
Net Change in Fund Balance	18,509	1,976	14,209	12,233
Fund Balance at Beginning of Year	<u>1,024</u>	<u>1,024</u>	<u>1,024</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$19,533</u></u>	<u><u>\$3,000</u></u>	<u><u>\$15,233</u></u>	<u><u>\$12,233</u></u>

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Special Revenue Funds, continued
 For the Year Ended December 31, 2005*

	Drug Law Enforcement Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Fines and Forfeitures	\$500	\$0	\$0	\$0
Total Revenues	500	0	0	0
EXPENDITURES:				
Current:				
Public Safety				
Materials and Supplies	350	351	351	0
Total Expenditures	350	351	351	0
Net Change in Fund Balance	150	(351)	(351)	0
Fund Balance at Beginning of Year	351	351	351	0
Fund Balance (Deficit) at End of Year	\$501	\$0	\$0	\$0

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Revenue Funds, continued
For the Year Ended December 31, 2005*

	Emergency Management Agency Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Charges for Services	\$0	\$3,500	\$3,500	\$0
Intergovernmental	35,000	38,009	38,009	0
Other	0	13,288	14,556	1,268
Total Revenues	35,000	54,797	56,065	1,268
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	66,500	74,830	73,381	1,449
Contractual Services	10,091	46,740	46,318	422
Materials and Supplies	12,037	13,174	13,165	9
Capital Outlay	40,731	26,758	26,758	0
Other	2,925	3,077	2,700	377
Total Expenditures	132,284	164,579	162,322	2,257
Excess of Revenues Over (Under) Expenditures	(97,284)	(109,782)	(106,257)	3,525
OTHER FINANCING SOURCES AND USES:				
Transfers In	70,000	70,000	69,800	(200)
Total Other Financing Sources and Uses	70,000	70,000	69,800	(200)
Net Change in Fund Balance	(27,284)	(39,782)	(36,457)	3,325
Fund Balance at Beginning of Year	14,497	14,497	14,497	0
Prior Year Encumbrances Appropriated	25,284	25,284	25,284	0
Fund Balance (Deficit) at End of Year	\$12,497	(\$1)	\$3,324	\$3,325

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Revenue Funds, continued
For the Year Ended December 31, 2005*

	Safe Communities Grant Fund			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
REVENUES:				
Intergovernmental	\$25,000	\$18,035	\$16,966	(\$1,069)
Other	12	12	17	5
Total Revenues	<u>25,012</u>	<u>18,047</u>	<u>16,983</u>	<u>(1,064)</u>
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	17,832	11,527	11,500	27
Contractual Services	7,431	811	811	0
Materials and Supplies	3,909	2,323	2,323	0
Other	2,422	1,079	1,079	0
Total Expenditures	<u>31,594</u>	<u>15,740</u>	<u>15,713</u>	<u>27</u>
Excess of Revenues Over (Under) Expenditures	<u>(6,582)</u>	<u>2,307</u>	<u>1,270</u>	<u>(1,037)</u>
OTHER FINANCING SOURCES AND USES:				
Advances In			5,000	5,000
Advances Out	0	0	(10,000)	(10,000)
Total Other Financing Sources and Uses	<u>0</u>	<u>0</u>	<u>(5,000)</u>	<u>(5,000)</u>
Net Change in Fund Balance	(6,582)	2,307	(3,730)	(6,037)
Fund Balance at Beginning of Year	4,604	4,604	4,604	0
Prior Year Encumbrances Appropriated	9,462	9,462	9,462	0
Fund Balance at End of Year	<u><u>\$7,484</u></u>	<u><u>\$16,373</u></u>	<u><u>\$10,336</u></u>	<u><u>(\$6,037)</u></u>

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Special Revenue Funds, continued
 For the Year Ended December 31, 2005*

	Juvenile Court Programs Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Charges for Services	\$20,000	\$14,500	\$13,245	(\$1,255)
Fines and Forfeitures	9,900	19,444	19,598	154
Intergovernmental	0	15,739	15,739	0
Other	0	858	858	0
Total Revenues	29,900	50,541	49,440	(1,101)
EXPENDITURES:				
Current:				
General Government:				
Judicial				
Personal Services	21,074	21,074	15,682	5,392
Contractual Services	31,700	40,540	40,113	427
Materials and Supplies	5,422	6,251	6,251	0
Capital Outlay		22,439	22,439	0
Other	5,840	16,725	13,805	2,920
Total Expenditures	64,036	107,029	98,290	8,739
Excess of Revenues Over (Under) Expenditures	(34,136)	(56,488)	(48,850)	7,638
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	0	1,800	1,800	0
Total Other Financing Sources and Uses	0	1,800	1,800	0
Net Change in Fund Balance	(34,136)	(54,688)	(47,050)	7,638
Fund Balance at Beginning of Year	93,346	93,346	93,346	0
Prior Year Encumbrances Appropriated	2,781	2,781	2,781	0
Fund Balance at End of Year	\$61,991	\$41,439	\$49,077	\$7,638

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Revenue Funds, continued
For the Year Ended December 31, 2005*

	Victims of Crime Act Grant Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Fines and Forfeitures	\$22,500	\$40,165	\$41,272	\$1,107
Intergovernmental	111,529	87,489	87,489	0
Other	0	5,343	38,995	33,652
Total Revenues	134,029	132,997	167,756	34,759
EXPENDITURES:				
Current:				
Human Services				
Personal Services	136,289	116,539	111,912	4,627
Contractual Services	5,208	4,380	4,380	0
Materials and Supplies	2,982	2,982	2,982	0
Other	4,700	42,396	42,396	0
Total Expenditures	149,179	166,297	161,670	4,627
Net Change in Fund Balance	(15,150)	(33,300)	6,086	39,386
Fund Balance at Beginning of Year	35,568	35,568	35,568	0
Prior Year Encumbrances Appropriated	1,635	1,635	1,635	0
Fund Balance at End of Year	\$22,053	\$3,903	\$43,289	\$39,386

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Revenue Funds, continued
For the Year Ended December 31, 2005*

	Real Estate Tax Escrow Interest Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Interest	\$800	\$1,450	\$1,566	\$116
Other	0	5	5	0
	800	1,455	1,571	116
Total Revenues				
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Personal Services	0	7	7	0
Contractual Services	200	200	0	200
Materials and Supplies	300	293	0	293
	500	500	7	493
Total Expenditures				
Net Change in Fund Balance	300	955	1,564	609
Fund Balance at Beginning of Year	328	328	328	0
Fund Balance at End of Year	\$628	\$1,283	\$1,892	\$609

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Special Revenue Funds, continued
 For the Year Ended December 31, 2005*

	Victim Assistance Court Fines Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Fines and Forfeitures	\$350	\$550	\$538	(\$12)
Contributions and Donations	0	385	385	0
Other	0	500	500	0
Total Revenues	350	1,435	1,423	(12)
EXPENDITURES:				
Current:				
Human Services				
Contractual Services	244	400	400	0
Materials and Supplies	654	1,411	1,411	0
Capital Outlay	500	0	0	0
Other	773	1,800	1,800	0
Total Expenditures	2,171	3,611	3,611	0
Net Change in Fund Balance	(1,821)	(2,176)	(2,188)	(12)
Fund Balance at Beginning of Year	3,370	3,370	3,370	0
Prior Year Encumbrances Appropriated	1,222	1,222	1,222	0
Fund Balance (Deficit) at End of Year	\$2,771	\$2,416	\$2,404	(\$12)

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Revenue Funds, continued
For the Year Ended December 31, 2005*

	Hazardous Materials Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Other	\$0	\$917	\$917	\$0
Total Revenues	0	917	917	0
EXPENDITURES:				
Current:				
Public Safety				
Contractual Services	8,056	3,087	87	3,000
Materials and Supplies	11,566	17,549	13,029	4,520
Capital Outlay	4,200	4,200	0	4,200
Other	377	6,839	1,800	5,039
Total Expenditures	24,199	31,675	14,916	16,759
Excess of Revenues Over (Under) Expenditures	(24,199)	(30,758)	(13,999)	16,759
OTHER FINANCING SOURCES AND USES:				
Transfers In	8,000	8,000	8,000	0
Total Other Financing Sources and Uses	8,000	8,000	8,000	0
Net Change in Fund Balance	(16,199)	(22,758)	(5,999)	16,759
Fund Balance at Beginning of Year	10,475	10,475	10,475	0
Prior Year Encumbrances Appropriated	13,199	13,199	13,199	0
Fund Balance at End of Year	\$7,475	\$916	\$17,675	\$16,759

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Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Special Revenue Funds, continued
 For the Year Ended December 31, 2005*

	Youth Center JAIBG Grant Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Other	\$0	\$11	\$11	\$0
Total Revenues	0	11	11	0
EXPENDITURES:				
Current:				
Public Safety				
Contractual Services	680	620	620	0
Capital Outlay	499	499	499	0
Other	0	297	297	0
Total Expenditures	1,179	1,416	1,416	0
Net Change in Fund Balance	(1,179)	(1,405)	(1,405)	0
Fund Balance at Beginning of Year	243	243	243	0
Prior Year Encumbrances Appropriated	1,162	1,162	1,162	0
Fund Balance (Deficit) at End of Year	\$226	\$0	\$0	\$0

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Revenue Funds, continued
For the Year Ended December 31, 2005*

Clerk of Courts Title Administration Fund				
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
REVENUES:				
Charges for Services	\$167,861	\$169,187	\$169,187	\$0
Intergovernmental	0	5,755	5,755	0
Other	0	325	356	31
Total Revenues	167,861	175,267	175,298	31
EXPENDITURES:				
Current:				
General Government:				
Judicial				
Personal Services	155,330	155,330	124,971	30,359
Contractual Services	2,000	5,000	5,000	0
Materials and Supplies	6,382	6,018	2,018	4,000
Capital Outlay	0	1,450	1,372	78
Other	4,211	11,150	2,250	8,900
Total Expenditures	167,923	178,948	135,611	43,337
Excess of Revenues Over (Under) Expenditures	(62)	(3,681)	39,687	43,368
OTHER FINANCING SOURCES AND USES:				
Transfers Out	0	(18,752)	(18,752)	0
Total Other Financing Sources and Uses	0	(18,752)	(18,752)	0
Net Change in Fund Balance	(62)	(22,433)	20,935	43,368
Fund Balance (Deficit) at Beginning of Year	131,784	131,784	131,784	0
Prior Year Encumbrances Appropriated	1,593	1,593	1,593	0
Fund Balance (Deficit) at End of Year	\$133,315	\$110,944	\$154,312	\$43,368

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Revenue Funds, continued
For the Year Ended December 31, 2005*

	Recorder Equipment Fund			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
REVENUES:				
Charges for Services	\$30,000	\$41,500	\$41,964	\$464
Total Revenues	<u>30,000</u>	<u>41,500</u>	<u>41,964</u>	<u>464</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Contractual Services	110,201	102,694	98,393	4,301
Capital Outlay	9,266	5,000	5,000	0
Total Expenditures	<u>119,467</u>	<u>107,694</u>	<u>103,393</u>	<u>4,301</u>
Net Change in Fund Balance	(89,467)	(66,194)	(61,429)	4,765
Fund Balance (Deficit) at Beginning of Year	124,626	124,626	124,626	0
Prior Year Encumbrances Appropriated	<u>31,466</u>	<u>31,466</u>	<u>31,466</u>	<u>0</u>
Fund Balance (Deficit) at End of Year	<u><u>\$66,625</u></u>	<u><u>\$89,898</u></u>	<u><u>\$94,663</u></u>	<u><u>\$4,765</u></u>

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Revenue Funds, continued
For the Year Ended December 31, 2005*

	Washington Street Bridge Fund			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
REVENUES:				
Contributions and Donations	\$400	\$400	\$300	(\$100)
Total Revenues	400	400	300	(100)
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Contractual Services	4,430	2,000	2,000	0
Other	200	200	200	0
Total Expenditures	4,630	2,200	2,200	
Net Change in Fund Balance	(4,230)	(1,800)	(1,900)	(100)
Fund Balance (Deficit) at Beginning of Year	4,708	4,708	4,708	0
Prior Year Encumbrances Appropriated	2,430	2,430	2,430	0
Fund Balance (Deficit) at End of Year	<u>\$2,908</u>	<u>\$5,338</u>	<u>\$5,238</u>	<u>(\$100)</u>

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Revenue Funds, continued
For the Year Ended December 31, 2005*

	Delinquent Care and Custody Grant Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$314,474	\$243,703	\$243,703	\$0
Other	87,111	82,868	82,970	102
Total Revenues	401,585	326,571	326,673	102
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	226,180	394,769	353,307	41,462
Other	0	82,591	82,591	0
Total Expenditures	226,180	477,360	435,898	41,462
Net Change in Fund Balance	175,405	(150,789)	(109,225)	41,564
Fund Balance (Deficit) at Beginning of Year	191,547	191,547	191,547	0
Fund Balance (Deficit) at End of Year	\$366,952	\$40,758	\$82,322	\$41,564

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Special Revenue Funds, continued
 For the Year Ended December 31, 2005*

	Underground Storage Tank Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Fund Balance (Deficit) at Beginning of Year	\$855	\$855	\$855	\$0
Prior Year Encumbrances Appropriated	11,000	11,000	11,000	0
Fund Balance (Deficit) at End of Year	\$11,855	\$11,855	\$11,855	\$0

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Special Revenue Funds, continued
 For the Year Ended December 31, 2005*

	Annexation Petition Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Charges for Services	\$700	\$1,750	\$1,750	\$0
Total Revenues	700	1,750	1,750	0
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Contractual Services	192	838	745	93
Materials and Supplies	13	122	50	72
Other	145	790	605	185
Total Expenditures	350	1,750	1,400	350
Net Change in Fund Balance	350	0	350	350
Fund Balance (Deficit) at Beginning of Year	350	350	350	0
Fund Balance (Deficit) at End of Year	\$700	\$350	\$700	\$350

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Special Revenue Funds, continued
 For the Year Ended December 31, 2005*

	<u>METRICH-Drug Law Enforcement Fund</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
REVENUES:				
Fines and Forfeitures	\$500	\$12,000	\$12,000	\$0
Total Revenues	500	12,000	12,000	0
EXPENDITURES:				
Current:				
Public Safety				
Contractual Services	1,000	1,000	0	1,000
Materials and Supplies	1,000	1,000	0	1,000
Other	3,000	15,419	13,419	2,000
Total Expenditures	5,000	17,419	13,419	4,000
Net Change in Fund Balance	(4,500)	(5,419)	(1,419)	4,000
Fund Balance (Deficit) at Beginning of Year	7,312	7,312	7,312	0
Fund Balance (Deficit) at End of Year	<u>\$2,812</u>	<u>\$1,893</u>	<u>\$5,893</u>	<u>\$4,000</u>

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Special Revenue Funds, continued
 For the Year Ended December 31, 2005*

	State Domestic Preparedness Grant Fund			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
REVENUES:				
Intergovernmental	\$35,412	\$68,367	\$68,367	\$0
Total Revenues	<u>35,412</u>	<u>68,367</u>	<u>68,367</u>	<u>0</u>
EXPENDITURES:				
Current:				
Public Safety				
Materials and Supplies	7,299	8,381	8,381	0
Capital Outlay	<u>72,384</u>	<u>71,580</u>	<u>71,580</u>	<u>0</u>
Total Expenditures	<u>79,683</u>	<u>79,961</u>	<u>79,961</u>	<u>0</u>
Net Change in Fund Balance	(44,271)	(11,594)	(11,594)	0
Fund Balance (Deficit) at Beginning of Year	(26,248)	(26,248)	(26,248)	0
Prior Year Encumbrances Appropriated	<u>37,842</u>	<u>37,842</u>	<u>37,842</u>	<u>0</u>
Fund Balance (Deficit) at End of Year	<u><u>(\$32,677)</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Special Revenue Funds, continued
 For the Year Ended December 31, 2005*

	Common Pleas Court Programs Fund			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
REVENUES:				
Charges for Services	\$15,100	\$18,227	\$18,227	\$0
Fines and Forfeitures	100,000	120,000	122,149	2,149
Other	0	1	1	0
Total Revenues	<u>115,100</u>	<u>138,228</u>	<u>140,377</u>	<u>2,149</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial				
Personal Services	8,243	8,243	228	8,015
Contractual Services	12,800	14,862	15,603	(741)
Materials and Supplies	3,000	4,000	4,000	0
Capital Outlay	2,000	5,600	10,819	(5,219)
Other	1,000	1,000	2,333	(1,333)
Total Expenditures	<u>27,043</u>	<u>33,705</u>	<u>32,983</u>	<u>722</u>
Excess of Revenues Over (Under) Expenditures	<u>88,057</u>	<u>104,523</u>	<u>107,394</u>	<u>2,871</u>
OTHER FINANCING SOURCES AND USES:				
Transfers Out - Primary Government	<u>(2,270)</u>	<u>(2,270)</u>	<u>(2,270)</u>	<u>0</u>
Total Other Financing Sources and Uses	<u>(2,270)</u>	<u>(2,270)</u>	<u>(2,270)</u>	<u>0</u>
Net Change in Fund Balance	85,787	102,253	105,124	2,871
Fund Balance (Deficit) at Beginning of Year	<u>138,272</u>	<u>138,272</u>	<u>138,272</u>	<u>0</u>
Fund Balance (Deficit) at End of Year	<u><u>\$224,059</u></u>	<u><u>\$240,525</u></u>	<u><u>\$243,396</u></u>	<u><u>\$2,871</u></u>

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Special Revenue Funds, continued
 For the Year Ended December 31, 2005*

	Homeland Security Grant Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$322,474	\$249,071	\$107,518	(\$141,553)
Other	0	13,341	13,341	0
Total Revenues	<u>322,474</u>	<u>262,412</u>	<u>120,859</u>	<u>(141,553)</u>
EXPENDITURES:				
Current:				
Public Safety	332,093	247,675	247,675	0
Total Expenditures	<u>332,093</u>	<u>247,675</u>	<u>247,675</u>	<u>0</u>
Net Change in Fund Balance	(9,619)	14,737	(126,816)	(141,553)
Fund Balance (Deficit) at Beginning of Year	(2,650)	(2,650)	(2,650)	0
Prior Year Encumbrances Appropriated	<u>2,650</u>	<u>2,650</u>	<u>2,650</u>	<u>0</u>
Fund Balance (Deficit) at End of Year	<u><u>(\$9,619)</u></u>	<u><u>\$14,737</u></u>	<u><u>(\$126,816)</u></u>	<u><u>(\$141,553)</u></u>

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Revenue Funds, continued
For the Year Ended December 31, 2005*

	Sheriff Programs Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Charges for Services	\$10,000	\$17,000	\$17,407	\$407
Licenses and Permits	3,000	1,900	2,590	690
Fines and Forfeitures	500	300	332	32
Contributions and Donations	800	0	0	0
Other	0	595	591	(4)
Total Revenues	<u>14,300</u>	<u>19,795</u>	<u>20,920</u>	<u>1,125</u>
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	585	33	15	18
Contractual Services	2,913	3,750	3,749	1
Materials and Supplies	7,740	9,790	9,681	109
Capital Outlay	574	0	0	0
Other	8,839	14,044	12,719	1,325
Total Expenditures	<u>20,651</u>	<u>27,617</u>	<u>26,164</u>	<u>1,453</u>
Net Change in Fund Balance	<u>(6,351)</u>	<u>(7,822)</u>	<u>(5,244)</u>	<u>2,578</u>
Fund Balance (Deficit) at Beginning of Year	41,655	41,655	41,655	0
Prior Year Encumbrances Appropriated	<u>4,100</u>	<u>4,100</u>	<u>4,100</u>	<u>0</u>
Fund Balance (Deficit) at End of Year	<u><u>\$39,404</u></u>	<u><u>\$37,933</u></u>	<u><u>\$40,511</u></u>	<u><u>\$2,578</u></u>

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Special Revenue Funds, continued
 For the Year Ended December 31, 2005*

	FEMA Supplemental Planning Grant Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Fund Balance (Deficit) at Beginning of Year	\$1,833	\$1,833	\$1,833	\$0
Fund Balance (Deficit) at End of Year	\$1,833	\$1,833	\$1,833	\$0

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Special Revenue Funds, continued
 For the Year Ended December 31, 2005*

	Criminal Case Tracker Grant Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$14,840	\$14,840	\$14,840	\$0
Total Revenues	14,840	14,840	14,840	0
EXPENDITURES:				
Current:				
Public Works				
Capital Outlay	14,840	14,840	14,840	0
Total Expenditures	14,840	14,840	14,840	0
Net Change in Fund Balance	0	0	0	0
Fund Balance (Deficit) at Beginning of Year	0	0	0	0
Fund Balance (Deficit) at End of Year	\$0	\$0	\$0	\$0

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Special Revenue Funds, continued
 For the Year Ended December 31, 2005*

	Safe Havens Grant Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$171,646	\$133,000	\$133,000	\$0
Total Revenues	171,646	133,000	133,000	0
EXPENDITURES:				
Current:				
Human Services				
Contractual Services	171,646	169,000	169,000	0
Total Expenditures	171,646	169,000	169,000	0
Net Change in Fund Balance	0	(36,000)	(36,000)	0
Fund Balance (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	36,000	36,000	36,000	0
Fund Balance (Deficit) at End of Year	\$36,000	\$0	\$0	\$0

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Special Revenue Funds, continued
 For the Year Ended December 31, 2005*

	Help America Vote Act Grant Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$15,648	\$15,648	\$15,648	\$0
Total Revenues	15,648	15,648	15,648	0
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Personal Services	0	5,000	600	4,400
Contractual Services	5,000	0	0	0
Materials and Supplies	5,000	5,000	5,000	0
Other	5,648	5,648	5,648	0
Total Expenditures	15,648	15,648	11,248	4,400
Net Change in Fund Balance	0	0	4,400	4,400
Fund Balance (Deficit) at Beginning of Year	0	0	0	0
Fund Balance (Deficit) at End of Year	\$0	\$0	\$4,400	\$4,400

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Special Revenue Funds
 For the Year Ended December 31, 2005*

	MARCS Communications Grant Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$100,000	\$100,000	\$100,000	\$0
Total Revenues	100,000	100,000	100,000	0
EXPENDITURES:				
Current:				
Public Safety				
Contractual Services	8,640	8,640	8,640	0
Capital Outlay	91,360	91,360	91,360	0
Total Expenditures	100,000	100,000	100,000	0
Net Change in Fund Balance	0	0	0	0
Fund Balance (Deficit) at Beginning of Year	0	0	0	0
Fund Balance(Deficit) at End of Year	\$0	\$0	\$0	\$0

Seneca County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Debt Service Fund
For the Year Ended December 31, 2005

	Bond Retirement Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Interest	\$0	\$2,052	\$2,052	\$0
Rent	108,310	237,528	237,528	0
Total Revenues	108,310	239,580	239,580	0
EXPENDITURES:				
Debt Service:				
Principal Retirements	0	330,000	330,000	0
Interest and Fiscal Charges	151,824	301,648	301,648	0
Total Expenditures	151,824	631,648	631,648	0
Excess of Revenues Over (Under) Expenditures	(43,514)	(392,068)	(392,068)	0
OTHER FINANCING SOURCES AND USES:				
Transfers In	523,338	370,042	370,042	0
Total Other Financing Sources and Uses	523,338	370,042	370,042	0
Net Change in Fund Balance	479,824	(22,026)	(22,026)	0
Fund Balance at Beginning of Year	42,529	42,529	42,529	0
Fund Balance at End of Year	\$522,353	\$20,503	\$20,503	\$0

Continued

Seneca County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Debt Service Fund
For the Year Ended December 31, 2005

	Capital Facilities Note Retirement Fund			Variance with Final Budget Over (Under)
	Original Budget	Final Budget	Actual	
REVENUES:				
Rent	\$35,000	\$23,164	\$23,164	\$0
Total Revenues	35,000	23,164	23,164	0
EXPENDITURES:				
Debt Service:				
Principal Retirements	45,000	980,000	980,000	0
Interest and Fiscal Charges	19,747	22,966	22,966	0
Total Expenditures	64,747	1,002,966	1,002,966	0
Excess of Revenues Over (Under) Expenditures	(29,747)	(979,802)	(979,802)	0
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	55,000	64,802	64,802	0
Notes Issued	920,000	915,000	915,000	0
Premium on Debt Issued	0	2,171	2,171	0
Total Other Financing Sources and Uses	975,000	981,973	981,973	0
Net Change in Fund Balance	945,253	2,171	2,171	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$945,253	\$2,171	\$2,171	\$0

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Capital Project Funds
 For the Year Ended December 31, 2005*

	CR 12 Bridge Replacement Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$336,196	\$318,735	\$318,735	\$0
Total Revenues	336,196	318,735	318,735	0
EXPENDITURES:				
Capital Outlay	336,196	318,735	318,735	0
Total Expenditures	336,196	318,735	318,735	0
Net Change in Fund Balance	0	0	0	0
Fund Balance (Deficit) at Beginning of Year	0	0	0	0
Fund Balance (Deficit) at End of Year	\$0	\$0	\$0	\$0

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Capital Project Funds, continued
 For the Year Ended December 31, 2005*

	<i>EPA On-lot Septic Systems Grant Fund</i>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
REVENUES:				
Interest	\$222	\$419	\$414	(\$5)
Other	8,809	8,412	9,402	990
Total Revenues	<u>9,031</u>	<u>8,831</u>	<u>9,816</u>	<u>985</u>
EXPENDITURES:				
Capital Outlay	1,700	1,700	1,440	260
Debt Service:				
Principal Retirements	<u>0</u>	<u>5,314</u>	<u>5,314</u>	<u>0</u>
Total Expenditures	<u>1,700</u>	<u>7,014</u>	<u>6,754</u>	<u>260</u>
Net Change in Fund Balance	7,331	1,817	3,062	1,245
Fund Balance at Beginning of Year	<u>82,909</u>	<u>82,909</u>	<u>82,909</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$90,240</u></u>	<u><u>\$84,726</u></u>	<u><u>\$85,971</u></u>	<u><u>\$1,245</u></u>

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Capital Project Funds, continued
 For the Year Ended December 31, 2005*

	Federal Funds CR 6 Grant Fund			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
REVENUES:				
Intergovernmental	\$90,244	\$84,156	\$84,156	\$0
Total Revenues	<u>90,244</u>	<u>84,156</u>	<u>84,156</u>	<u>0</u>
EXPENDITURES:				
Capital Outlay	90,244	84,156	84,156	0
Total Expenditures	<u>90,244</u>	<u>84,156</u>	<u>84,156</u>	<u>0</u>
Net Change in Fund Balance	0	0	0	0
Fund Balance (Deficit) at Beginning of Year	(78,705)	(78,705)	(78,705)	0
Prior Year Encumbrances Appropriated	<u>78,705</u>	<u>78,705</u>	<u>78,705</u>	<u>0</u>
Fund Balance (Deficit) at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Capital Project Funds, continued
 For the Year Ended December 31, 2005*

	Honey Creek Sewer Project Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$113,707	\$20,717	\$20,717	\$0
Total Revenues	113,707	20,717	20,717	0
EXPENDITURES:				
Capital Outlay	118,634	88,646	88,646	0
Total Expenditures	118,634	88,646	88,646	0
Net Change in Fund Balance	(4,927)	(67,929)	(67,929)	0
Fund Balance at Beginning of Year	63,001	63,001	63,001	0
Prior Year Encumbrances Appropriated	4,928	4,928	4,928	0
Fund Balance (Deficit) at End of Year	<u>\$63,002</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Capital Project Funds, continued
 For the Year Ended December 31, 2005*

	Issue 2 Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$1,260,126	\$1,249,615	\$1,249,615	\$0
Total Revenues	1,260,126	1,249,615	1,249,615	0
EXPENDITURES:				
Capital Outlay	1,260,126	1,249,615	1,249,615	0
Total Expenditures	1,260,126	1,249,615	1,249,615	0
Net Change in Fund Balance	0	0	0	0
Fund Balance (Deficit) at Beginning of Year	0	0	0	0
Fund Balance (Deficit) at End of Year	\$0	\$0	\$0	\$0

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Capital Project Funds, continued
 For the Year Ended December 31, 2005*

	Bd of Education Annex			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
OTHER FINANCING SOURCES AND USES:				
Transfers Out - Primary Government	(\$16,250)	(\$16,250)	(\$16,250)	\$0
Total Other Financing Sources and Uses	(16,250)	(16,250)	(16,250)	0
Net Change in Fund Balance	(16,250)	(16,250)	(16,250)	0
Fund Balance at Beginning of Year	16,250	16,250	16,250	0
Fund Balance (Deficit) at End of Year	\$0	\$0	\$0	\$0

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Capital Project Funds, continued
 For the Year Ended December 31, 2005*

	Hanson Building Construction Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
EXPENDITURES:				
Capital Outlay	\$7,200	\$7,200	\$7,200	\$0
Total Expenditures	7,200	7,200	7,200	0
Net Change in Fund Balance	(7,200)	(7,200)	(7,200)	0
Fund Balance (Deficit) Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	7,200	7,200	7,200	0
Fund Balance(Deficit) End of Year	\$0	\$0	\$0	\$0

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Capital Project Funds, continued
 For the Year Ended December 31, 2005*

	County Capital Projects Fund			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
EXPENDITURES:				
Capital Outlay	\$5,711	\$83,105	\$80,852	\$2,253
Total Expenditures	5,711	83,105	80,852	2,253
Excess of Revenues Over (Under) Expenditures	(5,711)	(83,105)	(80,852)	2,253
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	90,000	77,157	77,157	0
Notes Issued	920,000	0	0	0
Total Other Financing Sources and Uses	1,010,000	77,157	77,157	0
Net Change in Fund Balance	1,004,289	(5,948)	(3,695)	2,253
Fund Balance at Beginning of Year	3,237	3,237	3,237	0
Prior Year Encumbrances Appropriated	2,711	2,711	2,711	0
Fund Balance (Deficit) at End of Year	<u>\$1,010,237</u>	<u>\$0</u>	<u>\$2,253</u>	<u>\$2,253</u>

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Capital Project Funds, continued
 For the Year Ended December 31, 2005*

	Engineer Guardrail Upgrade Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$300,000	\$180,257	\$180,257	\$0
Total Revenues	300,000	180,257	180,257	0
EXPENDITURES:				
Capital Outlay	300,000	180,257	180,257	0
Total Expenditures	300,000	180,257	180,257	0
Net Change in Fund Balance	0	0	0	0
Fund Balance (Deficit) Beginning of Year	0	0	0	0
Fund Balance (Deficit) End of Year	\$0	\$0	\$0	\$0

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Capital Project Funds, continued
 For the Year Ended December 31, 2005*

	Jail Expansion Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
EXPENDITURES:				
Capital Outlay	\$500,000	\$1,350,000	\$100,000	\$1,250,000
Total Expenditures	500,000	1,350,000	100,000	1,250,000
Excess of Revenues Over (Under) Expenditures	(500,000)	(1,350,000)	(100,000)	1,250,000
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	1,000,000	1,000,000	1,350,000	350,000
Total Other Financing Sources and Uses	1,000,000	1,000,000	1,350,000	350,000
Net Change in Fund Balance	500,000	(350,000)	1,250,000	1,600,000
Fund Balance (Deficit) at Beginning of Year	0	0	0	0
Fund Balance (Deficit) at End of Year	\$500,000	(\$350,000)	\$1,250,000	\$1,600,000

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Capital Project Funds, continued
 For the Year Ended December 31, 2005*

	Pavement Markings Project Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$275,419	\$235,695	\$235,695	\$0
Total Revenues	275,419	235,695	235,695	0
EXPENDITURES:				
Capital Outlay	262,809	235,695	235,695	0
Total Expenditures	262,809	235,695	235,695	0
Net Change in Fund Balance	12,610	0	0	0
Fund Balance (Deficit) at Beginning of Year	0	0	0	0
Fund Balance (Deficit) at End of Year	\$12,610	\$0	\$0	\$0

Continued

Seneca County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Capital Project Fund
 For the Year Ended December 31, 2005*

	CROSSWAEH CBCF			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$2,340,450	\$2,340,450	\$83,639	(\$2,256,811)
Total Revenues	2,340,450	2,340,450	83,639	(2,256,811)
EXPENDITURES:				
Capital Outlay	2,340,450	2,340,450	120,527	2,219,923
Total Expenditures	2,340,450	2,340,450	120,527	2,219,923
Net Change in Fund Balance	0	0	(36,888)	(36,888)
Fund Balance (Deficit) at Beginning of Year	0	0	0	0
Fund Balance (Deficit) at End of Year	\$0	\$0	(\$36,888)	(\$36,888)

Seneca County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Enterprise Funds
For the Year Ended December 31, 2005

	Emergency Medical Services Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
OPERATING REVENUES:				
Charges for Services	\$150,000	\$240,000	\$239,508	(\$492)
Other	2,000	5,296	5,315	19
Total Operating Revenues	152,000	245,296	244,823	(473)
OPERATING EXPENSES:				
Personal Services	70,300	74,129	69,813	4,316
Contractual Services	148,691	240,622	226,011	14,611
Materials and Supplies	32,647	49,906	48,438	1,468
Capital Outlay	77,350	219,068	215,102	3,966
Other	28,824	26,694	26,577	117
Total Operating Expenses	357,812	610,419	585,941	24,478
Operating Income (Loss)	(205,812)	(365,123)	(341,118)	24,005
NON-OPERATING REVENUES (EXPENSES):				
Operating Grants	12,000	4,000	4,000	0
Total Non-Operating Revenues (Expenses)	12,000	4,000	4,000	0
Income (Loss) Before Contributions and Transfers	(193,812)	(361,123)	(337,118)	24,005
Transfers In - Primary Government	154,000	154,000	147,757	(6,243)
Change in Net Assets	(39,812)	(207,123)	(189,361)	17,762
Net Assets at Beginning of Year	205,480	205,480	205,480	0
Prior Year Encumbrances Appropriated	81,220	81,220	81,220	0
Net Assets at End of Year	\$246,888	\$79,577	\$97,339	\$17,762

Continued

Seneca County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Enterprise Funds
For the Year Ended December 31, 2005

	County Sewer District Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
OPERATING REVENUES:				
Charges for Services	\$90,984	\$95,984	\$97,442	\$1,458
Tap-In Fees	587	1,104	1,153	49
Other	0	271	276	5
Total Operating Revenues	91,571	97,359	98,871	1,512
OPERATING EXPENSES:				
Personal Services	52,996	45,488	43,692	1,796
Contractual Services	37,442	44,806	39,193	5,613
Materials and Supplies	2,051	7,546	2,795	4,751
Capital Outlay	2,000	19,200	15,852	3,348
Other	26,381	60,555	4,442	56,113
Total Operating Expenses	120,870	177,595	105,974	71,621
Operating Income (Loss)	(29,299)	(80,236)	(7,103)	73,133
Income (Loss) Before Contributions and Transfers	(29,299)	(80,236)	(7,103)	73,133
Transfers In - Primary Government	0	56,774	56,774	0
Change in Net Assets	(29,299)	(23,462)	49,671	73,133
Net Assets at Beginning of Year	22,030	22,030	22,030	0
Prior Year Encumbrances Appropriated	7,128	7,128	7,128	0
Net Assets at End of Year	(\$141)	\$5,696	\$78,829	\$73,133

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. The Fiduciary Funds which Seneca County maintains are *Agency Funds*.

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.

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.

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.

LIBRARY 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.

EMERGENCY PLANNING COMMISSION 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.

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

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.

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.

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

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. The County serves as fiscal agent for the commission.

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.

FIDUCIARY FUNDS

SENECA COUNTY, OHIO, continued

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.

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.

OHIO HOUSING TRUST FUND-To account for monies received from additional filing fees charged by the Recorder for distribution to the Ohio Housing Trust fund.

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.

PARK DISTRICT FUND-To account for donations to the Seneca County Park District for use in acquisition and upkeep of parks located in the County. The County serves as fiscal agent for the district.

OHIO CHILDREN'S TRUST FUND-To account for monies received from the Ohio Children's Trust and passed through to various social service agencies that provide child abuse and neglect prevention programs within the County.

CROSSWAEH FUND-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.

DOG WARDEN EPA TRUST FUND-To account for monies held in trust for the Environmental Protection Agency in the event of an environmental contamination at the animal composting facility run by the Dog Warden.

COUNTY COURTS FUND-To account for court activities such as auto title fees, legal court-related receipts and dispositions, probate, and juvenile court receipts.

SHERIFF AGENCY FUND-To account for the activities of the County Sheriff's inmate work release account and foreclosure account.

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.

Seneca County, Ohio
Combining Statements of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2005

	Beginning Balance	Additions	Deductions	Ending Balance
Real Estate Tax Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$1,204,155	\$33,255,789	\$33,244,410	\$1,215,534
Property Taxes Receivable	63,802,584	43,971,814	78,313,605	29,460,793
Total Assets	<u>\$65,006,739</u>	<u>\$77,227,603</u>	<u>\$111,558,015</u>	<u>\$30,676,327</u>
LIABILITIES:				
Intergovernmental Payable	\$65,006,702	\$77,227,237	\$111,557,750	\$30,676,189
Deposits Held and Due to Others	37	138	37	138
Total Liabilities	<u>\$65,006,739</u>	<u>\$77,227,375</u>	<u>\$111,557,787</u>	<u>\$30,676,327</u>
Undivided Tax Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$186,224	\$1,984,926	\$2,009,233	\$161,917
Intergovernmental Receivable	776,298	810,476	776,298	810,476
Total Assets	<u>\$962,522</u>	<u>\$2,795,402</u>	<u>\$2,785,531</u>	<u>\$972,393</u>
LIABILITIES:				
Intergovernmental Payable	\$962,522	\$2,421,370	\$2,411,499	\$972,393
Deferred Revenue	0	638,406	638,406	0
Total Liabilities	<u>\$962,522</u>	<u>\$3,059,776</u>	<u>\$3,049,905</u>	<u>\$972,393</u>
Inheritance Tax Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$442,621	\$968,142	\$981,593	\$429,170
Total Assets	<u>\$442,621</u>	<u>\$968,142</u>	<u>\$981,593</u>	<u>\$429,170</u>
LIABILITIES:				
Intergovernmental Payable	\$442,621	\$968,142	\$981,593	\$429,170
Total Liabilities	<u>\$442,621</u>	<u>\$968,142</u>	<u>\$981,593</u>	<u>\$429,170</u>
Unclassified Tax Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$401,246	\$7,726,369	\$7,746,209	\$381,406
Property Taxes Receivable	6,730,472	8,969,242	8,694,331	7,005,383
Total Assets	<u>\$7,131,718</u>	<u>\$16,695,611</u>	<u>\$16,440,540</u>	<u>\$7,386,789</u>
LIABILITIES:				
Intergovernmental Payable	\$7,131,718	\$16,695,611	\$16,440,540	\$7,386,789
Total Liabilities	<u>\$7,131,718</u>	<u>\$16,695,611</u>	<u>\$16,440,540</u>	<u>\$7,386,789</u>

Continued

Seneca County, Ohio
Combining Statements of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2005

	Beginning Balance	Additions	Deductions	Ending Balance
Local Government Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,686,945	\$2,686,945	\$0
Intergovernmental Receivable	1,566,365	1,593,515	1,566,365	1,593,515
Total Assets	<u>\$1,566,365</u>	<u>\$4,280,460</u>	<u>\$4,253,310</u>	<u>\$1,593,515</u>
LIABILITIES:				
Intergovernmental Payable	1,566,365	\$4,925,612	\$4,898,462	\$1,593,515
Total Liabilities	<u>\$1,566,365</u>	<u>\$4,925,612</u>	<u>\$4,898,462</u>	<u>\$1,593,515</u>
Library Local Government Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,310,224	\$2,310,224	\$0
Intergovernmental Receivable	1,351,157	1,368,331	1,351,157	1,368,331
Total Assets	<u>\$1,351,157</u>	<u>\$3,678,555</u>	<u>\$3,661,381</u>	<u>\$1,368,331</u>
LIABILITIES:				
Intergovernmental Payable	1,351,157	\$4,353,813	\$4,336,639	\$1,368,331
Total Liabilities	<u>\$1,351,157</u>	<u>\$4,353,813</u>	<u>\$4,336,639</u>	<u>\$1,368,331</u>
Emergency Planning Commission Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$95,811	\$19,292	\$20,279	\$94,824
Intergovernmental Receivable	1,294	2,211	1,294	2,211
Total Assets	<u>\$97,105</u>	<u>\$21,503</u>	<u>\$21,573</u>	<u>\$97,035</u>
LIABILITIES:				
Accrued Wages	\$205	\$164	\$205	\$164
Intergovernmental Payable	151	268	151	268
Undistributed Monies	96,314	21,503	22,663	95,154
Deposits Held and Due to Others	435	1,449	435	1,449
Total Liabilities	<u>\$97,105</u>	<u>\$23,384</u>	<u>\$23,454</u>	<u>\$97,035</u>
County Law Library Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$59,724	\$59,724	\$0
Intergovernmental Receivable	4,200	5,020	4,200	5,020
Total Assets	<u>\$4,200</u>	<u>\$64,744</u>	<u>\$63,924</u>	<u>\$5,020</u>
LIABILITIES:				
Deposits Held and Due to Others	\$4,200	\$65,564	\$64,744	\$5,020
Total Liabilities	<u>\$4,200</u>	<u>\$65,564</u>	<u>\$64,744</u>	<u>\$5,020</u>

Continued

Seneca County, Ohio
Combining Statements of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2005

	Beginning Balance	Additions	Deductions	Ending Balance
Local Government Revenue Assistance Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$504,282	\$504,282	\$0
Intergovernmental Receivable	287,378	287,879	287,378	287,879
Total Assets	<u>\$287,378</u>	<u>\$792,161</u>	<u>\$791,660</u>	<u>\$287,879</u>
LIABILITIES:				
Intergovernmental Payable	287,378	792,161	791,660	287,879
Total Liabilities	<u>\$287,378</u>	<u>\$792,161</u>	<u>\$791,660</u>	<u>\$287,879</u>
Soil and Water Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$1,417	\$319,444	\$313,818	\$7,043
Accounts Receivable	168	345	168	345
Intergovernmental Receivable	13,043	0	13,043	0
Total Assets	<u>\$14,628</u>	<u>\$319,789</u>	<u>\$327,029</u>	<u>\$7,388</u>
LIABILITIES:				
Accrued Wages	\$2,730	\$3,627	\$2,730	\$3,627
Intergovernmental Payable	2,461	4,296	2,461	4,296
Compensated Absences Payable	0	17,264	16,458	806
Undistributed Monies	8,830	306,578	317,135	(1,727)
Deposits Held and Due to Others	607	386	607	386
Total Liabilities	<u>\$14,628</u>	<u>\$332,151</u>	<u>\$339,391</u>	<u>\$7,388</u>
Law Enforcement Trust Agency Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$826	\$3,525	\$2,350	\$2,001
Total Assets	<u>\$826</u>	<u>\$3,525</u>	<u>\$2,350</u>	<u>\$2,001</u>
LIABILITIES:				
Undistributed Monies	\$826	\$3,525	\$2,350	\$2,001
Total Liabilities	<u>\$826</u>	<u>\$3,525</u>	<u>\$2,350</u>	<u>\$2,001</u>

Continued

Seneca County, Ohio
Combining Statements of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2005

	Beginning Balance	Additions	Deductions	Ending Balance
MHRS Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$3,158,071	\$6,508,932	\$6,695,037	\$2,971,966
Accrued Interest Receivable	6	8	6	8
Accounts Receivable	0	749	0	749
Intergovernmental Receivable	210,011	259,577	210,011	259,577
Total Assets	<u>\$3,368,088</u>	<u>\$6,769,266</u>	<u>\$6,905,054</u>	<u>\$3,232,300</u>
LIABILITIES:				
Accrued Wages	\$3,250	\$3,337	\$3,250	\$3,337
Intergovernmental Payable	2,513	3,978	2,513	3,978
Compensated Absences Payable	0	32,648	22,963	9,685
Undistributed Monies	3,140,820	6,559,249	6,928,366	2,771,703
Deposits Held and Due to Others	221,505	443,597	221,505	443,597
Total Liabilities	<u>\$3,368,088</u>	<u>\$7,042,809</u>	<u>\$7,178,597</u>	<u>\$3,232,300</u>
Forfeited Land Tax Sale Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$7,185	\$0	\$798	\$6,387
Total Assets	<u>\$7,185</u>	<u>\$0</u>	<u>\$798</u>	<u>\$6,387</u>
LIABILITIES:				
Undistributed Monies	\$7,185	\$0	\$798	\$6,387
Total Liabilities	<u>\$7,185</u>	<u>\$0</u>	<u>\$798</u>	<u>\$6,387</u>
Regional Planning Commission Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$26,070	\$76,916	\$93,578	\$9,408
Intergovernmental Receivable	3,000	95	3,000	95
Total Assets	<u>\$29,070</u>	<u>\$77,011</u>	<u>\$96,578</u>	<u>\$9,503</u>
LIABILITIES:				
Accrued Wages	\$1,459	\$1,066	\$1,459	\$1,066
Intergovernmental Payable	910	1,749	910	1,749
Compensated Absences Payable	0	8,233	4,709	3,524
Undistributed Monies	26,534	74,011	97,874	2,671
Deposits Held and Due to Others	167	493	167	493
Total Liabilities	<u>\$29,070</u>	<u>\$85,552</u>	<u>\$105,119</u>	<u>\$9,503</u>

Continued

Seneca County, Ohio
Combining Statements of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2005

	Beginning Balance	Additions	Deductions	Ending Balance
Board of Health Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$459,148	\$2,373,595	\$2,282,081	\$550,662
Accounts Receivable	52,658	113,797	52,658	113,797
Intergovernmental Receivable	2,452	11,438	2,452	11,438
Property Taxes Receivable	17	0	17	0
Total Assets	<u>\$514,275</u>	<u>\$2,498,830</u>	<u>\$2,337,208</u>	<u>\$675,897</u>
LIABILITIES:				
Accrued Wages	\$21,265	\$22,408	\$21,265	\$22,408
Intergovernmental Payable	74,024	206,798	74,024	206,798
Compensated Absences Payable	0	111,757	60,027	51,730
Undistributed Monies	368,861	2,443,703	2,462,890	349,674
Deposits Held and Due to Others	50,125	45,287	50,125	45,287
Total Liabilities	<u>\$514,275</u>	<u>\$2,829,953</u>	<u>\$2,668,331</u>	<u>\$675,897</u>
Lodging Tax Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$63,191	\$63,191	\$0
Taxes Receivable	15,496	13,755	15,496	13,755
Total Assets	<u>\$15,496</u>	<u>\$76,946</u>	<u>\$78,687</u>	<u>\$13,755</u>
LIABILITIES:				
Undistributed Monies	\$15,186	\$75,140	\$76,850	\$13,476
Deposits Held and Due to Others	310	279	310	279
Total Liabilities	<u>\$15,496</u>	<u>\$75,419</u>	<u>\$77,160</u>	<u>\$13,755</u>
District Worker's Compensation Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$59	\$34,225	\$34,284	\$0
Total Assets	<u>\$59</u>	<u>\$34,225</u>	<u>\$34,284</u>	<u>\$0</u>
LIABILITIES:				
Undistributed Monies	\$59	\$34,225	\$34,284	\$0
Total Liabilities	<u>\$59</u>	<u>\$34,225</u>	<u>\$34,284</u>	<u>\$0</u>
Ohio Elections Commission Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,385	\$2,385	\$0
Total Assets	<u>\$0</u>	<u>\$2,385</u>	<u>\$2,385</u>	<u>\$0</u>
LIABILITIES:				
Intergovernmental Payable	\$0	\$2,385	\$2,385	\$0
Total Liabilities	<u>\$0</u>	<u>\$2,385</u>	<u>\$2,385</u>	<u>\$0</u>

Continued

Seneca County, Ohio
Combining Statements of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2005

	Beginning Balance	Additions	Deductions	Ending Balance
Ohio Housing Trust Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$71,500	\$289,840	\$288,233	\$73,107
Accounts Receivable	928	1,093	928	1,093
Total Assets	<u>\$72,428</u>	<u>\$290,933</u>	<u>\$289,161</u>	<u>\$74,200</u>
LIABILITIES:				
Intergovernmental Payable	\$71,704	\$368,492	\$366,738	\$73,458
Deposits Held and Due to Others	724	742	724	742
Total Liabilities	<u>\$72,428</u>	<u>\$369,234</u>	<u>\$367,462</u>	<u>\$74,200</u>
METRICH-Law Enforcement Trust Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$36,981	\$28,620	\$12,667	\$52,934
Total Assets	<u>\$36,981</u>	<u>\$28,620</u>	<u>\$12,667</u>	<u>\$52,934</u>
LIABILITIES:				
Undistributed Monies	\$32,589	\$28,620	\$9,483	\$51,726
Deposits Held and Due to Others	4,392	1,208	4,392	1,208
Total Liabilities	<u>\$36,981</u>	<u>\$29,828</u>	<u>\$13,875</u>	<u>\$52,934</u>
Park District Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$29,324	\$182,458	\$190,626	\$21,156
Accrued Interest Receivable	48	72	48	72
Intergovernmental Receivable	0	12,900	0	12,900
Total Assets	<u>\$29,372</u>	<u>\$195,430</u>	<u>\$190,674</u>	<u>\$34,128</u>
LIABILITIES:				
Intergovernmental Payable	\$168	\$297	\$168	\$297
Undistributed Monies	27,573	195,382	202,092	20,863
Deposits Held and Due to Others	1,631	12,968	1,631	12,968
Total Liabilities	<u>\$29,372</u>	<u>\$208,647</u>	<u>\$203,891</u>	<u>\$34,128</u>
Ohio Children's Trust Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$19,362	\$19,362	\$0
Total Assets	<u>\$0</u>	<u>\$19,362</u>	<u>\$19,362</u>	<u>\$0</u>
LIABILITIES:				
Intergovernmental Payable	\$0	\$19,362	\$19,362	\$0
Total Liabilities	<u>\$0</u>	<u>\$19,362</u>	<u>\$19,362</u>	<u>\$0</u>

Continued

Seneca County, Ohio
Combining Statements of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2005

	Beginning Balance	Additions	Deductions	Ending Balance
CROSSWAEH Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,669,035	\$1,669,035	\$0
Intergovernmental Receivable	16,436	0	16,436	0
Total Assets	<u>\$16,436</u>	<u>\$1,669,035</u>	<u>\$1,685,471</u>	<u>\$0</u>
LIABILITIES:				
Undistributed Monies	\$0	\$1,669,035	\$1,669,035	\$0
Deposits Held and Due to Others	16,436	0	16,436	0
Total Liabilities	<u>\$16,436</u>	<u>\$1,669,035</u>	<u>\$1,685,471</u>	<u>\$0</u>
Dog Warden EPA Trust Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$2,338	\$11	\$0	\$2,349
Accrued Interest Receivable	1	1	1	1
Total Assets	<u>\$2,339</u>	<u>\$12</u>	<u>\$1</u>	<u>\$2,350</u>
LIABILITIES:				
Undistributed Monies	\$2,339	\$11	\$0	\$2,350
Total Liabilities	<u>\$2,339</u>	<u>\$11</u>	<u>\$0</u>	<u>\$2,350</u>
County Courts Fund				
ASSETS:				
Cash and Cash Equivalents in Segregated Accounts	\$249,486	\$75,463	\$7,209	\$317,740
Investments in Segregated Accounts	35,000	0	0	35,000
Accrued Interest Receivable	192	197	192	197
Accounts Receivable	325,327	1,137,673	1,065,057	397,943
Total Assets	<u>\$610,005</u>	<u>\$1,213,333</u>	<u>\$1,072,458</u>	<u>\$750,880</u>
LIABILITIES:				
Accrued Interest Payable	\$192	\$197	\$192	\$197
Undistributed Monies	396,637	5,627,512	5,569,517	454,678
Deposits Held and Due to Others	213,176	296,005	213,176	296,005
Total Liabilities	<u>\$610,005</u>	<u>\$5,923,714</u>	<u>\$5,782,885</u>	<u>\$750,880</u>
Sheriff Agency Fund				
ASSETS:				
Cash and Cash Equivalents in Segregated Accounts	\$23,995	\$25,800	\$0	\$49,795
Total Assets	<u>\$23,995</u>	<u>\$25,800</u>	<u>\$0</u>	<u>\$49,795</u>
LIABILITIES:				
Undistributed Monies	\$9,799	\$2,372,496	\$2,346,696	\$35,599
Deposits Held and Due to Others	14,196	0	0	14,196
Total Liabilities	<u>\$23,995</u>	<u>\$2,372,496</u>	<u>\$2,346,696</u>	<u>\$49,795</u>

Continued

Seneca County, Ohio
Combining Statements of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2005

	Beginning Balance	Additions	Deductions	Ending Balance
Payroll Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$41,231	\$20,003,852	\$20,004,695	\$40,388
Accounts Receivable	1,668	0	1,668	0
Total Assets	<u>\$42,899</u>	<u>\$20,003,852</u>	<u>\$20,006,363</u>	<u>\$40,388</u>
LIABILITIES:				
Undistributed Monies	\$42,899	\$20,002,184	\$20,004,695	\$40,388
Total Liabilities	<u>\$42,899</u>	<u>\$20,002,184</u>	<u>\$20,004,695</u>	<u>\$40,388</u>
Totals				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$6,164,207	\$81,091,084	\$81,235,039	\$6,020,252
Cash and Cash Equivalents in Segregated Accounts	273,481	101,263	7,209	367,535
Investments in Segregated Accounts	35,000	0	0	35,000
Accrued Interest Receivable	247	278	247	278
Accounts Receivable	380,749	1,253,657	1,120,479	513,927
Intergovernmental Receivable	4,231,634	4,351,442	4,231,634	4,351,442
Taxes Receivable	15,496	13,755	15,496	13,755
Property Taxes Receivable	70,533,073	52,941,056	87,007,953	36,466,176
Total Assets	<u>\$81,633,887</u>	<u>\$139,752,535</u>	<u>\$173,618,057</u>	<u>\$47,768,365</u>
LIABILITIES:				
Accrued Wages	\$28,909	\$30,602	\$28,909	\$30,602
Intergovernmental Payable	76,900,394	107,991,571	141,886,855	43,005,110
Accrued Interest Payable	192	197	192	197
Deferred Revenue	0	638,406	638,406	0
Compensated Absences Payable	0	169,902	104,157	65,745
Undistributed Monies	4,176,451	39,413,174	39,744,728	3,844,943
Deposits Held and Due to Others	527,941	868,116	574,289	821,768
Total Liabilities	<u>\$81,633,887</u>	<u>\$149,111,968</u>	<u>\$182,977,536</u>	<u>\$47,768,365</u>

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Seneca County

Statistical Section



***The Following Unaudited Statistical Tables
Reflect Social and Economic Data,
Financial Trends, and Fiscal Capacity of the County***

Table 1
Seneca County, Ohio
Government-Wide Expenses by Function
Last Three Years

	<u>2003</u>	<u>2004</u>	<u>2005</u>
General Government			
Legislative and Executive	\$3,828,702	\$4,844,018	\$5,242,137
Judicial	2,384,075	2,340,983	2,524,798
Public Safety	4,426,619	5,266,108	5,685,752
Public Works	5,818,898	2,295,767	7,054,178
Health	6,740,199	7,351,957	7,747,886
Human Services	8,413,832	8,970,886	9,479,558
Conservation and Recreation	179,826	272,000	895,555
Community and Economic Development	700,943	53,261	447,069
Other	91,826	3,576,404	0
Intergovernmental	254,378	387,845	0
Interest and Fiscal Charges	355,499	334,154	326,300
TOTAL	<u>\$33,194,797</u>	<u>\$35,693,383</u>	<u>\$39,403,233</u>

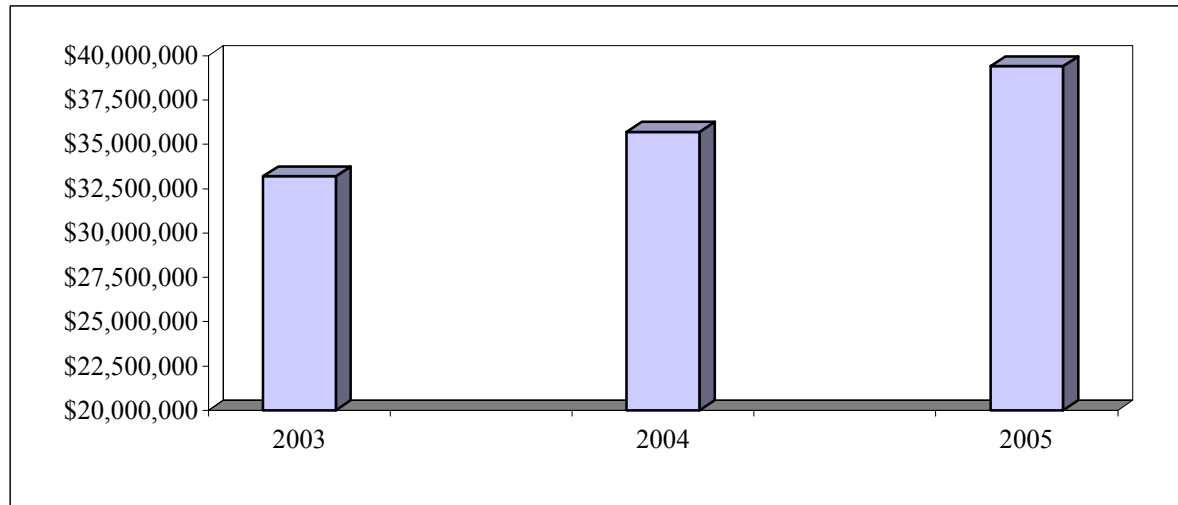


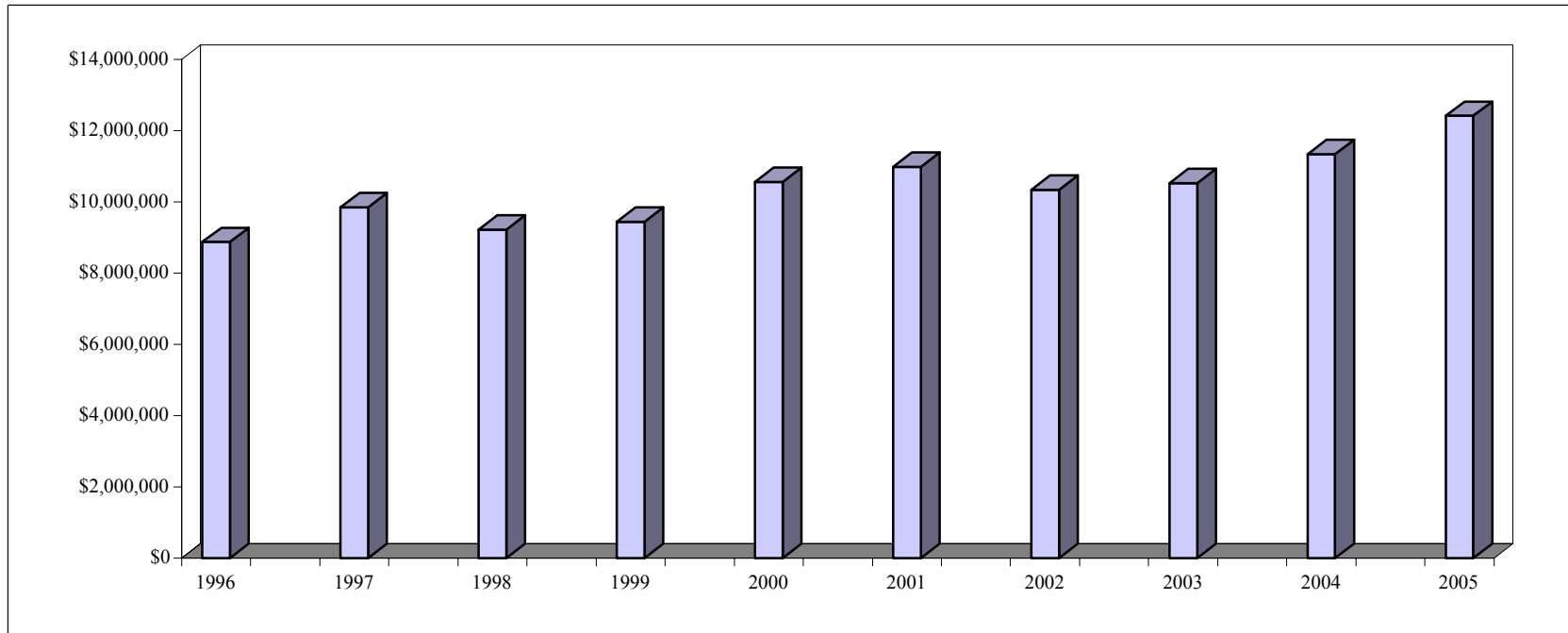
Table 2
Seneca County, Ohio
Government-Wide Revenues by Source
Last Three Years

	<u>2003</u>	<u>2004</u>	<u>2005</u>
Charges for Services and Sales	\$4,329,245	\$4,224,334	\$4,555,556
Operating Grants and Contributions	17,517,667	16,442,037	16,624,376
Capital Grants and Contributions	3,035,436	4,944,696	5,435,150
Property Taxes	6,027,354	5,998,544	6,605,308
Sales Taxes	5,249,131	6,539,151	5,727,145
Grants and Entitlements not Restricted to Specific Programs	1,539,153	1,810,210	2,545,838
Gifts and Donations	28,825	27,393	6,886
Investment Earnings	313,666	303,416	513,327
Miscellaneous	786,793	1,008,630	1,197,144
TOTAL	<u>\$38,827,270</u>	<u>\$41,298,411</u>	<u>\$43,210,730</u>



Table 3
Seneca County, Ohio
General Fund Expenditures by Function
Last Ten Years

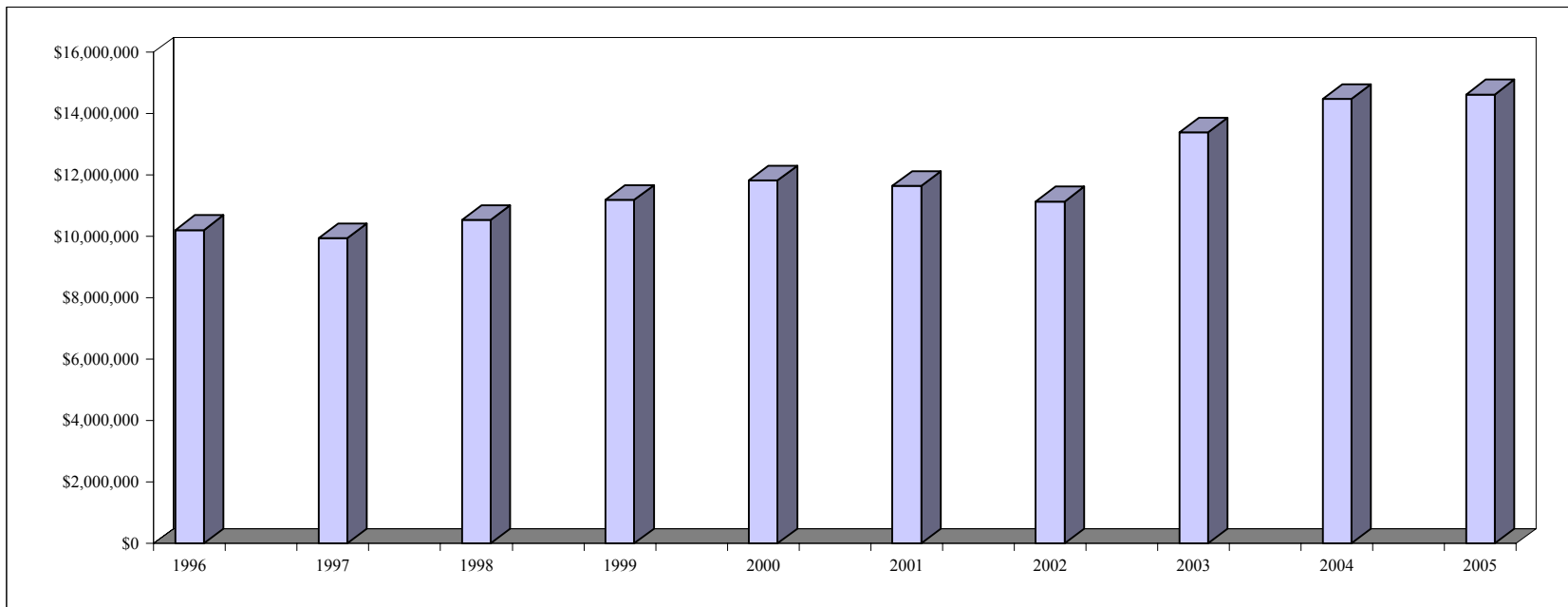
	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
General Government	\$4,743,427	\$5,116,713	\$4,902,397	\$5,254,530	\$5,882,059	\$6,022,119	\$5,577,035	\$5,681,520	\$6,218,575	\$6,421,935
Public Safety	2,810,618	2,945,486	3,229,486	3,320,554	3,771,339	3,857,523	3,868,653	3,676,006	4,067,234	4,638,649
Public Works	22,748	28,960	48,965	37,507	45,383	37,278	30,889	30,820	41,277	41,745
Health	63,209	65,789	65,319	68,238	71,712	72,070	82,978	86,495	62,651	33,863
Human Services	622,447	988,158	340,254	248,918	312,218	296,895	301,930	235,621	349,202	436,261
Conservation and Recreation	184,001	88,059	54,070	117,219	53,861	158,630	63,202	66,827	171,118	800,326
Economic Development	45,000	50,740	45,500	70,544	86,091	82,874	51,651	486,148	39,039	39,039
Capital Outlay	121,337	292,558	2,500	0	1,000	111,960	0	254,378	0	0
Intergovernmental	253,770	266,072	531,454	322,042	336,924	300,500	320,698	0	387,845	0
Debt Service	3,555	1,278	0	0	628	44,178	44,166	11,091	0	0
TOTAL	<u><u>\$8,870,112</u></u>	<u><u>\$9,843,813</u></u>	<u><u>\$9,219,945</u></u>	<u><u>\$9,439,552</u></u>	<u><u>\$10,561,215</u></u>	<u><u>\$10,984,027</u></u>	<u><u>\$10,341,202</u></u>	<u><u>\$10,528,906</u></u>	<u><u>\$11,336,941</u></u>	<u><u>\$12,411,818</u></u>



Source: Seneca County Auditor & County Auditor

Table 4
Seneca County, Ohio
General Fund Revenues by Source
Last Ten Years

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Property and Other Local Taxes	\$1,361,631	\$1,470,695	\$1,469,707	\$1,731,118	\$1,805,660	\$2,190,082	\$1,967,008	\$1,948,562	\$2,050,514	\$2,202,944
Sales Taxes	3,922,634	3,749,783	3,865,410	3,776,797	4,324,257	4,252,145	4,866,551	5,591,033	6,539,151	5,727,145
Intergovernmental	1,527,382	1,641,972	1,820,883	2,426,985	2,654,009	1,957,690	1,052,424	3,308,316	3,453,549	4,131,201
Interest	786,601	882,701	950,268	890,237	1,043,446	850,767	362,238	289,874	281,291	489,906
Licenses and Permits	7,438	7,977	7,913	6,949	6,539	4,717	4,530	6,282	4,623	3,887
Fines & Forfeitures	106,681	98,547	108,978	106,651	125,635	125,340	127,069	159,163	166,702	175,132
Rent	0	0	0	121,509	100,171	118,876	126,811	144,231	154,148	167,917
Charges for Services	2,104,588	1,911,863	1,783,378	1,717,204	1,617,938	1,924,668	2,413,771	1,708,517	1,567,841	1,549,660
Donations	0	0	0	13,136	21,084	23,587	78,268	22,427	21,803	288
(Decrease) in Fair Value of Investments						(3,650)	(56,442)	(15,886)	(7,269)	(41,622)
Gain on Sale of Investment								3,656		
Other	390,777	183,370	526,539	394,274	123,729	204,548	199,179	222,423	246,823	224,445
TOTAL	<u>\$10,207,732</u>	<u>\$9,946,908</u>	<u>\$10,533,076</u>	<u>\$11,184,860</u>	<u>\$11,822,468</u>	<u>\$11,648,770</u>	<u>\$11,141,407</u>	<u>\$13,388,598</u>	<u>\$14,479,176</u>	<u>\$14,630,903</u>



Source: Seneca County Auditor / Seneca County Auditor

Table 5
Seneca County, Ohio
Property Tax Levies and Collections
Last Ten Years

<i>Collection Year</i>	<i>Current Tax Levy</i>	<i>Current Tax Collections</i>	<i>Percent Collected</i>	<i>Delinquent Tax Collections</i>	<i>Total Tax Collections</i>	<i>% of Total Collections To Current Tax Levy</i>	<i>Outstanding Delinquent Taxes</i>	<i>% of Total Outstanding Delinquent Tax To Current Levy</i>
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%
2002	\$5,476,068	\$5,258,425	96.03%	\$184,205	\$5,442,630	99.39%	\$205,861	3.759%
2003	\$5,526,466	\$5,269,671	95.35%	\$180,543	\$5,450,214	98.62%	\$370,021	6.695%
2004	\$5,817,291	\$5,495,470	94.47%	\$217,170	\$5,712,640	98.20%	\$240,292	4.131%
2005	\$6,063,718	\$5,592,627	92.23%	\$169,450	\$5,762,077	95.03%	\$254,476	4.197%

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 6
Seneca County, Ohio
Assessed Valuation and Estimated
Actual Values of Taxable Property
Last Ten Years

<i>Tax Year</i>	Real Property		Personal Property		Public Utility		Total		<i>Ratio</i>
	<i>Assessed Value</i>	<i>Estimated Actual Value</i>	<i>Assessed Value</i>	<i>Estimated Actual Value</i>	<i>Assessed Value</i>	<i>Estimated Actual Value</i>	<i>Assessed Value</i>	<i>Estimated Actual Value</i>	
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%
2002	\$723,458,220	\$2,067,023,485	\$103,285,862	\$413,143,448	\$59,561,100	\$67,683,068	\$886,305,182	\$2,547,850,001	34.79%
2003	\$730,647,590	\$2,086,707,400	\$103,062,865	\$412,251,460	\$60,385,750	\$68,620,170	\$893,796,208	\$2,567,579,030	34.81%
2004	\$743,368,850	\$2,123,911,000	\$96,187,241	\$384,748,964	\$58,333,290	\$66,287,830	\$897,889,381	\$2,574,947,794	34.87%
2005	\$803,298,310	\$2,295,138,028	\$73,560,969	\$294,243,876	\$56,945,320	\$64,710,590	\$933,804,599	\$2,654,092,494	35.18%

Source: Seneca County Auditor

Table 7
Seneca County, Ohio
Property Tax Rates-Direct and Overlapping Governments
(Per \$1,000 of Assessed Valuation)
Last Ten Years

	<i>1996</i>	<i>1997</i>	<i>1998</i>	<i>1999</i>	<i>2000</i>	<i>2001</i>	<i>2002</i>	<i>2003</i>	<i>2004</i>	<i>2005</i>
COUNTY UNITS:										
General Fund	\$1.90	\$1.90	\$1.90	\$1.90	\$1.90	\$1.90	\$1.90	\$1.90	\$1.90	\$1.90
TOWNSHIPS:										
Adams	4.60	4.60	4.60	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	4.20
Bloom	6.40	6.40	6.40	8.20	8.20	8.20	7.60	7.60	7.40	7.40
Clinton	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95
Eden	4.10	4.10	4.10	4.10	4.10	4.30	4.10	4.10	4.10	4.10
Hopewell	4.20	4.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Jackson	4.70	4.70	5.00	5.00	5.00	5.00	5.30	5.30	5.30	5.30
Liberty	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Loudon	4.50	4.50	3.80	3.80	3.50	3.50	3.50	3.50	3.50	3.50
Pleasant	4.70	4.70	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	6.20	6.20	6.20	6.50	8.00	8.00	8.00	8.00	8.00	6.50
Seneca	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90
Thompson	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Venice	4.20	4.20	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
SCHOOL DISTRICTS:										
Arcadia	38.24	37.50	36.95	36.95	36.63	36.47	38.47	38.51	44.78	42.93
Bellevue	39.70	35.30	41.70	40.70	40.00	39.50	39.30	38.80	38.80	37.75
Bettsville	38.80	38.30	38.30	38.00	36.50	36.50	36.50	36.50	36.50	36.20
Buckeye Central	46.80	46.55	45.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00
Carey EVSD	53.80	53.80	53.80	53.80	53.80	53.80	52.90	52.90	52.90	52.90
Clyde-Green Springs	47.30	46.60	46.60	46.45	46.35	46.25	46.10	46.50	46.45	51.45
Fostoria	53.28	53.28	52.88	52.88	52.88	51.38	55.68	55.68	65.31	60.56
Hopewell-Loudon	37.70	43.00	43.00	43.00	41.65	41.65	41.65	41.10	41.65	41.65
Lakota	44.00	43.25	43.10	42.00	41.80	41.80	41.70	41.45	41.45	41.50
Mohawk	42.80	36.90	36.90	36.90	36.90	36.90	36.90	42.89	42.89	42.89
New Riegel	39.30	39.30	38.00	42.32	42.32	42.32	42.32	42.32	42.32	42.32

Continued

Table 7
Seneca County
Property Tax Rates-Direct and Overlapping Governments, Continued
(Per \$1,000 of Assessed Valuation)
Last Ten Years

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Old Fort	41.50	42.00	42.00	42.00	42.00	42.00	46.30	46.30	46.30	46.30
Seneca East	40.30	40.30	40.30	40.30	40.30	38.30	30.30	30.30	30.30	38.99
Tiffin	44.80	44.80	44.80	44.80	47.55	47.55	47.55	47.55	52.55	52.55
Vanlue	46.00	45.85	44.55	44.39	44.00	43.94	43.86	43.66	39.54	46.07
Joint Vocational School:										
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	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
CITIES:										
Fostoria	4.80	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
VILLAGES:										
Attica	7.90	7.90	11.40	11.40	11.40	9.80	9.80	9.80	9.80	9.80
Bettsville	9.10	13.10	13.10	13.10	13.10	13.10	12.10	12.10	12.10	8.10
Bloomville	5.50	5.50	5.50	5.90	5.90	5.90	5.90	5.90	5.70	5.70
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	2.60	2.60	2.60	2.60	2.90	2.90	2.90	2.90	2.90	2.90
SPECIAL DISTRICTS:										
MRDD	4.20	4.20	4.20	4.20	4.20	6.20	6.20	6.20	6.20	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	0.40	0.40	0.40	0.30	0.30	0.30	0.30
A.V.R. Fire District	3.10	3.60	1.50	1.50	1.50	1.50	1.50	1.50	3.25	3.25
Bettsville Library	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Bettsville Recreation	0.50	0.50	0.50	1.00	1.00	1.00	1.00	0.50	1.00	1.00
Bascom Joint Fire District			1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Attica Venice Cemetery			0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90
Birchard Library					0.50	0.40	0.40	0.00	0.00	0.00
Bascom Joint Ambulance District					1.20	1.20	1.20	1.20	1.20	1.20
Bellevue Public Library							0.80	0.80	0.80	1.00

Source: Seneca County Auditor

Table 8
Seneca County, Ohio
Special Assessment Collections
Last Ten Years

<u>Year</u>	<u>Billed</u>	<u>Amount Collected</u>	<u>Percent Collected</u>
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%
2002	\$485,998	\$403,145	82.95%
2003	\$531,860	\$423,044	79.54%
2004	\$520,276	\$521,258	100.19%
2005	\$578,658	\$424,720	73.40%

Source: Seneca County Auditor

Table 9
Seneca County, Ohio
Ratio of Net General Bonded Debt
To Assessed Value and Net Bonded Debt per Capita
Last Ten Years

<i>Year</i>	<i>Population</i>	<i>Assessed Value(a)</i>	<i>Gross Bonded Debt(a)</i>	<i>Debt Service Monies Available</i>	<i>Net Bonded Debt</i>	<i>Ratio of Net Bonded Debt To Assessed Valuation</i>	<i>Net Bonded Debt per Capita</i>
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
2002 (b)	58,683(d)	\$886,305,182	\$7,090,000	\$0	\$7,090,000	0.80%	\$121
2003 (b)	58,683(d)	\$893,796,205	\$6,790,000	\$0	\$6,790,000	0.76%	\$114
2004 (b)	58,683(d)	\$897,889,381	\$6,475,000	\$0	\$6,475,000	0.72%	\$108
2005 (b)	58,683(d)	\$933,804,599	\$6,145,000	\$0	\$6,145,000	0.66%	\$103

(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 10
Seneca County, Ohio
Computation of Legal Debt Margin

	<i>Total Debt</i>	<i>Total Unvoted</i>
	<i>Limit(a)</i>	<i>Debt Limit(b)</i>
Assessed Value of County Collection Year 2005	\$933,804,599	\$933,804,599
Debt Limitation	21,845,115	9,338,046
Total Outstanding Debt:		
General Obligation Bonds	6,145,000	6,145,000
OWDA Loan	92,998	0
Total	\$6,237,998	\$6,145,000
Exemptions:		
Jail Bonds	2,935,000	2,935,000
Debt Service Fund Cash	22,673	22,673
Total	\$2,957,673	\$2,957,673
Net Debt	3,280,325	3,187,327
Total Legal Debt Margin (Debt Limitation minus Net Debt)	\$18,564,790	\$6,150,719

(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	15,845,115
	\$21,845,115

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

Source: Seneca County Auditor

Table 11
Seneca County, Ohio
Computation of Direct and Overlapping Debt
December 31, 2005

<u>Jurisdiction</u>	<u>Net Debt Outstanding</u>	<u>Percentage Applicable To Seneca County(a)</u>	<u>Amount Applicable To Seneca County</u>
Seneca County	\$6,145,000	100.00%	\$6,145,000
Cities Wholly Within County	6,785,000	100.00%	6,785,000
Villages Wholly Within County	856,800	100.00%	856,800
Townships Wholly Within County	8,800	100.00%	8,800
School Districts Wholly Within County	12,050,000	100.00%	12,050,000
Entities not Wholly Within County:			
City of Fostoria	6,933,000	66.29%	4,595,886
Village of Green Springs	0	55.98%	0
Bellevue Schools	470,000	10.00%	47,000
Clyde-Green Springs Schools	4,815,397	8.67%	417,495
Seneca East Schools	0	88.65%	0
Arcadia School	226,225	0.68%	1,538
Carey Schools	0	4.31%	0
Mohawk Schools	7,669,993	52.06%	3,992,998
Vanlue Schools	0	8.68%	0
Fostoria Schools	6,850,000	62.50%	4,281,250
Lakota Schools	0	36.50%	0
Buckeye Central Schools	0	0.25%	0
Vanguard Vocational	0	32.93%	0
Pioneer CTC	0	0.01%	0
EHOVE JVS	<u>0</u>	<u>0.01%</u>	<u>0</u>
<i>Total Entities not Wholly Within County</i>	<u>\$26,964,615</u>	49.46%	<u>\$13,336,167</u>
Total Direct and Overlapping Debt	52,810,215		

(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 12
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>
1996	\$80,000	\$238,185	\$318,185	\$8,870,112	3.59%
1997	\$85,000	\$234,465	\$319,465	\$9,843,813	3.25%
1998	\$150,000	\$266,486	\$416,486	\$9,219,945	4.52%
1999	\$260,000	\$421,640	\$681,640	\$9,439,552	7.22%
2000	\$270,000	\$360,386	\$630,386	\$10,561,215	5.97%
2001	\$280,000	\$349,728	\$629,728	\$10,984,027	5.73%
2002	\$290,000	\$366,717	\$656,717	\$10,341,202	6.35%
2003	\$300,000	\$327,505	\$627,505	\$10,516,465	5.97%
2004	\$315,000	\$314,982	\$629,982	\$11,336,941	5.56%
2005	\$330,000	\$301,648	\$631,648	\$12,411,818	5.09%

*Source: Seneca County Auditor
GAAP Basis Financial Data*

Table 13
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>
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%
2002	59,683(d)	8,687	7.90%
2003	59,683(d)	8,534	7.20%
2004	59,683(d)	8,408	6.80%
2005	59,683(d)	8,416	6.10%

(a) Source: Fostoria City Board of Education, Seneca County Board of Education, Tiffin City Board of Education

(b) Source: Ohio Bureau of Employment Services, Division of Labor Market Analyst

(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 14
Seneca County, Ohio
Construction, Bank Deposits and Property Value
Last Ten Years

<i>Year</i>	New Construction(a)			<i>Bank Deposits(b)</i>	Real Property Values(a)		
	<i>Agriculture/ Residential</i>	<i>Commercial/ Industrial</i>	<i>Total New Construction</i>		<i>Agriculture/ Residential</i>	<i>Commercial/ Industrial</i>	<i>Tax Exempt</i>
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
2002	\$9,097,040	\$2,564,410	\$11,661,450	\$520,334,459	\$601,144,870	\$122,313,350	\$98,273,630
2003	\$8,005,420	\$3,129,570	\$11,134,990	\$532,566,308	\$608,764,650	\$121,582,940	\$103,295,060
2004	\$10,503,710	\$3,975,650	\$14,479,360	\$607,055,547	\$619,814,210	\$123,554,640	\$105,720,330
2005	\$6,774,760	\$3,856,120	\$10,630,880	\$645,946,260	\$666,124,660	\$137,173,650	\$111,810,790

(a) Source: Seneca County Auditor

(b) Source: Federal Reserve, Cleveland

Amounts are rounded to the nearest 1,000

Table 15
Seneca County, Ohio
Principal Taxpayers
December 31, 2005

<u>Taxpayer</u>	<u>Type</u>	<u>Real Estate Assessed Valuation</u>	<u>Tangible and Public Utility Personal Property Assessed Valuation</u>	<u>Total Assessed Valuation</u>	<u>Percent of Total County Assessed Valuation (2005 Tax Year)</u>
Ohio Power Company	Electric Utility	\$528,050	\$18,519,710	\$19,047,760	2.04%
Ohio American Water Co	Water Utility	\$252,780	\$10,119,180	\$10,371,960	1.11%
Honeywell/Bendix Autolite	Manufacturing	\$1,864,840	\$8,113,230	\$9,978,070	1.07%
TKA Atlas Inc	Manufacturing	\$2,480,580	\$5,544,580	\$8,025,160	0.86%
Norfolk Southern Combined	Railroad	\$1,784,130	\$5,425,770	\$7,209,900	0.77%
Taiho Corp of America	Manufacturing	\$504,840	\$6,115,190	\$6,620,030	0.71%
Church & Dwight Co Inc	Manufacturing	\$1,687,120	\$4,452,390	\$6,139,510	0.66%
Columbia Gas of Ohio	Gas Utility	\$69,480	\$5,184,180	\$5,253,660	0.56%
Ameriwood Industries Inc	Manufacturing	\$2,259,110	\$2,960,460	\$5,219,570	0.56%
North Central Electric	Electric Utility	\$310,416	\$4,805,030	\$5,115,446	0.55%
American Standard	Manufacturing	\$2,174,440	\$2,599,780	\$4,774,220	0.51%
Roppe Corporation	Manufacturing	\$1,112,580	\$3,414,900	\$4,527,480	0.49%

Source: Seneca County Auditor

Table 16
Seneca County, Ohio
Salaries of Elected Officials
December 31, 2005

<u>Office</u>	<u>2005 Salary</u>
Auditor	\$63,510
Clerk of Courts	\$49,417
Coroner	\$38,228
Commissioner	\$51,562
Engineer	\$83,740
Prosecuting Attorney	\$88,525
Recorder	\$46,621
Sheriff	\$57,263
Treasurer	\$49,417

Source: Seneca County Auditor



**Auditor of State
Betty Montgomery**

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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 13, 2006**