



**Auditor of State
Betty Montgomery**

SENECA COUNTY

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SENECA COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2003**

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Entity Number	Disbursements	Non-Cash Disbursements
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Passed Through the Ohio Department of Public Safety</i>				
State Domestic Preparedness Equipment Support Program	97.004	J809	\$ 56,876	
		K195	76,865	
		K474	20,927	
Total - State Domestic Preparedness Equipment Support Program			154,668	
Emergency Management Performance Grant	97.042	K305	36,342	
State and Local All Hazards Emergency Operations Planning	97.051	K273	13,213	
Total U.S. Department of Homeland Security			204,223	
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed Through the Ohio Department of Development</i>				
Community Development Block Grant	14.228	B-F-00-069-1	81,325	
		B-F-01-069-1	21,774	
		B-F-02-069-1	122,271	
New Horizons Fair Housing Assistance Program	14.228	B-N-02-069-1	15,573	
Community Housing Improvement Program	14.228	B-C-01-069-1	46,822	
Total - Community Development Block Grant			287,765	
HOME Investment Partnerships Program	14.239	B-C-01-069-2	53,371	
Total U.S. Department of Housing and Urban Development			341,136	
U.S. DEPARTMENT OF JUSTICE				
<i>Passed Through the Ohio Office of Criminal Justice Services</i>				
Crime Victim Assistance	16.575	2002VAGENE527T	45,995	
		2002VAGENE252T	15,033	
		2003VAGENE527T	17,784	
		2003VAGENE252T	10,233	
Total U.S. Department of Justice			89,045	
U.S. DEPARTMENT OF EDUCATION				
<i>Passed Through the Ohio Department of Education</i>				
<u>Special Education Cluster:</u>				
Special Education Grants to States	84.027	006241-6BSF-2004	5,209	
		006241-6BSF-2003-P	24,059	
Total - Special Education Grants to States			29,268	
Special Education Preschool Grant	84.173	006241-PGS1-2003-P	4,148	
Total - Special Education Cluster			33,416	
Innovative Education Program Strategies	84.298	066241-C2S1-2004	128	
		066241-C2S1-2003	581	
Total - Innovative Education Program Strategies			709	

(Continued)

SENECA COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2003
(Continued)**

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Entity Number	Disbursements	Non-Cash Disbursements
<i>Passed Through the Seneca County Family and Children First Council</i>				
Special Education Grants for Infants and Families with Disabilities	84.181	74102FAN392	75,729	
Total U.S. Department of Education			109,854	
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Direct Grant</i>				
Airport Improvement Program	20.106	3-39-0076-0203	401,089	
<i>Passed Through Ohio Department of Transportation</i>				
Highway Planning and Construction	20.205	24086	77,805	
		24304	52,570	
		24084	859	
		23025	228,347	
Total - Highway Planning and Construction			359,581	
<i>Passed Through Ohio Department of Public Safety</i>				
State and Community Highway Safety	20.600	1715	3,133	
		3062	5,798	
		4053	13,931	
Total - State and Community Highway Safety			22,862	
Total U.S. Department of Transportation			783,532	
U.S. DEPARTMENT OF AGRICULTURE				
<i>Direct Grant</i>				
Wetlands Reserve Program	10.072	66-5E34-1-05	4,499	
<i>Passed Through Ohio Department of Education</i>				
<u>Nutrition Cluster:</u>				
Food Donation - MRDD	10.550			\$3,790
Special Breakfast Program - Youth Center	10.553		7,928	
National School Lunch Program - MRDD	10.555		10,723	
National School Lunch Program - Youth Center	10.555		12,316	
Total - Nutrition Cluster			30,967	3,790
Total U.S. Department of Agriculture			35,466	3,790
U.S. DEPARTMENT OF LABOR				
<i>Passed Through Ohio Department of Jobs and Family Services</i>				
<u>Workforce Investment Act Cluster:</u>				
Workforce Investment Act - Adult Program			176,067	
Workforce Investment Act - Adult Administrative			24,581	
Total - Workforce Investment Act - Adult	17.258		200,648	

(Continued)

SENECA COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2003
(Continued)**

FEDERAL GRANTOR	Federal	Pass Through	Disbursements	Non-Cash
<i>Pass Through Grantor</i>	CFDA	Entity		
Program Title	Number	Number	Disbursements	Disbursements
Workforce Investment Act - Youth Activities			266,195	
Workforce Investment Act - Youth Administrative			37,165	
Total - Workforce Investment Act - Youth	17.259		<u>303,360</u>	
Workforce Investment Act - Dislocated Workers			209,042	
Workforce Investment Act - Dislocated Workers Administrative			29,185	
Total - Workforce Investment Act - Dislocated Workers	17.260		<u>238,227</u>	
Total U.S. Department of Labor - Workforce Investment Act Cluster			<u>742,235</u>	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities</i>				
Medical Assistance Program	93.778		950,029	
Social Services Block Grant	93.667		68,835	
Total U.S. Department of Health and Human Services			<u>1,018,864</u>	
Total Federal Awards Expenditures			<u><u>\$3,324,355</u></u>	<u><u>\$3,790</u></u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS SCHEDULE.

SENECA COUNTY

NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES FISCAL YEAR ENDED DECEMBER 31, 2003

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B – FOOD DISTRIBUTION

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 nonmonetary 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, 2003, the gross amount of loans outstanding under this program was \$179,262.

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.

SENECA COUNTY

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 2003
(Continued)**

NOTE E – U.S. DEPARTMENT OF HOMELAND SECURITY FEDERAL AWARDS

The Federal Homeland Security Act of 2002 established the Department of Homeland Security (the Department) to consolidate functions of other Federal agencies related to homeland security. Effective January 24, 2003, the Department began to administer certain Federal awards the County previously received from other Federal agencies. The accompanying Federal Awards Expenditure Schedule reports all such 2003 award amounts under the Department's Catalog of Federal Domestic Assistance (CFDA) numbers. The purposes and compliance requirement of these programs has not changed. A comparison of the Federal agencies' and CFDA numbers the County reported in its 2002 Federal Award Expenditure Schedule compared with the Department's CFDA numbers reported in the 2003 Schedule follows:

Previous Federal Agency	CFDA Number used in 2002	Homeland Security CFDA Number used for 2003
Federal Emergency Management Agency	83.552	97.042

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**Auditor of State
Betty Montgomery**

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

Seneca County
81 Jefferson Street
Tiffin, Ohio 44883-2369

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Seneca County, Ohio, (the County) as of and for the year ended December 31, 2003, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 12, 2004, wherein we noted during the year ended December 31, 2003, the County implemented a new financial reporting model, as required by the provisions of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments* and that our opinion on the Seneca Re-Ad 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the Seneca Re-Ad Industries, Inc. were audited by other auditors in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. Accordingly this report does not extend to that component unit.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grants, 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 such an opinion. The results of our tests disclosed no instances of noncompliance we must report under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to the County's management in a separate letter dated August 12, 2004.

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 for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report that we have reported to the County's management in a separate letter dated August 12, 2004.

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



Betty Montgomery
Auditor of State

August 12, 2004



**Auditor of State
Betty Montgomery**

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

Seneca County
81 Jefferson Street
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 are applicable to its major federal program for the year ended December 31, 2003. The County's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2003.

Internal Control Over Compliance

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

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

Schedule of Federal Awards Expenditures

We have audited the basic financial statements of Seneca County as of and for the year ended December 31, 2003, and have issued our report thereon dated August 12, 2004, wherein we noted during the year ended December 31, 2003, the County implemented a new financial reporting model, as required by the provisions of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments* and that our opinion on the Seneca Re-Ad Industries, Inc. component unit was based on the report of other auditors. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by *OMB Circular A-133* and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Seneca County
Independent Accountants' Report on Compliance with Requirements
Applicable to Major Federal Programs and Internal Control Over
Compliance in Accordance with *OMB Circular A-133*
Page 3

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

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

Betty Montgomery
Auditor of State

August 12, 2004

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SENECA COUNTY

SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 §.505
DECEMBER 31, 2003

1. SUMMARY OF AUDITOR'S RESULTS

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

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

None.

3. FINDINGS FOR FEDERAL AWARDS

None.

SENECA COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS

OMB CIRCULAR A -133 §.315 (b)

DECEMBER 31, 2003

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
2002-001	County Commissioner Resolution dated December 29, 1992	No	Significant improvements made. Reported as a management letter comment.



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

SENECA COUNTY, OHIO

***Comprehensive
Annual Financial Report
For The Year Ended
December 31, 2003***

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

Seneca County, Ohio

COMPREHENSIVE

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2003

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, 2003**

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SENECA COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 2003

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**SENECA COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 YEAR ENDED DECEMBER 31, 2003**

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

**LARRY A BEIDELSCHIES
AUDITOR**

**PHONE
447-0692**

August 12, 2004



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, 2003. 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 2002 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 (page 3).

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 2003, Seneca County had 1,360 farms. The county is the third largest in total farm acres with approximately 299,000 acres of land in farms.

Seneca County is a leading producer of grain crops in Ohio. According to the 2003 Ohio Agricultural Statistics and Ohio Department of Agriculture Annual Report, (the latest information available), Seneca County farmers ranked 20th in corn production with an average of 73.4 bushels per acre. Area producers ranked 14th in soybean production with 120,600 acres and 4th in wheat production. Soybeans averaged 26.8 bushels per acre and wheat averages 64.8 bushels per acre.

Livestock production remains an important part of the agricultural picture of Seneca County. County livestock producers generated sales from 1,100 dairy cows, 11,800 beef cows and calves, 33,600 hogs and pigs, and 2,800 sheep and lambs. The County ranked 10th in the State in the production of sheep, 51st in dairy, 42nd in cattle and calves, and 12th 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

Development has begun on US 224 west of Tiffin on a 40 acre site. Phase One of the project will be to build the Northwest Medical Institute. The NW Medical Institute will house a variety of medical practitioners including general practitioners, orthopedics, sports medicine and physical therapists. X-ray and imaging services will also be available.

The first phase of the project is projected to create 56 new jobs with projected annual payroll of \$2,700,000. Investment in the Phase One project is estimated at approximately \$7,000,000. Offsite improvements of 3000 feet of water and sewer lines will allow 500-600 acres of potential future development.

FINANCIAL INFORMATION

BASIS OF ACCOUNTING

The County's accounting system is organized on a "fund" basis. Each fund or account group is a distinct self-balancing accounting entity. Records for 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, 2003, 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 \$63,873,834, which includes builders risk coverage.

The County has insurance coverage in the following amounts for various items: \$1,000,000 for valuable papers, and \$100,000,000 for the boilers. Crime coverage is \$1,000,000; theft of money and securities coverage amounts to \$1,000,000, employee dishonesty coverage is \$1,000,000, and public official liability limit is \$1,000,000. Fleet insurance covers physical damage to vehicles for fire, theft and collision with \$2,500 deductible, \$1,000,000 liability and \$250,000 for the uninsured motorist.

Seneca County is self-insured regarding employee health insurance. A third party administrator handles the program for the County. The specific retention amount per covered unit is \$50,000 per policy year, and the aggregate stop loss is \$1,105,230. 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, 2003 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, 2002. 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 thirteen years 1990-2002. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

ACKNOWLEDGMENTS

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

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

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

Sincerely,



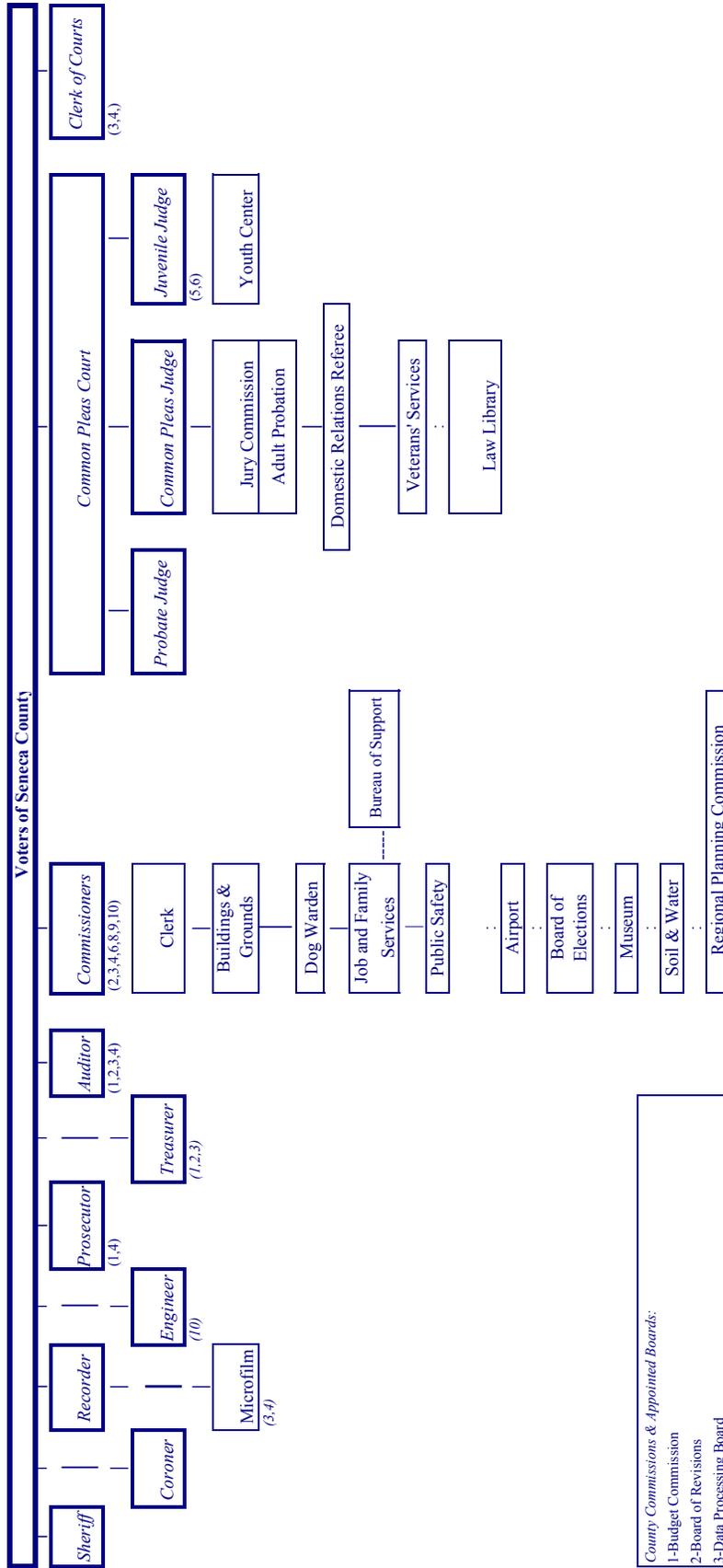
Larry A. Beidelschies
Seneca County Auditor

SENECA COUNTY, OHIO
ELECTED OFFICIALS
December 31, 2003

<u>Administrator</u>	<u>Position</u>	<u>Term of Office</u>
Larry A. Beidelschies	Auditor	3/8/03-3/4/07
Mary Ward	Clerk of Courts	1/1/01-1/2/05
Tom Distel	Commissioner	1/3/01-1/2/05
Joseph Schock	Commissioner	1/1/03-12/31/06
Jimmie Young	Commissioner	12/9/02-1/1/05
Donald W. Shanabrook	Coroner	1/1/01-1/2/05
James R. Nimz	Engineer	1/1/01-1/2/05
Kenneth Egbert, Jr.	Prosecutor	1/1/01-1/2/05
Michael Dell	Recorder	1/1/01-1/2/05
Tom Steyer	Sheriff	1/1/01-1/2/05
Marguerite O. Bernard	Treasurer	9/3/01-9/4/05

<u>Judges</u>		
Michael Kelbley	Common Pleas Court	1/1/99-12/31/04
Steve Shuff	Common Pleas Court	1/2/99-1/1/05
Paul Kutscher	Probate Court	2/8/03-2/7/09
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, 2002

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



A handwritten signature in cursive script, appearing to read "Edward Haney".

President

A handwritten signature in cursive script, appearing to read "Jeffrey R. Enner".

Executive Director

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Seneca County

Financial Section





**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Seneca County
81 Jefferson Street
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, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Seneca County, Ohio, (the County), as of and for the year ended December 31, 2003, 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. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Seneca Re-Ad Industries, Inc., is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the Seneca Re-Ad Industries, Inc. were audited by the other auditors in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Seneca County, Ohio, as of December 31, 2003, and the respective changes in financial position and

cash flows, where applicable, and the respective budgetary comparison for the General; Maintenance and Repair; Public Assistance; and Mental Retardation and Development Disabilities funds thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 3, during the year ended December 31, 2003, the County implemented a new financial reporting model as required by the provisions of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 12, 2004, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

We conducted our audit to form opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining nonmajor fund statements and schedules and statistical tables are presented for additional analysis and are not a required part of the basic financial statements. We 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

August 12, 2004

SENECA COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2003
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, 2003. 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 2003 are as follows:

The County's total net assets increased by \$7,911,333 representing a 13.3 percent increase from 2002. A significant part of this increase is related to the current year \$2,451,996 insurance settlement for the Hanson Building fire in January 2001.

At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$13,184,490, an increase of \$2,178,063 from the prior year. Of the \$10,908,880 unreserved fund balance, \$9,207,641 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 \$2,190,345, which represents a \$1,903,619 increase from the prior year and represents 20.8 percent of the total General Fund expenditures. This increase resulted from several key factors relating mainly to intergovernmental revenues such as capital grants for the airport and intergovernmental agreements to provide jail housing. An additional factor is the sales tax rate increase of ½%, which became effective August 1, 2003.

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.

SENECA COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2003
Unaudited

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.

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 and the MRDD Board 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, reader 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

SENECA COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2003
Unaudited

these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

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 2003 compared to 2002:

Table 1
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2003	2002	2003	2002	2003	2002
Assets						
Current and Other Assets	\$31,442,244	\$26,542,094	\$233,948	\$177,732	\$31,626,192	\$26,719,826
Capital Assets, Net	55,040,424	51,382,975	736,380	806,609	55,776,804	52,189,584
Total Assets	<u>86,482,668</u>	<u>77,925,069</u>	<u>970,328</u>	<u>984,341</u>	<u>87,452,996</u>	<u>78,909,410</u>
Liabilities						
Current and Other Liabilities	10,403,526	9,619,911	27,028	19,454	10,430,554	9,639,365
Long-term Liabilities	9,444,897	9,603,029	9,199	10,003	9,454,096	9,613,032
Total Liabilities	<u>19,848,423</u>	<u>19,222,940</u>	<u>36,227</u>	<u>29,457</u>	<u>19,884,650</u>	<u>19,252,397</u>
Net Assets						
Invested in Capital Assets,						
Net of Related Debt	46,955,578	43,107,411	736,380	806,609	47,691,958	43,914,020
Restricted	13,724,570	11,361,429			13,724,570	11,361,429
Unrestricted	5,954,097	4,233,289	197,721	148,275	6,151,818	4,381,564
Total Net Assets	<u>\$66,634,245</u>	<u>\$58,702,129</u>	<u>\$934,101</u>	<u>\$954,884</u>	<u>\$67,568,346</u>	<u>\$59,657,013</u>

As noted earlier, the County's net assets, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by \$67,568,346 (\$66,634,245 in governmental activities and \$934,101 in business-type activities) as of December 31, 2003. By far, the largest portion of the County's net assets (70.6 percent) reflects its investment in capital assets (e.g., land and improvements, buildings and building improvements, construction in progress, 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. Although the County's investment in its capital assets is reported net of related debt, it

SENECA COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2003
Unaudited

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 (20.3 percent) includes resources that are subject to restrictions on how they can be used. The remaining portion of the County's unrestricted net assets (9.1 percent) includes the County's investment in joint ventures of \$3,059,803.

Table 2 shows the changes in net assets for 2003. Since this is the first year the County has prepared financial statements following GASB Statement No. 34, revenue and expense comparisons to 2002 are not available. In future years, when prior year information is available, a comparative analysis of government-wide data will be presented.

Table 2
Changes in Net Assets

	Governmental Activities <u>2003</u>	Business-Type Activities <u>2003</u>	<u>Total</u>
Revenues			
Program Revenues			
Charges for Services	\$4,329,245	\$232,588	\$4,561,833
Operating Grants and Contributions	17,517,667	21,311	17,538,978
Capital Grants and Contributions	3,035,436	0	3,035,436
Total Program Revenues	<u>24,882,348</u>	<u>253,899</u>	<u>25,136,247</u>
General Revenues			
Property Taxes	6,027,354		6,027,354
Sales Taxes	5,249,131		5,249,131
Grants and Entitlement Not Restricted to Specific Programs	1,539,153		1,539,153
Unrestricted Contributions	28,825		28,825
Investment Earnings	313,666		313,666
Miscellaneous	786,793	894	787,687
Total General Revenues	<u>13,944,922</u>	<u>894</u>	<u>13,945,816</u>
Total Revenues	<u>38,827,270</u>	<u>254,793</u>	<u>39,082,063</u>
Program Expenses			
General Government			
Legislative and Executive	3,828,702		3,828,702
Judicial	2,384,075		2,384,075
Public Safety	4,426,619		4,426,619
Public Works	5,818,898		5,818,898
Health	6,740,199		6,740,199
Human Services	8,413,832		8,413,832
Conservation / Recreation	179,826		179,826
Economic Development	700,943		700,943
Other	91,826		91,826
Intergovernmental	254,378		254,378
Interest	355,499		355,499
Emergency Medical Services		330,306	330,306
County Sewer District		97,623	97,623
Total Expenses	<u>33,194,797</u>	<u>427,929</u>	<u>33,622,726</u>

(continued)

SENECA COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2003
Unaudited

Excess (Deficiency) before Extraordinary Item and Transfers	5,632,473	(173,136)	5,459,337
Extraordinary Item Transfers	2,451,996		2,451,996
	<u>(152,353)</u>	<u>152,353</u>	<u>0</u>
Increase (Decrease) in Net Assets	<u>7,932,116</u>	<u>(20,783)</u>	<u>7,911,333</u>

Governmental Activities

Operating grants and contributions were the largest program revenue, accounting for \$17,517,667 or 45.1 percent of total governmental revenues. The major recipients of intergovernmental program revenues were the Maintenance & Repair Fund (\$3,417,692), Public Assistance Fund (\$5,125,710) and MRDD Board Funds (\$3,610,583).

The County's direct charges to users of governmental services made up \$4,329,245 or 11.2 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 \$6,027,354 of the \$38,827,720 total revenues for governmental activities or 15.5 percent of total revenues. Another major component of general revenues was sales taxes, which accounted for \$5,249,131 or 13.5 percent of total revenues.

The Human Services program accounted for \$8,413,832 of the \$33,194,797 total expenses for governmental activities, or 25.3 percent of total expenses. The next largest program was Health, accounting for \$6,740,199 and representing 20.3 percent of total governmental expenses.

Table 3, for governmental activities, indicates the total cost of services and the net cost of services. The statement of activities reflects the cost of program services and the charges for services, and sales, grants, and contributions offsetting those services. The net cost of services identifies the cost of those services supported by tax revenues and unrestricted intergovernmental revenues. Comparisons to 2002 have not been made since they are not available.

Table 3
 Governmental Activities

	Total Cost of Services	Net Cost of Services
	<u>2003</u>	<u>2003</u>
General Government		
Legislative and Executive	\$3,828,702	\$1,593,290
Judicial	2,384,075	836,937
Public Safety	4,426,619	2,852,599
Public Works	5,818,898	(575,464)
Health	6,740,199	2,773,487
Human Service	8,413,832	409,535
Conservation/Recreation	179,826	53,974
Economic Development	700,943	(333,612)
Other	91,826	91,826
Intergovernmental	254,378	254,378
Interest Expense	355,499	355,499
Total Expenses	<u>\$33,194,797</u>	<u>\$8,312,449</u>

SENECA COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2003
Unaudited

Charges for services, operating and capital grants and contributions of \$3,782,550 (60.9 percent of the total costs of general government services) were used to offset the general government expenses of the County. The remaining \$2,430,227 in general government expenses was funded by property taxes, sales taxes, and grants and entitlements not restricted to specific programs. A material portion of Human Services expenses (95.1 percent) and Health expenses (58.9 percent) are funded by charges for services and operating grants. The remaining Human Services and Health expenses of \$3,183,022 were funded by property taxes and grants and entitlements not restricted to specific programs.

Business-Type Activities

The net assets for business-type activities decreased by \$20,783 during 2003. Major revenue sources were charges for services of \$232,588 and transfers from governmental activities of \$152,353.

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, 2003, the County's governmental funds reported a total ending fund balance of \$13,184,490, an increase of \$2,178,063 in comparison with the prior year. Approximately 82.7 percent of this total (\$10,908,880) 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 (\$1,999,333) or represents long term receivables (notes receivables and advances) that are not available for current spending (\$276,277).

The General Fund is the primary operating fund of the County. At the end of 2003, unreserved fund balance was \$2,190,345, while total fund balance was \$2,426,596. 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 20.8 percent of total General Fund expenditures, while total fund balance represents 23.0 percent of that same amount.

The fund balance of the County's General Fund increased by \$1,825,852 during 2003. Key factors in this increase are the ½% sales tax rate increase effective August 1, 2003, Federal capital grants received for airport expansion, and increased housing of Federal Immigration and Customs Enforcement prisoners. Changes to the fund balances of the major funds were also noted. M&R fund balance decrease by \$213,002 due an increased number of capital projects. The Public Assistance fund balance also decreased by \$83,239 due to increased services provided. The MRDD Board maintained a fund balance increase of \$585,796 even though revenues had decreased and the cost of services increased.

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

Unrestricted net assets of the Emergency Medical Services at December 31, 2003, were \$158,207, and for the County Sewer District were \$37,988. Unrestricted net assets increased by \$48,426 while invested in capital assets net of related debt decreased by \$70,229 during 2003.

SENECA COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2003
Unaudited

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 \$1,238,276 primarily due to the increased sales tax rate and airport capital grants.

The availability of increased revenue allowed appropriations for expenditures to be increased by \$655,805. Actual revenue exceeded budget by 0.6% while actual expenditures were less than budget by 1.4%.

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, 2003, was \$55,776,804. These assets include land and improvements, construction in progress, buildings and improvements, machinery and equipment and infrastructure.

Major capital asset activity during 2003 included the construction of the new Courthouse Annex, funded mainly with the insurance settlement from the Hanson Building fire and grants for recycled products. Infrastructure additions included resurfacing projects and bridge replacements.

Note 11 (Capital Assets) provides capital asset activity during 2003.

Long-Term Debt – At December 31, 2003, the County had total general obligation bonded debt outstanding of \$6,790,000. Other outstanding debt includes OWDA and OPWC loans payable of \$118,472, and notes payable of \$1,280,000. The County's long-term bonded debt decreased by \$300,000 (4.2 percent) during 2003.

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. Note 18 provides information regarding bond anticipation notes.

Economic Factors

The unemployment rate for the County is currently 7.3 percent, which decreased from 7.9 percent in 2002. This rate exceeds the state's average unemployment rate of 6.0 percent and the national average of 5.7 percent. 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 \$886 million tax base has grown 22 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 0.6 percent of the estimated property tax value in the County, remains modest. The 2004 budget does not currently have any provision for major construction or renovations in the near future.

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.

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SENECA COUNTY, OHIO
Statement of Net Assets
Primary Government as of December 31, 2003
Component Unit as of June 30, 2003

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Seneca ReAds Industries, Inc.
Assets				
Equity in Pooled Cash and Cash Equivalents	\$13,889,733	\$209,901	\$14,099,634	
Cash and Cash Equivalents:				
In Segregated Accounts			0	397,722
With Fiscal Agents			0	988
Accrued Interest Receivable	14,867	70	14,937	
Accounts Receivable, Net	345,567	18,801	364,368	88,388
Internal Balances	(1,526)	1,526	0	
Intergovernmental Receivable	5,453,982		5,453,982	
Sales Taxes Receivable	1,065,172		1,065,172	
Materials and Supplies Inventory	235,820		235,820	
Prepaid Items	205,408	204	205,612	468
Property Taxes Receivable	6,964,141		6,964,141	
Loans Receivable	209,277	3,446	212,723	
Investment in Joint Ventures	3,059,803		3,059,803	
Nondepreciable Capital Assets	21,452,301	19,643	21,471,944	2,945
Depreciable Capital Assets, Net	33,588,123	716,737	34,304,860	201,129
<i>Total Assets</i>	<u>86,482,668</u>	<u>970,328</u>	<u>87,452,996</u>	<u>691,640</u>
Liabilities				
Accounts Payable	293,543	10,959	304,502	3,266
Accrued Wages	651,099	4,304	655,403	38,438
Contracts Payable	1,374,996	8,978	1,383,974	
Intergovernmental Payable	340,883	2,787	343,670	
Accrued Interest Payable	31,476		31,476	
Retainage Payable	118,186		118,186	
Claims Payable	436,822		436,822	
Deferred Revenue	6,846,521		6,846,521	
Notes Payable	310,000		310,000	
Long-Term Liabilities:				
Due Within One Year	1,922,722	1,743	1,924,465	
Due In More Than One Year	7,522,175	7,456	7,529,631	
<i>Total Liabilities</i>	<u>19,848,423</u>	<u>36,227</u>	<u>19,884,650</u>	<u>41,704</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	46,955,578	736,380	47,691,958	204,074
Restricted for:				
Capital Projects	771,660		771,660	
MR/DD	6,157,701		6,157,701	
Human Services	984,165		984,165	
Road and Bridge	3,337,848		3,337,848	
Other Purposes	2,473,196		2,473,196	
Unrestricted (Deficit)	5,954,097	197,721	6,151,818	445,862
<i>Total Net Assets</i>	<u>\$66,634,245</u>	<u>\$934,101</u>	<u>\$67,568,346</u>	<u>\$649,936</u>

See accompanying notes to the basic financial statements

SENECA COUNTY, OHIO

Statement of Activities

Primary Government For the Year Ended December 31, 2003

Component Unit For the Year Ended June 30, 2003

	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	\$3,828,702	\$1,746,121	\$58,802	\$430,489
Judicial	2,384,075	1,029,028	291,453	226,657
Public Safety	4,426,619	318,261	1,255,759	
Public Works	5,818,898	418,766	3,597,306	2,378,290
Health	6,740,199	170,822	3,795,890	
Human Services	8,413,832	618,104	7,386,193	
Conservation and Recreation	179,826	20,574	105,278	
Economic Development	700,943	7,569	1,026,986	
Other	91,826			
Intergovernmental	254,378			
Interest and Fiscal Charges	355,499			
<i>Total Governmental Activities</i>	<u>33,194,797</u>	<u>4,329,245</u>	<u>17,517,667</u>	<u>3,035,436</u>
Business-Type Activities:				
Emergency Medical Services	330,306	164,173	21,311	
County Sewer District	97,623	68,415		
<i>Total Business-Type Activities</i>	<u>427,929</u>	<u>232,588</u>	<u>21,311</u>	<u>0</u>
<i>Total - Primary Government</i>	<u>33,622,726</u>	<u>4,561,833</u>	<u>17,538,978</u>	<u>3,035,436</u>
Component Unit				
Seneca ReAds Industries Inc.	<u>538,490</u>	<u>562,130</u>	<u>1,970</u>	

General Revenues

Property Taxes

Sales Tax

Grants and Entitlements not Restricted to Specific Programs

Unrestricted Contributions

Investment Earnings

Miscellaneous

Total General Revenues

Extraordinary Item - Insurance Settlement for Fire Loss
Transfers

*Total General Revenues, Extraordinary Item,
and Transfers*

Change in Net Assets

Net Assets Beginning of Year - (See Note 3)

Net Assets End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			Component Units
Governmental Activities	Business-Type Activities	Total	Seneca ReAds Industries, Inc.
(\$1,593,290)		(\$1,593,290)	
(836,937)		(836,937)	
(2,852,599)		(2,852,599)	
575,464		575,464	
(2,773,487)		(2,773,487)	
(409,535)		(409,535)	
(53,974)		(53,974)	
333,612		333,612	
(91,826)		(91,826)	
(254,378)		(254,378)	
(355,499)		(355,499)	
(8,312,449)		(8,312,449)	
	(144,822)	(144,822)	
	(29,208)	(29,208)	
0	(174,030)	(174,030)	
(8,312,449)	(174,030)	(8,486,479)	
			25,610
6,027,354		6,027,354	
5,249,131		5,249,131	
1,539,153		1,539,153	
28,825		28,825	
313,666		313,666	9,633
786,793	894	787,687	3,977
13,944,922	894	13,945,816	13,610
2,451,996		2,451,996	
(152,353)	152,353	0	
16,244,565	153,247	16,397,812	13,610
7,932,116	(20,783)	7,911,333	39,220
58,702,129	954,884	59,657,013	610,716
66,634,245	934,101	67,568,346	649,936

SENECA COUNTY, OHIO

Balance Sheet

Governmental Funds

December 31, 2003

	<u>General</u>	<u>Maintenance & Repair</u>	<u>Public Assistance</u>	<u>MRDD Board</u>
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,342,242	\$1,614,653	\$92,019	\$6,253,865
Accrued Interest Receivable	11,863	279		
Accounts Receivable	135,022	25,309	358	103,875
Interfund Receivable	67,000			
Intergovernmental Receivable	1,209,823	1,813,047	243,599	420,294
Sales Taxes Receivable	1,065,172			
Materials and Supplies Inventory	46,898	178,519		8,576
Prepaid Items	153,756	2,346	5,667	6,730
Property Taxes Receivable	1,615,111			5,349,030
Notes Receivable				
<i>Total Assets</i>	<u>\$5,646,887</u>	<u>\$3,634,153</u>	<u>\$341,643</u>	<u>\$12,142,370</u>
Liabilities				
Accounts Payable	\$160,120	\$18,004	\$12,941	\$21,952
Accrued Wages	220,989	56,211	110,703	204,581
Contracts Payable	280,324	17,390	311,078	57,996
Intergovernmental Payable	147,267	27,149	51,471	85,829
Retainage Payable				
Interfund Payable				
Deferred Revenue	2,411,591	1,581,663		5,788,519
Notes Payable				
<i>Total Liabilities</i>	<u>3,220,291</u>	<u>1,700,417</u>	<u>486,193</u>	<u>6,158,877</u>
Fund Balances				
Reserved for Encumbrances	169,251	495,463	51,112	488,170
Reserved for Advances	67,000			
Reserved for Notes Receivable				
Unreserved:				
Undesignated (Deficit), Reported in:				
General Fund	2,190,345			
Special Revenue Funds		1,438,273	(195,662)	5,495,323
Debt Service Funds				
Capital Projects Funds				
<i>Total Fund Balances (Deficits)</i>	<u>2,426,596</u>	<u>1,933,736</u>	<u>(144,550)</u>	<u>5,983,493</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$5,646,887</u>	<u>\$3,634,153</u>	<u>\$341,643</u>	<u>\$12,142,370</u>

See accompanying notes to the basic financial statements

Other Governmental Funds	Total Governmental Funds
\$3,862,865	\$13,165,644
2,277	14,419
80,565	345,129
	67,000
1,767,219	5,453,982
	1,065,172
1,827	235,820
10,392	178,891
	6,964,141
209,277	209,277
<u>\$5,934,422</u>	<u>\$27,699,475</u>

\$80,526	\$293,543
58,396	650,880
703,490	1,370,278
28,795	340,511
118,186	118,186
67,000	67,000
1,582,814	11,364,587
#REF!	#REF!
<u>#REF!</u>	<u>#REF!</u>

795,337	1,999,333
	67,000
209,277	209,277
	2,190,345
2,469,707	9,207,641
(299,141)	(299,141)
(189,965)	(189,965)
<u>2,985,215</u>	<u>13,184,490</u>
<u>#REF!</u>	<u>#REF!</u>

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SENECA COUNTY, OHIO
*Reconciliation of Total Governmental Fund Balances to
 Net Assets of Governmental Activities
 December 31, 2003*

Total Governmental Funds Balances \$13,184,490

*Amounts reported for governmental activities in the
 statement of net assets are different because*

Capital assets used in governmental activities are not financial
 resources and therefore are not reported in the funds 55,039,978

The investments in joint ventures by governmental activities 3,059,803
 are not financial resources and therefore are not reported in
 the funds year end balance

Other long-term assets are not available to pay for current-
 period expenditures and therefore are deferred in the funds:

Property Taxes	447,440	
Grants	4,070,626	
Total		4,518,066

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. 308,281

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	6,790,000	
OWDA Loan	103,626	
OPWC Loan	14,846	
Compensated Absences	1,256,425	
Bond Anticipation Notes	1,280,000	
Accrued Interest Payable	31,476	
Total		(9,476,373)

Net Assets of Governmental Activities \$66,634,245

See accompanying notes to the basic financial statements

SENECA COUNTY, OHIO
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2003

	General	Maintenance & Repair	Public Assistance	MRDD Board
Revenues				
Property Taxes	\$1,948,562			\$3,893,073
Sales Taxes	5,591,033			
Intergovernmental	3,308,316	\$3,438,027	\$5,125,710	3,034,311
Interest	289,874	19,619		
Licenses and Permits	6,282			
Fines and Forfeitures	159,163	21,210		
Rentals	144,231		10,274	
Charges for Services	1,708,517	179,546	192,110	
Contributions and Donations	22,427			4,176
Special Assessments				
Net Decrease in Fair Value of Investments	(15,886)			
Gain on Sale of Investment	3,656			
Miscellaneous	222,423	22,933	318,090	198,260
<i>Total Revenues</i>	<u>13,388,598</u>	<u>3,681,335</u>	<u>5,646,184</u>	<u>7,129,820</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	3,654,021			
Judicial	2,027,499			
Public Safety	3,676,006			
Public Works	30,820	2,737,441		
Health	86,495			6,544,024
Human Services	235,621		5,928,739	
Conservation and Recreation	66,827			
Economic Development	486,148			
Capital Outlay	254,378	1,127,203		
Debt Service:				
Principal Retirement	11,023	29,693		
Interest and Fiscal Charges	68			
<i>Total Expenditures</i>	<u>10,528,906</u>	<u>3,894,337</u>	<u>5,928,739</u>	<u>6,544,024</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,859,692</u>	<u>(213,002)</u>	<u>(282,555)</u>	<u>585,796</u>
Other Financing Sources (Uses)				
Sale of Fixed Assets	700			
Notes Issued				
Transfers In	29		199,316	
Transfers Out	(1,034,569)			
<i>Total Other Financing Sources (Uses)</i>	<u>(1,033,840)</u>	<u>0</u>	<u>199,316</u>	<u>0</u>
Extraordinary Item				
Insurance Settlement for Fire Loss				
<i>Total Special and Extraordinary Items</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	1,825,852	(213,002)	(83,239)	585,796
<i>Fund Balances(Deficits) Beginning of Year - Restated (See Note 3)</i>	<u>600,744</u>	<u>2,146,738</u>	<u>(61,311)</u>	<u>5,397,697</u>
<i>Fund Balances (Deficits) End of Year</i>	<u>\$2,426,596</u>	<u>\$1,933,736</u>	<u>(\$144,550)</u>	<u>\$5,983,493</u>

See accompanying notes to the basic financial statements

Other Governmental Funds	Total Governmental Funds
	\$5,841,635
	5,591,033
\$5,247,967	20,154,331
10,722	320,215
129,014	135,296
114,387	294,760
172,984	327,489
1,265,550	3,345,723
8,827	35,430
201,065	201,065
	(15,886)
	3,656
195,075	956,781
<u>7,345,591</u>	<u>37,191,528</u>
421,870	4,075,891
285,637	2,313,136
940,134	4,616,140
92,718	2,860,979
134,743	6,765,262
2,360,679	8,525,039
121,042	187,869
30,106	516,254
5,554,261	6,935,842
1,432,657	1,473,373
323,955	324,023
<u>11,697,802</u>	<u>38,593,808</u>
<u>(4,352,211)</u>	<u>(1,402,280)</u>
	700
1,280,000	1,280,000
682,900	882,245
(29)	(1,034,598)
<u>1,962,871</u>	<u>1,128,347</u>
<u>2,451,996</u>	<u>2,451,996</u>
<u>2,451,996</u>	<u>2,451,996</u>
62,656	2,178,063
<u>2,922,559</u>	<u>11,006,427</u>
<u>\$2,985,215</u>	<u>\$13,184,490</u>

SENECA COUNTY, OHIO

*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2003*

Net Change in Fund Balances - Total Governmental Funds \$2,178,063

*Amounts reported for governmental activities in the
statement of activities are different because*

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. 3,678,950

Governmental funds only report the disposal of fixed assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. (21,379)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Property Taxes	185,719	
Grants	1,592,626	
Sales Tax	(341,902)	
Charges for Services	(1,787)	
Investment in Joint Ventures	355,546	
Total		1,790,202

Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. 1,473,373

The issuance of long-term debt provides current financial resources to governmental funds, but in the statement of net assets, the debt is reported as a liability.

Bond Anticipation Note (1,280,000)

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. (31,476)

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	35,241	
Total		(35,241)

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. 179,624

Change in Net Assets of Governmental Activities **7,932,116**

See accompanying notes to the basic financial statements

SENECA COUNTY, OHIO
*Statement of Revenues, Expenditures and Changes in
Fund Balances-Budget (Non-GAAP) Basis and Actual
General Fund*
Year Ended December 31, 2003

	Original Budget	Final Budget	Actual	Variance: Positive (Negative)
Revenues:				
Property Taxes	\$2,016,000	\$2,097,138	\$2,114,373	\$17,235
Sales Taxes	4,200,000	4,863,479	4,863,479	0
Charges for Services	1,604,843	1,624,096	1,616,310	(7,786)
Licenses and Permits	3,820	6,207	6,282	75
Fines and Forfeitures	159,634	157,446	157,446	0
Intergovernmental	2,416,913	2,878,640	2,879,738	1,098
Interest Income	282,000	246,911	248,965	2,054
Rent	152,569	121,042	144,482	23,440
Donations	500	22,427	22,427	0
Miscellaneous	130,900	188,069	219,327	31,258
Total Revenues	10,967,179	12,205,455	12,272,829	67,374
Expenditures:				
Current Operations:				
General Government				
Legislative and Executive	3,433,300	3,713,479	3,630,699	82,780
Judicial	1,818,097	2,069,720	2,017,152	52,568
Public Safety	3,825,665	3,796,566	3,795,631	935
Public Works	31,678	30,515	30,465	50
Health	86,410	86,495	86,495	0
Human Services	558,748	427,308	410,489	16,819
Conservation/Recreation	214,145	58,779	56,720	2,059
Economic Development	39,040	486,648	486,148	500
Intergovernmental	271,000	264,378	264,378	0
Total Expenditures	10,278,083	10,933,888	10,778,177	155,711
<i>Excess of Revenues Over (Under) Expenditures</i>	689,096	1,271,567	1,494,652	223,085
Other Financing Sources(Uses):				
Proceeds from Sale of Fixed Assets	3,000	700	700	0
Advances-In			171,870	171,870
Advances-Out			(136,300)	(136,300)
Transfers-In		29	29	0
Transfers-Out	(1,150,155)	(1,145,155)	(1,034,569)	110,586
Total Other Financing Sources(Uses)	(1,147,155)	(1,144,426)	(998,270)	146,156
<i>Net Change in Fund Balance</i>	(458,059)	127,141	496,382	369,241
<i>Fund Balance(Deficit) at Beginning of Year</i>	161,136	161,136	161,136	0
<i>Prior Year Encumbrances Appropriated</i>	346,810	346,810	346,810	0
Fund Balance (Deficit) at End of Year	\$49,887	\$635,087	\$1,004,328	\$369,241

See accompanying notes to the basic financial statements.

SENECA COUNTY, OHIO
*Statement of Revenues, Expenditures and Changes in
Fund Balances-Budget (Non-GAAP) Basis and Actual
Maintenance and Repair
Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance: Positive (Negative)
Revenues:				
Charges for Services	\$175,000	\$175,000	\$172,724	(\$2,276)
Fines and Forfeitures	27,000	27,000	21,874	(5,126)
Intergovernmental	3,100,000	3,323,944	3,411,395	87,451
Special Assessments				
Interest Income	50,000	18,000	19,615	1,615
Miscellaneous		23,013	23,235	222
Total Revenues	3,352,000	3,566,957	3,648,843	81,886
Expenditures:				
Current Operations:				
Public Works	\$3,971,441	\$3,793,685	\$3,306,057	\$487,628
Capital Outlay	826,908	1,395,702	1,127,203	268,499
Debt Service:				
Principal Retirement	31,000	31,000	29,693	1,307
Total Expenditures	4,829,349	5,220,387	4,462,953	757,434
<i>Net Change in Fund Balance</i>	(1,477,349)	(1,653,430)	(814,110)	839,320
<i>Fund Balance(Deficit) at Beginning of Year</i>	1,414,651	1,414,651	1,414,651	0
<i>Prior Year Encumbrances Appropriated</i>	487,348	487,348	487,348	0
Fund Balance (Deficit) at End of Year	\$424,650	\$248,569	\$1,087,889	\$839,320

See accompanying notes to the basic financial statements.

SENECA COUNTY, OHIO
*Statement of Revenues, Expenditures and Changes in
Fund Balances-Budget (Non-GAAP) Basis and Actual
Public Assistance*
Year Ended December 31, 2003

	Original Budget	Final Budget	Actual	Variance: Positive (Negative)
Revenues:				
Charges for Services	\$80,000	\$192,110	\$192,110	\$0
Intergovernmental	6,750,000	5,048,983	4,882,178	(166,805)
Rent	8,000	10,273	10,273	0
Miscellaneous	252,000	313,437	317,790	4,353
Total Revenues	7,090,000	5,564,803	5,402,351	(162,452)
Expenditures:				
Current Operations:				
Human Services	\$6,847,183	\$6,059,904	\$6,057,302	\$2,602
Total Expenditures	6,847,183	6,059,904	6,057,302	2,602
<i>Excess of Revenues Over (Under) Expenditures</i>	242,817	(495,101)	(654,951)	(159,850)
Other Financing Sources(Uses):				
Operating Transfers In	200,000	199,316	199,316	0
Total Other Financing Sources(Uses)	200,000	199,316	199,316	0
<i>Net Change in Fund Balance</i>	442,817	(295,785)	(455,635)	(159,850)
<i>Fund Balance(Deficit) at Beginning of Year</i>	5,543	5,543	5,543	0
<i>Prior Year Encumbrances Appropriated</i>	335,682	335,682	335,682	0
Fund Balance (Deficit) at End of Year	\$784,042	\$45,440	(\$114,410)	(\$159,850)

See accompanying notes to the basic financial statements.

SENECA COUNTY, OHIO
*Statement of Revenues, Expenditures and Changes in
Fund Balances-Budget (Non-GAAP) Basis and Actual
MRDD Board
Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance: Positive (Negative)
Revenues:				
Property Taxes	\$4,294,000	\$4,270,641	\$4,287,227	\$16,586
Intergovernmental	2,822,140	2,321,785	2,579,286	257,501
Donations	3,000	4,175	4,175	0
Miscellaneous	203,511	117,341	116,979	(362)
Total Revenues	7,322,651	6,713,942	6,987,667	273,725
Expenditures:				
Current Operations:				
Health	\$12,807,062	\$12,190,342	\$7,148,296	\$5,042,046
Total Expenditures	12,807,062	12,190,342	7,148,296	5,042,046
<i>Excess of Revenues Over (Under) Expenditures</i>	(5,484,411)	(5,476,400)	(160,629)	5,315,771
Other Financing Sources(Uses):				
Operating Transfers In	176,800	266,660	266,660	0
Operating Transfers Out	(242,120)	(266,660)	(266,660)	0
Total Other Financing Sources(Uses)	(65,320)	0	0	0
<i>Net Change in Fund Balance</i>	(5,549,731)	(5,476,400)	(160,629)	5,315,771
<i>Fund Balance(Deficit) at Beginning of Year</i>	5,433,318	5,433,318	5,433,318	0
<i>Prior Year Encumbrances Appropriated</i>	415,425	415,425	415,425	0
Fund Balance (Deficit) at End of Year	\$299,012	\$372,343	\$5,688,114	\$5,315,771

See accompanying notes to the basic financial statements.

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Seneca County, Ohio
Statement of Net Assets
Proprietary Funds
December 31, 2003

	Enterprise Funds			Internal Service Funds
	Emergency Medical Services	County Sewer District	Total	
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	182,014	27,887	209,901	724,089
Accounts Receivable, Net	5,659	13,142	18,801	438
Accrued Interest Receivable		70	70	448
Prepaid Items	204		204	26,517
Loans Receivable		653	653	
<i>Total Current Assets</i>	<u>187,877</u>	<u>41,752</u>	<u>229,629</u>	<u>751,492</u>
<i>Noncurrent Assets:</i>				
Loans Receivable		2,793	2,793	
<i>Capital Assets:</i>				
Land		19,643	19,643	
Depreciable Capital Assets, Net	112,719	604,018	716,737	446
<i>Total Noncurrent Assets</i>	<u>112,719</u>	<u>626,454</u>	<u>739,173</u>	<u>446</u>
<i>Total Assets</i>	<u>300,596</u>	<u>668,206</u>	<u>968,802</u>	<u>751,938</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	10,926	33	10,959	
Contracts Payable	5,603	3,375	8,978	4,718
Accrued Wages	2,682	1,622	4,304	219
Due to Other Governments	1,260	1,527	2,787	372
Compensated Absences Payable	1,743		1,743	
Claims Payable			0	436,822
<i>Total Current Liabilities</i>	<u>22,214</u>	<u>6,557</u>	<u>28,771</u>	<u>442,131</u>
<i>Non-Current Liabilities</i>				
Compensated Absences Payable (net of current portion)	7,456		7,456	
<i>Total Non-Current Liabilities</i>	<u>7,456</u>	<u>0</u>	<u>7,456</u>	<u>0</u>
<i>Total Liabilities</i>	<u>29,670</u>	<u>6,557</u>	<u>36,227</u>	<u>442,131</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	112,719	623,661	736,380	446
Unrestricted	158,207	37,988	196,195	309,361
<i>Total Net Assets</i>	<u>270,926</u>	<u>661,649</u>	<u>932,575</u>	<u>309,807</u>

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

1,526
<u>\$934,101</u>

See accompanying notes to the basic financial statements

SENECA COUNTY, OHIO
Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2003

	Enterprise Funds			Internal Service Funds
	Emergency Medical Services	County Sewer District	Total	
Operating Revenues				
Charges for Services	164,173	67,344	231,517	
Tap-In Fees		902	902	
Interfund Services Provided			0	1,941,441
Interest on Tap-In Note		169	169	
Miscellaneous	405	489	894	49,714
<i>Total Operating Revenues</i>	<u>164,578</u>	<u>68,904</u>	<u>233,482</u>	<u>1,991,155</u>
Operating Expenses				
Personal Services	69,614	35,904	105,518	21,491
Contract Services	154,077	39,949	194,026	380,676
Materials and Supplies	43,283	955	44,238	
Depreciation	61,698	20,046	81,744	120
Claims			0	1,409,187
Other	2,654	769	3,423	4,718
<i>Total Operating Expenses</i>	<u>331,326</u>	<u>97,623</u>	<u>428,949</u>	<u>1,816,192</u>
<i>Operating Income (Loss)</i>	<u>(166,748)</u>	<u>(28,719)</u>	<u>(195,467)</u>	<u>174,963</u>
Non-Operating Revenues (Expenses)				
Interest			0	5,681
Operating Grants	21,311		21,311	
<i>Total Non-Operating Revenues (Expenses)</i>	<u>21,311</u>	<u>0</u>	<u>21,311</u>	<u>5,681</u>
<i>Income (Loss) before Transfers</i>	<u>(145,437)</u>	<u>(28,719)</u>	<u>(174,156)</u>	<u>180,644</u>
Transfers In	143,800	8,553	152,353	
<i>Change in Net Assets</i>	<u>(1,637)</u>	<u>(20,166)</u>	<u>(21,803)</u>	<u>180,644</u>
<i>Net Assets Beginning of Year - Restated (See Note 3)</i>	<u>272,563</u>	<u>681,815</u>		<u>129,163</u>
<i>Net Assets End of Year</i>	<u>\$270,926</u>	<u>\$661,649</u>		<u>\$309,807</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 enterprise funds.

1,020
<u>(\$20,783)</u>

See accompanying notes to the basic financial statements

SENECA COUNTY, OHIO
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2003

	Enterprise Funds			Internal Service Funds
	Emergency Medical Services	County Sewer District	Total	
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$183,223	\$65,971	\$249,194	
Cash Received from Interfund Services Provided			0	\$1,950,075
Cash Received from Interest on Note		193	193	
Tap In Fees		1,345	1,345	
Other Cash Receipts	405	489	894	49,714
Cash Payments to Employees for Services	(71,102)	(35,558)	(106,660)	(20,900)
Cash Payments for Goods and Services	(200,489)	(40,676)	(241,165)	(400,864)
Cash Payments for Claims			0	(1,273,327)
Other Cash Payments	(2,654)	(769)	(3,423)	(4,718)
<i>Net Cash Provided by (Used in) Operating Activities</i>	(90,617)	(9,005)	(99,622)	299,980
Cash Flows from Noncapital Financing Activities				
Operating Grants Received	21,311		21,311	
Advances In	36,000		36,000	
Transfers In	143,800	26,377	170,177	
Transfers Out		(17,824)	(17,824)	
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	201,111	8,553	209,664	0
Cash Flows from Capital and Related Financing Activities				
Payments for Capital Acquisitions	(11,515)		(11,515)	
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	(11,515)	0	(11,515)	0
Cash Flows from Investing Activities				
Interest on Investments			0	5,701
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	98,979	(452)	98,527	305,681
<i>Cash and Cash Equivalents Beginning of Year</i>	83,035	28,339	111,374	418,408
<i>Cash and Cash Equivalents End of Year</i>	\$182,014	\$27,887	\$209,901	\$724,089

(continued)

Seneca County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2003

	Enterprise Funds			Internal Service Funds
	Emergency Medical Services	County Sewer District	Total	
Reconciliation of Operating Gain (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating Gain (Loss)	(\$166,748)	(\$28,719)	(\$195,467)	\$174,963
Adjustments:				
Depreciation	61,698	20,046	81,744	120
Estimated Uncollectibles	(10,903)		(10,903)	
(Increase) Decrease in Assets:				
Accounts Receivable	19,050	(1,373)	17,677	8,634
Prepays	(54)	144	90	(20,121)
Interest Receivable		24	24	
Notes Receivable		443	443	
Intergovernmental Receivable			0	
Inventory Held for Resale			0	
Materials and Supplies Inventory			0	
Increase (Decrease) in Liabilities:			0	
Accounts Payable	7,857	(368)	7,489	
Contracts Payable	(29)	452	423	(67)
Accrued Wages	334	233	567	219
Compensated Absences Payable	(804)		(804)	
Retainage Payable			0	
Intergovernmental Payable	(1,018)	113	(905)	372
Claims Payable			0	135,860
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(\$90,617)</u>	<u>(\$9,005)</u>	<u>(\$99,622)</u>	<u>\$299,980</u>

See accompanying notes to the basic financial statements

SENECA COUNTY, OHIO
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2003

Assets

Equity in Pooled Cash and Cash Equivalents	\$6,187,506
Cash and Cash Equivalents in Segregated Accounts	503,751
Investments in Segregated Accounts	35,000
Property Taxes Receivable	31,004,342
Other Local Taxes Receivable	13,938
Accounts Receivable	554,896
Accrued Interest Receivable	208
Intergovernmental Receivable	<u>5,187,089</u>

Total Assets \$43,486,730

Liabilities

Accrued Wages and Benefits	\$101,267
Accrued Interest Payable	183
Intergovernmental Payable	37,153,683
Due to Others	1,437,489
Undistributed Monies	<u>4,794,108</u>

Total Liabilities \$43,486,730

See accompanying notes to the basic financial statements

SENECA COUNTY, OHIO
Notes To The Basic Financial Statements
December 31, 2003

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 24.

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, 2003

The following organizations are joint ventures and pools in which the County participates. The financial information for these organizations is presented in Notes 22 and 23.

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 23.

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, 2003

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 - 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 proprietary activities unless those pronouncements contradict or conflict with GASB pronouncements. The County has elected not to apply FASB Statements and interpretations after November 30, 1989, to its 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. 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.

SENECA COUNTY, OHIO
Notes To The Basic Financial Statements
December 31, 2003

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.

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

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

SENECA COUNTY, OHIO
Notes To The Basic Financial Statements
December 31, 2003

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

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.

SENECA COUNTY, OHIO
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Property taxes for which there was an enforceable legal claim at December 31, 2003, but were levied to finance 2004 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 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 2003.

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 2003, 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 2003. 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, 2003.

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Interest earnings are allocated to County funds according to State statutes and grant requirements. Interest revenue credited to the General Fund during 2003 was \$289,874, which includes approximately \$268,709 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, 2003 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

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 fixed 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

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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 "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, advances and notes receivable.

P. Operating Revenues and Expenses

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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. During 2003 the insurance claim was settled for the Hanson Building, which was destroyed by fire in January 2001. The insurance proceeds are being used to construct a new Courthouse Annex across the street from where the Hanson Building originally stood.

S. Estimates

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

NOTE 3 –CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF FUND EQUITY

A. Change in Accounting Principles

For 2003, the County has implemented Governmental Accounting Standards Board (GASB) Statement No.34, “Basic Financial Statements-and Management’s Discussion and Analysis-for State and Local Governments”; GASB Statement No. 37, “Basic Financial Statements and Management’s Discussion and Analysis for State and Local Governments: Omnibus”; GASB Statement No. 38, “Certain Financial Statement Note Disclosures”; GASB Statement No. 41, “Budgetary Comparison Schedules-Perspective Differences and GASB Interpretation No. 6, “Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements”.

GASB Statement No. 34 creates new basic financial statements for reporting on the County’s financial activities. The financial statements include government-wide financial statements prepared on the accrual basis of accounting and fund financial statements which present information for individual major funds rather than by fund type. Non-major funds are aggregated and presented in a single column. Fiduciary funds are reported by type.

The government-wide financial statements split the County’s programs between governmental activities and business-type activities. The beginning net asset amount for governmental programs reflects the change in fund balance for governmental funds at December 31, 2002, caused by the conversion to the accrual basis of accounting. Except for the restatement explained below, the beginning net asset amount for the business-type activities equals fund equity of the enterprise funds from the prior year.

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GASB Statement No. 37 makes certain clarifications regarding escheat property and modifies several provisions of GASB Statement No. 34, including the Management's Discussion and Analysis. GASB Statement No. 38 modifies, establishes and rescinds certain financial statement disclosure requirements.

GASB Statement No. 41 only applies when there are significant perspective differences that prevent an entity from associating the estimated revenues and appropriations from its legally adopted budget to the major revenue sources and functional expenditures that are reported in the general and major special revenue funds. This statement did not apply to the County for 2003.

GASB Interpretations No. 6 clarifies the application of standards for modified accrual recognition of certain liabilities and expenditures in areas where differences have arisen, or potentially could arise, in interpretation and practice.

For 2003, the County established a threshold of \$10,000 for infrastructure.

B. Restatement of Fund Equity

The restatement due to the implementation of the above statements and interpretation had the following effects on fund equity of the major and non-major funds of the County as they were previously reported. The transition from governmental fund balances to net assets is also presented.

	General	Maintenance and Repair	Public Assistance	MRDD Board
Fund Balance (Deficit) December 31, 2002	\$566,780	\$2,139,608	\$(79,265)	
GASB Statement No. 34 Adjustment: Change in Fund Structure				\$5,384,282
GASB Interpretation No. 6 Adjustments	33,964	7,130	17,954	13,415
Adjusted Fund Balance (Deficit)	<u>\$600,744</u>	<u>\$2,146,738</u>	<u>\$(61,311)</u>	<u>\$5,397,697</u>

	Other Governmental	Total Governmental Activities
Fund Balance December 31, 2002	\$2,900,953	\$5,528,076
GASB Statement No. 34 Adjustment: Change in Fund Structure	13,595	5,397,877
GASB Interpretation No. 6 Adjustment: Adjusted Fund Balance	<u>8,011</u>	<u>80,474</u>
GASB Statement No. 34 Adjustment: Capital Assets		51,382,407
Long-term Liabilities		(9,603,029)
Investment in Joint Ventures		2,704,257
Long-term (Deferred) Assets		3,083,410
Internal Service Fund Net Assets		129,163
Internal Balance		<u>(506)</u>
Governmental Activities Net Assets at December 31, 2002		<u>\$58,702,129</u>

Fund equity in the business-type activities increased by \$468,934 from \$485,950 to \$954,884. Capital assets adjustments resulted from the addition of infrastructure items previously not reported and the correction of depreciation calculations. The change in fund structure that included the adjustments to reflect the consolidation of the former EMS Trust fund as part of the EMS fund and the internal balance resulted from internal service fund activities related to enterprise funds.

Emergency County

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	Medical Services	Sewer District	Total
Fund Equity December 31, 2002	\$275,805	\$210,145	\$485,950
Capital Asset Adjustments	(3,833)	471,670	467,837
Change in Fund Structure	591	0	591
Adjusted Net Assets December 31, 2002	\$272,563	\$681,815	\$954,378
GASB 34 Adjustment:			
Internal Balance			506
Net Assets Business Type Activities December 31, 2002			\$954,884

NOTE 4 – ACCOUNTABILITY

The following funds had deficit fund balances as of December 31, 2003.

<u>Major fund:</u>		<u>Debt Service fund:</u>	
Public Assistance	\$(144,550)	Bond Retirement	\$(299,141)

<u>Special Revenue funds:</u>		<u>Capital Projects funds:</u>	
Safe Communities Grant	(7,473)	TR 88 Bridge Replacement	(1,687)
State Domestic Preparedness Grant	(11,854)	CR 6 Bridge Replacement	(1,703)
Dog and Kennel	(37,797)	Honey Creek Sewer Project	(4,314)
Recycling and Litter Grant	(9,281)	Community Based Correction Facility	(44,550)

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, Debt Service and Capital Projects funds, 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

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	<u>General</u>	<u>Maintenance and Repair</u>	<u>Public Assistance</u>	<u>MRDD Board</u>
GAAP Basis	\$1,825,852	\$(213,002)	\$(83,239)	\$585,796
Net Adjustment for Revenue Accruals	(943,899)	(32,492)	(243,833)	124,507
2003 Encumbrances	357,912	526,764	206,430	565,750
Net Adjustment for Expenditure Accruals	(396,673)	(608,032)	689	(1,021,257)
2002 Encumbrances	<u>(346,810)</u>	<u>(487,348)</u>	<u>(335,682)</u>	<u>(415,425)</u>
Budget Basis	<u>\$496,382</u>	<u>\$(814,110)</u>	<u>\$(455,635)</u>	<u>\$(160,629)</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:

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.

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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 \$3,300 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".

At year-end, the carrying amount of the County's deposits was \$18,253,044. At year-end, the bank balance was \$18,945,901. Of the bank balance \$980,408 was covered by federal depository insurance. The remaining balance was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money have been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC. The carrying value and bank balance of deposits for the Seneca ReAd Industries Inc. is \$397,482. All of the bank balances of the Seneca ReAds Industries are covered by federal depository insurance.

The County's investments are categorized to give an indication of the level of risk assumed by the County at year-end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or the County's agent in the County's name. Category 2 includes investments that are uninsured and unregistered, with securities held by the counter party's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agency but not in the County's name. STAR Ohio is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

	<u>Category 3</u>	<u>Carrying Value</u>	<u>Fair Value</u>
Federal Home Loan Bank Bonds	\$598,551	\$598,551	\$598,551
Federal National Mortgage Association Bonds	972,902	972,902	972,902
Star Ohio	<u>0</u>	<u>998,094</u>	<u>998,094</u>
Total	<u>\$1,571,453</u>	<u>\$2,569,547</u>	<u>\$2,569,547</u>

The classification of cash and cash equivalents and investments on the balance sheet/statement of net assets is based on criteria set forth in GASB Statement No. 9, "Reporting Cash Flows or Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting". Reconciliation between the classifications of cash and cash equivalents and investments on the government-wide statement of net assets, fiduciary fund statement of net assets and the classification of deposits and investments according to GASB Statement No. 3 is as follows:

Cash and

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	<u>Cash Equivalents/Deposits</u>	<u>Investments</u>
GASB Statement No. 9	\$20,790,891	\$35,000
Cash on Hand	(3,300)	
Investments:		
Federal Home Loan Bank Bonds	(598,551)	598,551
Federal National Mortgage Association Bonds	(972,902)	972,902
Star Ohio	(998,094)	998,094
Non-Negotiable Certificate of Deposit	<u>35,000</u>	<u>(35,000)</u>
GASB Statement No. 3	<u>\$18,253,044</u>	<u>\$2,569,547</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 2003 represent the collection of 2002 taxes. Real property taxes for 2003 were levied after October 1, 2003, on the assessed values as of January 1, 2003, the lien date. These taxes will be collected in and are intended to finance 2004 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 1999. 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 2003 were levied after October 1, 2003, on the assessed values determined as of December 31, 2002, the lien date. These taxes will be collected in and are intended to finance 2004 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 2003 (other than public utility property) represent the collection of 2003 taxes. Tangible personal property taxes received in 2003 were levied after October 1, 2002, on the true value as of December 31, 2002. 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, 2003, 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 2003 operations. The receivable is therefore offset by deferred revenue. The full tax rate for all County operations for the year ended December 31, 2003 was \$1.90 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2003 property tax receipts were based are as follows:

Real Property.....	\$723,458,220	81.57%
Public Utility Personal Property.....	60,385,750	6.81%
Tangible Personal Property.....	<u>103,062,865</u>	<u>11.62%</u>
Total Assessed Value	<u>\$886,906,835</u>	<u>100.00%</u>

NOTE 8 - PERMISSIVE SALES AND USE TAX

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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 August 1, 2003 the County Commissioners, by resolution imposed an emergency one-half of one percent sales tax to expire on December 31, 2003, which was followed by a resolution imposing 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 2003. 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, 2003 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. Emergency Medical Services enterprise fund recognizes accounts receivable over 120 days old as uncollectible. EMS receivables in the amount of \$29,908 have been reduced by \$24,249 and are reported separately.

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 \$209,277 in the EPA On-lot Septic Grant and Revolving Loan Funds.

A summary of the principal items of intergovernmental receivables follows:

<i>Fund Type/Fund</i>	<i>Description</i>	<i>Amount</i>
Major Funds		
<i>General Fund</i>		
	Local Government	\$704,965
	Local Government Revenue Assistance	143,800
	Youth Center Bed Billings	8,625
	Court Fines	6,986
	Airport Grant	29,400
	Ohio Public Defender Reimbursement	96,707
	Jail Housing	219,340
<u>Total General Fund</u>		<u>1,209,823</u>
Maintenance & Repair	Motor Vehicle License Tax	1,144,071
	Gasoline Tax	667,529
	Court Fines	1,447
<u>Total Maintenance & Repair</u>		<u>1,813,047</u>
Public Assistance	State Grant	<u>243,599</u>

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Seneca County Board of MRDD	Title XIX Grant	352,341
	Early Intervention Grant	15,010
	Title VI-B Grant	22,130
	Title XX Grant	28,124
	National School Lunch	2,249
	Innovative Grant	440
		420,294
<u>Total Seneca County Board of MRDD</u>		

Other Governmental Funds

Clerk of Courts Title Administration	Senate Bill 59 Reimbursement	1,430
Community Corrections Grant	Federal Grant	28,400
Safe Communities Grant	Federal Grant	35,500
Emergency Management Agency	FEMA Grant	140
Delinquent Care and Custody	State Grant	73,883
Dog and Kennel	Court Fines	95
Children Services	State Grant	299,583
Victims of Crime Act Grant	Federal Grant	84,044
Safe Havens Grant	Federal Grant	318,793
Recycling and Litter Prevention	State Grant	11,320
Sewer Grinder Pump	Federal Grant	15,390
CDBG	Federal Grants	670,220
EPA On-Lot Septic Grant	Federal Grant	2,597
TR 88 Bridge Replacement	Federal Grant	1,687
CR 6 Bridge Replacement	Federal Grant	1,703
Honey Creek Sewer Project	State Grant	135,807
Hanson Building Construction	Solid Waste Grant	42,077
CROSSWAEH CBCF	State Grant	44,550
<u>Total Other Governmental Funds</u>		1,767,219

Total Governmental Funds \$5,453,982

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 \$40,557 of federal food stamps at December 31, 2003.

NOTE 11 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2003:

Balance 1/1/03	Restatements	Restated Balance 1/1/03	Additions	Deletions	Transfers	Balance 12/31/03
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SENECA COUNTY, OHIO
Notes To The Basic Financial Statements
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Primary Government

Governmental Activities:

Non-depreciable Capital Assets:

Land and Improvements	\$1,031,490		\$1,031,490	\$522,226	\$0	\$0	\$1,553,716
Construction in Progress			0	2,653,480	0	0	2,653,480
Infrastructure		\$16,952,312	16,952,312	292,793	0	0	17,245,105
Total Non-depreciable Capital Assets	1,031,490	16,952,312	17,983,802	3,468,499	0	0	21,452,301

Depreciable Capital Assets:

Buildings and Building Improvements	17,128,170		17,128,170	206,689	0	39,013	17,373,872
Machinery and Equipment	8,611,063	306,824	8,917,887	821,286	(229,302)	(46,151)	9,463,720
Infrastructure		33,884,876	33,884,876	1,514,745	(2,826,724)	0	32,572,897
Total Depreciable Capital Assets	25,739,233	34,191,700	59,930,933	2,542,720	(3,056,026)	(7,138)	59,410,489

Less Accumulated Depreciation:

Buildings and Building Improvements		(9,360,459)	(9,360,459)	(403,569)	0	(4,231)	(9,768,259)
Machinery and Equipment	(34)	(6,540,098)	(6,540,132)	(853,537)	212,269	11,369	(7,170,031)
Infrastructure		(10,631,169)	(10,631,169)	(1,075,284)	2,822,377	0	(8,884,076)
Total Accumulated Depreciation	(34)	(26,531,726)	(26,531,760)	(2,332,390)	3,034,646	7,138	(25,822,366)

Total Depreciable Capital Assets, Net	25,739,199	7,659,974	33,399,173	210,330	(21,380)	0	33,588,123
Total Governmental Activities Capital Assets, Net	\$26,770,689	\$24,612,286	\$51,382,975	\$3,678,829	\$(21,380)	\$0	\$55,040,424

	Balance 1/1/03	Restatements	Restated Balance 1/1/03	Additions	Deletions	Transfers	Balance 12/31/03
Business Type Activities:							
<i>Non-depreciable Capital Assets</i>							
Land and Improvements	\$19,643		\$19,643	\$0	\$0	\$0	\$19,643

Depreciable Capital Assets

Building and Building Improvements	218,465		218,465	0	0	0	218,465
Machinery and Equipment	796,746		796,746	11,515	0	0	808,261
Infrastructure		\$630,377	630,377	0	0	0	630,377
Total Depreciable Capital Assets	1,015,211	630,377	1,645,588	11,515	0	0	1,657,103

Less Accumulated Depreciation:

Buildings and Building Improvements	(67,171)	6,794	(60,377)	(6,283)	0	0	(66,660)
Machinery and Equipment	(628,911)	(4,840)	(633,751)	(61,842)	0	0	(695,593)
Infrastructure		(164,494)	(164,494)	(13,619)	0	0	(178,113)
Total Accumulated Depreciation	(696,082)	(162,540)	(858,622)	(81,744)	0	0	(940,366)

Total Depreciable Capital Assets, Net	319,129	467,837	786,966	(70,229)	0	0	716,737
Business-Type Activities Capital Assets, Net	\$338,772	\$467,837	\$806,609	\$(70,229)	\$0	\$0	\$736,380

Depreciation expense was charged to governmental functions as follows:

Governmental Activities:

General Government

Legislative & Executive	\$480,982
Judicial	57,107
Public Safety	136,887
Public Works	1,329,998
Health	91,197
Human Services	165,911
Conservation & Recreation	3,909
Economic Development	4,679
Other	61,720

Total Depreciation Expense- Governmental Activities	<u>\$2,332,390</u>
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NOTE 12 - RISK MANAGEMENT

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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 \$2500 deductible on contents. Blanket building and personal property insurance are in the amount of \$63,873,834, which includes builders risk coverage.

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

Valuable Papers	1,000,000	Fleet Insurance:	
Crime Coverage	1,000,000	Deductible	\$2,500
Theft of Money and Securities.....	1,000,000	Liability	1,000,000
Employee Dishonesty	1,000,000	Uninsured Motorist.....	250,000
Public Official Liability Limit	1,000,000	Bodily Injury/Property Damage	250,000
Boilers and Machinery.....	1,000,000	Excess Liability	\$4,000,000

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

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 \$255,974 as of December 31, 2003. 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>12/31/01</u>	<u>Incurred</u>	<u>Paid</u>	<u>12/31/02</u>	<u>Incurred</u>	<u>Paid</u>	<u>12/31/03</u>
352,826	1,777,510	1,829,374	300,962	1,409,187	1,273,327	436,822

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

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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.

NOTE 13 - PENSION PLANS

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) 466-2085 or 1-800-222-PERS (7377).

The Ohio Revised Code provides statutory authority for employee and employer contributions. For 2003, 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 2003 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 and employee contribution rate of 10.1 percent. All other members of the OPERS public safety division contribute at 9.0 percent. The 2003 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, 2003, 2002 and 2001 were \$1,916,357, \$1,952,839 and \$1,788,252, and respectively; equal to 100 percent of the dollar amount billed to each employer. \$154,479 representing the unpaid contribution for 2003 is recorded as a liability.

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. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS Ohio issues a publicly available financial report that includes financial statements and required supplementary information for STRS Ohio. That report may be obtained by writing to STRS Ohio, 275 East Broad Street, Columbus, Ohio 43215-3771.

Plan members were required to contribute 9.3% of their annual covered salary until June 30, 2003. Effective July 1, 2003 the member contribution rate increased to 10 percent of their covered annual salary. The County is required to contribute 14%; 12% was the portion used to fund pension obligations. 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, 2003, 2002 and 2001 were \$78,157, \$78,093 and \$72,070 respectively; 100 percent has been contributed for 2003 as well as for the years 2002 and 2001. \$5,960 representing the unpaid contribution for 2003 is recorded as a liability.

NOTE 14 - POST-EMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System (OPERS)

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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; 5.0% was the portion that was used to fund health care for the year 2003. The employer rate for law enforcement employees for 2003 was 16.70% and 5.0% 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, 2002, 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 6.3% based on additional annual pay increases. Health care premiums were 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, 2003, the number of active contribution participants was 364,881. The County's actual contributions for 2003, which were used to fund post employment benefits, were \$657,156. Employer contributions of \$40,552 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, 2002 (the latest information available) were \$10 billion. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$18.7 billion and \$8.7 billion, respectively.

In December 2001, the Board adopted the Health Care "Choices" Plan in its continuing effort to respond to the rise in the cost of health care. The Choices Plan is being offered to all persons newly hired in an OPERS covered-position after January 1, 2003, with no prior service credit accumulated toward health care coverage. Choices, as the name suggests, will incorporate a cafeteria approach, offering a more broad range of health care options. The plan uses a graded scale from ten to thirty years to calculate a monthly health care benefit. This is in contrast to the ten-year "cliff" eligibility standard for the present plan.

The benefit recipient will be free to select the option that best meets their needs. Recipients will fund health care costs in excess of their monthly health care benefit. The plan will also offer a spending account feature, enabling the benefit recipient to apply his or her allowance toward specific medical expenses, much like a Medical Spending Account.

In response to the adverse investment returns experienced by OPERS from 2000 through 2002 and the continued staggering rate of health care inflation, the OPERS Board, during 2003, considered extending "Choices" type cost cutting measures to all active members and benefit recipients. As of this date, the Board has not determined the exact changes that will be made to the health care plan. However, changes to the plan are expected to be approved by the summer of 2004.

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 reimbursement of monthly Medicare 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.

The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Most benefits 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

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payroll. For the year ended December 31, 2003 the MRDD Board allocated employer contributions equal to 1 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount was \$5,583.

STRS Ohio pays health care benefits from the Health Care Reserve Fund. The balance in the Fund was \$2.8 billion at June 2003. For the fiscal year ended June 30, 2003, net health care costs paid by STRS Ohio were \$352,301,000 and STRS Ohio had 108,294 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</u> <u>Authorization</u>	<u>Expended</u> <u>to Date</u>	<u>Outstanding</u>
Courthouse Annex	\$3,257,544	\$3,114,553	\$142,991
TR 88 Bridge	557,592	0	557,592
CR 6 Bridge	951,859	0	951,859
Tyber Rd Construction.....	668,459	622,083	46,376
Honey Creek Sewer	741,446	292,793	448,653
CROSSWAEH Addition	2,409,750	7,425	2,402,325

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, 2003 amounted to \$74,847. Future minimum lease payments for these leases are as follows:

<u>Year</u>	<u>Total Annual</u> <u>Lease Payments</u>
2004	\$79,550
2005	23,789
2006	9,066
2007	7,260
2008	3,630

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 \$6,790,000 of general obligation bonds currently outstanding with annual debt service requirements to maturity, including interest of \$3,079,993 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	3.75-4.90%	6,615,000	December 1, 2023
General government.....	November 1, 1998.....	3.25-4.65%.....	1,725,000.....	December 1, 2018

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<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2004	315,000	314,983	2009-2013	2,005,000	1,023,178
2005	330,000	301,648	2014-2018	2,420,000	523,355
2006	340,000	287,517	2019-2023	645,000	99,750
2007	365,000	272,782	Total Payments	<u>\$6,790,000</u>	<u>\$3,079,993</u>
2008	370,000	256,780			

The County has \$14,846 of an interest free OPWC Reconstruction Loan outstanding, with annual debt service requirements to maturity as follows:

<u>Year</u>	<u>Principal</u>
2004	14,846

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>
2004	5,314	2009-2013	26,570
2005	5,314	2014-2018	26,570
2006	5,314	2019-2023	<u>23,916</u>
2007	5,314	Total Payments	<u>\$103,626</u>
2008	5,314		

The County has a Bond Anticipation note of \$1,280,000 for Capital Facilities that was used to renovate the ASC Building, build the new dog shelter and other necessary renovations. This note is rolled over and paid down each year. The current interest rate is 1.52%

The County's overall debt margin was \$17,014,913 with an unvoted debt margin of \$5,338,807 at December 31, 2003. The County's general long-term obligations at year-end consisted of the following:

<i>Governmental Activities</i>	<i>Outstanding 12/31/02</i>	<i>Additions</i>	<i>Deductions</i>	<i>Outstanding 12/31/03</i>	<i>Amount Due Within One Year</i>
General Obligation Bonds	\$7,090,000		300,000	\$6,790,000	\$315,000
Compensated Absences	1,221,184	35,241		1,256,425	307,562
Capital Facilities Note	1,130,000	1,280,000	1,130,000	1,280,000	1,280,000
OPWC Reconstruction Loan	44,539		29,693	14,846	14,846
OWDA On-Lot Septic Loan	106,283		2,657	103,626	5,314
Sheriff Computer Loan	11,023		11,023	0	0
Total Governmental Activities	\$9,603,029	\$1,315,241	\$1,473,373	\$9,444,897	\$1,922,722
 <i>Business-Type Activities</i>					
Compensated Absences	\$10,003		\$804	\$9,199	\$1,743

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.

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NOTE 18 - NOTE PAYABLE

A summary of the note transactions for the year ended December 31, 2003 is below. All of the notes are backed by the full faith and credit of Seneca County and mature within one year. The note liability is reflected in the fund, which received the proceeds. The notes are generally issued in anticipation of the long-term bond financing and are refinanced until such bonds are issued. The following note carries an interest rate of 3.5% and will come due on September 30, 2004.

	Outstanding 12/31/02	Issued	Retired	Outstanding 12/31/03
<u>Bond Retirement:</u>				
Bond Principal		310,000		310,000
<u>Capital Projects Fund:</u>				
Dog Shelter	150,000		150,000	0
Total Notes Payable	150,000	310,000	150,000	310,000

NOTE 19 - INTERFUND TRANSACTIONS

Interfund balances at December 31, 2003 consist of the following individual fund receivables, payables and transfers:

Due to General Fund from	
Safe Communities Grant	\$7,000
Recycling and Litter Prevention Grant	10,000
CROSSWAEH CBCF	<u>50,000</u>
Total General Fund	<u>\$67,000</u>

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

The following transfers were made during 2003:

		Transfers Out		
	General	Other Governmental	Total	
Transfers In	General		\$29	
	Public Assistance	\$199,316	0	
	All Other Governmental	<u>682,900</u>	<u>0</u>	
	Total Governmental	882,216	29	
	Business-Type Activity:			
	Emergency Medial Service	143,800	0	
	County Sewer District	<u>8,553</u>	<u>0</u>	
	Total Business Type Activities	<u>152,353</u>	<u>0</u>	
	Total	<u>\$1,034,569</u>	<u>29</u>	<u>\$1,034,598</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 20 - CONTINGENT LIABILITIES

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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 21-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, 2003 an estimated \$30.4 million in bond and lease obligations was outstanding.

NOTE 22-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.

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

B. County Commissioners Association 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 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, 2003.

SENECA COUNTY, OHIO
Notes To The Basic Financial Statements
 December 31, 2003

NOTE 23- 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, 2003 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, 2003.

	<u>Joint Venture</u>	<u>County Share</u>
Total Assets	\$4,099,064	\$1,366,355
Total Liabilities	<u>1,242,281</u>	<u>414,093</u>
Net Assets	2,856,783	952,262
Revenues	364,649	121,550
Expenses	<u>191,893</u>	<u>63,964</u>
Increase in Net Assets	\$172,756	\$57,586

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, 2003 is presented below:

	<u>Joint Venture</u>	<u>County Share</u>
Beginning Fund Balance	\$1,472,666	\$535,314
Revenues	1,165,423	423,631
Expenses	<u>1,366,820</u>	<u>496,839</u>
Ending Fund Balance	<u>\$1,271,269</u>	<u>\$462,106</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, 2003 is:

SENECA COUNTY, OHIO
Notes To The Basic Financial Statements
 December 31, 2003

	<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, 2003 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, 2003.

	<u>Joint Venture</u>	<u>County Share</u>
Beginning Fund Balance	\$3,060,123	\$1,254,650
Revenues	5,952,995	2,440,728
Expenses	<u>5,629,678</u>	<u>2,308,168</u>
Ending Fund Balance	<u>\$3,383,440</u>	<u>\$1,387,210</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, 2003 is presented below. Further financial information can be found in the Northland Development & Management, Inc. financial report as of December 31, 2003.

	<u>Joint Venture</u>	<u>County Share</u>
Total Assets	\$2,360,746	\$786,915
Total Liabilities	<u>1,586,072</u>	<u>528,691</u>
Net Assets	774,674	258,225
Revenues	481,186	160,395
Expenses	<u>265,716</u>	<u>88,572</u>
Increase in Net Assets	\$215,470	\$71,823

NOTE 24-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

SENECA COUNTY, OHIO
Notes To The Basic Financial Statements
December 31, 2003

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, 2003. Further financial information can be seen in the Seneca Re-Ad Industries Financial Report as of June 30, 2003 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:

	<u>Fair Value</u>
National City Checking Account	\$79,570
Fifth Third Bank CD	94,466
Firststar Capital CD	92,372
Old Fort Bank CD	53,840
First Ohio Credit Union CD	73,853
Firststar Savings	3,381
Petty Cash Funds	240
Total Cash and Short Term Investments	<u>\$397,722</u>

FDIC Insurance insures all funds except for \$240 of Petty Cash Funds.

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

SENECA COUNTY, OHIO
Notes To The Basic Financial Statements
December 31, 2003

c. Capital Assets – A summary of changes in capital assets by class during the fiscal year ended June 30, 2003 are as follows:

	<u>Balance</u> <u>June 30, 2002</u>	<u>Additions</u>	<u>Balance</u> <u>June 30, 2003</u>
Land	\$2,945		\$2,945
Building	130,590		130,590
Furniture and Fixtures	68,097	716	68,813
Machinery and Equipment	194,340	5,362	199,702
Vehicles	<u>65,559</u>	<u>12,466</u>	<u>78,025</u>
Subtotal	461,531	18,544	480,075
Accumulated Depreciation	<u>(250,289)</u>	<u>(25,712)</u>	<u>(276,001)</u>
 Net Capital Assets	 <u>\$211,242</u>	 <u>\$(7,168)</u>	 <u>\$204,074</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.
- 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 \$429,948.
- g. Accrued Vacation – A liability for accrued vacation for \$15,558 has been recognized. Vacation is accumulated based on length of service. Employees are eligible for five days paid vacation after one year of employment and ten day paid vacation after five years of employment.

NOTE 25 - RELATED PARTY TRANSACTIONS

For the year ended December 31, 2003 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	\$102,600
Special Emergency Planning Commission	Local Grant Matching Funds	\$ 5,000

***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.

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

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

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

RECORDER'S 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.

ANNEXATION PETITION-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.

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.

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.

OTHER 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.

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.

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.

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.

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

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.

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

NON-MAJOR GOVERNMENTAL FUNDS SENECA COUNTY, OHIO, continued

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

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

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

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

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.

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.

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

FEMA SUPPLEMENTAL PLANNING GRANT-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.

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

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.

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

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.

ALLEN EIRY 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.

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.

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

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

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

NON-MAJOR GOVERNMENTAL FUNDS SENECA COUNTY, OHIO, continued

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.

RECYCLING & LITTER 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.

SEWER GRINDER PUMP-To account for a grant of the US Department of Agriculture for the installation of a grinder pump and connection on North US 23.

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.

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 notes and bonds 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:

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

FEDERAL GUARDRAIL PROJECT-To account for monies received from a grant of the Federal Highway Administration to be used to provide new guardrails to County Roads 6, 19, 38 and 591.

FEDERAL RESURFACING PROJECT-To account for monies received from a grant of the Federal Highway Administration to resurface County Roads 10, 34, 61 and 29.

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

TR 88 BRIDGE REPLACEMENT GRANT-To account for monies received from a grant of the Federal Highway Administration through the Ohio Department of Transportation to provide replace the bridge on Township Road 88.

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

TYBER ROAD CONSTRUCTION-To account for monies received from the Ohio Department of Transportation, City of Tiffin and Clinton Township for the widening and reconstruction of Clinton Township Road 118 (Tyber Road).

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***

TR 165 BRIDGE REPLACEMENT GRANT-To account for monies receive from the Federal Highway Administration for the replacement of a bridge on Township Road 165.

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

HANSON BUILDING CONSTRUCTION-To account for 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.

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

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SENECA COUNTY, OHIO
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2003

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,332,517	\$10,755	\$519,593	\$3,862,865
Accrued Interest Receivable	2,001	104	172	2,277
Accounts Receivable	80,509		56	80,565
Intergovernmental Receivable	868,578		898,641	1,767,219
Materials and Supplies Inventory	1,827			1,827
Prepaid Items	10,267		125	10,392
Notes Receivable	179,262		30,015	209,277
<i>Total Assets</i>	<u>\$4,474,961</u>	<u>\$10,859</u>	<u>\$1,448,602</u>	<u>\$5,934,422</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$78,743		\$1,783	\$80,526
Accrued Wages and Benefits	57,845		551	58,396
Contracts Payable	304,530		398,960	703,490
Intergovernmental Payable	28,395		400	28,795
Retainage Payable			118,186	118,186
Interfund Payable	17,000		50,000	67,000
Deferred Revenue	883,102		699,712	1,582,814
Notes Payable		\$310,000		310,000
<i>Total Liabilities</i>	<u>1,369,615</u>	<u>310,000</u>	<u>1,269,592</u>	<u>2,949,207</u>
Fund Balances				
Reserved for Encumbrances	456,377		338,960	795,337
Reserved for Notes Receivable	179,262		30,015	209,277
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	2,469,707			2,469,707
Debt Service Funds		(299,141)		(299,141)
Capital Projects Funds			(189,965)	(189,965)
<i>Total Fund Balances</i>	<u>3,105,346</u>	<u>(299,141)</u>	<u>179,010</u>	<u>2,985,215</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$4,474,961</u>	<u>\$10,859</u>	<u>\$1,448,602</u>	<u>\$5,934,422</u>

SENECA COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2003

	Real Estate Assessment	DRETAC	Public Safety Building Rental	Real Estate Tax Escrow Interest	Recorder Equipment
Assets					
Equity in Pooled Cash and Cash Equivalents	\$768,172	\$44,130	\$3,482	\$615	\$113,804
Accrued Interest Receivable				112	
Accounts Receivable	84				208
Intergovernmental Receivable					
Materials and Supplies Inventory					
Prepaid Items	1,160		90		
Notes Receivable					
<i>Total Assets</i>	<u>\$769,416</u>	<u>\$44,130</u>	<u>\$3,572</u>	<u>\$727</u>	<u>\$114,012</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$495	\$258	\$363		
Accrued Wages and Benefits	3,797	2,617	133		
Contracts Payable	14,076				\$55
Intergovernmental Payable	1,780	1,396	65	\$281	
Interfund Payable					
Deferred Revenue					
<i>Total Liabilities</i>	<u>20,148</u>	<u>4,271</u>	<u>561</u>	<u>281</u>	<u>55</u>
Fund Balances					
Reserved for Encumbrances	163,399	2,159	2,736		627
Reserved for Notes Receivable					
Unreserved, Undesignated, Reported in: Special Revenue Funds	585,869	37,700	275	446	113,330
<i>Total Fund Balances</i>	<u>749,268</u>	<u>39,859</u>	<u>3,011</u>	<u>446</u>	<u>113,957</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$769,416</u>	<u>\$44,130</u>	<u>\$3,572</u>	<u>\$727</u>	<u>\$114,012</u>

Washington Street Bridge	Annexation Petition	Help America Vote Act Grant	Probate Ct Programs	Other Court Programs	Clerk of Courts Title Administration	Juvenile Ct Programs
\$6,808	\$1,400	\$8,928	\$109,747	\$79,385	\$113,954	\$105,965
			6,389	7,931	12,337 1,430	4,473
			217	1,212	204	311
<u>\$6,808</u>	<u>\$1,400</u>	<u>\$8,928</u>	<u>\$116,353</u>	<u>\$88,528</u>	<u>\$127,925</u>	<u>\$110,749</u>
			\$18,326	\$668	\$259 6,727	\$224 627
					2,945	184
<u>0</u>	<u>0</u>	<u>0</u>	<u>18,326</u>	<u>668</u>	<u>9,931</u>	<u>1,035</u>
2,435	700		22,201	690	3,409	
<u>4,373</u>	<u>700</u>	<u>8,928</u>	<u>75,826</u>	<u>87,170</u>	<u>114,585</u>	<u>109,714</u>
<u>6,808</u>	<u>1,400</u>	<u>8,928</u>	<u>98,027</u>	<u>87,860</u>	<u>117,994</u>	<u>109,714</u>
<u>\$6,808</u>	<u>\$1,400</u>	<u>\$8,928</u>	<u>\$116,353</u>	<u>\$88,528</u>	<u>\$127,925</u>	<u>\$110,749</u>

SENECA COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2003

	Sheriff Programs	Community Correction Grant	Sheriff Highway Safety Grant	Safe Communities Grant	E-911
Assets					
Equity in Pooled Cash and Cash Equivalents	\$36,949	\$23,376	\$112	\$6,555	\$11,316
Accrued Interest Receivable					
Accounts Receivable					
Intergovernmental Receivable		28,400		35,500	
Materials and Supplies Inventory					
Prepaid Items	372				
Notes Receivable					
<i>Total Assets</i>	<u>\$37,321</u>	<u>\$51,776</u>	<u>\$112</u>	<u>\$42,055</u>	<u>\$11,316</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$2,793	\$164		\$6,097	
Accrued Wages and Benefits		1,761		106	\$65
Contracts Payable		308		422	
Intergovernmental Payable	102	923		403	30
Interfund Payable				7,000	
Deferred Revenue		14,200		35,500	
<i>Total Liabilities</i>	<u>2,895</u>	<u>17,356</u>	<u>0</u>	<u>49,528</u>	<u>95</u>
Fund Balances					
Reserved for Encumbrances	7,825	3,116		328	755
Reserved for Notes Receivable					
Unreserved, Undesignated, Reported in: Special Revenue Funds	26,601	31,304	112	(7,801)	10,466
<i>Total Fund Balances</i>	<u>34,426</u>	<u>34,420</u>	<u>112</u>	<u>(7,473)</u>	<u>11,221</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$37,321</u>	<u>\$51,776</u>	<u>\$112</u>	<u>\$42,055</u>	<u>\$11,316</u>

<u>Drug Law Enforcement</u>	<u>METRICH Drug Law Enforcement</u>	<u>Emergency Management Agency</u>	<u>Hazardous Materials</u>	<u>Youth Center JAIBG Grant</u>	<u>Delinquent Care and Custody Grant</u>	<u>State Domestic Preparedness Grant</u>
\$434	\$9,725	\$45,306	\$19,574	\$447	\$453,885	
		140			73,883	\$3,500
450		980			2,016	
<u>\$884</u>	<u>\$9,725</u>	<u>\$46,426</u>	<u>\$19,574</u>	<u>\$447</u>	<u>\$529,784</u>	<u>\$3,500</u>
\$84		\$10,690	\$5,938		\$388	\$15,354
		2,447			15,271	
		4,028	495		4,782	
		1,135		\$200	7,157	
					87,775	
<u>84</u>	<u>0</u>	<u>18,300</u>	<u>6,433</u>	<u>200</u>	<u>115,373</u>	<u>15,354</u>
236	4,050	10,825	9,423		2,992	
<u>564</u>	<u>5,675</u>	<u>17,301</u>	<u>3,718</u>	<u>247</u>	<u>411,419</u>	<u>(11,854)</u>
<u>800</u>	<u>9,725</u>	<u>28,126</u>	<u>13,141</u>	<u>247</u>	<u>414,411</u>	<u>(11,854)</u>
<u>\$884</u>	<u>\$9,725</u>	<u>\$46,426</u>	<u>\$19,574</u>	<u>\$447</u>	<u>\$529,784</u>	<u>\$3,500</u>

SENECA COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2003

	FEMA Supplemental Planning Grant	Ditch Maintenance	Underground Storage Tank	Dog and Kennel	CSEA
Assets					
Equity in Pooled Cash and Cash Equivalents	\$4,602	\$162,855	\$11,855	\$20,022	\$597,146
Accrued Interest Receivable				1	
Accounts Receivable		137		2,014	27,825
Intergovernmental Receivable				95	
Materials and Supplies Inventory		1,827			
Prepaid Items		221		110	2,770
Notes Receivable					
<i>Total Assets</i>	<u>\$4,602</u>	<u>\$165,040</u>	<u>\$11,855</u>	<u>\$22,242</u>	<u>\$627,741</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable		\$97		\$5,010	\$364
Accrued Wages and Benefits		4,420		2,584	8,937
Contracts Payable	\$2,769	669		248	82,241
Intergovernmental Payable		1,588		1,626	4,338
Interfund Payable					
Deferred Revenue				50,571	
<i>Total Liabilities</i>	<u>2,769</u>	<u>6,774</u>	<u>0</u>	<u>60,039</u>	<u>95,880</u>
Fund Balances					
Reserved for Encumbrances	18,849	6,426	11,850	5,676	142,034
Reserved for Notes Receivable					
Unreserved, Undesignated, Reported in: Special Revenue Funds	(17,016)	151,840	5	(43,473)	389,827
<i>Total Fund Balances</i>	<u>1,833</u>	<u>158,266</u>	<u>11,855</u>	<u>(37,797)</u>	<u>531,861</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$4,602</u>	<u>\$165,040</u>	<u>\$11,855</u>	<u>\$22,242</u>	<u>\$627,741</u>

<u>Allen Eiry Guardianship</u>	<u>Foster Children Donations</u>	<u>Children Services</u>	<u>Victims of Crime Act Grant</u>	<u>Victim Assistance Court Fines</u>	<u>Safe Haven Grant</u>	<u>Recycling & Litter Grant</u>
\$4,365	\$11,977	\$211,376	\$32,591	\$5,683	\$24,500	\$9,977
		299,583	3,295 84,044	52	318,793	11,320
						75
<u>\$4,365</u>	<u>\$11,977</u>	<u>\$510,959</u>	<u>\$119,930</u>	<u>\$5,735</u>	<u>\$343,293</u>	<u>\$21,372</u>
\$529 1,223 691	\$1,610	\$7,457 189,249	\$220 4,165 339 2,106	\$12		\$910 2,371 4,849 1,203 10,000 11,320
		283,506	66,047		\$318,793	
<u>2,443</u>	<u>1,610</u>	<u>480,212</u>	<u>72,877</u>	<u>12</u>	<u>318,793</u>	<u>30,653</u>
	797	6,170	807	968		7,806
<u>1,922</u>	<u>9,570</u>	<u>24,577</u>	<u>46,246</u>	<u>4,755</u>	<u>24,500</u>	<u>(17,087)</u>
<u>1,922</u>	<u>10,367</u>	<u>30,747</u>	<u>47,053</u>	<u>5,723</u>	<u>24,500</u>	<u>(9,281)</u>
<u>\$4,365</u>	<u>\$11,977</u>	<u>\$510,959</u>	<u>\$119,930</u>	<u>\$5,735</u>	<u>\$343,293</u>	<u>\$21,372</u>

SENECA COUNTY, OHIO
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2003

	Sewer Grinder Pump Grant	CDBG	Total Nonmajor Special Revenue Funds
Assets			
Equity in Pooled Cash and Cash Equivalents		\$271,499	\$3,332,517
Accrued Interest Receivable		1,888	2,001
Accounts Receivable		12,264	80,509
Intergovernmental Receivable	\$15,390		868,578
Materials and Supplies Inventory			1,827
Prepaid Items		79	10,267
Notes Receivable		179,262	179,262
<i>Total Assets</i>	<u>\$15,390</u>	<u>\$464,992</u>	<u>\$4,474,961</u>
 Liabilities and Fund Balances			
Liabilities			
Accounts Payable		\$433	\$78,743
Accrued Wages and Benefits		594	57,845
Contracts Payable			304,530
Intergovernmental Payable		242	28,395
Interfund Payable			17,000
Deferred Revenue	\$15,390		883,102
<i>Total Liabilities</i>	<u>15,390</u>	<u>1,269</u>	<u>1,369,615</u>
 Fund Balances			
Reserved for Encumbrances	15,390	1,698	456,377
Reserved for Notes Receivable		179,262	179,262
Unreserved, Undesignated, Reported in: Special Revenue Funds	(15,390)	282,763	2,469,707
<i>Total Fund Balances</i>	<u>0</u>	<u>463,723</u>	<u>3,105,346</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$15,390</u>	<u>\$464,992</u>	<u>\$4,474,961</u>

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SENECA COUNTY, OHIO
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2003

	CDBG	EPA On-Lot Septic Grant	TR88 Bridge Replacement	CR 6 Bridge Replacement
Assets				
Equity in Pooled Cash and Cash Equivalents	\$5,771	\$82,015		
Accrued Interest Receivable		97		
Accounts Receivable		56		
Intergovernmental Receivable	670,220	2,597	\$1,687	\$1,703
Prepaid Items	125			
Notes Receivable		30,015		
<i>Total Assets</i>	<u>\$676,116</u>	<u>\$114,780</u>	<u>\$1,687</u>	<u>\$1,703</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$1,783			
Accrued Wages and Benefits	546	\$5		
Contracts Payable	14,375	332	\$1,687	\$1,703
Intergovernmental Payable	394	6		
Retainage Payable				
Interfund Payable				
Deferred Revenue	651,720	52	1,687	1,703
<i>Total Liabilities</i>	<u>668,818</u>	<u>395</u>	<u>3,374</u>	<u>3,406</u>
Fund Balances				
Reserved for Encumbrances	1,928	1,527	4,313	4,297
Reserved for Notes Receivable		30,015		
Unreserved, Undesignated, Reported in: Capital Projects Funds	5,370	82,843	(6,000)	(6,000)
<i>Total Fund Balances</i>	<u>7,298</u>	<u>114,385</u>	<u>(1,687)</u>	<u>(1,703)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$676,116</u>	<u>\$114,780</u>	<u>\$1,687</u>	<u>\$1,703</u>

Tyber Rd Construction	Honey Creek Sewer Project	Issue 2	Board of Education Annex	Hanson Building Construction	CROSSWAEH CBCF	Total Nonmajor Capital Projects Funds
\$10,270	\$102,938	\$12,512	\$16,250	\$284,387 75	\$5,450	\$519,593 172 56
	135,807			42,077	44,550	898,641 125 30,015
<u>\$10,270</u>	<u>\$238,745</u>	<u>\$12,512</u>	<u>\$16,250</u>	<u>\$326,539</u>	<u>\$50,000</u>	<u>\$1,448,602</u>
						\$1,783 551
	\$243,059	\$5,896		\$131,908		398,960 400
				118,186	\$50,000	118,186 50,000
					44,550	699,712
<u>0</u>	<u>243,059</u>	<u>5,896</u>	<u>0</u>	<u>250,094</u>	<u>94,550</u>	<u>1,269,592</u>
	40,965	17,891		268,039		338,960 30,015
<u>10,270</u>	<u>(45,279)</u>	<u>(11,275)</u>	<u>16,250</u>	<u>(191,594)</u>	<u>(44,550)</u>	<u>(189,965)</u>
<u>10,270</u>	<u>(4,314)</u>	<u>6,616</u>	<u>16,250</u>	<u>76,445</u>	<u>(44,550)</u>	<u>179,010</u>
<u>\$10,270</u>	<u>\$238,745</u>	<u>\$12,512</u>	<u>\$16,250</u>	<u>\$326,539</u>	<u>\$50,000</u>	<u>\$1,448,602</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, 2003

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Intergovernmental	\$2,223,860		\$3,024,107	\$5,247,967
Interest	6,623	\$862	3,237	10,722
Licenses and Permits	129,014			129,014
Fines and Forfeitures	114,387			114,387
Rentals	4,570	168,414		172,984
Charges for Services	1,265,550			1,265,550
Contributions and Donations	8,827			8,827
Special Assessments	183,065		18,000	201,065
Miscellaneous	172,569		22,506	195,075
<i>Total Revenues</i>	<u>4,108,465</u>	<u>169,276</u>	<u>3,067,850</u>	<u>7,345,591</u>
Expenditures				
General Government:				
Legislative and Executive	421,870			421,870
Judicial	285,637			285,637
Public Safety	940,134			940,134
Public Works	92,718			92,718
Health	134,743			134,743
Human Services	2,360,679			2,360,679
Conservation and Recreation	121,042			121,042
Economic Development	30,106			30,106
Capital Outlay	42,856		5,511,405	5,554,261
Debt Service:				
Principal Retirement		300,000	1,132,657	1,432,657
Interest and Fiscal Charges		300,213	23,742	323,955
<i>Total Expenditures</i>	<u>4,429,785</u>	<u>600,213</u>	<u>6,667,804</u>	<u>11,697,802</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(321,320)</u>	<u>(430,937)</u>	<u>(3,599,954)</u>	<u>(4,352,211)</u>
Other Financing Sources (Uses)				
Notes Issued			1,280,000	1,280,000
Transfers In	414,862	149,416	118,622	682,900
Transfers Out	(29)			(29)
<i>Total Other Financing Sources (Uses)</i>	<u>414,833</u>	<u>149,416</u>	<u>1,398,622</u>	<u>1,962,871</u>
Extraordinary Item:				
Insurance Settlement for Fire Loss			2,451,996	2,451,996
<i>Total Special and Extraordinary Items</i>	<u>0</u>	<u>0</u>	<u>2,451,996</u>	<u>2,451,996</u>
<i>Net Change in Fund Balances</i>	93,513	(281,521)	250,664	62,656
<i>Fund Balances Beginning of Year</i>	<u>3,011,833</u>	<u>(17,620)</u>	<u>(71,654)</u>	<u>2,922,559</u>
<i>Fund Balances End of Year</i>	<u>\$3,105,346</u>	<u>(\$299,141)</u>	<u>\$179,010</u>	<u>\$2,985,215</u>

SENECA COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2003

	<u>Real Estate Assessment</u>	<u>DRETAC</u>	<u>Public Safety Building Rental</u>	<u>Real Estate Tax Escrow Interest</u>	<u>Recorder Equipment</u>
Revenues					
Intergovernmental					
Interest				\$688	
Licenses and Permits	\$115				
Fines and Forfeitures	100				
Rentals			\$4,570		
Charges for Services	402,147	\$90,556			\$58,948
Contributions and Donations					
Special Assessments					
Miscellaneous	1,677	3,297	2,802	3	
<i>Total Revenues</i>	<u>404,039</u>	<u>93,853</u>	<u>7,372</u>	<u>691</u>	<u>58,948</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	313,073	82,505	6,762	9,000	9,765
Judicial					
Public Safety					
Public Works					
Health					
Human Services					
Conservation and Recreation					
Economic Development					
Capital Outlay					
<i>Total Expenditures</i>	<u>313,073</u>	<u>82,505</u>	<u>6,762</u>	<u>9,000</u>	<u>9,765</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>90,966</u>	<u>11,348</u>	<u>610</u>	<u>(8,309)</u>	<u>49,183</u>
Other Financing Sources (Uses)					
Transfers In					
Transfers Out					
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	90,966	11,348	610	(8,309)	49,183
<i>Fund Balances Beginning of Year</i>	<u>658,302</u>	<u>28,511</u>	<u>2,401</u>	<u>8,755</u>	<u>64,774</u>
<i>Fund Balances End of Year</i>	<u><u>\$749,268</u></u>	<u><u>\$39,859</u></u>	<u><u>\$3,011</u></u>	<u><u>\$446</u></u>	<u><u>\$113,957</u></u>

Washington Street Bridge	Annexation Petition	Help America Vote Act Grant	Probate Ct Programs	Other Court Programs	Clerk of Courts Title Administration	Juvenile Ct Programs
		\$8,928			\$26,343	\$21,441
			\$25,630	\$36,794		13,819
\$1,000	\$1,750		50,147	23,649	179,840	37,613 350
			3	4	129	152
1,000	1,750	8,928	75,780	60,447	206,312	73,375
65	700		33,835	40,327	190,548	20,927
			9,000			
65	700	0	42,835	40,327	190,548	20,927
935	1,050	8,928	32,945	20,120	15,764	52,448
						(29)
0	0	0	0	0	0	(29)
935	1,050	8,928	32,945	20,120	15,764	52,419
5,873	350	0	65,082	67,740	102,230	57,295
<u>\$6,808</u>	<u>\$1,400</u>	<u>\$8,928</u>	<u>\$98,027</u>	<u>\$87,860</u>	<u>\$117,994</u>	<u>\$109,714</u>

SENECA COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003

	Sheriff Programs	Community Correction Grant	Sheriff Highway Safety Grant	Safe Communities Grant	E-911
Revenues					
Intergovernmental		\$69,581		\$22,094	
Interest					
Licenses and Permits					
Fines and Forfeitures	\$752				
Rentals					
Charges for Services	10,444				
Contributions and Donations	1,441				
Special Assessments					
Miscellaneous	34	20	\$5	11	\$7,181
<i>Total Revenues</i>	<u>12,671</u>	<u>69,601</u>	<u>5</u>	<u>22,105</u>	<u>7,181</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive					
Judicial					
Public Safety	17,898	54,628		28,286	17,559
Public Works					
Health					
Human Services					
Conservation and Recreation					
Economic Development					
Capital Outlay					
<i>Total Expenditures</i>	<u>17,898</u>	<u>54,628</u>	<u>0</u>	<u>28,286</u>	<u>17,559</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(5,227)</u>	<u>14,973</u>	<u>5</u>	<u>(6,181)</u>	<u>(10,378)</u>
Other Financing Sources (Uses)					
Transfers In					10,200
Transfers Out					
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,200</u>
<i>Net Change in Fund Balances</i>	<u>(5,227)</u>	<u>14,973</u>	<u>5</u>	<u>(6,181)</u>	<u>(178)</u>
<i>Fund Balances Beginning of Year</i>	<u>39,653</u>	<u>19,447</u>	<u>107</u>	<u>(1,292)</u>	<u>11,399</u>
<i>Fund Balances End of Year</i>	<u><u>\$34,426</u></u>	<u><u>\$34,420</u></u>	<u><u>\$112</u></u>	<u><u>(\$7,473)</u></u>	<u><u>\$11,221</u></u>

<u>Drug Law Enforcement</u>	<u>METRICH Drug Law Enforcement</u>	<u>Emergency Management Agency</u>	<u>Hazardous Materials</u>	<u>Youth Center JAIBG Grant</u>	<u>Delinquent Care and Custody Grant</u>	<u>State Domestic Preparedness Grant</u>
		\$28,490		\$14,698	\$214,933	\$154,667
	\$5,000					
		12,644		41	221	3,500
0	5,000	41,134	0	14,739	215,154	158,167
423	5,850	112,348	14,267	16,901	485,971	170,021
423	5,850	112,348	14,267	16,901	485,971	170,021
(423)	(850)	(71,214)	(14,267)	(2,162)	(270,817)	(11,854)
		75,000	11,000	3,662		
0	0	75,000	11,000	3,662	0	0
(423)	(850)	3,786	(3,267)	1,500	(270,817)	(11,854)
1,223	10,575	24,340	16,408	(1,253)	685,228	0
\$800	\$9,725	\$28,126	\$13,141	\$247	\$414,411	(\$11,854)

SENECA COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003

	FEMA Supplemental Planning Grant	Ditch Maintenance	Underground Storage Tank	Dog and Kennel	CSEA
Revenues					
Intergovernmental	\$17,815			\$95	\$774,508
Interest				12	
Licenses and Permits				128,899	
Fines and Forfeitures				6,864	
Rentals					
Charges for Services				21,254	179,501
Contributions and Donations					
Special Assessments		\$183,065			
Miscellaneous		755			8,134
<i>Total Revenues</i>	<u>17,815</u>	<u>183,820</u>	<u>0</u>	<u>157,124</u>	<u>962,143</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive					
Judicial					
Public Safety	15,982				
Public Works		91,218	1,500		
Health				125,743	
Human Services					902,543
Conservation and Recreation					
Economic Development					
Capital Outlay		42,856			
<i>Total Expenditures</i>	<u>15,982</u>	<u>134,074</u>	<u>1,500</u>	<u>125,743</u>	<u>902,543</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,833</u>	<u>49,746</u>	<u>(1,500)</u>	<u>31,381</u>	<u>59,600</u>
Other Financing Sources (Uses)					
Transfers In					
Transfers Out					
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	1,833	49,746	(1,500)	31,381	59,600
<i>Fund Balances Beginning of Year</i>	<u>0</u>	<u>108,520</u>	<u>13,355</u>	<u>(69,178)</u>	<u>472,261</u>
<i>Fund Balances End of Year</i>	<u><u>\$1,833</u></u>	<u><u>\$158,266</u></u>	<u><u>\$11,855</u></u>	<u><u>(\$37,797)</u></u>	<u><u>\$531,861</u></u>

<u>Allen Eiry Guardianship</u>	<u>Foster Children Donations</u>	<u>Children Services</u>	<u>Victims of Crime Act Grant</u>	<u>Victim Assistance Court Fines</u>	<u>Safe Havens Grant</u>	<u>Recycling & Litter Grant</u>
		\$635,741	\$116,068		\$24,500	\$93,958
			24,798	\$630		
	\$2,686	206,000		2,105		1,201
\$42,017		65,304	131	52		1,245
<u>42,017</u>	<u>2,686</u>	<u>907,045</u>	<u>140,997</u>	<u>2,787</u>	<u>24,500</u>	<u>114,963</u>
43,966	2,204	1,286,049	123,947	1,970		121,042
<u>43,966</u>	<u>2,204</u>	<u>1,286,049</u>	<u>123,947</u>	<u>1,970</u>	<u>0</u>	<u>121,042</u>
<u>(1,949)</u>	<u>482</u>	<u>(379,004)</u>	<u>17,050</u>	<u>817</u>	<u>24,500</u>	<u>(6,079)</u>
		315,000				
<u>0</u>	<u>0</u>	<u>315,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(1,949)</u>	<u>482</u>	<u>(64,004)</u>	<u>17,050</u>	<u>817</u>	<u>24,500</u>	<u>(6,079)</u>
<u>3,871</u>	<u>9,885</u>	<u>94,751</u>	<u>30,003</u>	<u>4,906</u>	<u>0</u>	<u>(3,202)</u>
<u>\$1,922</u>	<u>\$10,367</u>	<u>\$30,747</u>	<u>\$47,053</u>	<u>\$5,723</u>	<u>\$24,500</u>	<u>(\$9,281)</u>

SENECA COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2003

	CDBG	Total Nonmajor Special Revenue Funds
Revenues		
Intergovernmental		\$2,223,860
Interest	\$5,923	6,623
Licenses and Permits		129,014
Fines and Forfeitures		114,387
Rentals		4,570
Charges for Services	2,500	1,265,550
Contributions and Donations		8,827
Special Assessments		183,065
Miscellaneous	5,893	172,569
	<hr/>	<hr/>
<i>Total Revenues</i>	14,316	4,108,465
Expenditures		
Current:		
General Government:		
Legislative and Executive		421,870
Judicial		285,637
Public Safety		940,134
Public Works		92,718
Health		134,743
Human Services		2,360,679
Conservation and Recreation		121,042
Economic Development	30,106	30,106
Capital Outlay		42,856
	<hr/>	<hr/>
<i>Total Expenditures</i>	30,106	4,429,785
<i>Excess of Revenues Over (Under) Expenditures</i>	<hr/>	<hr/>
	(15,790)	(321,320)
Other Financing Sources (Uses)		
Transfers In		414,862
Transfers Out		(29)
	<hr/>	<hr/>
<i>Total Other Financing Sources (Uses)</i>	0	414,833
<i>Net Change in Fund Balances</i>	(15,790)	93,513
<i>Fund Balances Beginning of Year</i>	<hr/>	<hr/>
	479,513	3,011,833
<i>Fund Balances End of Year</i>	<hr/>	<hr/>
	\$463,723	\$3,105,346

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SENECA COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Capital Projects Funds

For the Year Ended December 31, 2003

	<u>CDBG</u>	<u>Federal Guardrail Project</u>	<u>Federal Resurfacing Project</u>	<u>EPA On-Lot Septic Grant</u>
Revenues				
Intergovernmental	\$375,266	\$3,180	\$15,071	\$62,674
Interest				2,553
Special Assessments				
Miscellaneous	13			15,096
<i>Total Revenues</i>	<u>375,279</u>	<u>3,180</u>	<u>15,071</u>	<u>80,323</u>
Expenditures				
Current:				
General Government:				
Capital Outlay	223,293		38,669	65,716
Debt Service:				
Principal Retirement				2,657
Interest and Fiscal Charges				
<i>Total Expenditures</i>	<u>223,293</u>	<u>0</u>	<u>38,669</u>	<u>68,373</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>151,986</u>	<u>3,180</u>	<u>(23,598)</u>	<u>11,950</u>
Other Financing Sources (Uses)				
Notes Issued				
Transfers In				
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Special and Extraordinary Items:				
Proceeds from Insurance				
<i>Total Special and Extraordinary Items</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	151,986	3,180	(23,598)	11,950
<i>Fund Balances Beginning of Year</i>	<u>(144,688)</u>	<u>(3,180)</u>	<u>23,598</u>	<u>102,435</u>
<i>Fund Balances End of Year</i>	<u><u>\$7,298</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$114,385</u></u>

<u>TR 88 Bridge Replacement</u>	<u>CR 6 Bridge Replacement</u>	<u>Tyber Rd Construction</u>	<u>Honey Creek Sewer Project</u>	<u>Issue 2</u>	<u>TR 165 Bridge Replacement</u>	<u>Board of Education Annex</u>
		\$611,285	\$512,348	\$989,279	\$228,347	
			18,000			
			1,190			
<u>0</u>	<u>0</u>	<u>611,285</u>	<u>531,538</u>	<u>989,279</u>	<u>228,347</u>	<u>0</u>
1,687	1,703	622,083	535,852	982,663	228,347	
<u>1,687</u>	<u>1,703</u>	<u>622,083</u>	<u>535,852</u>	<u>982,663</u>	<u>228,347</u>	<u>0</u>
<u>(1,687)</u>	<u>(1,703)</u>	<u>(10,798)</u>	<u>(4,314)</u>	<u>6,616</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(1,687)	(1,703)	(10,798)	(4,314)	6,616	0	0
<u>0</u>	<u>0</u>	<u>21,068</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,250</u>
<u>(\$1,687)</u>	<u>(\$1,703)</u>	<u>\$10,270</u>	<u>(\$4,314)</u>	<u>\$6,616</u>	<u>\$0</u>	<u>\$16,250</u>

SENECA COUNTY, OHIO
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2003

	Hanson Building Construction	County Capital Projects	Community Based Correction Facility	Total Nonmajor Capital Projects Funds
Revenues				
Intergovernmental	\$226,657			\$3,024,107
Interest	684			3,237
Special Assessments				18,000
Miscellaneous	6,207			22,506
<i>Total Revenues</i>	<u>233,548</u>	<u>0</u>	<u>0</u>	<u>3,067,850</u>
Expenditures				
Current:				
General Government:				
Capital Outlay	2,728,808	75,159	7,425	5,511,405
Debt Service:				
Principal Retirement		1,130,000		1,132,657
Interest and Fiscal Charges		23,742		23,742
<i>Total Expenditures</i>	<u>2,728,808</u>	<u>1,228,901</u>	<u>7,425</u>	<u>6,667,804</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,495,260)</u>	<u>(1,228,901)</u>	<u>(7,425)</u>	<u>(3,599,954)</u>
Other Financing Sources (Uses)				
Notes Issued		1,280,000		1,280,000
Transfers In		118,622		118,622
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>1,398,622</u>	<u>0</u>	<u>1,398,622</u>
Special and Extraordinary Items:				
Proceeds from Insurance	2,451,996			2,451,996
<i>Total Special and Extraordinary Items</i>	<u>2,451,996</u>	<u>0</u>	<u>0</u>	<u>2,451,996</u>
<i>Net Change in Fund Balances</i>	(43,264)	169,721	(7,425)	250,664
<i>Fund Balances Beginning of Year</i>	<u>119,709</u>	<u>(169,721)</u>	<u>(37,125)</u>	<u>(71,654)</u>
<i>Fund Balances End of Year</i>	<u>\$76,445</u>	<u>\$0</u>	<u>(\$44,550)</u>	<u>\$179,010</u>

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.

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.

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

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.

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

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

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

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

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

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

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

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

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

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.

FIDUCIARY FUNDS

SENECA COUNTY, OHIO, continued

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

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

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

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

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

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.

PARK DISTRICT-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 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.

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

AGRICULTURAL EASEMENT PURCHASE PROGRAM-To account for monies received from the Ohio Department of Agriculture for distribution to landowners for easements to property which can only ever be used for agricultural purposes.

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.

TITLE V DELINQUENCY PREVENTION FUND-To account for monies from a grant of the Ohio Department of Youth Services for the prevention of delinquencies in conjunction with the Seneca County Family and Childrens First Council.

SENECA COUNTY, OHIO
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2003

	Beginning Balance 12/31/02	Additions	Deductions	Ending Balance 12/31/03
Real Estate Tax Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,172,561	\$29,843,757	\$29,682,548	\$1,333,770
Taxes Receivable	23,027,473	39,145,676	38,006,163	24,166,986
<i>Total Assets</i>	<u>\$24,200,034</u>	<u>\$68,989,433</u>	<u>\$67,688,711</u>	<u>\$25,500,756</u>
Liabilities				
Due To Others	\$7	\$429	\$7	\$429
Intergovernmental Payable	24,200,027	95,395,424	94,095,124	25,500,327
<i>Total Liabilities</i>	<u>\$24,200,034</u>	<u>\$95,395,853</u>	<u>\$94,095,131</u>	<u>\$25,500,756</u>
Inheritance Tax Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$138,561	\$643,344	\$579,361	\$202,544
<i>Total Assets</i>	<u>\$138,561</u>	<u>\$643,344</u>	<u>\$579,361</u>	<u>\$202,544</u>
Liabilities				
Intergovernmental Payable	\$138,561	\$3,270,028	\$3,206,045	\$202,544
<i>Total Liabilities</i>	<u>\$138,561</u>	<u>\$3,270,028</u>	<u>\$3,206,045</u>	<u>\$202,544</u>
Unclassified Tax Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$299,688	\$6,979,764	\$6,907,805	\$371,647
Taxes Receivable	7,065,507	7,739,336	7,967,487	6,837,356
<i>Total Assets</i>	<u>\$7,365,195</u>	<u>\$14,719,100</u>	<u>\$14,875,292</u>	<u>\$7,209,003</u>
Liabilities				
Due To Others	\$600	\$0	\$600	\$0
Intergovernmental Payable	7,364,595	26,949,814	27,105,406	7,209,003
<i>Total Liabilities</i>	<u>\$7,365,195</u>	<u>\$26,949,814</u>	<u>\$27,106,006</u>	<u>\$7,209,003</u>

Seneca County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2003

	Beginning Balance 12/31/02	Additions	Deductions	Ending Balance 12/31/03
Local Government Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,686,026	\$2,686,026	\$0
Intergovernmental Receivable	2,080,333	1,566,589	2,080,333	1,566,589
<i>Total Assets</i>	<u>\$2,080,333</u>	<u>\$4,252,615</u>	<u>\$4,766,359</u>	<u>\$1,566,589</u>
Liabilities				
Intergovernmental Payable	\$2,080,333	\$7,138,235	\$7,651,979	\$1,566,589
<i>Total Liabilities</i>	<u>\$2,080,333</u>	<u>\$7,138,235</u>	<u>\$7,651,979</u>	<u>\$1,566,589</u>
Libraries Local Government Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,283,339	\$2,283,339	\$0
Intergovernmental Receivable	1,941,507	1,367,442	1,941,507	1,367,442
<i>Total Assets</i>	<u>\$1,941,507</u>	<u>\$3,650,781</u>	<u>\$4,224,846</u>	<u>\$1,367,442</u>
Liabilities				
Intergovernmental Payable	\$1,941,507	\$6,173,365	\$6,747,430	\$1,367,442
<i>Total Liabilities</i>	<u>\$1,941,507</u>	<u>\$6,173,365</u>	<u>\$6,747,430</u>	<u>\$1,367,442</u>
Ohio Children's Trust Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,717	\$18,739	\$23,456	\$0
Intergovernmental Receivable	1,887	9,608	1,887	9,608
<i>Total Assets</i>	<u>\$6,604</u>	<u>\$28,347</u>	<u>\$25,343</u>	<u>\$9,608</u>
Liabilities				
Undistributed Monies	\$6,604	\$26,622	\$23,618	\$9,608
<i>Total Liabilities</i>	<u>\$6,604</u>	<u>\$26,622</u>	<u>\$23,618</u>	<u>\$9,608</u>

Seneca County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2003

	Beginning Balance 12/31/02	Additions	Deductions	Ending Balance 12/31/03
County Law Library				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$45,474	\$45,474	\$0
Intergovernmental Receivable	3,097	3,033	3,097	3,033
<i>Total Assets</i>	<u>\$3,097</u>	<u>\$48,507</u>	<u>\$48,571</u>	<u>\$3,033</u>
Liabilities				
Intergovernmental Payable	\$3,097	\$97,819	\$97,883	\$3,033
<i>Total Liabilities</i>	<u>\$3,097</u>	<u>\$97,819</u>	<u>\$97,883</u>	<u>\$3,033</u>
Board of Health Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$435,970	\$1,934,583	\$1,988,741	\$381,812
Accounts Receivable	31,440	59,600	31,440	59,600
Intergovernmental Receivable	0	13,632	0	13,632
<i>Total Assets</i>	<u>\$467,410</u>	<u>\$2,007,815</u>	<u>\$2,020,181</u>	<u>\$455,044</u>
Liabilities				
Accrued Wages and Benefits	\$48,469	\$80,803	\$48,469	\$80,803
Intergovernmental Payable	47,308	26,327	47,308	26,327
Due To Others	32,922	28,227	32,922	28,227
Undistributed Monies	338,711	3,764,715	3,783,739	319,687
<i>Total Liabilities</i>	<u>\$467,410</u>	<u>\$3,900,072</u>	<u>\$3,912,438</u>	<u>\$455,044</u>
Local Government Revenue Assistance Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$504,282	\$504,282	\$0
Intergovernmental Receivable	379,759	287,599	379,759	287,599
<i>Total Assets</i>	<u>\$379,759</u>	<u>\$791,881</u>	<u>\$884,041</u>	<u>\$287,599</u>
Liabilities				
Intergovernmental Payable	\$379,759	\$1,335,844	\$1,428,004	\$287,599
<i>Total Liabilities</i>	<u>\$379,759</u>	<u>\$1,335,844</u>	<u>\$1,428,004</u>	<u>\$287,599</u>

Seneca County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2003

	Beginning Balance 12/31/02	Additions	Deductions	Ending Balance 12/31/03
Soil & Water Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$11,923	\$333,940	\$345,266	\$597
Intergovernmental Receivable	11,081	11,429	11,081	11,429
<i>Total Assets</i>	<u>\$23,004</u>	<u>\$345,369</u>	<u>\$356,347</u>	<u>\$12,026</u>
Liabilities				
Accrued Wages and Benefits	\$5,161	\$8,746	\$6,470	\$7,437
Intergovernmental Payable	7,734	4,160	7,734	4,160
Due To Others	572	429	572	429
Undistributed Monies	9,537	664,276	673,813	0
<i>Total Liabilities</i>	<u>\$23,004</u>	<u>\$677,611</u>	<u>\$688,589</u>	<u>\$12,026</u>
Forfeited Land Tax Sale Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$8,267	\$0	\$532	\$7,735
<i>Total Assets</i>	<u>\$8,267</u>	<u>\$0</u>	<u>\$532</u>	<u>\$7,735</u>
Liabilities				
Undistributed Monies	\$8,267	\$530	\$1,062	\$7,735
<i>Total Liabilities</i>	<u>\$8,267</u>	<u>\$530</u>	<u>\$1,062</u>	<u>\$7,735</u>
METRICH Law Enforcement Trust Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$50,116	\$22,367	\$31,663	\$40,820
<i>Total Assets</i>	<u>\$50,116</u>	<u>\$22,367</u>	<u>\$31,663</u>	<u>\$40,820</u>
Liabilities				
Due To Others	\$0	\$198	\$0	\$198
Undistributed Monies	50,116	16,227	25,721	40,622
<i>Total Liabilities</i>	<u>\$50,116</u>	<u>\$16,425</u>	<u>\$25,721</u>	<u>\$40,820</u>

Seneca County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2003

	Beginning Balance 12/31/02	Additions	Deductions	Ending Balance 12/31/03
Regional Planning Commission Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$11,214	\$83,350	\$71,098	\$23,466
Accounts Receivable	9,910	6,322	9,910	6,322
<i>Total Assets</i>	<u>\$21,124</u>	<u>\$89,672</u>	<u>\$81,008</u>	<u>\$29,788</u>
Liabilities				
Accrued Wages and Benefits	\$2,566	\$3,699	\$2,566	\$3,699
Intergovernmental Payable	2,292	1,452	2,292	1,452
Due To Others	262	326	262	326
Undistributed Monies	16,004	191,134	182,827	24,311
<i>Total Liabilities</i>	<u>\$21,124</u>	<u>\$196,611</u>	<u>\$187,947</u>	<u>\$29,788</u>
County Courts Agency Fund				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$276,903	\$6,154,135	\$6,036,439	\$394,599
Investments In Segregated Accounts	35,000	0	0	35,000
Accounts Receivable	216,978	645,464	375,036	487,406
Accrued Interest Receivable	268	183	268	183
<i>Total Assets</i>	<u>\$529,149</u>	<u>\$6,799,782</u>	<u>\$6,411,743</u>	<u>\$917,188</u>
Liabilities				
Due To Others	\$84,329	\$213,013	\$135,696	\$161,646
Accrued Interest Payable	268	183	268	183
Undistributed Monies	444,552	392,090	81,283	755,359
<i>Total Liabilities</i>	<u>\$529,149</u>	<u>\$605,286</u>	<u>\$217,247</u>	<u>\$917,188</u>
Sheriff Agency Fund				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$39,364	\$1,406,015	\$1,336,227	\$109,152
<i>Total Assets</i>	<u>\$39,364</u>	<u>\$1,406,015</u>	<u>\$1,336,227</u>	<u>\$109,152</u>
Liabilities				
Due To Others	\$8,901	\$5,295	\$0	\$14,196
Undistributed Monies	30,463	64,493	0	94,956
<i>Total Liabilities</i>	<u>\$39,364</u>	<u>\$69,788</u>	<u>\$0</u>	<u>\$109,152</u>

Seneca County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2003

	Beginning Balance 12/31/02	Additions	Deductions	Ending Balance 12/31/03
Undivided Tax Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$120,464	\$1,685,078	\$1,676,529	\$129,013
Intergovernmental Receivable	96,590	753,921	96,590	753,921
<i>Total Assets</i>	<u>\$217,054</u>	<u>\$2,438,999</u>	<u>\$1,773,119</u>	<u>\$882,934</u>
Liabilities				
Intergovernmental Payable	\$217,054	\$4,387,265	\$3,721,385	\$882,934
<i>Total Liabilities</i>	<u>\$217,054</u>	<u>\$4,387,265</u>	<u>\$3,721,385</u>	<u>\$882,934</u>
Payroll Fund				
Assets				
Equity In Pooled Cash and Cash Equivalents	\$83,528	\$17,209,964	\$17,205,118	\$88,374
<i>Total Assets</i>	<u>\$83,528</u>	<u>\$17,209,964</u>	<u>\$17,205,118</u>	<u>\$88,374</u>
Liabilities				
Intergovernmental Payable	\$0	\$241,222	\$241,222	\$0
Due To Others	83,528	32,303,851	32,299,005	88,374
<i>Total Liabilities</i>	<u>\$83,528</u>	<u>\$32,545,073</u>	<u>\$32,540,227</u>	<u>\$88,374</u>
Special Emergency Planning Commission Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$88,562	\$23,837	\$16,781	\$95,618
<i>Total Assets</i>	<u>\$88,562</u>	<u>\$23,837</u>	<u>\$16,781</u>	<u>\$95,618</u>
Liabilities				
Accrued Wages and Benefits	\$394	\$526	\$394	\$526
Intergovernmental Payable	556	271	556	271
Due To Others	590	172	590	172
Undistributed Monies	87,022	52,753	45,126	94,649
<i>Total Liabilities</i>	<u>\$88,562</u>	<u>\$53,722</u>	<u>\$46,666</u>	<u>\$95,618</u>

Seneca County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2003

	Beginning Balance 12/31/02	Additions	Deductions	Ending Balance 12/31/03
Lodging Tax Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$65,033	\$65,033	\$0
Other Local Taxes Receivable	15,542	13,938	15,542	13,938
<i>Total Assets</i>	<u>\$15,542</u>	<u>\$78,971</u>	<u>\$80,575</u>	<u>\$13,938</u>
Liabilities				
Due to Others	\$0	\$279	\$0	\$279
Undistributed Monies	15,542	109,915	111,798	13,659
<i>Total Liabilities</i>	<u>\$15,542</u>	<u>\$110,194</u>	<u>\$111,798</u>	<u>\$13,938</u>
Law Enforcement Trust Agency Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,167	\$160	\$1,250	\$77
<i>Total Assets</i>	<u>\$1,167</u>	<u>\$160</u>	<u>\$1,250</u>	<u>\$77</u>
Liabilities				
Undistributed Monies	\$1,167	\$3,979	\$5,069	\$77
<i>Total Liabilities</i>	<u>\$1,167</u>	<u>\$3,979</u>	<u>\$5,069</u>	<u>\$77</u>
Mental Health and Recovery Services Board Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,060,124	\$5,952,995	\$5,629,679	\$3,383,440
Accounts Receivable	0	111	0	111
Accrued Interest Receivable	23	11	23	11
Intergovernmental Receivable	143,858	279,790	143,858	279,790
<i>Total Assets</i>	<u>\$3,204,005</u>	<u>\$6,232,907</u>	<u>\$5,773,560</u>	<u>\$3,663,352</u>
Liabilities				
Accrued Wages and Benefits	\$8,087	\$8,802	\$8,087	\$8,802
Intergovernmental Payable	7,785	4,300	7,785	4,300
Due To Others	280,666	1,140,450	280,666	1,140,450
Undistributed Monies	2,907,467	12,432,693	12,830,360	2,509,800
<i>Total Liabilities</i>	<u>\$3,204,005</u>	<u>\$13,586,245</u>	<u>\$13,126,898</u>	<u>\$3,663,352</u>

Seneca County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2003

	Beginning Balance 12/31/02	Additions	Deductions	Ending Balance 12/31/03
<i>District Worker's Compensation Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$986	\$15,958	\$16,897	\$47
<i>Total Assets</i>	<u>\$986</u>	<u>\$15,958</u>	<u>\$16,897</u>	<u>\$47</u>
Liabilities				
Undistributed Monies	\$986	\$3,905	\$4,844	\$47
<i>Total Liabilities</i>	<u>\$986</u>	<u>\$3,905</u>	<u>\$4,844</u>	<u>\$47</u>
<i>Park District Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$52,455	\$173,584	\$210,081	\$15,958
Accounts Receivable	8,448	0	8,448	0
Accrued Interest Receivable	64	14	64	14
Intergovernmental Receivable	2,755	30,000	2,755	30,000
<i>Total Assets</i>	<u>\$63,722</u>	<u>\$203,598</u>	<u>\$221,348</u>	<u>\$45,972</u>
Liabilities				
Accrued Wages and Benefits	\$2,763	\$0	\$2,763	\$0
Intergovernmental Payable	517	308	517	308
Due To Others	0	2,763	0	2,763
Undistributed Monies	60,442	84,461	102,002	42,901
<i>Total Liabilities</i>	<u>\$63,722</u>	<u>\$87,532</u>	<u>\$105,282</u>	<u>\$45,972</u>
<i>Ohio Elections Commission Fund</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,505	\$3,235	\$270
Accounts Receivable	0	30	0	30
<i>Total Assets</i>	<u>\$0</u>	<u>\$3,535</u>	<u>\$3,235</u>	<u>\$300</u>
Liabilities				
Intergovernmental Payable	\$0	\$330	\$30	\$300
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$330</u>	<u>\$30</u>	<u>\$300</u>

Seneca County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2003

	Beginning Balance 12/31/02	Additions	Deductions	Ending Balance 12/31/03
CROSSWAEH				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,505,452	\$1,505,452	\$0
Intergovernmental Receivable	0	830,745	0	830,745
<i>Total Assets</i>	<u>\$0</u>	<u>\$2,336,197</u>	<u>\$1,505,452</u>	<u>\$830,745</u>
Liabilities				
Undistributed Monies	\$0	\$2,336,197	\$1,505,452	\$830,745
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$2,336,197</u>	<u>\$1,505,452</u>	<u>\$830,745</u>
Agricultural Easement Program Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$369,697	\$369,697	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$369,697</u>	<u>\$369,697</u>	<u>\$0</u>
Liabilities				
Undistributed Monies	\$0	\$369,697	\$369,697	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$369,697</u>	<u>\$369,697</u>	<u>\$0</u>
Ohio Housing Trust Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$178,206	\$82,539	\$95,667
Accounts Receivable	0	1,427	0	1,427
<i>Total Assets</i>	<u>\$0</u>	<u>\$179,633</u>	<u>\$82,539</u>	<u>\$97,094</u>
Liabilities				
Intergovernmental Payable	\$0	\$97,094	\$0	\$97,094
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$97,094</u>	<u>\$0</u>	<u>\$97,094</u>
Title V Delinquency Grant Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$34,022	\$17,371	\$16,651
Intergovernmental Receivable	0	33,301	0	33,301
<i>Total Assets</i>	<u>\$0</u>	<u>\$67,323</u>	<u>\$17,371</u>	<u>\$49,952</u>
Liabilities				
Undistributed Monies	\$0	\$49,952	\$0	\$49,952
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$49,952</u>	<u>\$0</u>	<u>\$49,952</u>

Seneca County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2003

	Beginning Balance 12/31/02	Additions	Deductions	Ending Balance 12/31/03
<i>TOTAL ALL AGENCY FUNDS</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$5,540,303	\$72,596,456	\$71,949,253	\$6,187,506
Cash and Cash Equivalents in Segregated Accounts	316,267	7,560,150	7,372,666	503,751
Investments in Segregated Accounts	35,000	0	0	35,000
Taxes Receivable	30,092,980	46,885,012	45,973,650	31,004,342
Other Local Taxes Receivable	15,542	13,938	15,542	13,938
Accounts Receivable	266,776	712,954	424,834	554,896
Accrued Interest Receivable	355	208	355	208
Intergovernmental Receivable	4,660,867	5,187,089	4,660,867	5,187,089
<i>Total Assets</i>	<u>\$40,928,090</u>	<u>\$132,955,807</u>	<u>\$130,397,167</u>	<u>\$43,486,730</u>
Liabilities				
Accrued Wages and Benefits	\$67,440	\$102,576	\$68,749	\$101,267
Accrued Interest Payable	268	183	268	183
Intergovernmental Payable	36,391,125	145,123,258	144,360,700	37,153,683
Due To Others	492,377	33,695,432	32,750,320	1,437,489
Undistributed Monies	3,976,880	20,563,639	19,746,411	4,794,108
<i>Total Liabilities</i>	<u>\$40,928,090</u>	<u>\$199,485,088</u>	<u>\$196,926,448</u>	<u>\$43,486,730</u>

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

SENECA COUNTY, OHIO
*Schedule of Revenues, Expenditures and Changes in
Fund Balance-Budget (Non-GAAP) Basis and Actual
General Fund
Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance: Positive (Negative)
Revenues:				
Property Taxes	\$2,016,000	\$2,097,138	\$2,114,373	\$17,235
Sales Taxes	4,200,000	4,863,479	4,863,479	0
Charges for Services	1,604,843	1,624,096	1,616,310	(7,786)
Licenses and Permits	3,820	6,207	6,282	75
Fines and Forfeitures	159,634	157,446	157,446	0
Intergovernmental	2,416,913	2,878,640	2,879,738	1,098
Investment Income	282,000	246,911	248,965	2,054
Rent	152,569	121,042	144,482	23,440
Donations	500	22,427	22,427	0
Miscellaneous	130,900	188,069	219,327	31,258
Total Revenues	10,967,179	12,205,455	12,272,829	67,374
Expenditures:				
Current Operations:				
<i>General Government-Legislative and Executive</i>				
Other			32,448	(32,448)
<u>Commissioners</u>				
Personal Services	247,822	250,637	240,416	10,221
Contractual Services	5,222	4,427	4,427	0
Supplies	771	700	700	0
Other	7,517	8,301	8,301	0
Capital Outlay	10,000	13,863	13,772	91
<u>Microfilm</u>				
Personal Services	11,731	5,681	5,681	0
Contractual Services	3,312	984	984	0
Supplies	500	382	382	0
<u>Mailroom</u>				
Personal Services	125	60	60	0
Contractual Services	916	2,707	2,707	0
Supplies	80,052	90,476	90,437	39
Other	1,506	1,819	1,819	0
<u>Auditor</u>				
Personal Services	183,662	185,474	183,112	2,362
Contractual Services	3,271	7,621	7,565	56
Supplies	5,805	5,830	5,772	58
Other	18,579	19,128	19,125	3
Capital Outlay				0
<u>Treasurer</u>				
Personal Services	92,437	91,928	91,799	129
Contractual Services	1,895	1,716	1,716	0
Supplies	1,580	1,199	1,104	95
Other	2,363	2,465	2,465	0
Capital Outlay				0

SENECA COUNTY, OHIO
*Schedule of Revenues, Expenditures and Changes in
Fund Balance-Budget (Non-GAAP) Basis and Actual
General Fund, continued
Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance: Positive (Negative)
<i>General Government-Legislative and Executive, (con't.)</i>				
<u>Prosecuting Attorney</u>				
Personal Services	493,859	484,054	483,515	539
Contractual Services	14,010	11,122	11,122	0
Supplies	7,938	7,595	7,595	0
Other	34,705	37,668	36,829	839
Capital Outlay				0
<u>Bureau of Inspection</u>				
Contractual Services	52,000	53,000	52,962	38
<u>Data Processing</u>				
Contractual Services	36,127	34,175	33,525	650
Supplies	4,157	4,104	4,064	40
<u>Board of Elections</u>				
Personal Services	171,169	160,019	160,019	0
Contractual Services	10,616	8,645	8,645	0
Supplies	25,508	29,721	29,619	102
Other	11,500	9,967	9,967	0
Capital Outlay	585	585	585	0
<u>Buildings and Grounds</u>				
Personal Services	197,406	183,857	178,443	5,414
Contractual Services	513,438	565,254	563,981	1,273
Supplies	29,020	29,012	29,012	0
Other	224	150	150	0
Capital Outlay	1,000	300	300	0
<u>Recorder</u>				
Personal Services	96,117	97,731	97,606	125
Contractual Services	56,170	68,170	68,170	0
Supplies	2,108	1,958	1,956	2
Other	2,477	1,853	1,853	0
<u>Insurance and Pensions</u>				
Personal Services	7,456	7,456	7,215	241
Contractual Services	802,418	992,843	933,237	59,606
Other	8,579	13,579	13,579	0
<u>Professional Services</u>				
Personal Services	36,702	62,353	62,353	0
Contractual Services	68,925	103,199	100,261	2,938
Materials and Supplies		1,445	1,445	0
Other	67,000	45,221	15,873	29,348
<u>Mental Expense Rotary</u>				
Other	3,020	3,045	2,026	1,019
<i>Total General Government Legislative and Executive</i>				
	<i>3,433,300</i>	<i>3,713,479</i>	<i>3,630,699</i>	<i>82,780</i>
<i>General Government-Judicial</i>				
<u>Fostoria Municipal Court</u>				
Contractual Services	44,636	64,636	64,636	0
Other	45,413	45,000	43,265	1,735

SENECA COUNTY, OHIO
*Schedule of Revenues, Expenditures and Changes in
Fund Balance-Budget (Non-GAAP) Basis and Actual
General Fund, continued*
Year Ended December 31, 2003

	Original Budget	Final Budget	Actual	Variance: Positive (Negative)
<i>General Government-Judicial (con't)</i>				
<u>Common Pleas Court I</u>				
Personal Services	95,566	95,566	94,406	1,160
Contractual Services	3,808	4,369	4,369	0
Supplies	10,432	9,419	3,919	5,500
Other	4,520	4,500	2,165	2,335
<u>Common Pleas Court II</u>				
Personal Services	90,865	90,865	88,817	2,048
Contractual Services	3,656	2,564	2,564	0
Supplies	12,848	13,677	13,677	0
Other	4,869	4,854	4,494	360
Capital Outlay				0
<u>Domestic Relations Court I</u>				
Personal Services	100,982	102,336	102,016	320
<u>Domestic Relations Court II</u>				
Personal Services	85,006	86,140	85,925	215
Other	3,797	3,700	3,700	0
<u>Probate Court</u>				
Personal Services	127,465	130,153	129,993	160
Contractual Services	5,405	5,795	5,311	484
Supplies	8,229	7,629	7,449	180
Other	599	1,248	901	347
<u>Clerk of Courts</u>				
Personal Services	126,448	123,738	123,663	75
Contractual Services	5,418	5,205	5,205	0
Supplies	4,827	5,021	5,021	0
Other	750	154	0	154
Capital Outlay	10,000	11,523	11,523	0
<u>Tiffin Municipal Court</u>				
Contractual Services	40,988	100,988	100,988	0
Other	109,325	114,534	114,514	20
<u>Public Defender</u>				
Personal Services				0
Other	1,511	2,000	2,000	0
<u>Law Library</u>				
Personal Services	14,261	30,774	30,774	0
<u>Common Pleas Court Support Services</u>				
Personal Services	1,150	1,284	1,284	0
Contractual Services	247,288	227,938	227,206	732
Supplies	385	200	200	0
Other	38,760	40,589	40,455	134
<u>Juvenile Court</u>				
Personal Services	373,255	393,309	359,490	33,819
Contractual Services	158,013	299,361	299,161	200
Supplies	7,432	8,298	6,448	1,850
Other	13,190	15,343	14,603	740
Capital Outlay				0
<u>Court of Appeals</u>				
Contract Services	17,000	17,010	17,010	0

SENECA COUNTY, OHIO
*Schedule of Revenues, Expenditures and Changes in
Fund Balance-Budget (Non-GAAP) Basis and Actual
General Fund, continued
Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance: Positive (Negative)
<i>Total General Government-Judicial</i>	1,818,097	2,069,720	2,017,152	52,568
<i>Total General Government</i>	5,251,397	5,783,199	5,647,851	135,348
<i>Public Safety</i>				
<u>Youth Center</u>				
Personal Services	489,513	499,327	499,327	0
Contractual Services	69,455	66,535	66,526	9
Supplies	11,512	11,056	11,056	0
Other	850	791	791	0
Capital Outlay		315	315	0
<u>Coroner</u>				
Personal Services	51,254	53,305	53,284	21
Contractual Services	27,809	42,944	42,944	0
Supplies	100			0
Other	1,490	1,460	1,460	0
<u>Sheriff</u>				
Personal Services	1,247,725	1,155,074	1,154,487	587
Contractual Services	92,316	54,998	54,998	0
Supplies	46,956	49,872	49,872	0
Other	33,914	30,931	30,931	0
Capital Outlay	45,000	47,577	47,508	69
<u>Criminal Justice</u>				
Personal Services	1,347,205	1,341,655	1,341,406	249
Contractual Services	138,348	156,114	156,114	0
Supplies	210,339	274,775	274,775	0
Other	11,579	6,107	6,107	0
Capital Outlay		3,025	3,025	0
<u>Sheriff Rotary</u>				
Personal Services	300	705	705	0
<i>Total Public Safety</i>	3,825,665	3,796,566	3,795,631	935
<i>Public Works</i>				
<u>Highway Safety</u>				
Personal Services	30,156	29,264	29,214	50
Contractual Services	724	493	493	0
Supplies	798	758	758	0
Capital Outlay				0
<i>Total Public Works</i>	31,678	30,515	30,465	50
<i>Health</i>				
<u>Registration-Vital Statistics</u>				
Other	775	859	859	0
<u>Crippled Children Aid</u>				
Other	85,635	85,636	85,636	0
<i>Total Health</i>	105 86,410	86,495	86,495	0

SENECA COUNTY, OHIO
*Schedule of Revenues, Expenditures and Changes in
Fund Balance-Budget (Non-GAAP) Basis and Actual
General Fund, continued
Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance: Positive (Negative)
<i>Human Services</i>				
<u>Soldiers and Sailors</u>				
Personal Services	214,544	216,168	208,681	7,487
Contractual Services	26,971	23,915	23,915	0
Supplies	17,156	15,740	15,440	300
Other	268,297	141,302	135,860	5,442
Capital Outlay	10,000	10,000	6,410	3,590
<u>Veterans Services</u>				
Contractual Services	3,000	3,000	3,000	0
Supplies	6,780	5,183	5,183	0
Other	12,000	12,000	12,000	0
<i>Total Human Services</i>	<i>558,748</i>	<i>427,308</i>	<i>410,489</i>	<i>16,819</i>
<i>Conservation/Recreation</i>				
<u>Airport</u>				
Contractual Services	187,100	35,856	33,916	1,940
<u>Museum</u>				
Personal Services	26,645	20,979	20,860	119
Supplies	400	328	328	0
Contractual Services		1,616	1,616	0
<i>Total Conservation/Recreation</i>	<i>214,145</i>	<i>58,779</i>	<i>56,720</i>	<i>2,059</i>
<i>Economic Development</i>	<i>39,040</i>	<i>486,648</i>	<i>486,148</i>	<i>500</i>
<i>Intergovernmental</i>	<i>271,000</i>	<i>264,378</i>	<i>264,378</i>	<i>0</i>
<i>Total Expenditures</i>	<i>10,278,083</i>	<i>10,933,888</i>	<i>10,778,177</i>	<i>155,711</i>
<i>Excess of Revenues over(under) Expenditures</i>	<i>689,096</i>	<i>1,271,567</i>	<i>1,494,652</i>	<i>223,085</i>
Other Financing Sources(Uses):				
Proceeds from Sale of Fixed Assets	3,000	700	700	0
Advances In			171,870	171,870
Advances Out			(136,300)	(136,300)
Transfers In		29	29	0
Transfers Out	(1,150,155)	(1,145,155)	(1,034,569)	110,586
<i>Total Other Financing Sources(Use)</i>	<i>(1,147,155)</i>	<i>(1,144,426)</i>	<i>(998,270)</i>	<i>146,156</i>
<i>Net Change in Fund Balance</i>	<i>(458,059)</i>	<i>127,141</i>	<i>496,382</i>	<i>369,241</i>
<i>Fund Balance (Deficit) at Beginning of Year</i>	<i>161,136</i>	<i>161,136</i>	<i>161,136</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated</i>	<i>346,810</i>	<i>346,810</i>	<i>346,810</i>	<i>0</i>
<i>Fund Balance (Deficit) at End of Year</i>	<i>\$49,887</i>	<i>\$635,087</i>	<i>\$1,004,328</i>	<i>\$369,241</i>

SENECA COUNTY, OHIO
*Schedule of Revenues, Expenditures and Changes in
Fund Balances-Budget (Non-GAAP) Basis and Actual
Maintenance and Repair
Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance: Positive (Negative)
Revenues:				
Charges for Services	\$175,000	\$175,000	\$172,724	(\$2,276)
Fines and Forfeitures	27,000	27,000	21,874	(5,126)
Intergovernmental	3,100,000	3,323,944	3,411,395	87,451
Interest Income	50,000	18,000	19,615	1,615
Miscellaneous		23,013	23,235	222
Total Revenues	3,352,000	3,566,957	3,648,843	81,886
Expenditures:				
Current Operations:				
Public Works				
Personal Services	2,014,800	1,731,898	1,548,595	183,303
Contractual Services	759,254	788,826	729,705	59,121
Supplies	845,330	873,119	747,038	126,081
Other	159,339	113,470	75,638	37,832
Capital Outlay	192,718	286,372	205,081	81,291
Capital Outlay	826,908	1,395,702	1,127,203	268,499
Debt Service:				
Principal Retirement	31,000	31,000	29,693	1,307
Total Expenditures	4,829,349	5,220,387	4,462,953	757,434
<i>Net Change in Fund Balance</i>	<i>(1,477,349)</i>	<i>(1,653,430)</i>	<i>(814,110)</i>	<i>839,320</i>
<i>Fund Balance(Deficit) at Beginning of Year</i>	<i>1,414,651</i>	<i>1,414,651</i>	<i>1,414,651</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated</i>	<i>487,348</i>	<i>487,348</i>	<i>487,348</i>	<i>0</i>
Fund Balance (Deficit) at End of Year	\$424,650	\$248,569	\$1,087,889	\$839,320

SENECA COUNTY, OHIO
*Schedule of Revenues, Expenditures and Changes in
Fund Balances-Budget(Non-GAAP) Basis and Actual
Public Assistance
Year Ended December 31, 2003*

	Original Budget	Revised Budget	Actual	Variance: Positive (Negative)
Revenues:				
Charges for Services	\$80,000	\$192,110	\$192,110	\$0
Intergovernmental	6,750,000	5,048,983	4,882,178	(166,805)
Rent	8,000	10,273	10,273	0
Miscellaneous	252,000	313,437	317,790	4,353
Total Revenues	7,090,000	5,564,803	5,402,351	(162,452)
Expenditures:				
Current Operations:				
Human Services				
Personal Services	3,278,000	2,923,358	2,923,356	2
Contractual Services	2,768,200	2,682,458	2,682,272	186
Supplies	162,009	90,329	90,329	0
Other	490,427	203,451	201,037	2,414
Capital Outlay	148,547	160,308	160,308	0
Total Expenditures	6,847,183	6,059,904	6,057,302	2,602
<i>Excess of Revenues Over (Under) Expenditures</i>	242,817	(495,101)	(654,951)	(159,850)
Other Financing Sources(Uses):				
Transfers In	200,000	199,316	199,316	0
Total Other Financing Sources(Uses)	200,000	199,316	199,316	0
<i>Net Change in Fund Balance</i>	442,817	(295,785)	(455,635)	(159,850)
<i>Fund Balance(Deficit) at Beginning of Year</i>	5,543	5,543	5,543	0
<i>Prior Year Encumbrances Appropriated</i>	335,682	335,682	335,682	0
Fund Balance (Deficit) at End of Year	\$784,042	\$45,440	(\$114,410)	(\$159,850)

SENECA COUNTY, OHIO
*Schedule of Revenues, Expenditures and Changes in
Fund Balances-Budget(Non-GAAP) Basis and Actual
MRDD Board
Year Ended December 31, 2003*

	Original Budget	Revised Budget	Actual	Variance: Positive (Negative)
Revenues:				
Property Taxes	\$4,294,000	\$4,270,641	\$4,287,227	\$16,586
Intergovernmental	2,822,140	2,321,785	2,579,286	257,501
Donations	3,000	4,175	4,175	0
Miscellaneous	203,511	117,341	116,979	(362)
Total Revenues	7,322,651	6,713,942	6,987,667	273,725
Expenditures:				
Current Operations:				
Health				
Personal Services	5,539,033	5,534,123	5,169,094	365,029
Contractual Services	996,635	535,213	492,844	42,369
Supplies	480,665	869,212	785,327	83,885
Other	5,267,683	4,790,150	388,498	4,401,652
Capital Outlay	523,046	461,644	312,533	149,111
Total Expenditures	12,807,062	12,190,342	7,148,296	5,042,046
<i>Excess of Revenues Over (Under) Expenditures</i>	(5,484,411)	(5,476,400)	(160,629)	5,315,771
Other Financing Sources(Uses):				
Transfers In	176,800	266,660	266,660	0
Transfers Out	(242,120)	(266,660)	(266,660)	0
Total Other Financing Sources(Uses)	(65,320)	0	0	0
<i>Net Change in Fund Balance</i>	(5,549,731)	(5,476,400)	(160,629)	5,315,771
<i>Fund Balance(Deficit) at Beginning of Year</i>	5,433,318	5,433,318	5,433,318	0
<i>Prior Year Encumbrances Appropriated</i>	415,425	415,425	415,425	0
Fund Balance (Deficit) at End of Year	\$299,012	\$372,343	\$5,688,114	\$5,315,771

SENECA COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non GAAP) Basis and Actual
Nonmajor Special Revenue Funds
Year Ended December 31,2003

	Real Estate Assessment			Variance: Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Charges for Services	\$400,000	\$403,500	\$403,689	\$189
Licenses and Permits			115	115
Fines and Forfeitures		105	100	(5)
Miscellaneous		151	51	(100)
Total Revenues	400,000	403,756	403,955	199
Expenditures:				
Current Operations:				
General Government				
Legislative & Executive				
Personal Services	133,250	138,480	116,275	22,205
Contractual Services	650,000	653,818	360,897	292,921
Supplies	10,000	10,391	4,840	5,551
Other	4,750	4,750	1,500	3,250
Capital Outlay	12,000	12,000	2,119	9,881
Total Expenditures	810,000	819,439	485,631	333,808
<i>Net Change in Fund Balance</i>	(410,000)	(415,683)	(81,676)	334,007
<i>Fund Balance(Deficit) at Beginning of Year</i>	657,399	657,399	657,399	0
<i>Prior Year Encumbrances Appropriated</i>	14,479	14,479	14,479	0
<i>Fund Balance (Deficit) at End of Year</i>	\$261,878	\$256,195	\$590,202	\$334,007

<i>DRETAC</i>				<i>Public Safety Building Rental</i>			
Original Budget	Final Budget	Actual	Variance: Positive (Negative)	Original Budget	Final Budget	Actual	Variance: Positive (Negative)
\$50,000	\$90,556	\$90,556	\$0	\$4,000	\$4,715	\$4,715	\$0
	3,297	3,297	0	3,000	3,150	2,802	(348)
50,000	93,853	93,853	0	7,000	7,865	7,517	(348)
63,140	72,958	71,400	1,558	3,185	3,485	3,093	392
3,685	7,376	7,364	12	500	2,058	1,719	339
1,684	3,323	3,056	267	315	3,752	3,752	0
	353	353	0	3,000	3,700	3,700	0
	1,101	1,101	0				
68,509	85,111	83,274	1,837	7,000	12,995	12,264	731
(18,509)	8,742	10,579	1,837	0	(5,130)	(4,747)	383
28,256	28,256	28,256	0	4,045	4,045	4,045	0
2,878	2,878	2,878	0	1,085	1,085	1,085	0
\$12,625	\$39,876	\$41,713	\$1,837	\$5,130	\$0	\$383	\$383

Continued

SENECA COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non GAAP) Basis and Actual
Nonmajor Special Revenue Funds, continued
Year Ended December 31, 2003

	Real Estate Tax Escrow Interest			Variance: Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Charges for Services				
Investment Income	\$4,000	\$750	\$751	\$1
Donations				
Miscellaneous			3	3
Total Revenues	4,000	750	754	4
Expenditures:				
Current Operations:				
General Government				
Legislative & Executive				
Personal Services	10,231	8,196	7,667	529
Contractual Services	800	700	700	0
Supplies	500	500	418	82
Other	357			0
Capital Outlay	250			0
Total Expenditures	12,138	9,396	8,785	611
<i>Net Change in Fund Balance</i>	(8,138)	(8,646)	(8,031)	615
<i>Fund Balance(Deficit) at Beginning of Year</i>	8,574	8,574	8,574	0
<i>Prior Year Encumbrances Appropriated</i>	72	72	72	0
Fund Balance (Deficit) at End of Year	\$508	\$0	\$615	\$615

<i>Recorder's Equipment</i>				<i>Washington Street Bridge</i>			
Original Budget	Final Budget	Actual	Variance: Positive (Negative)	Original Budget	Final Budget	Actual	Variance: Positive (Negative)
\$15,000	\$56,000	\$59,056	\$3,056				
				\$500	\$1,000	\$1,000	\$0
15,000	56,000	59,056	3,056	500	1,000	1,000	0
740	1,097	1,097	0	\$2,500	\$2,500	\$2,500	0
5,483	11,800	9,317	2,483	2,500	2,500		2,500
6,223	12,897	10,414	2,483	5,000	5,000	2,500	2,500
8,777	43,103	48,642	5,539	(4,500)	(4,000)	(1,500)	2,500
63,258	63,258	63,258	0	4,953	4,953	4,953	0
1,223	1,223	1,223	0	920	920	920	0
\$73,258	\$107,584	\$113,123	\$5,539	\$1,373	\$1,873	\$4,373	\$2,500

Continued

SENECA COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non GAAP) Basis and Actual
Nonmajor Special Revenue Funds, continued
Year Ended December 31, 2003

	<i>Annexation Petition</i>			Variance: Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Intergovernmental				
Charges for Services	\$1,500	\$2,200	\$1,750	(\$450)
Donations				
Total Revenues	<i>1,500</i>	<i>2,200</i>	<i>1,750</i>	<i>(450)</i>
Expenditures:				
Current Operations:				
General Government				
Legislative & Executive				
Contractual Services	310	310	310	0
Supplies	160	160	160	0
Other	930	930	930	0
Total Expenditures	<i>1,400</i>	<i>1,400</i>	<i>1,400</i>	<i>0</i>
<i>Net Change in Fund Balance</i>	100	800	350	(450)
<i>Fund Balance(Deficit) at Beginning of Year</i>	350	350	350	0
<i>Prior Year Encumbrances Appropriated</i>	0	0	0	0
<i>Fund Balance (Deficit) at End of Year</i>	<i>\$450</i>	<i>\$1,150</i>	<i>\$700</i>	<i>(\$450)</i>

Help America Vote Act Grant

Original Budget	Final Budget	Actual	Variance: Positive (Negative)
\$8,928	\$8,928	\$8,928	\$0
8,928	8,928	8,928	0

0	0	0	0
8,928	8,928	8,928	0
0	0	0	0
0	0	0	0
\$8,928	\$8,928	\$8,928	\$0

Continued

SENECA COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non GAAP) Basis and Actual
Nonmajor Special Revenue Funds, continued
Year Ended December 31, 2003

	<i>Probate Ct Programs</i>			Variance: Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Charges for Services	\$54,300	\$49,896	\$49,165	(\$731)
Intergovernmental				
Fines and Forefeitures	32,700	23,800	23,662	(138)
Miscellaneous			3	3
Total Revenues	87,000	73,696	72,830	(866)
Expenditures:				
Current Operations:				
General Government				
Judicial				
Personal Services	4,486	47	47	0
Contractual Services	29,518	29,429	15,678	13,751
Supplies	5,777	4,051	3,802	249
Other	4,780	6,141	539	5,602
Capital Outlay	698	27,000	26,060	940
Health				
Other	23,905	20,596	20,596	0
Total Expenditures	69,164	87,264	66,722	20,542
<i>Net Change in Fund Balance</i>	17,836	(13,568)	6,108	19,676
<i>Fund Balance(Deficit) at Beginning of Year</i>	46,216	46,216	46,216	0
<i>Prior Year Encumbrances Appropriated</i>	16,896	16,896	16,896	0
Fund Balance (Deficit) at End of Year	\$80,948	\$49,544	\$69,220	\$19,676

<i>Other Court Programs</i>				<i>Clerk of Courts Title Administration</i>			
Original Budget	Final Budget	Actual	Variance: Positive (Negative)	Original Budget	Final Budget	Actual	Variance: Positive (Negative)
\$19,847	\$23,419	\$23,076	(\$343)	\$190,000	\$181,567	\$179,726	(\$1,841)
30,300	30,300	32,141	1,841		27,275	26,934	(341)
	4	4	0		129	129	0
50,147	53,723	55,221	1,498	190,000	208,971	206,789	(2,182)
7,090	7,090	576	6,514	166,161	180,636	180,623	13
3,964	3,167	3,937	(770)	3,425	2,500	1,500	1,000
4,132	4,031	4,031	0	8,589	6,879	1,809	5,070
3,322	700	19,290	(18,590)	6,713	4,745	3,404	1,341
15,000	15,200	15,028	172		7,175	7,175	0
33,508	30,188	42,862	(12,674)	184,888	201,935	194,511	7,424
16,639	23,535	12,359	(11,176)	5,112	7,036	12,278	5,242
54,077	54,077	54,077	0	93,181	93,181	93,181	0
12,148	12,148	12,148	0	4,727	4,727	4,727	0
\$82,864	\$89,760	\$78,584	(\$11,176)	\$103,020	\$104,944	\$110,186	\$5,242

Continued

SENECA COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non GAAP) Basis and Actual
Nonmajor Special Revenue Funds, continued
Year Ended December 31, 2003

	Juvenile Ct Programs			Variance: Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Charges for Services	\$34,500	\$45,000	\$45,495	\$495
Fines and Forfeitures	400	2,226	2,226	0
Intergovernmental		21,441	21,441	0
Donations				
Miscellaneous	200	351	501	150
Total Revenues	35,100	69,018	69,663	645
Expenditures:				
Current Operations:				
General Government				
Judicial				
Personal Services	8,807	8,807	8,136	671
Contractual Services	13,385	25,000	11,358	13,642
Supplies	1,699			0
Other	11,815	5,379	788	4,591
Capital Outlay	20,602	5,092	92	5,000
Public Safety				
Personal Services				
Contractual Services				
Supplies	150	150		150
Other	50	50		50
Capital Outlay				
Total Expenditures	56,308	44,278	20,374	23,904
<i>Excess of Revenues Over (Under) Expenditures</i>	(21,208)	24,740	49,289	24,549
Other Financing Sources(Uses):				
Transfers-Out	(29)	(29)	(29)	
Total Other Financing Sources(Uses)	(29)	(29)	(29)	0
<i>Net Change in Fund Balance</i>	(21,237)	24,711	49,260	24,549
<i>Fund Balance(Deficit) at Beginning of Year</i>	44,583	44,583	44,583	0
<i>Prior Year Encumbrances Appropriated</i>	12,122	12,122	12,122	0
Fund Balance (Deficit) at End of Year	\$35,468	\$81,416	\$105,965	\$24,549

<i>Sheriff Programs</i>				<i>Sheriff's Community Correction Grant</i>			
Original Budget	Final Budget	Actual	Variance: Positive (Negative)	Original Budget	Final Budget	Actual	Variance: Positive (Negative)
\$9,000	\$9,000	\$10,360	\$1,360				
1,500	1,000	793	(207)				
1,511			0	\$56,801	\$55,381	\$55,381	\$0
1,441	1,441	1,441	0				
1,511	116	118	2		20	20	0
14,963	11,557	12,712	1,155	56,801	55,401	55,401	0
1,204	1,204		1,204	55,761	48,097	47,119	978
700	400	53	347	7,201	4,475	3,475	1,000
8,864	8,850	7,685	1,165	5,048	6,397	6,397	0
11,485	15,985	14,985	1,000	15,450	14,700	200	14,500
2,500	4,500	914	3,586				0
24,753	30,939	23,637	7,302	83,460	73,669	57,191	16,478
(9,790)	(19,382)	(10,925)	8,457	(26,659)	(18,268)	(1,790)	16,478
0	0	0	0	0	0	0	0
(9,790)	(19,382)	(10,925)	8,457	(26,659)	(18,268)	(1,790)	16,478
28,355	28,355	28,355	0	21,346	21,346	21,346	0
11,449	11,449	11,449	0	499	499	499	0
\$39,804	\$39,804	\$39,804	\$0	\$21,845	\$21,845	\$21,845	\$0

Continued

SENECA COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non GAAP) Basis and Actual
Nonmajor Special Revenue Funds, continued
Year Ended December 31, 2003

	Sheriff Highway Safety Grant			Variance:
	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues:				
Charges for Services				
Intergovernmental	\$5,719			\$0
Miscellaneous		\$5	\$5	0
Total Revenues	5,719	5	5	0
Expenditures:				
Current Operations:				
Public Safety				
Personal Services	180	180	73	107
Contractual Services				
Supplies				
Other				
Capital Outlay				
Total Expenditures	180	180	73	107
<i>Excess of Revenues Over (Under) Expenditures</i>	5,539	(175)	(68)	107
Other Financing Sources(Uses):				
Advances-In				
Advances-Out				
Transfers-Out				
Total Other Financing Sources(Uses)	0	0	0	0
<i>Net Change in Fund Balance</i>	5,539	(175)	(68)	107
<i>Fund Balance(Deficit) at Beginning of Year</i>	180	180	180	0
<i>Prior Year Encumbrances Appropriated</i>	0	0	0	0
Fund Balance (Deficit) at End of Year	\$5,719	\$180	\$180	\$0

<i>Safe Communities Grant</i>				<i>E-911</i>			
Original Budget	Final Budget	Actual	Variance: Positive (Negative)	Original Budget	Final Budget	Actual	Variance: Positive (Negative)
\$55,000	\$29,094	\$22,094	(\$7,000)	\$7,000	\$7,180	\$7,180	\$0
	11	11	0	12,000	10,200	10,200	0
					1	1	0
55,000	29,105	22,105	(7,000)	19,000	17,381	17,381	0
25,769	13,959	13,840	119	2,355	2,355	1,355	1,000
12,122	5,399	5,173	226	14,645	22,084	14,971	7,113
3,200	1,697	1,697	0	1,375	2,242	500	1,742
1,472	3,235	3,235	0				
5,000	4,876	4,876	0	3,632	3,075	2,675	400
47,563	29,166	28,821	345	22,007	29,756	19,501	10,255
7,437	(61)	(6,716)	(6,655)	(3,007)	(12,375)	(2,120)	10,255
		7,000	7,000				
		(9,500)	(9,500)				
0	0	(2,500)	(2,500)	0	0	0	0
7,437	(61)	(9,216)	(9,155)	(3,007)	(12,375)	(2,120)	10,255
7,182	7,182	7,182	0	9,365	9,365	9,365	0
2,630	2,630	2,630	0	3,317	3,317	3,317	0
\$17,249	\$9,751	\$596	(\$9,155)	\$9,675	\$307	\$10,562	\$10,255

Continued

SENECA COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non GAAP) Basis and Actual
Nonmajor Special Revenue Funds, continued
Year Ended December 31, 2003

	Drug Law Enforcement			Variance: Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Fines and Forfeitures	\$500			\$0
Intergovernmental				
Miscellaneous				
Total Revenues	500	0	0	0
Expenditures:				
Current Operations:				
Public Safety				
Personal Services				
Contractual Services	790			0
Supplies	300	1,000	1,000	0
Other				
Capital Outlay				
Total Expenditures	1,090	1,000	1,000	0
<i>Net Change in Fund Balance</i>	(590)	(1,000)	(1,000)	0
<i>Fund Balance(Deficit) at Beginning of Year</i>	624	624	624	0
<i>Prior Year Encumbrances Appropriated</i>	490	490	490	0
Fund Balance (Deficit) at End of Year	\$524	\$114	\$114	\$0

<i>METRICH Drug Law Enforcement</i>				<i>Emergency Management Agency</i>			
Original Budget	Final Budget	Actual	Variance: Positive (Negative)	Original Budget	Final Budget	Actual	Variance: Positive (Negative)
\$500	\$5,000	\$5,000	\$0	\$100,000	\$93,312	\$111,342	\$18,030
					11,402	12,644	1,242
500	5,000	5,000	0	100,000	104,714	123,986	19,272
900	900	900	0	60,500	64,837	64,734	103
2,000	2,000	2,000	0	5,881	28,560	28,560	0
3,663	7,000	7,000	0	4,015	10,265	10,265	0
				1,794	2,379	2,163	216
				36,790	19,490	19,319	171
6,563	9,900	9,900	0	108,980	125,531	125,041	490
(6,063)	(4,900)	(4,900)	0	(8,980)	(20,817)	(1,055)	19,762
8,913	8,913	8,913	0	11,837	11,837	11,837	0
1,662	1,662	1,662	0	8,980	8,980	8,980	0
\$4,512	\$5,675	\$5,675	\$0	\$11,837	\$0	\$19,762	\$19,762

Continued

SENECA COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non GAAP) Basis and Actual
Nonmajor Special Revenue Funds, continued
Year Ended December 31, 2003

	<i>Hazardous Materials</i>			Variance: Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Intergovernmental	\$8,000	\$11,000	\$11,000	\$0
Miscellaneous				
Total Revenues	8,000	11,000	11,000	0
Expenditures:				
Current Operations:				
Public Safety				
Personal Services				
Contractual Services		4,115	2,968	1,147
Supplies	6,637	19,695	19,695	0
Other	1,800	1,735		1,735
Capital Outlay	3,000	3,000	2,164	836
Total Expenditures	11,437	28,545	24,827	3,718
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(3,437)</i>	<i>(17,545)</i>	<i>(13,827)</i>	<i>3,718</i>
Other Financing Sources(Uses):				
Advances-Out				
Transfers-In				
Total Other Financing Sources(Uses)	0	0	0	0
<i>Net Change in Fund Balance</i>	<i>(3,437)</i>	<i>(17,545)</i>	<i>(13,827)</i>	<i>3,718</i>
<i>Fund Balance(Deficit) at Beginning of Year</i>	<i>14,908</i>	<i>14,908</i>	<i>14,908</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated</i>	<i>2,637</i>	<i>2,637</i>	<i>2,637</i>	<i>0</i>
Fund Balance (Deficit) at End of Year	\$14,108	\$0	\$3,718	\$3,718

<i>Youth Center JAIBG Grant</i>				<i>Delinquent Care and Custody Grant</i>			
Original Budget	Final Budget	Actual	Variance: Positive (Negative)	Original Budget	Final Budget	Actual	Variance: Positive (Negative)
\$16,331	\$14,698	\$14,698	\$0	\$269,400	\$242,004	\$242,004	\$0
	41	41	0		221	221	0
16,331	14,739	14,739	0	269,400	242,225	242,225	0
16,331	19,229	18,863	366	216,930	423,790	389,724	34,066
				691,247	496,685	90,480	406,205
	737	737	0	20,319	11,204	5,946	5,258
				14,398	10,327	5,423	4,904
16,331	19,966	19,600	366	942,894	942,006	491,573	450,433
0	(5,227)	(4,861)	366	(673,494)	(699,781)	(249,348)	450,433
		(10,000)	(10,000)				
	3,662	3,662					
0	3,662	(6,338)	(10,000)	0	0	0	0
0	(1,565)	(11,199)	(9,634)	(673,494)	(699,781)	(249,348)	450,433
11,646	11,646	11,646	0	460,174	460,174	460,174	0
				239,607	239,607	239,607	0
11,646	10,081	447	(\$9,634)	26,287	0	450,433	450,433

Continued

SENECA COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non GAAP) Basis and Actual
Nonmajor Special Revenue Funds, continued
Year Ended December 31, 2003

	<i>State Domestic Preparedness Grant</i>			Variance: Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Intergovernmental	\$141,716	\$154,668	\$154,668	\$0
Total Revenues	141,716	154,668	154,668	0
Expenditures:				
Current Operations:				
Public Safety				
Personal Services				
Contractual Services		1,400	1,400	0
Supplies	4,000	26,448	26,448	0
Other	137,716	126,820	126,820	0
Total Expenditures	141,716	154,668	154,668	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance(Deficit) at Beginning of Year</i>	0	0	0	0
Fund Balance (Deficit) at End of Year	\$0	\$0	\$0	\$0

FEMA Supplemental Planning Grant

Original Budget	Final Budget	Actual	Variance: Positive (Negative)
\$36,664	\$36,664	\$17,815	(\$18,849)
36,664	36,664	17,815	(18,849)
\$36,664	\$36,664	\$34,831	1,833
36,664	36,664	34,831	1,833
0	0	(17,016)	(17,016)
0	0	0	0
\$0	\$0	(\$17,016)	(\$17,016)

Continued

SENECA COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non GAAP) Basis and Actual
Nonmajor Special Revenue Funds, continued
Year Ended December 31, 2003

	<i>Ditch Maintenance</i>			Variance: Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Special Assessments	\$173,986	\$184,410	\$184,740	\$330
Miscellaneous	1,000	742	618	(124)
Total Revenues	174,986	185,152	185,358	206
Expenditures:				
Current Operations:				
Public Works				
Personal Services	86,500	83,500	65,806	17,694
Contractual Services	8,592	13,706	5,632	8,074
Supplies	19,772	25,696	15,157	10,539
Other	37,525	37,008	7,531	29,477
Capital Outlay	5,000	1,992	370	1,622
Capital Outlay	74,366	128,934	51,781	77,153
Total Expenditures	231,755	290,836	146,277	144,559
<i>Net Change in Fund Balance</i>	(56,769)	(105,684)	39,081	144,765
<i>Fund Balance(Deficit) at Beginning of Year</i>	59,812	59,812	59,812	0
<i>Prior Year Encumbrances Appropriated</i>	56,769	56,769	56,769	0
<i>Fund Balance (Deficit) at End of Year</i>	<i>\$116,581</i>	<i>\$116,581</i>	<i>\$116,581</i>	<i>\$0</i>

Underground Storage Tank

Original Budget	Final Budget	Actual	Variance: Positive (Negative)
<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
12,450	12,450	12,450	0
<i>12,450</i>	<i>12,450</i>	<i>12,450</i>	<i>0</i>
(12,450)	(12,450)	(12,450)	0
12,455	12,455	12,455	0
0	0	0	0
<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>

Continued

SENECA COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non GAAP) Basis and Actual
Nonmajor Special Revenue Funds, continued
Year Ended December 31, 2003

	<i>Dog and Kennel</i>			Variance: Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Charges for Services	\$137,060	\$139,625	\$139,013	(\$612)
Fines and Forfeitures	14,000	7,147	7,147	0
Interest Income	30	12	12	0
Miscellaneous	16,500	17,971	17,971	0
Total Revenues	167,590	164,755	164,143	(612)
Expenditures:				
Current Operations:				
Health				
Personal Services	78,026	90,326	89,837	489
Contractual Services	14,279	13,174	10,923	2,251
Supplies	30,566	29,811	28,521	1,290
Other	42,107	42,716	39,031	3,685
Capital Outlay	4,000	2,925	925	2,000
Total Expenditures	168,978	178,952	169,237	9,715
<i>Net Change in Fund Balance</i>	(1,388)	(14,197)	(5,094)	9,103
<i>Fund Balance(Deficit) at Beginning of Year</i>	5,758	5,758	5,758	0
<i>Prior Year Encumbrances Appropriated</i>	8,451	8,451	8,451	0
<i>Fund Balance (Deficit) at End of Year</i>	\$12,821	\$12	\$9,115	\$9,103

<i>Child Support Enforcement Agency</i>				
	Original Budget	Final Budget	Actual	Variance: Positive (Negative)
Revenues:				
Charges for Services	\$20,000	\$152,000	\$152,108	\$108
Intergovernmental	700,000	774,500	774,508	8
Miscellaneous	5,000	7,700	7,702	2
Total Revenues	725,000	934,200	934,318	118
Expenditures:				
Current Operations:				
Human Services				
Personal Services	418,500	418,500	252,783	165,717
Contractual Services	682,413	760,401	760,167	234
Supplies	8,571	5,000	5,000	0
Other	36,613	22,159	11,159	11,000
Capital Outlay	6,125	4,000	4,000	0
Total Expenditures	1,152,222	1,210,060	1,033,109	176,951
<i>Excess of Revenues Over (Under) Expenditures</i>	(427,222)	(275,860)	(98,791)	177,069
Other Financing Sources(Uses):				
Operating Transfers-Out				0
Total Other Financing Sources(Uses)	0	0	0	0
<i>Net Change in Fund Balance</i>	(427,222)	(275,860)	(98,791)	177,069
<i>Fund Balance(Deficit) at Beginning of Year</i>	348,121	348,121	348,121	0
<i>Prior Year Encumbrances Appropriated</i>	140,122	140,122	140,122	0
Fund Balance (Deficit) at End of Year	\$61,021	\$212,383	\$389,452	\$177,069

Continued

SENECA COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non GAAP) Basis and Actual
Nonmajor Special Revenue Funds, continued
Year Ended December 31, 2003

	<i>Allen Eiry Guardianship</i>			Variance: Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Intergovernmental				
Donations				
Miscellaneous	\$31,000	\$42,017	\$42,017	\$0
	31,000	42,017	42,017	0
Total Revenues				
Expenditures:				
Current Operations:				
Human Services				
Personal Services	31,921	45,561	43,619	1,942
Contractual Services	562	432	386	46
Supplies	416	776	776	0
Other	1,144	1,122	1,028	94
	34,043	47,891	45,809	2,082
Total Expenditures				
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,043)	(5,874)	(3,792)	2,082
Other Financing Sources(Uses):				
Transfers-In				
Transfers-Out				
Total Other Financing Sources(Uses)	0	0	0	0
<i>Net Change in Fund Balance</i>	(3,043)	(5,874)	(3,792)	2,082
<i>Fund Balance(Deficit) at Beginning of Year</i>	6,475	6,475	6,475	0
<i>Prior Year Encumbrances Appropriated</i>	619	619	619	0
Fund Balance (Deficit) at End of Year	\$4,051	\$1,220	\$3,302	\$2,082

<i>Foster Children</i>				<i>Children Services</i>			
Original Budget	Final Budget	Actual	Variance: Positive (Negative)	Original Budget	Revised Budget	Actual	Variance: Positive (Negative)
\$2,500	\$1,750	\$2,686	\$936	\$680,000	\$589,000	\$673,274	\$84,274
2,500	1,750	2,686	936	80,000	66,500	65,304	(1,196)
				760,000	655,500	738,578	83,078
				868,174	1,114,704	1,114,704	0
				270,095	80,884	69,384	11,500
7,000	3,544	3,044	500				
7,000	3,544	3,044	500	1,138,269	1,195,588	1,184,088	11,500
(4,500)	(1,794)	(358)	1,436	(378,269)	(540,088)	(445,510)	94,578
				325,000	506,000	521,000	15,000
0	0	0	0	325,000	506,000	521,000	15,000
(4,500)	(1,794)	(358)	1,436	(53,269)	(34,088)	75,490	109,578
7,428	7,428	7,428	0	(211,367)	(211,367)	(211,367)	0
2,500	2,500	2,500	0	324,999	324,999	324,999	0
\$5,428	\$8,134	\$9,570	\$1,436	\$60,363	\$79,544	\$189,122	\$109,578

Continued

SENECA COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non GAAP) Basis and Actual
Nonmajor Special Revenue Funds, continued
Year Ended December 31, 2003

	<i>Victims of Crime Act Grant</i>			Variance: Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Fines and Forfeitures	\$10,800	\$21,932	\$22,407	\$475
Intergovernmental	85,545	112,491	105,635	(6,856)
Donations				
Miscellaneous		149	131	(18)
Total Revenues	96,345	134,572	128,173	(6,399)
Expenditures:				
Current Operations:				
Human Services				
Personal Services	119,208	128,158	112,956	15,202
Contractual Services	3,563	4,925	4,291	634
Supplies	2,800	3,700	3,495	205
Other	1,450	8,890	6,043	2,847
Total Expenditures	127,021	145,673	126,785	18,888
<i>Excess of Revenues Over (Under) Expenditures</i>	(30,676)	(11,101)	1,388	12,489
Other Financing Sources(Uses):				
Advances-Out			(1,403)	(1,403)
Total Other Financing Sources(Uses)	0	0	(1,403)	(1,403)
<i>Net Change in Fund Balance</i>	(30,676)	(11,101)	(15)	11,086
<i>Fund Balance(Deficit) at Beginning of Year</i>	30,175	30,175	30,175	0
<i>Prior Year Encumbrances Appropriated</i>	493	493	493	0
Fund Balance (Deficit) at End of Year	(\$8)	\$19,567	\$30,653	\$11,086

<i>Victim Assistance Court Fines</i>				<i>Safe Havens Grant</i>			
Original Budget	Final Budget	Actual	Variance: Positive (Negative)	Original Budget	Final Budget	Actual	Variance: Positive (Negative)
\$350	\$650	\$640	(\$10)	\$34,000	\$34,000	\$24,500	(\$9,500)
	2,105	2,105	0				
350	2,755	2,745	(10)	34,000	34,000	24,500	(9,500)
200	400	200	200				
767	1,214	1,069	145				
600	1,936	1,602	334				
1,567	3,550	2,871	679	0	0	0	0
(1,217)	(795)	(126)	669	34,000	34,000	24,500	(9,500)
0	0	0	0	0	0	0	0
(1,217)	(795)	(126)	669	34,000	34,000	24,500	(9,500)
4,012	4,012	4,012	0	0	0	0	0
817	817	817	0	0	0	0	0
\$3,612	\$4,034	\$4,703	\$669	\$34,000	\$34,000	\$24,500	(\$9,500)

Continued

SENECA COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non GAAP) Basis and Actual
Nonmajor Special Revenue Funds, continued
Year Ended December 31, 2003

	Recycling & Litter Grant			Variance: Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Charges for Services	\$300	\$150	\$1,201	\$1,051
Intergovernmental	97,861	80,574	93,958	13,384
Donations	1,200	1,200	1,245	45
Miscellaneous	18,408	36,659	26,221	(10,438)
Total Revenues	117,769	118,583	122,625	4,042
Expenditures:				
Current Operations:				
Conservation/Recreation				
Personal Services	66,581	69,683	69,017	666
Contractual Services	22,808	28,082	27,909	173
Supplies	9,961	8,217	8,217	0
Other	13,866	14,999	14,364	635
Capital Outlay	14,150	9,680	9,680	0
Total Expenditures	127,366	130,661	129,187	1,474
<i>Excess of Revenues Over (Under) Expenditures</i>	(9,597)	(12,078)	(6,562)	5,516
Other Financing Sources(Uses):				
Advances-In			10,000	10,000
Advances-Out			(11,667)	(11,667)
Transfers-In	14,116	17,701	3,585	(14,116)
Transfers-Out		(3,585)	(3,585)	0
Total Other Financing Sources(Uses)	14,116	14,116	(1,667)	(15,783)
<i>Net Change in Fund Balance</i>	4,519	2,038	(8,229)	(10,267)
<i>Fund Balance(Deficit) at Beginning of Year</i>	293	293	293	0
<i>Prior Year Encumbrances Appropriated</i>	9,337	9,337	9,337	0
Fund Balance (Deficit) at End of Year	\$14,149	\$11,668	\$1,401	(\$10,267)

	<i>USDA Grinder Pump</i>			
	Original Budget	Final Budget	Actual	Variance: Positive (Negative)
Revenues:				
Intergovernmental	\$15,390	\$15,390		(\$15,390)
Interest Income				0
Miscellaneous				0
Total Revenues	15,390	15,390	0	(15,390)
Expenditures:				
Current Operations:				
Community & Economic Development				
Contractual Services	15,390	15,390	15,390	0
Total Expenditures	15,390	15,390	15,390	0
<i>Net Change in Fund Balance</i>	0	0	(15,390)	(15,390)
<i>Fund Balance(Deficit) at Beginning of Year</i>	0	0	0	0
<i>Fund Balance (Deficit) at End of Year</i>	\$0	\$0	(\$15,390)	(\$15,390)

SENECA COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non GAAP) Basis and Actual
Nonmajor Special Revenue Funds, continued
Year Ended December 31, 2003

	CDBG			Variance: Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Intergovernmental		\$2,615	\$2,615	\$0
Interest Income	\$9,068	1,270	1,267	(3)
Miscellaneous	32,180	83,485	84,581	1,096
Total Revenues	41,248	87,370	88,463	1,093
Expenditures:				
Current Operations:				
Community & Economic Development				
Personal Services	11,364	15,058	11,833	3,225
Contractual Services	16,810	5,154	5,154	0
Supplies	1,306	715	715	0
Other	8,954	6,365	2,565	3,800
Capital Outlay		6,423	6,423	0
Capital Outlay	171,118	161,557	8,786	152,771
Total Expenditures	209,552	195,272	35,476	159,796
<i>Net Changes in Fund Balance</i>	(168,304)	(107,902)	52,987	160,889
<i>Fund Balance(Deficit) at Beginning of Year</i>	198,656	198,656	198,656	0
<i>Prior Year Encumbrances Appropriated</i>	17,725	17,725	17,725	0
<i>Fund Balance (Deficit) at End of Year</i>	\$48,077	\$108,479	\$269,368	\$160,889

SENECA COUNTY, OHIO
*Schedule of Revenues, Expenditures and Changes in
Fund Balances-Budget (Non GAAP) Basis and Actual
Nonmajor Debt Service Fund
Year Ended December 31, 2003*

	Bond Retirement Fund			Variance:
	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues:				
Interest		\$525	\$764	\$239
Rent	\$167,628	167,628	168,414	786
Total Revenues	167,628	168,153	169,178	1,025
Expenditures:				
Debt Service:				
Principal Retirement	300,000	300,000	300,000	0
Interest and Fiscal Charges	327,505	327,505	327,505	0
Total Expenditures	627,505	627,505	627,505	0
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(459,877)</i>	<i>(459,352)</i>	<i>(458,327)</i>	<i>1,025</i>
Other Financing Sources(Uses):				
Proceeds of Note		310,000	310,000	
Operating Transfers-In	459,877	149,416	149,416	0
Total Other Financing Sources(Uses)	459,877	459,416	459,416	0
<i>Net Change in Fund Balance</i>	<i>0</i>	<i>64</i>	<i>1,089</i>	<i>1,025</i>
<i>Fund Balance at Beginning of Year</i>	<i>9,666</i>	<i>9,666</i>	<i>9,666</i>	<i>0</i>
Fund Balance at End of Year	\$9,666	\$9,730	\$10,755	\$1,025

SENECA COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non GAAP) Basis and Actual
Nonmajor Capital Projects Funds
Year Ended December 31, 2003

	Community Development Block Grant			Variance:
	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues:				
Charges for Services				
Intergovernmental	\$399,500	\$356,986	\$356,766	(\$220)
Miscellaneous		13	13	0
Total Revenues	399,500	356,999	356,779	(220)
Expenditures:				
Current Operations:				
Capital Outlay	389,271	349,738	348,367	1,371
Total Expenditures	389,271	349,738	348,367	1,371
<i>Excess of Revenues Over (Under) Expenditures</i>	10,229	7,261	8,412	1,151
Other Financing Sources(Uses):				
Advances-In			7,300	7,300
Advances-Out			(43,300)	(43,300)
Operating Transfers-In		390	390	0
Operating Transfers-(Out)		(390)	(390)	0
Total Other Financing Sources(Uses)	0	0	(36,000)	(36,000)
<i>Net Change in Fund Balance</i>	10,229	7,261	(27,588)	(34,849)
<i>Fund Balance(Deficit) at Beginning of Year</i>	(121,364)	(121,364)	(121,364)	0
<i>Prior Year Encumbrances Appropriated</i>	150,103	150,103	150,103	0
Fund Balance (Deficit) at End of Year	\$38,968	\$36,000	\$1,151	(\$34,849)

<i>Federal Guardrail Project</i>				<i>Federal Resurfacing Project</i>			
Original Budget	Final Budget	Actual	Variance: Positive (Negative)	Original Budget	Final Budget	Actual	Variance: Positive (Negative)
\$77,805	\$77,805	\$77,805	\$0	\$52,570	\$52,570	\$52,570	\$0
77,805	77,805	77,805	0	52,570	52,570	52,570	0
95,652	77,805	77,805	0	19,830	85,543	85,543	0
95,652	77,805	77,805	0	19,830	85,543	85,543	0
(17,847)	0	0	0	32,740	(32,973)	(32,973)	0
0	0	0	0	0	0	0	0
(17,847)	0	0	0	32,740	(32,973)	(32,973)	0
(95,652)	(95,652)	(95,652)	0	(131,891)	(131,891)	(131,891)	0
95,652	95,652	95,652	0	164,864	164,864	164,864	0
(\$17,847)	\$0	\$0	\$0	\$65,713	\$0	\$0	\$0

Continued

SENECA COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non GAAP) Basis and Actual
Nonmajor Capital Projects Funds, continued
Year Ended December 31, 2003

	EPA On-Lot Septic Grant			Variance: Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Intergovernmental	\$60,000	\$94,191	\$94,191	\$0
Interest		530	535	5
Miscellaneous	5,000	42,165	42,746	581
Total Revenues	65,000	136,886	137,472	586
Expenditures:				
Current Operations:				
Capital Outlay	88,514	110,727	110,194	533
Total Expenditures	88,514	110,727	110,194	533
<i>Net Change in Fund Balance</i>	(23,514)	26,159	27,278	1,119
<i>Fund Balance(Deficit) at Beginning of Year</i>	(29,853)	(29,853)	(29,853)	0
<i>Prior Year Encumbrances Appropriated</i>	82,729	82,729	82,729	0
Fund Balance (Deficit) at End of Year	\$52,876	\$52,876	\$52,876	\$0

<i>Federal Pavement Markings Grant</i>				<i>TR 88 Bridge Replacement</i>			
Original Budget	Final Budget	Actual	Variance: Positive (Negative)	Original Budget	Final Budget	Actual	Variance: Positive (Negative)
			\$0	\$7,000	\$7,000		(\$7,000)
							0
							0
<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>7,000</i>	<i>7,000</i>	<i>0</i>	<i>(7,000)</i>
15,000	860	860	0	7,000	7,000	6,000	1,000
15,000	860	860	0	7,000	7,000	6,000	1,000
(15,000)	(860)	(860)	0	0	0	(6,000)	(6,000)
(14,140)	(14,140)	(14,140)	0	0	0	0	0
15,000	15,000	15,000	0	0	0	0	0
(\$14,140)	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Continued

SENECA COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non GAAP) Basis and Actual
Nonmajor Capital Projects Funds, continued
Year Ended December 31, 2003

	Engineer Federal Funds CR 6			Variance: Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Charges for Services				
Intergovernmental	\$10,000	\$10,000	\$0	(\$10,000)
Miscellaneous				
Total Revenues	10,000	10,000	0	(10,000)
Expenditures:				
Current Operations:				
Capital Outlay	10,000	10,000	6,000	4,000
Total Expenditures	10,000	10,000	6,000	4,000
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	(6,000)	(6,000)
Other Financing Sources(Uses):				
Advances-In				
Advances-Out				
Total Other Financing Sources(Uses)	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	(6,000)	(6,000)
<i>Fund Balance(Deficit) at Beginning of Year</i>	0	0	0	0
<i>Prior Year Encumbrances Appropriated</i>	0	0	0	0
Fund Balance (Deficit) at End of Year	\$0	\$0	(\$6,000)	(\$6,000)

<i>Tyber Road Construction Project</i>				<i>Honey Creek Sewer Project</i>			
Original Budget	Final Budget	Actual	Variance: Positive (Negative)	Original Budget	Final Budget	Actual	Variance: Positive (Negative)
\$764,173	\$611,285	\$611,285	\$0	\$780,000	\$18,000	\$18,000	\$0
					595,000	376,541	(218,459)
					1,190	1,190	0
764,173	611,285	611,285	0	780,000	614,190	395,731	(218,459)
785,241	632,353	622,083	10,270	780,000	614,190	564,035	50,155
785,241	632,353	622,083	10,270	780,000	614,190	564,035	50,155
(21,068)	(21,068)	(10,798)	10,270	0	0	(168,304)	(168,304)
		56,000	56,000				
		(76,000)	(76,000)				
0	0	(20,000)	(20,000)	0	0	0	0
(21,068)	(21,068)	(30,798)	(9,730)	0	0	(168,304)	(168,304)
(53,767)	(53,767)	(53,767)	0	0	0	0	0
94,835	94,835	94,835	0	0	0	0	0
\$20,000	\$20,000	\$10,270	(\$9,730)	\$0	\$0	(\$168,304)	(\$168,304)

Continued

SENECA COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non GAAP) Basis and Actual
Nonmajor Capital Projects Funds, continued
Year Ended December 31, 2003

	<i>Issue 2</i>			Variance: Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Intergovernmental	\$1,054,526	\$1,054,526	\$989,280	(\$65,246)
Total Revenues	1,054,526	1,054,526	989,280	(65,246)
Expenditures:				
Current Operations:				
Capital Outlay	1,054,526	1,054,526	1,000,554	53,972
Total Expenditures	1,054,526	1,054,526	1,000,554	53,972
<i>Net Change in Fund Balance</i>	0	0	(11,274)	(11,274)
<i>Fund Balance(Deficit) at Beginning of Year</i>	0	0	0	0
Fund Balance (Deficit) at End of Year	\$0	\$0	(\$11,274)	(\$11,274)

TR 165 Bridge Replacement

Original Budget	Final Budget	Actual	Variance: Positive (Negative)
\$367,727	\$228,347	\$228,347	\$0
367,727	228,347	228,347	0
367,727	228,347	228,347	0
367,727	228,347	228,347	0
0	0	0	0
0	0	0	0
\$0	\$0	\$0	\$0

Bd of Education Annex Building

Original Budget	Final Budget	Actual	Variance: Positive (Negative)
0	0	0	0
0	0	0	0
0	0	0	0
16,250	16,250	16,250	0
\$16,250	\$16,250	\$16,250	\$0

Continued

SENECA COUNTY, OHIO
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non GAAP) Basis and Actual
Nonmajor Capital Projects Funds, continued
Year Ended December 31, 2003

	Hanson Building Construction			Variance: Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Intergovernmental		\$314,080	\$184,580	(\$129,500)
Interest		609	609	0
Miscellaneous		6,207	6,207	0
Total Revenues	0	320,896	191,396	(129,500)
Expenditures:				
Current Operations:				
Capital Outlay	2,707,127	3,064,821	3,057,778	7,043
Debt Service:				
Principal Retirement				
Interest and Fiscal Charges				
Total Expenditures	2,707,127	3,064,821	3,057,778	7,043
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(2,707,127)</i>	<i>(2,743,925)</i>	<i>(2,866,382)</i>	<i>(122,457)</i>
Other Financing Sources(Uses):				
Proceeds from Sale of Notes				
Proceeds from Insurance	2,651,996	2,451,996	2,451,996	0
Operating Transfers-In				
Total Other Financing Sources(Uses)	2,651,996	2,451,996	2,451,996	0
<i>Net Change in Fund Balance</i>	<i>(55,131)</i>	<i>(291,929)</i>	<i>(414,386)</i>	<i>(122,457)</i>
<i>Fund Balance(Deficit) at Beginning of Year</i>	<i>241,694</i>	<i>241,694</i>	<i>241,694</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated</i>	<i>57,131</i>	<i>57,131</i>	<i>57,131</i>	<i>0</i>
Fund Balance (Deficit) at End of Year	\$243,694	\$6,896	(\$115,561)	(\$122,457)

<i>County Capital Projects</i>				<i>Community Based Correction Facility</i>			
Original Budget	Final Budget	Actual	Variance: Positive (Negative)	Original Budget	Final Budget	Actual	Variance: Positive (Negative)
				\$2,200,000	\$44,550		(\$44,550)
0	0	0	0	2,200,000	44,550	0	(44,550)
1,438,927	109,562	109,562	0	2,212,875	7,425	7,425	0
	1,280,000	1,280,000	0				
	23,742	23,742	0				
1,438,927	1,413,304	1,413,304	0	2,212,875	7,425	7,425	0
(1,438,927)	(1,413,304)	(1,413,304)	0	(12,875)	37,125	(7,425)	(44,550)
1,130,000	1,280,000	1,280,000	0				
295,000	118,622	118,622	0				
1,425,000	1,398,622	1,398,622	0	0	0	0	0
(13,927)	(14,682)	(14,682)	0	(12,875)	37,125	(7,425)	(44,550)
(37,245)	(37,245)	(37,245)	0	0	0	0	0
51,927	51,927	51,927	0	12,875	12,875	12,875	0
\$755	\$0	\$0	\$0	\$0	\$50,000	\$5,450	(\$44,550)

SENECA COUNTY, OHIO
Schedule of Revenues, Expenses and Changes in Fund Balance
Budget (Non GAAP) Basis and Actual
Enterprise Funds
Year Ended December 31, 2003

	<i>Emergency Medical Service</i>			
	Original Budget	Final Budget	Actual	Variance: Positive (Negative)
Revenues:				
Charges for Services				
Tap-In Fees				
Patient Services	\$125,000	\$159,000	\$172,320	\$13,320
Miscellaneous	5,000	500	405	(95)
Total Revenues	130,000	159,500	172,725	13,225
Expenses:				
Current Operations:				
Public Safety				
Personal Services	65,500	71,850	71,101	749
Contract Services	120,700	180,294	174,190	6,104
Materials and Supplies	30,000	49,625	47,071	2,554
Capital Outlay	68,500	112,031	16,606	95,425
Other	1,000	1,200	999	201
Total Expenses	285,700	415,000	309,967	105,033
<i>Excess of Revenues Over (Under) Expenses</i>	(155,700)	(255,500)	(137,242)	118,258
Non-Operating Revenues				
Federal & State Grants	10,000	21,311	21,311	0
Total Non-Operating Revenues	10,000	21,311	21,311	0
Operating Advances and Transfers				
Advances In			36,000	36,000
Transfers-In	163,000	143,800	143,800	0
Total Advances and Transfers	163,000	143,800	179,800	36,000
<i>Net Change in Fund Balance</i>	17,300	(90,389)	63,869	154,258
<i>Fund Balance(Deficit) at Beginning of Year</i>	66,329	66,329	66,329	0
<i>Prior Year Encumbrances Appropriated</i>	16,707	16,707	16,707	0
Fund Balance (Deficit) at End of Year	\$100,336	(\$7,353)	\$146,905	\$154,258

<i>County Sewer District</i>				
	Original Budget	Final Budget	Actual	Variance: Positive (Negative)
Revenues:				
Charges for Services	\$66,746	\$63,149	\$65,879	\$2,730
Tap-In Fees	587	587	1,666	1,079
Patient Services				
Miscellaneous	32	498	453	(45)
Total Revenues	67,365	64,234	67,998	3,764
Expenses:				
Current Operations:				
Public Works				
Personal Services	36,300	36,102	36,102	0
Contract Services	31,464	42,794	42,794	0
Materials and Supplies	2,356	963	963	0
Other	7,900	624	624	0
Capital Outlay	2,000			0
Total Expenses	80,020	80,483	80,483	0
<i>Excess of Revenues Over (Under) Expenses</i>	(12,655)	(16,249)	(12,485)	3,764
Transfers				
Transfers-In		20,399	26,377	5,978
Transfers-Out	(17,824)	(17,824)	(17,824)	0
Total Transfers	(17,824)	2,575	8,553	5,978
<i>Net Change in Fund Balance</i>	(30,479)	(13,674)	(3,932)	9,742
<i>Fund Balance(Deficit) at Beginning of Year</i>	16,800	16,800	16,800	0
<i>Prior Year Encumbrances Appropriated</i>	11,539	11,539	11,539	0
Fund Balance (Deficit) at End of Year	(\$2,140)	\$14,665	\$24,407	\$9,742

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***Capital Assets Used in the Operations of
Governmental Funds***

SENECA COUNTY, OHIO
*Schedule of Capital Assets Used in the Operation of
 Governmental Funds by Source
 December 31, 2003*

	<i>Seneca County Governmental Funds</i>
Governmental Funds Capital Assets	
Land	\$1,553,716
Construction in Progress	2,653,480
Infrastructure	49,818,002
Buildings	17,373,872
Equipment	9,463,121
	\$80,862,191
 <i>Total Governmental Funds Capital Assets</i>	
 Investments in Governmental Funds Capital Assets by Source:	
Initial Investment in General Fixed Assets	\$5,913,513
General Obligation Bonds	5,871,454
Federal Grants	542,595
State Grants	2,472,196
General Fund Revenues	6,477,844
Special Revenue Funds	59,306,987
Gifts	224,396
Agency Funds	53,206
	\$80,862,191
 <i>Total Governmental Funds Capital Assets</i>	

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

SENECA COUNTY, OHIO
*Schedule of Capital Assets Used in the Operations of
 Governmental Funds by Function and Activity
 December 31, 2003*

	<u>Land</u>	<u>Construction in Progress</u>	<u>Infrastructure</u>	<u>Buildings</u>	<u>Equipment</u>	<u>2003 Total</u>
Function:						
General Government						
Legislative and Executive	\$1,553,299			\$17,280,525	\$1,009,702	\$19,843,526
Judicial		\$2,653,480			531,497	3,184,977
Public Safety	417			20,927	1,584,560	1,605,904
Public Works			\$49,818,002		3,577,559	53,395,561
Health				14,439	1,266,330	1,280,769
Human Services				57,981	1,065,997	1,123,978
Community and Economic Development					55,194	55,194
Other					372,282	372,282
Total Governmental Funds Capital Assets	<u>\$1,553,716</u>	<u>\$2,653,480</u>	<u>\$49,818,002</u>	<u>\$17,373,872</u>	<u>\$9,463,121</u>	<u>\$80,862,191</u>

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in the internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

SENECA COUNTY, OHIO
*Schedule of the Changes in Capital Assets Used in the Operation of
 Governmental Funds by Function and Activity
 Year Ended December 31, 2003*

	<i>Balance 1/1/2003</i>	<i>Additions</i>	<i>Deletions</i>	<i>Transfers</i>	<i>Balance 12/31/2003</i>
Function:					
General Government					
Legislative and Executive	\$19,092,936	\$739,366	(\$41,939)	\$53,163	\$19,843,526
Judicial	483,205	2,706,090		(4,318)	3,184,977
Public Safety	1,430,491	263,408	(76,892)	(11,103)	1,605,904
Public Works	54,240,625	1,991,561	(2,837,625)	1,000	53,395,561
Health	1,209,182	161,211	(74,457)	(15,167)	1,280,769
Human Services	1,061,823	126,281	(25,113)	(39,013)	1,123,978
Community and Economic Development	31,892	23,302			55,194
Other	363,982			8,300	372,282
Total Governmental Funds Capital Assets	<u>\$77,914,136</u>	<u>\$6,011,219</u>	<u>(\$3,056,026)</u>	<u>(\$7,138)</u>	<u>\$80,862,191</u>

This schedule presents only the capital asset balances related to governmental funds.
 Accordingly, the capital assets reported in internal service funds are excluded from the above amounts.
 Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

Seneca County

Statistical Section

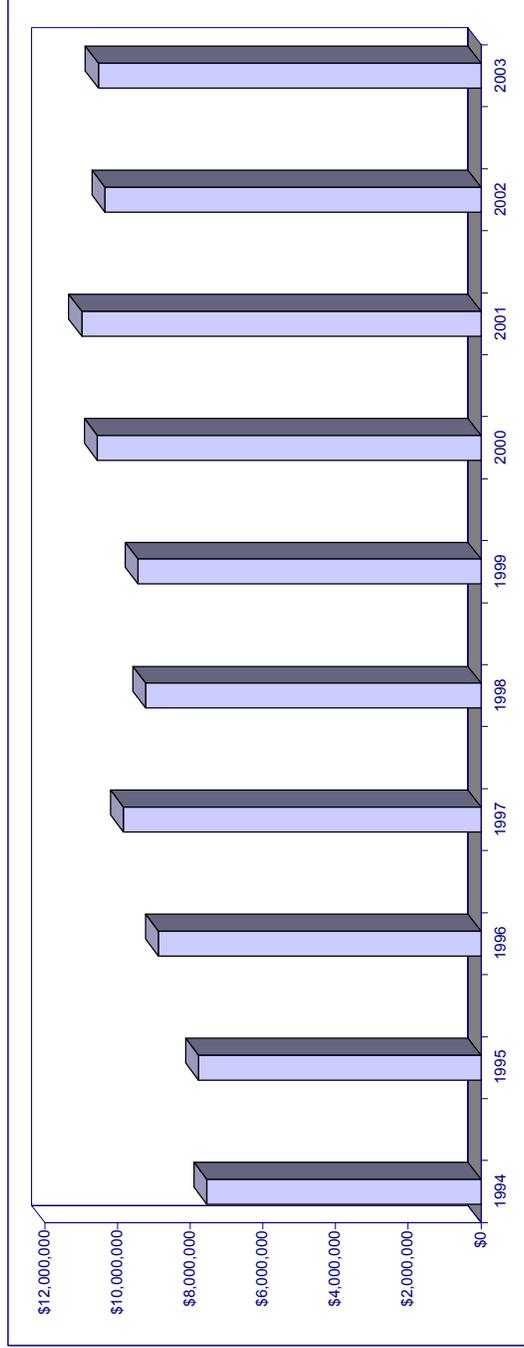


***The Following Unaudited Statistical Tables
Reflect Social and Economic Data,
Financial Trends, and Fiscal Capacity of the County***

Government-wide tables of expenses by function and revenues will be presented once adequate data is available to make the tables meaningful.

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

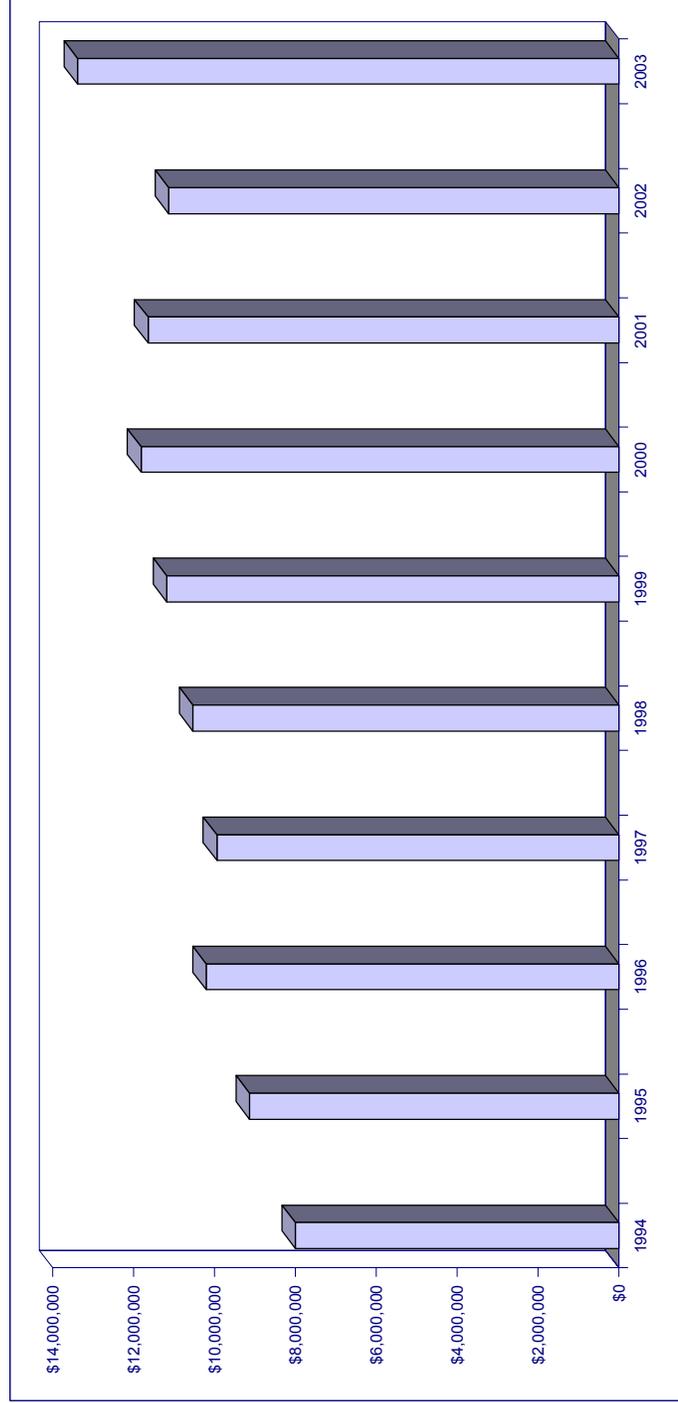
	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
General Government	\$3,952,666	\$4,028,836	\$4,743,427	\$5,116,713	\$4,902,397	\$5,254,530	\$5,882,059	\$6,022,119	\$5,577,035	\$5,681,520
Public Safety	2,135,742	2,558,083	2,810,618	2,945,486	3,229,486	3,320,554	3,771,339	3,857,523	3,868,653	3,676,006
Public Works	15,749	17,615	22,748	28,960	48,965	37,507	45,383	37,278	30,889	30,820
Health	59,362	59,292	63,209	65,789	65,319	68,238	71,712	72,070	82,978	86,495
Human Services	933,576	588,563	622,447	988,158	340,254	248,918	312,218	296,895	301,930	235,621
Conservation and Recreation	79,181	58,452	184,001	88,059	54,070	117,219	53,861	158,630	63,202	66,827
Economic Development	25,250	25,250	45,000	50,740	45,500	70,544	86,091	82,874	51,651	486,148
Capital Outlay	120,126	16,360	121,337	292,558	2,500	0	1,000	111,960	0	254,378
Intergovernmental	217,750	418,707	253,770	266,072	531,454	322,042	336,924	300,500	320,698	0
Debt Service	0	5,351	3,555	1,278	0	0	628	44,178	44,166	11,091
TOTAL	\$7,539,402	\$7,776,509	\$8,870,112	\$9,843,813	\$9,219,945	\$9,439,552	\$10,561,215	\$10,984,027	\$10,341,202	\$10,528,906



Source: Seneca County Auditor

Table 2
Seneca County, Ohio
General Fund Revenues by Source
Last Ten Years

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Property and Other Local Taxes	\$1,280,982	\$1,319,194	\$1,361,631	\$1,470,695	\$1,469,707	\$1,731,118	\$1,805,660	\$2,190,082	\$1,967,008	\$1,948,562
Sales Taxes	3,172,697	3,691,017	3,922,634	3,749,783	3,865,410	3,776,797	4,324,257	4,252,145	4,866,551	5,591,033
Intergovernmental	1,493,905	1,162,974	1,527,382	1,641,972	1,820,883	2,426,985	2,654,009	1,957,690	1,052,424	3,308,316
Interest	362,016	693,554	786,601	882,701	950,268	890,237	1,043,446	850,767	362,238	289,874
Licenses and Permits	8,633	7,699	7,438	7,977	7,913	6,949	6,539	4,717	4,530	6,282
Fines & Forfeitures	104,432	101,881	106,681	98,547	108,978	106,651	125,635	125,340	127,069	159,163
Rent	0	0	0	0	0	121,509	100,171	118,876	126,811	144,231
Charges for Services	1,271,922	1,779,007	2,104,588	1,911,863	1,783,378	1,717,204	1,617,938	1,924,668	2,413,771	1,708,517
Donations	0	0	0	0	0	13,136	21,084	23,587	78,268	22,427
(Decrease) in Fair Value of Investments								(3,650)	(56,442)	(15,886)
Gain on Sale of Investment								204,548	199,179	3,656
Other										
TOTAL	\$7,995,124	\$9,137,985	\$10,207,732	\$9,946,908	\$10,533,076	\$11,184,860	\$11,822,468	\$11,648,770	\$11,141,407	\$13,388,598



Source: Seneca County Auditor

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

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

Includes the following County Agencies:

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

Source: Seneca County Auditor

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

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

Source: Seneca County Auditor

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

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
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	4.50	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	3.10
Bloom	6.40	6.40	6.40	6.40	6.40	8.20	8.20	8.20	7.60	7.60
Clinton	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95
Eden	4.05	4.05	4.10	4.10	4.10	4.10	4.10	4.30	4.10	4.10
Hopewell	4.50	4.20	4.20	4.20	3.20	3.20	3.20	3.20	3.20	3.20
Jackson	4.70	4.70	4.70	4.70	5.00	5.00	5.00	5.00	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	4.50	4.50	3.80	3.80	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	7.00	6.20	6.20	6.20	6.20	6.50	8.00	8.00	8.00	8.00
Seneca	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90
Thompson	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Venice	4.20	4.20	4.20	4.20	3.30	3.30	3.30	3.30	3.30	3.30
SCHOOL DISTRICTS:										
Arcadia	38.73	38.40	38.24	37.50	36.95	36.95	36.63	36.47	38.47	38.51
Bellevue	40.10	40.70	39.70	35.30	41.70	40.70	40.00	39.50	39.30	38.80
Bettsville	40.30	40.30	38.80	38.30	38.30	38.00	36.50	36.50	36.50	36.50
Buckeye Central	46.30	46.80	46.80	46.55	45.00	45.00	45.00	45.00	45.00	45.00
Carey EVSD	50.80	50.80	53.80	53.80	53.80	53.80	53.80	53.80	52.90	52.90
Clyde-Green Springs	48.10	48.00	47.30	46.60	46.60	46.45	46.35	46.25	46.10	46.50
Fostoria	48.43	53.28	53.28	53.28	52.88	52.88	52.88	51.38	55.68	55.68
Hopewell-Loudon	37.90	37.70	37.70	43.00	43.00	43.00	41.65	41.65	41.65	41.10
Lakota	44.50	44.00	44.00	43.25	43.10	42.00	41.80	41.80	41.70	41.45
Mohawk	46.82	42.80	42.80	36.90	36.90	36.90	36.90	36.90	36.90	42.89
New Riegel	39.50	39.30	39.30	39.30	38.00	42.32	42.32	42.32	42.32	42.32

Continued

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

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Old Fort	41.50	41.50	41.50	42.00	42.00	42.00	42.00	42.00	46.30	46.30
Seneca East	38.30	38.30	40.30	40.30	40.30	40.30	40.30	38.30	30.30	30.30
Tiffin	40.30	44.80	44.80	44.80	44.80	44.80	47.55	47.55	47.55	47.55
Vanlue	43.10	46.20	46.00	45.85	44.55	44.39	44.00	43.94	43.86	43.66
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	3.70	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	7.90	7.90	11.40	11.40	11.40	9.80	9.80	9.80
Bettsville	9.10	9.10	9.10	13.10	13.10	13.10	13.10	13.10	12.10	12.10
Bloomville	5.50	5.50	5.50	5.50	5.50	5.90	5.90	5.90	5.90	5.90
Green Springs	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80
New Riegel	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Republic	0.00	2.60	2.60	2.60	2.60	2.60	2.90	2.90	2.90	2.90
SPECIAL DISTRICTS:										
MRDD	4.20	4.20	4.20	4.20	4.20	4.20	4.20	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	0.10	0.10	0.40	0.40	0.40	0.30	0.30
A.V.R. Fire District	3.10	3.10	3.10	3.60	1.50	1.50	1.50	1.50	1.50	1.50
Bettsville Library	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Bettsville Recreation	1.00	1.00	0.50	0.50	0.50	1.00	1.00	1.00	1.00	0.50
Bascom Joint Fire District				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
Birchard Library				0.50	0.50	0.50	0.50	0.40	0.40	0.00
Bascom Joint Ambulance District				1.20	1.20	1.20	1.20	1.20	1.20	1.20
Bellevue Public Library									0.80	0.80

Source: Seneca County Auditor

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

<u>Year</u>	<u>Billed</u>	<u>Amount Collected</u>	<u>Percent Collected</u>
1994	\$320,640	\$229,851	71.69%
1995	\$305,043	\$213,315	69.93%
1996	\$284,315	\$227,011	79.84%
1997	\$285,889	\$249,001	87.10%
1998	\$306,988	\$259,394	84.50%
1999	\$459,562	\$384,152	83.59%
2000	\$426,462	\$343,822	80.62%
2001	\$475,446	\$358,994	75.51%
2002	\$485,998	\$403,145	82.95%
2003	\$531,860	\$423,044	79.54%

Source: Seneca County Auditor

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

<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>Net Bonded Debt To Assessed Valuation</i>	<i>Net Bonded Debt per Capita</i>
1993 (b)	59,733(c)	\$611,534,545	\$3,980,000	\$100,000	\$3,880,000	0.63%	\$65
1994 (b)	59,733(c)	\$622,736,465	\$3,905,000	\$80,000	\$3,825,000	0.61%	\$64
1995 (b)	59,733(c)	\$613,544,945	\$3,825,000	\$45,000	\$3,780,000	0.62%	\$63
1996 (b)	59,733(c)	\$652,228,366	\$3,745,000	\$0	\$3,745,000	0.57%	\$63
1997 (b)	59,733(c)	\$669,439,604	\$3,660,000	\$0	\$3,660,000	0.55%	\$61
1998 (b)	59,733(c)	\$689,306,996	\$8,190,000	\$0	\$8,190,000	1.19%	\$137
1999 (b)	59,733(c)	\$846,397,415	\$7,930,000	\$0	\$7,930,000	0.94%	\$133
2000 (b)	58,683(d)	\$862,697,466	\$7,660,000	\$0	\$7,660,000	0.89%	\$131
2001 (b)	58,683(d)	\$870,834,417	\$7,380,000	\$0	\$7,380,000	0.85%	\$126
2002 (b)	58,683(d)	\$886,305,182	\$7,090,000	\$0	\$7,090,000	0.80%	\$121

(a) Source: Seneca County Auditor (b) GAAP Basis Financial Data

(c) Source: 1990 Census of Population and Housing, U.S. Dept. of Commerce, Economics and Statistics Administration

(d) Source: 2000 Census of Population and Housing, U.S. Dept. of Commerce, Economics and Statistics Administration

Table 8
Seneca County, Ohio
Computation of Legal Debt Margin

	<i>Total Debt Limit(a)</i>	<i>Total Unvoted Debt Limit(b)</i>
Assessed Value of County Collection Year 2003	\$886,305,185	\$886,305,185
Debt Limitation	20,657,630	8,863,052
Total Outstanding Debt:		
General Obligation Bonds	6,790,000	6,790,000
OWDA Loan	103,626	0
OPWC Loan	14,846	0
Total	\$6,908,472	\$6,790,000
Exemptions:		
Jail Bonds	3,255,000	3,255,000
Debt Service Fund Cash	10,755	10,755
Total	\$3,265,755	\$3,265,755
Net Debt	3,642,717	3,524,245
Total Legal Debt Margin (Debt Limitation minus Net Debt)	\$17,014,913	\$5,338,807

(a) The Debt Limitation is calculated as follows:
 3% of first \$100,000,000 of assessed value
 1-1/2% of next \$200,000,000 of assessed value
 2-1/2% of amount of assessed value in excess of \$300,000,000

\$3,000,000
 3,000,000
14,657,630
\$20,657,630

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

Source: Seneca County Auditor

Table 9
Seneca County, Ohio
Computation of Direct and Overlapping Debt
December 31, 2003

<i>Jurisdiction</i>	<i>Net Debt Outstanding</i>	<i>Percentage Applicable To Seneca County(a)</i>	<i>Amount Applicable To Seneca County</i>
Seneca County	\$6,790,000	100.00%	\$6,790,000
Cities Wholly Within County	4,050,000	100.00%	4,050,000
Villages Wholly Within County	200,000	100.00%	200,000
Townships Wholly Within County	0	100.00%	0
School Districts Wholly Within County	9,475,000	100.00%	9,475,000
Entities not Wholly Within County:			
City of Fostoria	6,950,620	66.29%	4,607,566
Village of Green Springs	19,789	55.98%	0
Bellevue Schools	7,685,396	10.00%	1,979
Clyde-Green Springs Schools	0	8.67%	666,324
Seneca East Schools	0	88.65%	0
Arcadia School	0	0.68%	0
Carey Schools	0	4.31%	0
Mohawk Schools	0	52.06%	0
Vanlue Schools	0	8.68%	0
Fostoria Schools	7,473,505	62.50%	4,670,941
Lakota Schools	0	36.50%	0
Buckeye Central Schools	0	0.25%	0
Vanguard Vocational	0	32.93%	0
Pioneer CTC	1,047,357	0.01%	105
EHOVE JVS	0	<u>0.01%</u>	<u>0</u>
<i>Total Entities not Wholly Within County</i>	<u>\$23,176,667</u>	42.92%	<u>\$9,946,914</u>
Total Direct and Overlapping Debt	43,691,667		

(a) The percentage of gross indebtedness of the County's overlapping political subdivisions was determined by dividing each overlapping subdivision's assessed valuation within the County by its total assessed valuation. Source: Seneca County Auditor and each Entity

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

<i>Year</i>	<i>Principal</i>	<i>Interest And Fiscal Charges</i>	<i>Total Debt Service</i>	<i>Total General Fund Expenditures(a)</i>	<i>Ratio of Debt Service To Total General Fund Expenditures</i>
1994	\$75,000	\$244,513	\$319,513	\$7,539,402	4.24%
1995	\$80,000	\$241,625	\$321,625	\$7,776,509	4.14%
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	\$10,528,906	6.24%
2003	\$300,000	\$327,505	\$627,505	\$10,516,465	5.97%

*Source: Seneca County Auditor
GAAP Basis Financial Data*

Table 11
Seneca County, Ohio
Demographic Statistics
Last Ten Years

<u>Year</u>	<u>Population</u>	<u>School Enrollment(a)</u>	<u>Unemployment Rate Seneca County(b)</u>
1994	59,733(c)	10,349	4.80%
1995	59,733(c)	10,427	6.00%
1996	59,733(c)	9,903	5.90%
1997	59,733(c)	9,568	4.60%
1998	59,733(c)	9,409	5.00%
1999	59,733(c)	9,318	5.30%
2000	59,683(d)	9,107	5.30%
2001	59,683(d)	8,913	5.80%
2002	59,683(d)	8,687	7.90%
2003	59,683(d)	8,534	7.20%

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

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

(a) Source: Seneca County Auditor

(b) Source: Federal Reserve, Cleveland

Amounts are rounded to the nearest 1,000

Table 13
Seneca County, Ohio
Principal Taxpayers
December 31, 2003

<i>Taxpayer</i>	<i>Type</i>	<i>Real Estate Assessed Valuation</i>	<i>Tangible and Public Utility Personal Property Assessed Valuation</i>	<i>Total Assessed Valuation</i>	<i>Percent of Total County Assessed Valuation (2003 Tax Year)</i>
Ohio Power Company	Electric Utility	\$450,660	\$17,128,050	\$17,578,710	1.98%
TKA Atlas Inc.	Manufacturing	\$2,423,670	\$6,606,211	\$9,029,881	1.01%
Ohio American Water Co.	Water Utility	\$134,350	\$8,770,690	\$8,905,040	1.00%
Honeywell International/ Bendix Autolite	Manufacturing	\$1,822,930	\$7,045,950	\$8,868,880	1.00%
Norfolk & Southern Combined Railroad	Railroad	\$1,766,300	\$5,060,360	\$6,826,660	0.77%
American Standard	Manufacturing	\$2,126,580	\$4,114,840	\$6,241,420	0.70%
Roppe Corporation	Manufacturing	\$1,914,240	\$3,937,900	\$5,852,140	0.66%
Church and Dwight	Manufacturing	\$1,618,600	\$3,909,150	\$5,527,750	0.62%
Ohio Bell	Telephone Utility	\$295,170	\$5,121,380	\$5,416,550	0.61%
Columbia Gas	Gas Utility	\$62,050	\$5,019,430	\$5,081,480	0.57%
North Central Electric	Electric Utility	\$610,370	\$4,441,000	\$5,051,370	0.57%
National Electrical Carbon	Manufacturing	\$906,740	\$3,591,830	\$4,498,570	0.51%

Source: Seneca County Auditor

Table 14
Seneca County, Ohio
Salaries of Elected Officials
December 31, 2003

<u>Office</u>	<u>2003 Salary</u>
Auditor	\$60,627
Clerk of Courts	\$47,174
Coroner	\$36,493
Commissioner	\$49,222
Engineer	\$79,938
Prosecuting Attorney	\$84,507
Recorder	\$44,504
Sheriff	\$54,664
Treasurer	\$47,174

Source: Seneca County Auditor



**Auditor of State
Betty Montgomery**

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800-282-0370

Facsimile 614-466-4490

SENECA COUNTY 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
AUGUST 31, 2004**