



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

SENECA COUNTY
TABLE OF CONTENTS

TITLE	PAGE
Schedule of Federal Awards Expenditures	1
Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	3
Report of Independent Accountants on Compliance with Requirements Applicable to the Major Federal Program and Internal Control Over Compliance in Accordance with OMB Circular A-133	5
Schedule of Findings	7
Schedule of Prior Audit Findings	11

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SENECA COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE PERIOD ENDED DECEMBER 31, 2000**

FEDERAL GRANTOR <i>Pass -Through Grantor</i> Program Title	CFDA Number	Pass Through Entity Number	Disburse- ments	Non-Cash Disburse- ments
FEDERAL EMERGENCY MANAGEMENT AGENCY				
<i>Passed through Ohio Department of Emergency Management</i>				
State and Local Assistance	83.552	00-PPACA	\$24,689	
Total Federal Emergency Management Assistance			24,689	
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed through Ohio Department of Development:</i>				
Community Development Block Grant	14.228	B-N-99-069-1	5,565	
		B-F-99-069-1	220,252	
		B-E-98-069-1	195,664	
		B-F-98-069-1	123,443	
Community Housing Improvement	14.228	B-C-99-069-1	115,571	
HOME Investment Partnerships Program	14.239	B-C-99-069-2	214,029	
Total U. S. Department of Housing and Urban Development			874,524	
UNITED STATES DEPARTMENT OF JUSTICE				
<i>Passed through Criminal Justice Services:</i>				
Crime Victims Assistance	16.575	00VAGENE252T	106,958	
Community Oriented Policing Services (COPS)	16.710	95CFWX2883	42,001	
Total U. S. Department of Justice			148,959	
UNITED STATES DEPARTMENT OF EDUCATION				
<i>Passed through Ohio Department of Education:</i>				
Special Ed. Grants to States - Title VI-B	84.027	066241-6B-SF-00	25,655	
Innovative Education Program - Title VI	84.298	6641-C2-S1-00	2,348	
Preschool Disabilities	84.183	066241-PG-S1-00	5,045	
Special Ed. Grants for Infants and Families	84.181	74-1-02-F-AN-392	98,459	
Total Department of Education			131,507	
UNITED STATES DEPARTMENT OF AGRICULTURE				
<i>Passed through Ohio Department of Education:</i>				
Nutrition Cluster:				
School Breakfast Program - Youth Center	10.553	066241-74-0000-9	12,222	
National School Lunch Program - MRDD	10.555	066241-74-0000-8	12,222	
National School Lunch Program - Youth Center	10.555	093-294	10,014	
Total Nutrition Cluster			34,458	
Food Distribution Program - MRDD	10.550	N/A		\$1,187
Food Distribution Program - Youth Center	10.550	N/A		667
Total U. S. Department of Agriculture			34,458	1,854

(Continued)

SENECA COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE PERIOD ENDED DECEMBER 31, 2000
(Continued)**

FEDERAL GRANTOR <i>Pass -Through Grantor</i> Program Title	CFDA Number	Pass Through Entity Number	Disburse- ments	Non-Cash Disburse- ments
UNITED STATES DEPARTMENT OF JOBS AND FAMILY SERVICES				
<i>Passed through Ohio Department of Jobs and Family Services</i>				
Workforce Investment Act	17.207		129,710	
<i>Passed through Ohio Department of Mental Retardation and Developmental Disabilities:</i>				
Medical Assistance Program - Title XIX	93.778	0776094	782,718	
Rape Prevention	93.991	VAGENE527	27,993	
Social Service Block Grant - Title XX	93.667	MR-74	53,373	
Total U. S. Department of Health and Human Services			993,794	
TOTAL FEDERAL AWARDS			\$2,207,931	\$1,854

The accompanying notes are an integral part of this schedule.



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

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

To the Board of Commissioners:

We have audited the financial statements of Seneca County as of and for the year ended December 31, 2000, and have issued our report thereon dated June 1, 2001. We did not audit the financial statements of Seneca Re-Ad Industries, Inc., which represents 6.68 percent and 13.58 percent, respectively, of the assets and revenues of the County's discretely presented component unit, which were audited by other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the Seneca Re-Ad Industries, Inc. were not audited in accordance with *Government Auditing Standards* and accordingly this report does not extend to that component unit.

Compliance

As part of obtaining reasonable assurance about whether Seneca County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2000-60574-001, 2000-60574-002 and 2000-60574-003. We also noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated June 1, 2001.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the County's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings as items 2000-60574-004 and 2000-60574-005.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable conditions described above are not material weaknesses. We also noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 1, 2001.

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

Jim Petro
Auditor of State

June 1, 2001



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**REPORT OF INDEPENDENT ACCOUNTANTS 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, Suite 3
Tiffin, Ohio 44883-2369

To the Board of 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, 2000. 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 each of 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, 2000.

Internal Control Over Compliance

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

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

Schedule of Federal Awards Expenditures

We have audited the general-purpose financial statements of the County as of and for the year ended December 31, 2000, and have issued our report thereon dated June 1, 2001. We did not audit the financial statements of Seneca Re-Ad Industries, Inc., which represents 6.68 percent and 13.58 percent, respectively, of the assets and revenues of the County's discretely presented component unit, which were audited by other auditors. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of federal awards expenditures is presented for purpose of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

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

Jim Petro
Auditor of State

June 1, 2001

SENECA COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2000

1. SUMMARY OF AUDITOR'S RESULTS

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

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

FINDING NUMBER 2000-60574-001

Noncompliance Citation

Ohio Revised Code § 5705.39 states that total appropriations from each fund should not exceed the total estimated revenue. The following funds had total appropriations exceeding estimated revenue which resulted in material negative fund balances throughout the year and as of December 31, 2000:

Fund Name	Variance
Children Services	\$(31,233)
EPA On-Lot Septic Grant	(31,441)
Community Development Block Grant	(278,426)
County Sewer District	(980)

We recommend appropriations be amended on a timely basis to ensure they do not exceed estimated revenue. The County may consider making advances to funds participating in grants whereby proceeds are received after the expenditures are incurred.

FINDING NUMBER 2000-60574-002

Noncompliance Citation

Ohio Revised Code § 5705.41(B) states no subdivision is to expend money unless it has been appropriated. During fiscal year 2000, the County Capital Projects Fund expenditures (\$2,706,284) exceeded appropriations (\$1,613,630) in the amount of \$1,092,654. Also Ohio Revised Code § 5705.36 allows the subdivision to increase amended certificate of estimated resources if the legislative authority intends to appropriate and expend the excess revenue. The County rolled over a note and did not increase estimated certificates or appropriations.

The County Auditor should deny payments exceeding appropriations. The County Auditor should determine whether sufficient resources are available to support an increase to appropriations, and should inquire whether the Board wishes to approve additional appropriations for the payments.

FINDING NUMBER 2000-60574-003

Noncompliance Citation

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

Twenty five percent of the billings in 2000 were written off after only 120 days and no further attempts to collect the unpaid balances were made by the county. This represent a loss of revenue for the county.

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

FINDING NUMBER 2000-60574-004

Reportable Condition - Year End Fund Balances

Separate bank accounts are maintained for specific purpose funds. The bank reconciliation balances at year end did not agreed to the book balances for the following funds:

Fund	Bank Balance	Book Balance	Variance
Maintenance and Repair	\$1,573,669	\$2,129,014	(\$555,345)
CDBG	24,997	8,747	16,250
Bond Retirement	55,122	180,127	(125,005)
County Capital Projects	63,739	333,662	(269,923)
Enterprise Zone	3,121	3,115	6
Real Estate Escrow	199,483	10,931	188,552
Computer Research	18,565	18,058	507

This procedure may result in the use of funds for unauthorized purposes. To strengthen accountability for these funds, we recommend the monthly bank reconciliation balance be compared to the book balance.

FINDING NUMBER 2000-60574-005

Reportable Condition - Self Insurance

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

The County is responsible for determining that adequate financial resources are available to timely pay the self insurance claims. Management should use an actuary to assist in determining appropriate rates to charge to other funds and employees. Management should monitor cash balances on the self insurance fund, claims paid and charges to other funds to avoid fund deficits.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
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None.

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SENECA COUNTY

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2000**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No longer Valid
1999-60574-001	ORC § 5705.39 Total appropriations should not exceed estimated revenue	No	Management will review the certificate on a monthly basis and make necessary modifications.
1999-60574-002	Tax prepayments not reported to Auditor on timely basis.	Yes	Finding no longer Valid



*Seneca County Court House
Built in 1863
Tiffin, Ohio*

SENECA COUNTY, OHIO

***Comprehensive
Annual Financial Report
For The Year Ended
December 31, 2000***

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

**SENECA COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 YEAR ENDED DECEMBER 31, 2000**

TABLE OF CONTENTS

Introductory Section:

Table of Contents	I-2
Letter of Transmittal.....	I-5
List of Elected Officials	I-11
Organization Chart	I-12
Certificate of Achievement.....	I-13

Financial Section:

Report of Independent Accountant.....	1
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GENERAL PURPOSE FINANCIAL STATEMENTS:

Combined Balance Sheet-All Fund Types, Account Groups and Discretely Presented Component Unit	4
Combined Statement of Revenues, Expenditures and Changes in Fund Balances All Governmental Fund Types, Expendable Trust Funds and Discretely Presented Component Unit	8
Combined Statement of Revenues, Expenditures and Changes in Fund Balances -Budget (Non-GAAP Budgetary Basis) and Actual-All Governmental Fund Types and Expendable Trust Funds	10
Combined Statement of Revenues, Expenditures and Changes in Fund Equity -All Proprietary Fund Types and Discretely Presented Component Unit	14
Combined Statement of Revenues, Expenses and Changes in Fund Balance -Budget (Non-GAAP Budgetary Basis) and Actual-All Proprietary Fund Types.....	15
Combined Statement of Cash Flows-All Proprietary Fund Types and Discretely Presented Component Unit	16
Notes to the General Purpose Financial Statements	17

COMBINING, INDIVIDUAL FUND, ACCOUNT GROUP AND COMPONENT UNIT STATEMENTS AND SCHEDULES:

GENERAL FUND AND SUBFUNDS	
Description of Fund and SubFunds	37
Combining Balance Sheet-General Fund and SubFunds	38
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances -General Fund and SubFunds	40
Schedule of Revenues, Expenditures and Changes in Fund Balances -Budget (Non-GAAP Budgetary Basis) and Actual General Fund and SubFunds	42
Schedule of Revenues, Expenditures and Changes in Fund Balance -Budget (Non-GAAP Budgetary Basis) and Actual-General Fund.....	45
SPECIAL REVENUE FUNDS	
Description of Funds	51
Combining Balance Sheet-All Special Revenue Funds	54
Combining Statement of Revenues, Expenditures and Changes in Fund Balances-All Special Revenue Funds.....	62
Schedules of Revenues, Expenditures and Changes in Fund Balances -Budget (Non-GAAP Budgetary Basis) and Actual Special Revenue Funds	70

SENECA COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 2000
Financial Section, Continued:

COMBINING INDIVIDUAL FUND, ACCOUNT GROUP AND COMPONENT UNIT STATEMENTS AND SCHEDULES, CONTINUED:

DEBT SERVICE FUNDS	
Description of Funds	92
Balance Sheet-Debt Service Fund	93
Statement of Revenues, Expenditures and Changes in Fund Balances	
-Debt Service Fund.....	94
Schedule of Revenues, Expenditures and Changes in Fund Balances	
-Budget (Non-GAAP Budgetary Basis) and Actual Debt Service Funds.....	95
 CAPITAL PROJECTS FUNDS	
Description of Funds	97
Combining Balance Sheet-All Capital Projects Funds	98
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	
-All Capital Projects Funds.....	100
Schedules of Revenues, Expenditures and Changes in Fund Balances	
-Budget (Non-GAAP Budgetary Basis) and Actual Capital Projects Funds.....	102
 ENTERPRISE FUNDS	
Description of Funds	105
Combining Balance Sheet-All Enterprise Funds	106
Combining Statement of Revenues, Expenses and Changes in Fund Equity	
-All Enterprise Funds.....	107
Schedules of Revenues, Expenses and Changes in Fund Balances	
-Budget (Non-GAAP Budgetary Basis) and Actual Enterprise Funds.....	108
Combining Statement of Cash Flows-All Enterprise Funds	110
 INTERNAL SERVICE FUND	
Description of Fund.....	111
 FIDUCIARY FUNDS	
Description of Funds	112
Combining Balance Sheet-All Fiduciary Funds	114
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	
-All Expendable Trust Funds.....	116
Schedule of Revenues, Expenditures and Changes in Fund Balances	
-Budget (Non-GAAP Budgetary Basis) and Actual Expendable Trust Funds.....	118
Combining Statement of Changes in Assets and Liabilities-All Agency Funds	120
 GENERAL FIXED ASSET ACCOUNT GROUP	
Description	129
Schedule of General Fixed Assets by Source	130
Schedule of General Fixed Assets by Function and Activity.....	131
Schedule of Changes in General Fixed Assets by Function and Activity	132

SENECA COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 2000
Financial Section Continued:

COMBINING INDIVIDUAL FUND, ACCOUNT GROUP AND COMPONENT UNIT STATEMENTS AND SCHEDULES, CONTINUED:

COMPONENT UNIT	
Description of Funds	133
Combined Balance Sheet-MRDD Component Unit	134
Combined Statement of Revenues, Expenditures and Changes in Fund Balances	
MRDD Component Unit.....	136
Schedule of Revenues, Expenditures and Changes in Fund Balances	
-Budget (Non-GAAP Budgetary Basis) and Actual MRDD Component Unit	137
Statement of Revenues, Expenses and Changes in Fund Balance	
-Seneca ReAd Industries.....	138
Statement of Cash Flows-Seneca ReAd Industries.....	139
Combining Balance Sheet-MRDD Component Unit Individual Special Revenue Funds.....	140
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	
-MRDD Component Unit Individual Special Revenue Funds	142
Schedule of Revenues, Expenditures and Changes in Fund Balances	
-Budget (Non-GAAP Budgetary Basis) and Actual	
MRDD Component Unit Special Revenue Funds.....	144
Statement of Changes in Assets and Liabilities-Component Unit Agency Fund	148

Statistical Section:

<u>Table</u>	<u>Page</u>
1.....General Fund and SubFunds Expenditures by Function-Last Ten Years.....	S-1
2.....General Fund and SubFunds Revenues by Source-Last Ten Years	S-2
3.....Property Tax Levies and Collections-Last Ten Years.....	S-3
4.....Assessed Valuation and Estimated Actual Values of Taxable Property-Last Ten Years	S-4
5.....Property Tax Rates-Direct and Overlapping Governments-Last Ten Years	S-5
6.....Special Assessment Collections-Last Ten Years.....	S-7
7.....Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt Per Capita	
- Last Ten Years	S-8
8.....Computation of Legal Debt Margin	S-9
9.....Computation of Direct and Overlapping Debt	S-10
10.....Ratio of Annual Debt Principal Expenditures for General Bonded Debt to	
Total General Fund Expenditures-Last Ten Years	S-11
11.....Demographic Statistics-Last Ten Years	S-12
12.....Construction, Bank Deposits and Property Value-Last Ten Years	S-13
13.....Principal Taxpayers	S-14
14.....Salaries of Elected Officials.....	S-15

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

**LARRY A BEIDELSCHIES
AUDITOR**

**PHONE
447-0692**

June 1, 2001



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, 2000. 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 1999 Seneca County CAFR. The Financial Section includes the State of Ohio Auditor's letter of opinion, the general purpose financial statements, and the combining and individual fund and account group financial statements and schedules. The Statistical Section presents historical financial, analytical, economic and demographic information, which may be useful for further analysis and comparisons.

REPORTING ENTITY

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

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

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

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

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

ECONOMIC CONDITION AND OUTLOOK

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

Seneca County is supported by a diverse agricultural community. In 1999 (the latest information available), Seneca County's 1360 farms had cash receipts totaling over 82 million dollars for an average \$58,500 per farm. The county is the second largest in total farm acres with approximately 297,000 acres of land in farms.

Seneca County is a leading producer of grain crops in Ohio. According to the 1999 Ohio Agricultural Statistics and Ohio Department of Agriculture Annual Report, (the latest information available), Seneca County farmers ranked 9th in corn production with 77,000 acres producing 10.9 million bushels for an average of 142 bushels per acre. Area producers ranked 5th in soybean production with 125,600 acres producing 5 million bushels and 5th in wheat production with 44,000 acres producing 2.8 million bushels. Soybeans averaged 40 bushels per acre and wheat averages 64 bushels per acre.

Livestock production remains an important part of the agricultural picture of Seneca County. County livestock producers generated more than 15 million dollars in sales from 1,200 dairy cows, 11,800 beef cows and calves, 37,000 hogs and pigs, and 2,600 sheep and lambs. The County ranked 9th in the State in the production of sheep.

The economic condition of Seneca County has stabilized since the early part of the 1980's when unemployment reached sixteen percent. The unemployment rate for 2000 increased to an average of 5.3 percent from the previous year of 5.0 percent.

The Seneca County Commissioners along with the Townships, Villages, Cities, Seneca County Industrial and Economic Development Corporation and the Fostoria Economic Development Corporation have helped in creating jobs and economic growth. In the past several years many Seneca County companies have expanded including, American Standard, Roppe Rubber, Quality Stores, National Machinery and Norton Manufacturing.

MAJOR INITIATIVES

In 1999 the CROSSWAEH Community Based Correction Facility was completed on 7 acres of land provided by the County. The 50-bed facility employs 35-40 people. Forth and fifth degree felons are housed, providing them with rehabilitation services and vocational training. At the time of completion, the State proposed a second phase that would house additional male inmates and add a women's facility at the cost of \$2.4 million. It is projected that the design of the second phase will begin in 2001 with construction beginning shortly after.

The County is renovating and consolidating various county building and offices. The Seneca County Agricultural Service Center has been completed with the exception of minor finishing details. Tenants began moving into the building in mid-December and the building is now fully occupied. Departments occupying the building include USDA Farm Service Agency, USDA Conservation District, Seneca Soil and Water Conservation District, Seneca County Ditch Maintenance, OSU Cooperative Extension Office, Seneca Recycling and Litter Prevention, Seneca County Dog Warden and Seneca County Agency Transportation.

Renovations to the Seneca County Courthouse are scheduled to begin in May 2001. The renovation plan is to include complete restoration of the 2nd floor, providing a second Common Pleas courtroom for jury trials, judges chambers, a domestic relations hearing room, support staff office space and conference rooms. This phase of renovation will also provide new windows, heating, air conditioning, electrical, plumbing and mechanical work. The Commissioners consider this project as phase 1 of a complete courthouse restoration.

The County has begun design of phase 2 of the courthouse renovations in April of 2001. This phase will provide design services and reconstruction of four sets of exterior stairs that are very much in need of repair for safety and aesthetic reasons. It is anticipated that construction of new stairs will begin in the fall of 2001 and be completed within 4-6 months. It is the intent of the Commissioners to move onto plans for complete restoration once the stairs are completed.

In January of 2001, the County lost the Hanson Building to fire. In April of 2001, the Commissioners entered into a contract for architectural services to design and construct a new building. This building will house the Commissioners, Engineer, Juvenile, and Probate Courts and Title offices. Additional offices may be included depending on budget figures. Funding for the project will be provided by insurance claims valued at the building replacement cost. Construction of this facility will permit the County to continue in its quest to consolidate County departments and sell up to three buildings, generating funds to invest in capital projects, and saving tax dollars in maintenance and operating costs.

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

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

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

Economic development has been on the rise in Seneca County through the utilization of enterprise zone agreements. Over the past year the following companies have agreed to invest more than \$16,600,000 and create 58 new full time jobs.

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

FINANCIAL INFORMATION

BASIS OF ACCOUNTING

The County's accounting system is organized on a "fund" basis. Each fund or account group is a distinct self-balancing accounting entity. Records for general government operations are maintained on a modified accrual basis. Revenues are recognized when measurable and available, expenditures are recognized when goods and services are received. Accounting records for the County's proprietary funds are recorded on the accrual basis. Revenues are recognized when measurable and earned, expenses are recognized when incurred. The basis of accounting and the various funds and account groups utilized by Seneca County are fully described in Note 2 to the General Purpose Financial Statements.

INTERNAL CONTROLS

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

BUDGETARY CONTROL

The Board of County Commissioners usually adopts a temporary appropriation measure for the County in early January. A permanent annual budget is ratified by April 1. All disbursements and transfers of cash between funds require appropriation

authority. Budgets are controlled at the object level within a department and fund. Purchase orders are submitted to the Auditor's office by department heads. The funds are encumbered prior to their release to vendors. Those purchase orders that exceed the available appropriation are rejected until additional resources are secured. A computerized certification system allows the Auditor's office to ascertain the status of a department's appropriation prior to authorizing additional purchases from a certain account.

GENERAL GOVERNMENT FUNCTIONS
FINANCIAL HIGHLIGHTS

*The following schedule presents a summary of General Fund, Special Revenue Funds,
Debt Service Fund, Capital Projects Funds and Expendable Trust Funds
Revenues for the year ended December 31, 2000 as compared to the year ended December 31, 1999*

Revenues	2000 Amount	% Of Total	1999 Amount	% Of Total	Amount of Increase (Decrease)
Taxes	1,805,660	6.6	\$1,801,493	7.1	4,167
Sales Taxes	4,324,257	15.8	3,776,797	14.8	547,460
Charges for Services	2,630,412	9.6	2,684,352	10.5	(53,940)
Licenses and Permits	6,664	0.1	7,079	0.1	(415)
Fines and Forfeitures	188,188	0.7	139,818	0.5	48,370
Intergovernmental	15,932,835	58.4	14,575,344	57.1	1,357,491
Special Assessments	136,789	0.5	180,093	0.7	(43,304)
Interest	1,178,110	4.3	1,032,992	4.0	145,118
Rent	290,776	1.1	319,124	1.2	(28,348)
Donations	30,361	0.1	22,428	0.1	7,933
Miscellaneous	778,817	2.8	995,188	3.9	(216,371)
Total Revenues	<u>27,302,869</u>	<u>100.0</u>	<u>\$25,534,708</u>	<u>100.0</u>	<u>\$1,768,161</u>

*The following schedule presents a summary of General Fund, Special Revenue Funds,
Debt Service Fund, Capital Projects Funds and Expendable Trust Funds
Expenditures for the year ended December 31, 2000 as compared to the year ended December 31, 1999:*

Expenditures	2000 Amount	% Of Total	1999 Amount	% Of Total	Increase (Decrease)
Current:					
General Government	\$6,666,803	23.5	\$5,881,205	20.9	\$785,598
Public Safety	4,428,819	15.6	4,028,685	14.3	400,134
Public Works	2,512,073	8.9	2,681,177	9.5	(169,104)
Health	219,465	0.8	206,451	0.7	13,014
Human Services	8,293,751	29.3	6,992,761	24.8	1,300,990
Conservation/Recreation	53,861	0.2	117,219	0.4	(63,358)
Economic Development	176,538	0.6	371,323	1.3	(194,785)
Capital Outlay	4,897,088	17.3	5,194,372	18.5	(297,284)
Intergovernmental	336,924	1.2	322,042	1.1	14,882
Debt Service:					
Principal Retirement	299,693	1.1	1,939,693	6.9	(1,640,000)
Interest and Fiscal Charges	<u>433,689</u>	<u>1.5</u>	<u>443,135</u>	<u>1.6</u>	<u>(9,446)</u>
Total Expenditures	<u>28,318,704</u>	<u>100.0</u>	<u>\$28,178,063</u>	<u>100.0</u>	<u>140,641</u>

Some of the major changes in revenues from 1999 to 2000 arise mainly from increased sales tax, grant receipts and delayed settlement of the personal property taxes due to problems with computer software. The increase in revenues and expenditures is

reflected in the increases responsibilities placed on the Job and Family Services department for benefits that had been previously handled at the State level. The decrease in principal retirement is a result of debt being rolled over from notes to bonds in the prior year.

General Fund Balance

The total fund balance of the general fund and subfunds decreased from \$1,762,009 to \$1,563,497 during 2000. The \$198,512 decrease was caused by the increased insurance benefit costs and increased Sheriff and Jail operating costs.

Enterprise Funds

The Enterprise Funds operated by the County consist of the Ambulance Service Fund, Hammer-Heinsman Sewer District Fund and the County Sewer District Fund. These operations are classified as enterprise funds since they resemble those activities found in private industry; the determination of profit and/or loss is a management desire. In total, the enterprise funds had a net loss of \$15,473 for the year ended December 31, 2000.

Internal Service Fund

Internal Service Funds account for the financing on a cost-reimbursement basis of goods or services provided by one department or agency to other departments or agencies within the same government. Seneca County's internal service fund is used to account for the operations of the employees' self-insurance fund for health care. Operating revenues in the Seneca County Employees' Self-Insurance Fund totaled \$2,497,610, with a net loss of \$224,633 and a negative balance in retained earnings of \$146,727.

Fiduciary Funds

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

At December 31, 2000, assets held in the trust funds totaled \$8,347 while assets in agency funds totaled \$46,495,216. The County uses the agency funds to receive and distribute taxes and state levied revenues for all local governments within the County and for other custodial purposes.

CASH MANAGEMENT

During the year ended December 31, 2000, the County's cash resources were divided into bank deposits, short-term investments and government securities.

The County Treasurer, custodian of all County moneys, is responsible for investing all idle funds and for directing the investment policies of the County as determined by the County's Investment Advisory Committee. The County pools its cash for maximum investment efficiency and to simplify accountability. Among the County's many investments, Seneca County participates in the State Treasurer's Investment Pool of Ohio (STAR Ohio). This statewide investment pool was established in January 1986 for governmental entities in Ohio and is administrated by the Treasurer of State. Interest income is allocated to the General Fund and to other qualifying funds as prescribed by Ohio law. Interest for all governmental and expendable trust funds during 2000 was \$1,178,110.

DEBT ADMINISTRATION

At December 31, 2000, outstanding debt included General Obligation Bonds of \$7,660,000. Outstanding notes include a bank loan for the purchase of computers for the Sheriff's office.

RISK MANAGEMENT

The County maintains liability insurance in the amount of \$2,000,000 general aggregate. In addition, the County maintains replacement cost insurance on all buildings and their contents, with a \$2,500 deductible on contents. Blanket building and personal property insurance are in the amount of \$52,132,312, which includes builders risk coverage.

The County has insurance coverage in the following amounts for various items: \$1,311,905 for contractor's equipment; \$175,000 for data processing equipment; \$1,000,000 for valuable papers, and \$52,132,312 for the boilers. Crime coverage is \$1,000,000; theft of money and securities coverage amounts to \$1,000,000, employee dishonesty coverage is \$1,000,000, and public official liability limit is \$1,000,000. Fleet insurance covers physical damage to vehicles for fire, theft and collision with \$2,500 deductible, \$4,000,000 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 \$25,000 per policy year, and the aggregate stop loss is \$1,605,753. 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, 2000 by our independent auditor, Jim Petro, Auditor of State.

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

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

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

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Seneca County for its comprehensive annual financial report for the year ended December 31, 1999. 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 ten years 1990-1999. 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 tenth Comprehensive Annual Financial Report.

Sincerely,



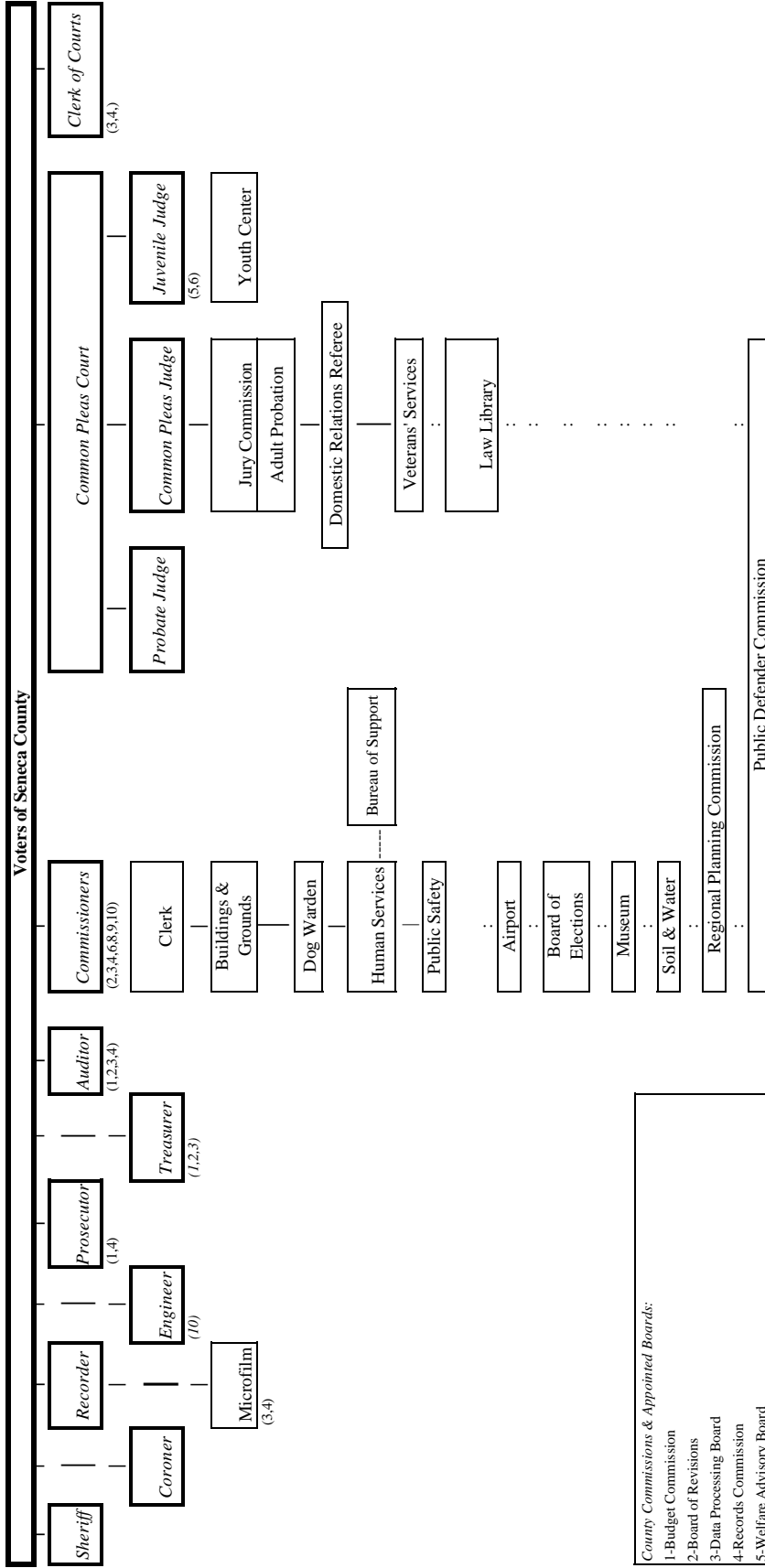
*Larry A. Beidelschies
Seneca County Auditor*

SENECA COUNTY, OHIO
ELECTED OFFICIALS
December 31, 2000

<u>Administrator</u>	<u>Position</u>	<u>Term of Office</u>
Larry A. Beidelschies	Auditor	3/8/99-3/7/03
Carol Cleveland	Clerk of Courts	1/6/97-12/31/00
Janet A. Dell	Commissioner	1/3/97-1/2/01
Kenneth Estep	Commissioner	1/1/99-12/31/03
Jeffrey Wagner	Commissioner	1/2/97-1/2/01
Donald W. Shanabrook	Coroner	1/6/97-12/31/00
James R. Nimz	Engineer	1/6/97-12/31/00
Kenneth Egbert, Jr.	Prosecutor	1/20/99-12/31/00
Michael Dell	Recorder	1/6/97-12/31/00
H. Weldin Neff	Sheriff	1/6/97-12/31/00
Marguerite O. Bernard	Treasurer	9/1/97-8/31/01

<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	1/2/99-2/7/03
Paul Kutscher	Juvenile Court	1/2/99-2/7/03

SENECA COUNTY Organization Chart



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

(#/#) denotes positions held on corresponding County Commission
 _____ Administrative Jurisdiction
 _____ Indirect Relationship

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Seneca County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1999

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.



Anne Spray Kinsey
President

Jeffrey L. Essler
Executive Director

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Seneca County

Financial Section



STATE OF OHIO
OFFICE OF THE AUDITOR
JIM PETRO, AUDITOR OF STATE

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

REPORT OF INDEPENDENT ACCOUNTANTS

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

To the Board of Commissioners:

We have audited the accompanying general-purpose financial statements of Seneca County (the County) as of and for the year ended December 31, 2000, as listed in the table of contents. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of the Seneca Re-Ad Industries, Inc., which represent 6.68 percent and 13.58 percent, respectively, of the assets and revenues of the County's discretely presented component units. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for Seneca Re-Ad Industries, Inc. is based on the report of the other auditors.

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

In our opinion, based on our audit and the report of other auditors, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Seneca County, as of December 31, 2000, and the results of its operations and the cash flows of its proprietary fund types and discretely presented component unit for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 1, 2001 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.

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

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

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

Jim Petro
Auditor of State

June 1, 2001

Seneca County

General Purpose Financial Statements

SENECA COUNTY, OHIO
COMBINED BALANCE SHEET
ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNIT
DECEMBER 31, 2000

	<u>Governmental Fund Types</u>			<u>Proprietary Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Enterprise</u>	<u>Internal Service</u>
Assets and Other Debits:						
Assets:						
Pooled Cash and Cash Equivalents	\$665,853	\$5,992,349	\$180,127	\$468,609	\$273,490	\$91,398
Segregated Cash Accounts						
Segregated Investment Accounts						
Receivables (Net of Allowances for Uncollectibles):						
Accounts	58,192	40,026		50	94,144	215,727
Accrued Interest	64,495	13,902	217	92	93	131
Property Taxes-Due from Agency Fund	1,596,304					
Property Taxes-Due from Primary Government						
Due From Other Governments	1,195,247	283,387				
Notes Receivable		325,666		1,250	4,587	
Materials and Supplies	39,891	226,233				
Prepays	23,999	14,586		125	360	
Advances to Other Funds	28,336					
Net Investment in Joint Ventures						
Art and Museum Exhibits						
Property, Plant, and Equipment:						
Primary Government						
Component Unit						
Enterprise					922,471	2,470
Less: Accumulated Depreciation					(515,398)	(2,470)
Other Debits:						
Debt Service for Retirement of General Obligation Bonds						
Amount to be Provided from General Government Resources						
Amount to be Provided from Component Unit Resources						
Total Assets and Other Debits	<u><u>\$3,672,317</u></u>	<u><u>\$6,896,149</u></u>	<u><u>\$180,344</u></u>	<u><u>\$470,126</u></u>	<u><u>\$779,747</u></u>	<u><u>\$307,256</u></u>

Fiduciary Fund Types	Account Groups		Primary Government	Component Unit		Reporting Entity
	General	General	Totals	MRDD	MRDD	Totals
	Fixed Assets	Long-Term Obligations	(Memorandum Only)	Board Governmental	Board Proprietary	(Memorandum Only)
\$9,348,240			\$17,020,066	\$4,097,715		\$21,117,781
219,325			219,325		342,384	561,709
35,000			35,000			35,000
636,980			1,045,119	10,768	59,750	1,115,637
318			79,248			79,248
			1,596,304			1,596,304
34,572,900			34,572,900	3,351,731		37,924,631
1,690,800			3,169,434	73,585	988	3,244,007
			331,503			331,503
			266,124	15,743		281,867
			39,070	8,182	2,341	49,593
			28,336			28,336
	2,441,449		2,441,449	184,753		2,626,202
	408,185		408,185			408,185
	24,950,597		24,950,597			24,950,597
				1,073,916		1,073,916
			924,941		402,499	1,327,440
			(517,868)		(200,647)	(718,515)
		151,122	151,122			151,122
		8,614,174	8,614,174			8,614,174
				268,110		268,110
<u>\$46,503,563</u>	<u>\$27,800,231</u>	<u>\$8,765,296</u>	<u>\$95,375,029</u>	<u>\$9,084,503</u>	<u>\$607,315</u>	<u>\$105,066,847</u>

Continued

SENECA COUNTY, OHIO
 COMBINED BALANCE SHEET (Continued)
 ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNIT
 DECEMBER 31, 2000

	Governmental Fund Types			Proprietary Fund Types		
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
Liabilities, Fund Equity and Other Credits:						
Liabilities:						
Accounts Payable	\$41,308	\$121,312		\$3,505	\$26,359	
Claims Payable						453,178
Contracts Payable	55,069	254,348		72,227	7,860	805
Retainage Payable				63,739		
Accrued Salaries and Benefits	183,529	169,829			2,842	
Compensated Absences Payable	35,713	32,694			8,324	
Due To Other Governments	198,418	155,075		1,502	2,779	
Due to Primary Government						
Due to Component Unit						
Due To Others		2,565				
Deferred Revenue	1,592,527	36,362				
Undistributed Monies						
Accrued Interest Payable	2,256		29,222	3,945		
Bonds Payable						
Notes Payable				1,210,000		
Advances From Other Funds		5,000		23,336		
Total Liabilities	2,108,820	777,185	29,222	1,378,254	48,164	453,983
Fund Equity and Other Credits:						
Investment in Joint Ventures						
Investment in Art and Museum Exhibits						
Investment in General Fixed Assets						
Primary Government						
Component Unit						
Contributed Capital					188,197	
Retained Earnings: Unreserved					543,386	(146,727)
Restated Fund Balance:						
Reserved for Encumbrances	447,559	1,313,702		580,997		
Reserved for Inventory	39,891	226,233				
Reserved for Prepays	23,018	14,586		125		
Reserved for Advances	23,336					
Reserved for Notes Receivable		325,666		1,250		
Unreserved, Undesignated (Deficit)	1,029,693	4,238,777	151,122	(1,490,500)		
Total Fund Equity and Other Credits(Deficit)	1,563,497	6,118,964	151,122	(908,128)	731,583	(146,727)
Total Liabilities, Fund Equity and Other Credits	\$3,672,317	\$6,896,149	\$180,344	\$470,126	\$779,747	\$307,256

Fiduciary Fund Types	Account Groups		Primary Government	Component Unit		Reporting Entity
	General Fixed Assets	General Long-Term Obligations	Totals (Memorandum Only)	MRDD Board Governmental	MRDD Board Proprietary	Totals (Memorandum Only)
\$607			\$193,091	\$11,148	\$2,530	\$206,769
			453,178			453,178
147			390,456	58,702		449,158
			63,739			63,739
60,317			416,517	125,560	19,633	561,710
17,129		908,635	1,002,495	277,088	16,874	1,296,457
37,325,220			37,682,994	110,186		37,793,180
1,416,382			1,416,382			1,416,382
2,953,146			2,953,146			2,953,146
1,978,629			1,981,194	9,823		1,991,017
			1,628,889	3,366,968		4,995,857
2,745,800			2,745,800			2,745,800
254			35,677			35,677
		7,660,000	7,660,000			7,660,000
		196,661	1,406,661			1,406,661
			28,336			28,336
46,497,631	0	8,765,296	60,058,555	3,959,475	39,037	64,057,067
	2,441,449		2,441,449	184,753		2,626,202
	408,185		408,185			408,185
	24,950,597		24,950,597			24,950,597
			0	1,073,916		1,073,916
			188,197			188,197
			396,659		568,278	964,937
3,438			2,345,696	242,588		2,588,284
			266,124	15,743		281,867
			37,729	8,182		45,911
			23,336			23,336
			326,916			326,916
2,494			3,931,586	3,599,846		7,531,432
5,932	27,800,231	0	35,316,474	5,125,028	568,278	41,009,780
\$46,503,563	\$27,800,231	\$8,765,296	\$95,375,029	\$9,084,503	\$607,315	\$105,066,847

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

SENECA COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS AND
DISCRETELY PRESENTED COMPONENT UNIT
YEAR ENDED DECEMBER 31, 2000

	Governmental Fund Types			
	<i>General</i>	<i>Special Revenue</i>	<i>Debt Service</i>	<i>Capital Projects</i>
Revenues:				
Property and Other Local Taxes	\$1,805,660			
Sales Taxes	4,324,257			
Charges for Services	1,617,938	1,012,474		
Licenses and Permits	6,539	125		
Fines and Forfeitures	125,635	62,553		
Intergovernmental	2,654,009	11,544,086		1,734,740
Special Assessments		136,789		
Interest	1,043,446	130,481	2,624	1,559
Rent	100,171	21,450	169,155	
Donations	21,084	6,517		
Miscellaneous	123,729	623,026		2,056
Total Revenues	<u>11,822,468</u>	<u>13,537,501</u>	<u>171,779</u>	<u>1,738,355</u>
Expenditures:				
Current Operations:				
General Government	5,882,059	784,744		
Public Safety	3,771,339	657,480		
Public Works	45,383	2,466,690		
Health	71,712	147,753		
Human Services	312,218	7,950,115		
Conservation/Recreation	53,861			
Economic Development	86,091	90,447		
Capital Outlay	1,000	1,051,617		3,844,471
Intergovernmental	336,924			
Debt Service:				
Principal Retirement		29,693	270,000	
Interest and Fiscal Charges	628	13,927	360,386	58,748
Total Expenditures	<u>10,561,215</u>	<u>13,192,466</u>	<u>630,386</u>	<u>3,903,219</u>
<i>Excess of Revenues over (under) Expenditures</i>	1,261,253	345,035	(458,607)	(2,164,864)
Other Financing Sources(Uses):				
Proceeds from General Long-Term Liabilities	123,391			
Sale of Fixed Assets	7,637	13,039		52,050
Primary Government Operating Transfers-In	150,096	654,825	620,444	667,192
Primary Government Operating Transfers-Out	(1,736,057)	(349,160)		(161,034)
Total Other Financing Sources(Uses)	<u>(1,454,933)</u>	<u>318,704</u>	<u>620,444</u>	<u>558,208</u>
<i>Excess of Revenues and Other Financing Sources Over(Under) Expenditures and Other Uses</i>	(193,680)	663,739	161,837	(1,606,656)
<i>Restated Fund Balance (Deficit) at Beginning of Year (Note 25)</i>	1,762,009	5,415,078	(10,715)	698,528
Increase(Decrease) in Inventory	(4,832)	40,147		
Fund Balance (Deficit) at End of Year	<u><u>\$1,563,497</u></u>	<u><u>\$6,118,964</u></u>	<u><u>\$151,122</u></u>	<u><u>(\$908,128)</u></u>

Fiduciary Fund Types	Primary Government	Component Unit	Reporting Entity
<i>Expendable Trust</i>	<i>Totals (Memorandum Only)</i>	<i>MRDD Board Governmental</i>	<i>Totals (Memorandum Only)</i>
	\$1,805,660	\$2,170,547	\$3,976,207
	4,324,257		4,324,257
	2,630,412		2,630,412
	6,664		6,664
	188,188		188,188
	15,932,835	2,458,855	18,391,690
	136,789		136,789
	1,178,110	109	1,178,219
	290,776		290,776
2,760	30,361	5,307	35,668
30,006	778,817	135,941	914,758
32,766	27,302,869	4,770,759	32,073,628
	6,666,803		6,666,803
	4,428,819		4,428,819
	2,512,073		2,512,073
	219,465	5,570,040	5,789,505
31,418	8,293,751		8,293,751
	53,861		53,861
	176,538		176,538
	4,897,088	37,600	4,934,688
	336,924		336,924
	299,693		299,693
	433,689		433,689
31,418	28,318,704	5,607,640	33,926,344
1,348	(1,015,835)	(836,881)	(1,852,716)
	123,391		123,391
	72,726		72,726
	2,092,557		2,092,557
	(2,246,251)		(2,246,251)
0	42,423	0	42,423
1,348	(973,412)	(836,881)	(1,810,293)
4,584	7,869,484	4,705,042	12,574,526
	35,315	(1,802)	33,513
\$5,932	\$6,931,387	\$3,866,359	\$10,797,746

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

SENECA COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
YEAR ENDED DECEMBER 31, 2000

	General Fund		
	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Property and Other Local Taxes	\$2,076,322	\$1,839,812	(\$236,510)
Sales Taxes	4,323,000	4,324,257	1,257
Charges for Services	1,597,321	1,607,445	10,124
Licenses and Permits	7,630	6,539	(1,091)
Fines and Forfeitures	125,000	124,402	(598)
Intergovernmental	2,081,817	2,046,537	(35,280)
Special Assessments			
Investment Income	1,011,173	1,026,470	15,297
Rent	105,000	101,004	(3,996)
Donations	500	21,084	20,584
Miscellaneous	121,343	128,931	7,588
Total Revenues	11,449,106	11,226,481	(222,625)
Expenditures:			
Current Operations:			
General Government	6,058,528	5,890,189	168,339
Public Safety	3,803,735	3,772,477	31,258
Public Works	45,878	42,140	3,738
Health	71,165	70,504	661
Human Services	440,749	387,678	53,071
Conservation/Recreation	88,180	66,037	22,143
Community & Economic Development	77,125	76,125	1,000
Other			
Capital Outlay	75,878	63,424	12,454
Intergovernmental	274,500	274,500	0
Debt Service:			
Principal Retirement			
Interest and Fiscal Charges			
Total Expenditures	10,935,738	10,643,074	292,664
<i>Excess of Revenues Over(Under) Expenditures</i>	513,368	583,407	70,039
Other Financing Sources(Uses):			
Proceeds from General Long-Term Liabilities	123,391	123,391	0
Proceeds from Sale of Fixed Assets	7,287	7,337	50
Advances-In	0	41,842	41,842
Advances-Out	0	(65,178)	(65,178)
Operating Transfers-In	150,000	150,096	96
Operating Transfers-Out	(1,775,357)	(1,736,057)	39,300
Total Other Financing Sources(Uses)	(1,494,679)	(1,478,569)	16,110
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	(981,311)	(895,162)	86,149
<i>Fund Balance (Deficit) at Beginning of Year</i>	837,537	837,537	0
<i>Prior Year Encumbrances Not Expended</i>	174,837	174,837	0
Fund Balance (Deficit) at End of Year	\$31,063	\$117,212	\$86,149

<i>Special Revenue Funds</i>			<i>Debt Service Funds</i>		
Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
908,743	1,024,744	116,001			
	125	125			
69,582	64,615	(4,967)			
11,203,668	11,497,296	293,628			
140,890	136,789	(4,101)			
121,300	131,231	9,931		3,236	3,236
25,000	15,915	(9,085)	173,343	169,155	(4,188)
2,500	6,517	4,017			
635,894	692,454	56,560			
13,107,577	13,569,686	462,109	173,343	172,391	(952)
1,016,862	816,135	200,727			
1,410,277	1,049,263	361,014			
3,366,158	2,485,618	880,540			
168,778	149,113	19,665			
8,642,950	8,400,948	242,002			
156,044	90,471	65,573			
1,669,774	1,102,898	566,876			
31,000	29,693	1,307	270,000	270,000	0
20,000	20,000	0	361,270	361,270	0
16,481,843	14,144,139	2,337,704	631,270	631,270	0
(3,374,266)	(574,453)	2,799,813	(457,927)	(458,879)	(952)
0	13,039	13,039			
879,709	654,827	(224,882)	457,927	620,444	162,517
(552,583)	(349,162)	203,421			
327,126	318,704	(8,422)	457,927	620,444	162,517
(3,047,140)	(255,749)	2,791,391	0	161,565	161,565
3,889,197	3,889,197	0	18,562	18,562	0
697,593	697,593	0	0	0	0
\$1,539,650	\$4,331,041	\$2,791,391	\$18,562	\$180,127	\$161,565

Continued

SENECA COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS (Continued)
YEAR ENDED DECEMBER 31, 2000

	<i>Capital Projects Funds</i>		
	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Taxes			
Sales Taxes			
Charges for Services			
Licenses and Permits			
Fines and Forfeitures			
Intergovernmental	2,734,944	1,971,934	(763,010)
Special Assessments			
Investment Income	0	1,616	1,616
Rent			
Donations			
Miscellaneous	13,703	8,709	(4,994)
Total Revenues	2,748,647	1,982,259	(766,388)
Expenditures:			
Current Operations:			
General Government			
Public Safety			
Public Works			
Health			
Human Services			
Conservation/Recreation			
Community & Economic Development			
Other			
Capital Outlay	3,701,828	3,344,493	357,335
Intergovernmental			
Debt Service:			
Principal Retirement	40,000	1,250,000	(1,210,000)
Interest and Fiscal Charges	75,128	55,097	20,031
Total Expenditures	3,816,956	4,649,590	(832,634)
<i>Excess of Revenues Over(Under) Expenditures</i>	(1,068,309)	(2,667,331)	(1,599,022)
<i>Other Financing Sources(Uses):</i>			
Proceeds of Notes	0	1,210,000	1,210,000
Sale of Fixed Assets	100,000	52,050	(47,950)
Advances-In	0	55,918	55,918
Advances-Out	0	(32,582)	(32,582)
Operating Transfers-In	635,192	667,192	32,000
Operating Transfers-Out	(161,034)	(161,034)	0
Total Other Financing Sources(Uses)	574,158	1,791,544	1,217,386
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	(494,151)	(875,787)	(381,636)
<i>Fund Balance (Deficit) at Beginning of Year</i>	619,976	619,976	0
<i>Prior Year Encumbrances Not Expended</i>	67,742	67,742	0
Fund Balance (Deficit) at End of Year	\$193,567	(\$188,069)	(\$381,636)

<i>Expendable Trust Funds</i>		
Budget	Actual	Variance: Favorable (Unfavorable)
4,000	2,794	(1,206)
30,000	30,006	6
34,000	32,800	(1,200)
34,795	34,362	433
34,795	34,362	433
(795)	(1,562)	(767)
0	0	0
(795)	(1,562)	(767)
412	412	0
5,454	5,454	0
\$5,071	\$4,304	(\$767)

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

SENECA COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT
YEAR ENDED DECEMBER 31, 2000

	<i>Enterprise</i>	<i>Internal Service</i>	<i>Total Primary Government (Memorandum Only)</i>	<i>Component Unit MRDD Board Proprietary</i>	<i>Totals Reporting Entity (Memorandum Only)</i>
Operating Revenues:					
Charges for Services	31,837	\$1,916,686	\$1,948,523	\$634,995	\$2,583,518
Tap-In Fees	105,898		105,898		105,898
Patient Services	71,420	569,014	640,434		640,434
Interest	130		130		130
Miscellaneous	9,361	11,910	21,271	4,079	25,350
Total Operating Revenues:	218,646	2,497,610	2,716,256	639,074	3,355,330
Operating Expenses:					
Personal Services	93,244		93,244	481,363	574,607
Contract Services	206,065		206,065	33,564	239,629
Materials and Supplies	58,518		58,518	27,924	86,442
Other	16,926		16,926	11,309	28,235
Depreciation	78,741		78,741	20,359	99,100
Employee Medical Benefits:					
Claims		2,626,313	2,626,313		2,626,313
Contract Services		100,694	100,694		100,694
Total Operating Expenses	453,494	2,727,007	3,180,501	574,519	3,755,020
<i>Operating Income(Loss)</i>	<i>(234,848)</i>	<i>(229,397)</i>	<i>(464,245)</i>	<i>64,555</i>	<i>(399,690)</i>
Nonoperating Revenues(Expenses):					
Grant	65,681		65,681		65,681
Interest Income		4,764	4,764	7,959	12,723
Donations			0	1,040	1,040
Interest and Fiscal Charges				(68)	(68)
Total Nonoperating Revenues(Expenses)	65,681	4,764	70,445	8,931	79,376
<i>Income (Loss) Before Operating Transfers</i>	<i>(169,167)</i>	<i>(224,633)</i>	<i>(393,800)</i>	<i>73,486</i>	<i>(320,314)</i>
Operating Transfers-in	153,694		153,694		153,694
Net Income(Loss)	(15,473)	(224,633)	(240,106)	73,486	(166,620)
Depreciation on Fixed Assets Acquired by Contributed Capital	7,554		7,554		7,554
<i>Retained Earnings at Beginning of Year</i>	<i>551,306</i>	<i>77,906</i>	<i>629,212</i>	<i>494,792</i>	<i>1,124,004</i>
Retained Earnings at End of Year	543,387	(146,727)	396,660	568,278	964,938
Contributed Capital at Beginning of Year	192,356		192,356		192,356
Contributed Capital During the Year	3,394		3,394		3,394
Depreciation of Fixed Assets Acquired by Contributed Capital	(7,554)		(7,554)		(7,554)
<i>Contributed Capital at End of Year</i>	<i>188,196</i>	<i>0</i>	<i>188,196</i>	<i>0</i>	<i>188,196</i>
Total Fund Equity at End of Year	731,583	(\$146,727)	\$584,856	\$568,278	\$1,153,134

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

SENECA COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND BALANCE-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
ALL PROPRIETARY FUND TYPES
YEAR ENDED DECEMBER 31, 2000

	<u>Enterprise Funds</u>			<u>Internal Service Fund</u>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Charges for Services	\$45,625	\$30,300	(\$15,325)	\$1,891,244	\$1,916,686	\$25,442
Tap-In Fees	100,000	101,249	1,249			
Patient Services	120,000	133,281	13,281	472,421	460,687	(11,734)
Miscellaneous	8,636	9,362	726			
Total Revenues	274,261	274,192	(69)	2,363,665	2,377,373	13,708
Expenses:						
Current Operations:						
General Government						
Administration				\$93,691	\$93,690	\$1
Employee Medical Benefits				2,315,324	2,315,322	2
Public Safety						
Personal Services	61,071	59,032	2,039			
Materials and Supplies	126,665	110,286	16,379			
Contract Services	47,600	44,070	3,530			
Capital Outlay	2,710	1,687	1,023			
Other	150,705	86,320	64,385			
Public Works						
Personal Services	40,590	32,993	7,597			
Contract Services	144,619	140,213	4,406			
Materials and Supplies	1,950	1,950	0			
Other	14,267	13,267	1,000			
Capital Outlay	2,000	2,000	0			
Total Expenses	592,177	491,818	100,359	2,409,015	2,409,012	3
<i>Excess of Revenues Over (Under) Expenses</i>	(317,916)	(217,626)	100,290	(45,350)	(31,639)	13,711
Grant	62,601	65,681	3,080			
Interest				5,350	5,418	68
Total Non-Operating Revenues	62,601	65,681	3,080	5,350	5,418	68
Operating Transfers-In	153,694	153,694	0			
Total Operating Transfers-In	153,694	153,694	0	0	0	0
<i>Excess of Revenues and Transfers-In (Over)Under Expenses</i>	(101,621)	1,749	103,370	(40,000)	(26,221)	13,779
<i>Fund Balance (Deficit) at Beginning of Year</i>	93,076	93,076	0	20,625	20,625	0
<i>Prior Year Encumbrances Not Expended</i>	31,869	31,869	0	20,015	20,015	0
Fund Balance (Deficit) at End of Year	\$23,324	\$126,694	\$103,370	\$640	\$14,419	\$13,779

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

SENECA COUNTY, OHIO
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT
YEAR ENDED DECEMBER 31, 2000

	<i>Enterprise</i>	<i>Internal Service</i>	<i>Total Primary Government (Memorandum Only)</i>	<i>Component Unit MRDD Board Proprietary</i>	<i>Total Reporting Entity (Memorandum Only)</i>
Cash Flows from Operating Activities:					
Cash Received from Customers	\$214,376		\$214,376	\$661,040	\$875,416
Cash Received from Tap-In Fees	100,998		100,998		100,998
Cash Received from Quasi-External Transactions with Other Funds		1,796,449	1,796,449		1,796,449
Cash Received from Patient Services		569,014	569,014		569,014
Other Operating Revenue	9,361	11,910	21,271	4,079	25,350
Cash Paid to Suppliers	(329,229)		(329,229)	(101,712)	(430,941)
Cash Paid for Claims		(2,469,215)	(2,469,215)		(2,469,215)
Cash Paid for Purchased Services		(106,708)	(106,708)		(106,708)
Cash Paid for Employee Services and Benefits	(92,024)		(92,024)	(444,856)	(536,880)
Net Cash Provided by(Used In) Operating Activities	(96,518)	(198,550)	(295,068)	118,551	(176,517)
Cash Flows from Noncapital and Financing Activities					
Grant	65,681		65,681		65,681
Donations			0	1,040	1,040
Transfers-In	153,694		153,694		153,694
Net Cash Provided by Noncapital Financing Activities	219,375	0	219,375	1,040	220,415
Cash Flows from Capital and Related Financing Activities:					
Interest Paid				(68)	(68)
Purchase of Fixed Assets	(42,631)		(42,631)	(26,980)	(69,611)
Net Cash Used in Capital and Related Financing Activities	(42,631)	0	(42,631)	(27,048)	(69,679)
Cash Flows from Investing Activities:					
Interest Received		5,418	5,418	7,959	13,377
Net Cash Provided by Investing Activities	0	5,418	5,418	7,959	13,377
Net Increase(Decrease) in Cash and Cash Equivalents	80,226	(193,132)	(112,906)	100,502	(12,404)
<i>Cash and Cash Equivalents, January 1</i>	<i>193,264</i>	<i>284,530</i>	<i>477,794</i>	<i>241,882</i>	<i>719,676</i>
<i>Cash and Cash Equivalents, December 31</i>	<u>\$273,490</u>	<u>\$91,398</u>	<u>\$364,888</u>	<u>\$342,384</u>	<u>\$707,272</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:					
Operating Income(Loss)	(\$234,848)	(\$229,397)	(\$464,245)	\$64,555	(\$399,690)
<i>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used In) Operating Activities:</i>					
Changes in Assets and Liabilities					
(Increase)Decrease in Accounts Receivable	110,769	(120,237)	(\$9,468)	26,045	\$16,577
(Increase)Decrease in Prepaids	(60)		(\$60)	208	\$148
(Increase)Decrease in Notes Receivable	(4,587)		(\$4,587)		(\$4,587)
(Increase)Decrease in Interest Receivable	(93)		(\$93)		(\$93)
Increase(Decrease) in Accounts Payable	20,321		\$20,321	(143)	\$20,178
Increase(Decrease) in Claims Payable		157,098	\$157,098		\$157,098
Increase(Decrease) in Accrued Contracts Payable	(17,439)	(6,014)	(\$23,453)		(\$23,453)
Increase(Decrease) in Accrued Salaries and Benefits	(788)		(\$788)	4,977	\$4,189
Increase(Decrease) in Compensated Absences Payable	1,953		\$1,953	2,550	\$4,503
Increase(Decrease) in Due to Other Governments	55		\$55		\$55
Provision for Estimated Uncollectibles	(50,542)		(\$50,542)		(\$50,542)
Depreciation	78,741		\$78,741	20,359	\$99,100
Net Cash Provided by (Used in) Operating Activities	(96,518)	(198,550)	(295,068)	118,551	(176,517)

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

SENECA COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

NOTE 1 - REPORTING ENTITY

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

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

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

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

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

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

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

C. As the custodian of public funds, the county treasurer invests all public monies held on deposit in the county treasury. In the case of the separate agencies, boards and commissions listed below the County serves as fiscal agent, but is not financially accountable. Accordingly, the activity of the following districts and agencies are presented as agency funds within Seneca County's financial statements:

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

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

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

SENECA COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

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

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

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

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

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

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

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

SENECA COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

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

GENERAL FUND AND SUBFUNDS-The general fund is used to account for all financial resources of the County except those required to be accounted for in another fund. The general fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

SPECIAL REVENUE FUNDS-Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes.

DEBT SERVICE FUNDS-The debt service fund is used to account for the accumulation of financial resources for, and the payment of general long-term debt principal, interest and related costs and special assessment long-term debt principal, interest and related costs.

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

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

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

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

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

EXPENDABLE TRUST FUNDS-These funds are accounted for in essentially the same manner as governmental funds. Current assets, liabilities and fund equity are included on the balance sheet. The operating statement presents sources (revenues and other financing sources) and uses (expenditures and other financing uses) of "available spendable resources" during a period.

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

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

GENERAL FIXED ASSETS ACCOUNT GROUP-The general fixed assets account group is used to account for all fixed assets of the County, other than those fixed assets accounted for in the enterprise funds.

GENERAL LONG-TERM DEBT ACCOUNT GROUP-The general long-term debt account group is used to account for all long-term debt of the County, except those accounted for in the enterprise funds.

B. Measurement Focus and Basis of Accounting-The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) in net current assets. All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of the funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made.

SENECA COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

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

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

The County reports deferred revenues on its combined balance sheet. Deferred revenues arise when potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Special assessments are recorded as deferred revenue because they do not meet the availability criteria. Property taxes measurable as of December 31, 2000 and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2000 operations, have also been recorded as deferred revenue.

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

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

C. *Budgetary Process*-The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriation resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency and the Seneca Re-Ads Industries fund, are legally required to be budgeted and appropriated. Budgetary information for Seneca Re-Ads Industries is not reported because Seneca Re-Ads Industries is not included in the entity for which the "appropriated budget" is adopted and does not maintain separate budgetary information. The primary level of budgetary control is at the object level within each department in the General Fund. All other governmental and proprietary funds are appropriated at the fund, program, department and object level. Budgetary modifications may only be made by resolution of the County Commissioners.

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

ESTIMATED RESOURCES-The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be further amended during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs to be either increased or decreased. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2000.

APPROPRIATIONS-A temporary appropriation resolution to control expenditures may be passed on or about January 1 of each year for the period January 1 to March 31. An annual appropriation resolution must be passed by April 1 of each year for the period January 1 to December 31. The appropriation resolution fixes spending authority at the fund, program, department, and object level. The appropriation may be amended during the

year as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified. The allocation of appropriations among departments and objects within a fund may be modified during the year only by a resolution of the Commissioners. The County Commissioners legally enacted several supplemental appropriation resolutions during the year. The budget figures, which appear in the statements of budgetary comparisons, represent the final appropriation of amounts, including all amendments and modifications.

SENECA COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

ENCUMBRANCES-As part of the formal budgetary control, purchase orders, contracts and other commitments for the expenditure of monies are encumbered and recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. The Ohio Revised Code prohibits expenditures plus encumbrances from exceeding appropriations at the object level. On the GAAP basis, encumbrances outstanding at year-end are reported as reservations of fund balances for subsequent-year expenditures for governmental funds and reported in the notes to the financial statements for proprietary funds.

LAPSING OF APPROPRIATIONS-At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the succeeding fiscal year and need not be reappropriated.

BUDGETARY BASIS OF ACCOUNTING-While reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law and described above is based upon accounting for certain transactions on a basis of cash receipts and disbursements.

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

	<i>General</i>	<i>Special Revenue</i>	<i>Debt Service</i>	<i>Capital Projects</i>	<i>Expendable Trust</i>	<i>Enterprise</i>	<i>Internal Service</i>
GAAP Basis	(193,680)	663,739	161,837	(1,606,656)	1,348	(15,473)	(224,633)
Net Adjustment for Revenue Accruals	(554,445)	32,187	612	299,822	34	55,546	(119,583)
Bond and Note Proceeds 12/31/00 Encumbrances	0	0	0	1,210,000	0	0	0
Net Adjustment for Expenditure/Expenses Accruals	548,640	1,660,277	0	603,809	4,045	146,797	76,978
12/31/99 Encumbrances	(35,546)	(1,126,634)	(884)	1,524,286	(1,228)	(84,932)	504,922
Note Retirement	(660,131)	(1,485,318)	0	(1,657,048)	(5,761)	(100,189)	(263,905)
Budget Basis	0	0	0	<u>(1,250,000)</u>	0	0	0
	(895,162)	(255,749)	161,565	(875,787)	(1,562)	1,749	(26,221)

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

During 2000, investments were limited to STAR Ohio, repurchase agreements, treasury notes and certificates of deposit. Except for non-participating investment contracts and money market investments that had a remaining maturity of one year or less at the time of purchase, investments are reported at fair value, which is based on quoted market prices. Non-participating investment contracts and money market investments that had a remaining maturity of one year or less at the time of purchase are reported at cost or amortized cost.

The County has invested funds in the State Treasury Asset Reserve of Ohio (STAR Ohio) during 2000. 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, 2000.

Following Ohio statutes, the County has, by resolution, specified the funds to receive an allocation of interest earnings. Interest revenue credited to the governmental and expendable trust fund types during 2000 amounted to \$1,178,110.

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

SENECA COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

For purposes of the combined statement of cash flows and for presentation on the combined balance sheet, investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are considered to be cash equivalents. Investments with an initial maturity of more than three months are reported as investments.

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

F. Prepaid Items-Payments made to vendors for services that will benefit periods beyond December 31, 2000 are recorded as prepaid items.

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

H. Property, Plant, Equipment and Depreciation-

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

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements, which extend the useful life or increase the capacity or operating efficiency of the asset, are capitalized at cost in the general fixed asset account group.

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

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

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

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

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

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

J. Intergovernmental Revenues-For governmental funds, intergovernmental revenues, such as grants awarded on a non-reimbursement basis, shared revenues, and entitlements are recorded as receivables and revenues when measurable and available. Reimbursement-type grants are recorded as receivables and revenues when the related expenditures are incurred. Grants, entitlements or shared revenues received for proprietary fund

SENECA COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

operating purposes are recognized as non-operating revenues in the accounting period in which they are earned and become measurable. Such resources restricted for the construction of capital assets are recorded as contributed capital.

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

L. Contributed Capital-Contributed capital represents resources from other funds, other governments, and private sources provided by the County to enterprise funds and is not subject to repayment. These assets are recorded at their fair market value on the date contributed. Depreciation on those assets acquired or constructed with contributed resources is expensed and closed to unreserved retained earnings at year end except for depreciation on assets acquired through federal grants, which is expensed and closed to contributed capital at year end. Because the County has not prepared financial statements in accordance with generally accepted accounting principles prior to 1990, the exact amount of contributed capital at December 31, 2000 pertaining to years prior to 1990 cannot be determined. Consequently, only those amounts that have been able to be specifically identified have been classified as contributed capital in the accompanying combined financial statements. All other fund equity amounts pertaining to the proprietary funds have been classified as retained earnings.

M. Reserves of Fund Equity-The County records reservations for portions of fund equity, which are legally segregated for specific future, use or which do not represent available, spendable resources and therefore, are not available for appropriation for expenditures. Undesignated fund balance indicates that portion of fund equity, which is available for appropriation in future periods. Fund equity reserves have been established for encumbrances, inventory, prepaid items, advances and loans.

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

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

NOTE 3 - OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES

A. Fund Deficits-The following funds had a deficit fund balance or deficit retained earnings as of December 31, 2000:

<u>Deficit Fund Balance or Retained Earnings</u>			
<u>Fund Type/Fund</u>	<u>Amount</u>	<u>Fund Type/Fund</u>	<u>Amount</u>
<i>Special Revenue Fund Type</i>			
OGSHR Grant	(2,510)	Expendable Trust Fund Type	
Dog & Kennel	(4,345)	Allen Eiry Special Guardianship	(91)
Children Services	(28,120)	<i>Internal Service Fund Type</i>	
		Employee Health Insurance.....	(146,727)
<i>Capital Projects Fund Type</i>			
County Capital Projects Fund	(977,521)	<i>Component Unit-MRDD Board</i>	
		Preschool Disabilities Grant.....	(309)
		Title VI-B Grant.....	(974)

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

B. Legal Compliance-Contrary to Ohio law budgetary expenditures exceeded appropriations in the Capital Projects fund by \$1,092,654 during 2000. Contrary to Ohio law, appropriations exceeded estimated resources in the following funds during 2000:

<u>Appropriations in Excess of Estimated Resources</u>	
Children Services	(31,233)
EPA On-Lot Septic Grant.....	(31,441)

SENECA COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

CDBG (278,426)
County Sewer District..... (980)

NOTE 4 - EQUITY WITH COUNTY TREASURER

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

Protection of the County's deposits is provided by the various federal deposit insurance corporations as well as by qualified securities pledged by the institution holding the assets. By law, financial institutions may establish a collateral pool to cover all public deposits. The face value of the pooled collateral must equal at least 110% of public funds deposited. Trustees including the Federal Reserve Bank and designated third party trustees of the financial institutions hold collateral.

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

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

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

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

Deposits-At year-end, the carrying amount of the County's deposits was \$19,710,622 and the bank balance was \$15,466,230. Of these amounts, \$4,097,816 of the deposits and \$4,100,828 of the bank balance was held for the component unit of the County (MRDD), the carrying value and bank balance of the Seneca ReAds Industries Inc. is \$342,384, and \$3,026,436 of the deposits and \$3,048,306 of the bank balance was held for Mental Health and Recovery Services, a joint venture for which the Seneca County Auditor is the fiscal agent.

The entire bank balance of \$15,466,230 was covered by federal depository insurance, by collateral held by the County, or by collateral held by a qualified third party trustee as an agent of the County. The entire bank balance of the Seneca ReAds Industries is covered by federal depository insurance and collateral held by a qualified third party trustee.

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

Category 2 includes investments that are uninsured and unregistered, with securities held by the counter party's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counter party, or by its trust department or agency but not in the County's name.

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

SENECA COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

but the investment is collateralized by pledged securities held by a third party in the name of the bank. STAR Ohio is unclassified investment since is not evidenced by securities that exist in physical or book entry form.

	Category			Reported Amount	Fair Value
	1	2	3		
Repurchase Agreements		405,000		405,000	405,000
US Treasury Notes		599,376		599,376	608,173
Star Ohio				<u>997,227</u>	<u>997,227</u>
Total				<u>\$2,001,603</u>	<u>\$2,010,400</u>

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

	<u>Cash and Cash Equivalents/Deposits</u>	<u>Investments</u>
GASB Statement 9	\$21,679,490	\$ 35,000
Investments:		
Repurchase Agreements	(405,000)	405,000
US Treasury Notes	(599,376)	599,376
Star Ohio	(997,227)	997,227
Non-Negotiable Certificate of Deposit	<u>35,000</u>	<u>(35,000)</u>
	\$19,712,887	\$2,001,603
Cash on Hand	<u>(2,265)</u>	
Total	\$19,710,622	

Following Ohio statutes and other legal provisions, the Commissioners have specified the funds to receive an allocation of interest earnings. The following fund was credited with more interest revenue than would have been received based upon their share of the County's cash fund balance during 2000:

	<u>Interest Actually Received</u>	<u>Interest Based Upon Share of Investments</u>	<u>Interest Assigned By Other Funds</u>
General Fund	1,043,446	32,959	1,010,487

NOTE 5 - PROPERTY TAXES

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Taxes collected on real property (other than public utility) in one calendar year are levied in the preceding calendar year on assessed values as of January 1, of that preceding year, the lien date. Assessed values are established by the County Auditor at 35 percent of appraised market value. All property is

required to be revalued every six years. The latest revaluation was completed in 1999. Real property taxes are payable annually or semiannually. The first payment is due December 31, with the remainder payable by June 20.

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

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

SENECA COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County.

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

Accrued property taxes receivable represents delinquent taxes outstanding and real, tangible personal and public utility taxes which were measurable as of December 31, 2000. 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 2000 operations. The receivable is therefore offset by a credit to deferred revenue. The full tax rate for all County operations for the year ended December 31, 2000 was \$1.90 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2000 property tax receipts were based are as follows:

Real Property.....	\$666,186,120
Public Utility Personal Property.....	64,155,820
Tangible Personal Property.....	<u>122,775,786</u>
Total Assessed Value.....	<u>\$853,117,726</u>

NOTE 6 - PERMISSIVE SALES AND USE TAX

In November, 1988, the Citizens of Seneca County passed a one percent sales and use tax on all retail sales except sales of motor vehicles made in the County and on the storage, use or consumption in the County of tangible personal property. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The State Auditor then has five days in which to draw the warrant payable to the County. Proceeds of the tax are credited entirely to the General Fund. Amounts that are to be received within the available period are accrued as revenue. Sales and use tax revenue for 2000 amounted to \$4,324,257.

NOTE 7 - RECEIVABLES

Receivables at December 31, 2000 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. Sewer enterprise fund receivables are considered collectible in full. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. Emergency Medical Services enterprise fund recognizes accounts receivable over 120 days old as uncollectible. Total receivables in the amount of \$115,664 have been reduced by \$29,020 and are reported at net in the amount of \$86,644. With the implementation of the Statewide SETS program receivables in the Alimony and Child Support agency fund have been eliminated. These payments are now being processed through a central processing center in Columbus, OH.

A summary of the principal items of intergovernmental receivables follows:

General Fund:

Sales Tax.....	\$715,702
Sheriff Salary Supplement.....	1,555
Local Government.....	349,788
Defense of Indigents.....	12,231
Grant.....	83,940
Jail Housing.....	2,200
Public Defender Reimb.....	29,721
Other.....	<u>110</u>
Total General Fund.....	<u>1,195,247</u>

Agency Funds:

Motor Vehicle License.....	31,419
Gas Tax.....	63,696
Local Government.....	764,091
Library Support.....	675,259
County Law Library.....	1,887
Grants.....	127,925
Local Share Land Use Program.....	11,000
Other.....	<u>15,523</u>
Total Agency Funds.....	<u>1,690,800</u>

Special Revenue Funds:

Motor Vehicle License.....	80,751
Gas Tax.....	117,393
Recycling Contract.....	1,277

Total Primary Government Funds..... 3,169,434

Component Unit:

SENECA COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

Grants..... 82,179	Health Grants 72,340
Court Fines..... 1,787	School Lunch Program..... 1,245
Total Special Revenue Funds 283,387	Total Component Unit..... 73,585

NOTE 8 - FIXED ASSETS

A summary of the changes in general fixed assets follows:

	Restated Balance 1/1/00	Additions	Deletions	Transfers	Balance 12/31/00
Net Investment in Joint Ventures	2,462,517	0	(21,068)	0	2,441,449
Art and Museum Exhibits	401,890	6,295	0	0	408,185
Land	1,053,586	4,400	(3,900)	0	1,054,086
Buildings	14,692,497	2,029,666	(26,100)	0	16,696,063
Equipment	6,589,893	1,126,362	(516,729)	922	7,200,448
Total	25,200,383	3,166,723	(567,797)	922	27,800,231
Component Unit Equipment	994,248	96,532	(16,864)	0	1,073,916
Component Unit Joint Venture	229,011	0	(44,258)	0	184,753
Total	26,423,642	3,263,255	(628,919)	922	29,058,900

Due to an error in the recording of building renovations the December 31, 1999 balance was understated. The January 1, 2000 balance is restated to reflect an increase of \$609,443.

A summary of the changes in proprietary fixed assets follows:

	Balance 1/1/00	Additions	Deletions	Transfers	Balance 12/31/00
Proprietary Funds					
Land	19,643	0	0	0	19,643
Buildings	218,465	0	0	0	218,465
Equipment	694,979	42,630	(45,304)	(5,472)	686,833
Depreciation	(493,298)	(78,740)	45,304	8,866	(517,868)
Total	439,789	(36,110)	0	3,394	407,073
Component Unit	375,519	26,980	0	0	402,499
Depreciation	(180,285)	(20,362)	0	0	(200,647)
Total	635,023	(29,492)	0	3,394	608,925

NOTE 9 - DEFINED BENEFIT PENSION PLANS

All Seneca County employees, with the exception of certain part-time and seasonal employees, and teachers who work for the Board of Mental Retardation and Developmental Disabilities, participate in the Public Employees Retirement System of Ohio ("System"), a cost sharing multiple-employer public employee retirement system created by the State of Ohio. PERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code. PERS issues a stand-alone financial report, which may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 466-2085 or 1-800-222-PERS (7377).

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rates for 2000 were 8.5 percent for employees other than law enforcement. Law enforcement employees contribute 9.0 percent of covered salary. The Retirement Board instituted a temporary employer contribution rate rollback for the calendar year 2000. The rate rollback was 20% for local government divisions and 6% for law enforcement divisions. The 2000 employer contribution rate for non-law enforcement personnel was 10.84% of covered payroll. The law enforcement employer rate was 15.70% of covered payroll. The County's required contributions for pension obligations to PERS for the years ended December 31, 2000, 1999, and 1998 were \$1,515,794, \$1,712,991 and \$1,546,995 respectively; equal to 100 percent of the dollar amount billed to each employer. \$288,881 representing the unpaid contribution for 2000, is recorded as a liability within the respective funds.

SENECA COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

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

NOTE 10 - OTHER EMPLOYEE BENEFITS

Compensated Absences-County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time, not to exceed vacation earned in three years, is paid upon separation if the employee has at least one year of service with the County. Sick leave time may be accrued without limit. Accumulated, unused sick leave is paid at varying rates depending on length of service to employees who retire. As of December 31, 2000, the liability for compensated absences was \$1,296,457 for the entire County. Of this amount, \$293,962 is the liability for MRDD, which includes Seneca ReAds Industries, Inc.

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

NOTE 11 - POST-EMPLOYMENT BENEFITS

Public Employees Retirement System of Ohio provides post retirement health care coverage to age and service retirants with ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Post employment Benefit as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority for employer contributions. The 2000 employer contribution rate was rolled back for the year 2000. For local government employers the rate was 10.84% of covered payroll; 4.3% was the portion that was used to fund health care for the year 2000. The employer rate for law enforcement employees for 2000 was 15.70% and 4.3% was used to fund health care.

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

Benefits are advanced funded using the entry age normal cost method. Significant actuarial assumptions, based pm PERS's latest actuarial review performed as of December 31, 1999, include a rate of return on investments of 7.75%, active employee payroll increases of 4.75% for inflation and an increase of between .54% and 5.1% based on additional annual pay increases. Health care premiums were assumed to increase 4.75% annually.

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

The number of active contibution participants was 401,339. The County's actual contributions for 2000, which were used to fund post employment benefits, were \$549,627. Employer contributions that were used to fund post employment benefits for law enforcement were \$35,619. PERS's net assets available for payment of benefits at December 31, 1999 (the latest information available) were \$10,805.5 million. The actuarially accrued liability and the unfounded actuarial accrued liability, based on the actuarial cost method used, were \$12,473.6 million and \$1,668.1 million, respectively.

The Retirement Board enacted a temporary employer contribution rate rollback for calendar year 2000. The decision to rollback rates was based on the December 31, 1998 actuarial study, which indicated that actuarial assets exceeded actuarial liabilities. The temporary rollback was 20% for both the state and local government divisions and 6% for law enforcement divisions. The Board reallocated employer contributions from 4.2% to 4.3% at the beginning of the year to improve health care financing. The proportion of contributions dedicated to funding OPEB increased during the year for those reasons.

NOTE 12 - CONSTRUCTION COMMITMENTS

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

	<u>Project Authorization</u>	<u>Expended to Date</u>	<u>Commitment</u>
Community Based Correction Facility	\$2,500,000	2,495,607	4,393
Real Estate, Tax And Accounting Building.....	\$539,684	539,684	0

SENECA COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

County Services Building	\$1,037,084	1,037,084	0
Seneca County Opportunity Center Addition	\$253,000	253,000	0
US 23/ US 224 Sewer	\$244,730	244,730	0

NOTE 13 - LONG-TERM DEBT

The County issued general obligation bonds to provide funds for the acquisition of major capital facilities. In addition, general obligation bonds have been issued to refund both general obligation bonds and short-term notes. General Obligations bonds pledge the full faith and credit of the government. The \$7,660,000 of general obligation debt currently outstanding with annual debt service requirements to maturity, including interest of \$4,097,048, is as follows:

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

<u>Year</u>	<u>Payment</u>	<u>Year</u>	<u>Payment</u>
2001	630,665	2006-2010	3,154,900
2002	629,425	2011-2015	2,946,295
2003	627,505	2016-2020	2,060,628
2004	629,982	2021-2023	446,000
2005	631,648	Total Payments	11,757,048

The \$103,926 of OPWC Reconstruction Loan outstanding with annual debt service requirements to maturity is as follows:

<u>Year</u>	<u>Payment</u>	<u>Year</u>	<u>Payment</u>
2001	14,847	2004	29,693
2002	29,693	Total Payments	103,926
2003	29,693		

In 1999 the Ohio Public Works Commission issued a \$10,000 loan to be used to assist in the cost of paving County and Township roads. The loan was deemed unnecessary due to lower than estimated costs of the project completed in 2000. The December 31, 1999 balance of the General Long-Term Debt Account Group is restated in Note 25.

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

<u>Year</u>	<u>Payment</u>	<u>Year</u>	<u>Payment</u>
2001	48,149	2003	7,332
2002	44,446	Total Payments	99,927

The County's overall debt margin was \$15,689,000 at December 31, 2000. The County's general long-term obligations at year-end consisted of the following:

	<i>Restated Outstanding 12/31/99</i>	<i>Additions</i>	<i>Deductions</i>	<i>Outstanding 12/31/00</i>
General Obligation Bonds	\$7,930,000	0	270,000	7,660,000
Compensated Absences	886,997	21,638	0	908,635
OPWC Reconstruction Loan	133,619	0	29,693	103,926
Sheriff Computer Loan	0	123,391	30,656	92,735
Total General Long-Term Debt	\$8,950,616	145,029	330,349	8,765,296

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

NOTE 14 - NOTE PAYABLE

A summary of the note transactions for the year ended December 31, 2000 is below. All of the notes are backed by the full faith and credit of Seneca County and mature within one year. The note liability is reflected in the fund, which received the proceeds. The notes are generally issued in anticipation of the long-term bond financing and are refinanced until such bonds are issued. The following note carries an interest rate of 4.76% and will come due on December 6, 2001.

SENECA COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

	Outstanding 12/31/99	Issued	Retired	Outstanding 12/31/00
<i>Capital Projects Fund:</i>				
Capital Facilities	1,250,000	1,210,000	1,250,000	1,210,000

NOTE 15 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; damage to and theft or destruction of assets; errors and omissions; injuries to employees and natural disasters. The County maintains liability insurance in the amount of \$2,000,000 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 \$52,132,312, which includes builders risk coverage.

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

Contractor's Equipment	\$1,311,905	Fleet Insurance:	
Data Processing Equipment.....	175,000	Deductible	2,500
Valuable Papers	1,000,000	Liability	4,000,000
Crime Coverage	1,000,000	Uninsured Motorist	250,000
Theft of Money and Securities.....	1,000,000		
Employee Dishonesty	1,000,000		
Public Official Liability Limit	1,000,000		

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

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

The County also participates in the State's Workers' Compensation program. In 2000 the County contributed \$183,840 equal to a rate of \$1.2894 per \$100 of total salaries.

Claims incurred but not reported within the County's Self-Insurance Internal Service Fund were estimated based on historic claims data and generally accepted actuarial principles to be \$277,030 as of December 31, 2000. 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>12/31/98</u>	<u>Incurred</u>	<u>Paid</u>	<u>12/31/99</u>	<u>Incurred</u>	<u>Paid</u>	<u>12/31/00</u>
376,566	2,034,032	2,114,518	296,080	2,626,313	2,469,215	453,178

NOTE 16 - OPERATING LEASE

Seneca County is committed under various leases for office space and equipment. These leases are considered for accounting purposes to be operating leases. Lease expenditures for the year ended December 31, 2000 amounted to \$44,530. Future minimum lease payments for these leases are as follows:

YEAR	LEASE PAYMENT
2001	19,337
2002	3,600
2003	600

NOTE 17 - INTERFUND TRANSACTIONS

Interfund balances at December 31, 2000 consist of the following individual fund transfers, receivables and payables:

SENECA COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

Transfer From	Amount	Transfers To
General Fund	\$167,360	Public Assistance
General Fund	435,000	Capital Projects
General Fund	620,444	Bond Retirement
General Fund	265,000	Childrens Services
General Fund	137	Sheriff Rotary
General Fund	256	Dog & Kennel
General Fund	153,694	Emergency Medical Services
General Fund	12,000	E-911
General Fund	77,166	Emergency Management Agency
General Fund	5,000	Hazardous Materials
CSEA	110,404	Public Assistance
Community Based Correction Facility.....	147,709	General Fund
Recycling & Litter Prevention Grant FY 99	1,303	Recycling & Litter Prevention Grant FY 00
Maintenance & Repair	186,922	Issue 2
Juvenile Community Service	2,000	General Fund
Recorder Equipment	250	General Fund
CDBG-Special Revenue	45,270	CDBG-Capital Projects
Drug Law Enforcement.....	10	Enforcement & Education
Issue 2	13,325	Maintenance & Repair
Victims of Crime Act FY99.....	614	Victims of Crime Act Grant FY 00
Victim Assistance Court Fines.....	1,900	Victims of Crime Act Grant
Victim Assistance Court Fines.....	487	Victim Assistance Grant
TOTAL	<u>\$2,246,251</u>	

Advances From	Outstanding Amount	Advances To
General Fund	\$5,000	Victim Assistance Rape Prevention Grant
General Fund	16,400	EPA On-lot Septic System Grant
General Fund	6,936	CDBG Grant
TOTAL	<u>\$28,336</u>	

Due from Agency Fund (Primary Government)	Amount	Due to Other Funds (Component Unit)
General Fund	1,596,304	Real Estate Tax Fund
MRDD	3,351,731	Real Estate Tax Fund
TOTAL	<u>\$4,948,035</u>	

NOTE 18 - ENTERPRISE FUNDS

The County's enterprise funds account for the provision of sewer services and ambulance services. The table below reflects in a summarized format the more significant financial data relating to the enterprise funds of the County as of and for the year ended December 31, 2000. Outstanding encumbrances at December 31, 2000 for budgeted Enterprise funds include \$14,374 in the Hammer-Heinsman Sewer District Fund, \$62,750 in the Emergency Medical Service Fund and \$69,673 in the County Sewer District Fund.

	Hammer-Heinsman Sewer District	EMS	County Sewer District	Total
Operating Revenues	\$16,540	\$80,238	\$121,868	\$218,646
Depreciation Expense.....	3,285	71,751	3,705	78,741
Operating Income (Loss).....	1,632	(229,799)	(6,681)	(234,848)
Grant	0	25,681	40,000	65,681
Operating Transfers-In (Out).....	0	153,694	0	153,694
Net Income (Loss)	1,632	(50,424)	33,319	(15,473)
Additions to Property, Plant and Equipment.....	0	42,361	0	42,361
Net Working Capital	42,095	210,162	72,254	324,511
Total Assets.....	108,086	474,382	197,279	779,747
Total Equity	107,442	431,039	193,102	731,583

NOTE 19 - CONTINGENT LIABILITIES

SENECA COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

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

Several claims and lawsuits are pending against the County. Although the eventual outcome of these matters cannot be predicted, it is the opinion of the County Prosecuting Attorney that the ultimate liability is not expected to have a material effect on the financial statements.

NOTE 20- FOOD STAMPS

The County's Department of Human Services distributed through contracting issuance centers, federal food stamps to entitled recipients within Seneca County. The receipt and issuance of these stamps have the characteristics of a federal "grant;" however, the Department of Job and Family Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. The County's Department of Job and Family Services had on hand for distribution approximately \$55,249 of federal food stamps at December 31, 2000.

NOTE 21-CONDUIT DEBT OBLIGATIONS

Seneca County has issued Hospital Facilities Revenue Refunding Bonds to provide financial assistance to the Mercy Health System, as well as a Master Lease to Tiffin University. The bonds and lease are secured by the property financed and are payable solely from the payments received on the underlying leases. Upon repayment of the bonds and lease, ownership of the acquired facilities transfers to the entities served by the issuances. Neither Seneca County, the State of Ohio nor any political subdivision thereof is obligated in any manner for the repayment of the bonds or lease. Therefore, these obligations are not reported as liabilities in the accompanying financial statements. As of December 31, 2000 an estimated \$1.10 million in bond and lease obligations was outstanding.

NOTE 22-POOLS

CORSA-The County is a member of CORSA, which is a pool of thirty-nine counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. This coverage includes comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The total amount of certificates issued by CORSA for the thirty-nine participating counties at December 31, 1999 (latest available) was \$10,395,000. Of this amount \$104,602 or 1.88% was issued on behalf of Seneca County. Additional financial information can be obtained by contacting CORSA 37 West Broad Street Suite 650, Columbus, OH 43215.

CCAOSC-The County is participating in a pool established under the rules of Ohio Revised Code Section 4123.29, which permits the establishment of employer group rating plans. The County Commissioners Association Service Corporation (CCAOSC) was established through the County Commissioners Association of Ohio (CCAO) in order to group the experience of employers for workers' compensation rating purposes. CCAOSC retains the services of a third party administrator in the administration of workers' compensation claims. A Group Executive Committee consists of seven members. Two of the members are president and treasurer, the remaining five members, who must be county commissioners, are elected by the participants. The Group Executive Committee calculates annual rate contributions and rebates, approves the selection of a TPA, approves proposed TPA fees and determines eligibility of participants. The County may withdraw from the group with sixty days written notice and is responsible for payment of its workers' compensation with no further responsibilities or equity. Further financial information for the County Commissioner Association of Ohio Service Corporation can be seen in the CCAO Treasurer's Report as of December 31, 2000.

NOTE 23- JOINT VENTURES

SANDUSKY COUNTY- SENECA COUNTY-CITY OF TIFFIN PORT AUTHORITY-Seneca County joined Sandusky County and the City of Tiffin in a joint venture, as described in Note 1, to purchase a railroad line from Tiffin to Woodville. The Port Authority may be dissolved at any time upon the enactment of an ordinance by the City and resolutions by the Counties. Any real or personal property will be returned to the subdivision from which it was received. Upon dissolution of the Port Authority, any personal property belonging to the Port Authority will be distributed equally to the City and the Counties after paying all expenses and debts. Non-interest revenue bonds were issued by the Port Authority to purchase 25.1 miles of railroad in May, 1990. Debt service requirements are secured by future revenue from shippers who will utilize the railroad. The bonds come due in the years 2009 throughout 2028. Summary financial information for the year ended December 31, 2000 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, 2000.

	Joint Venture	County Share
Total Assets	\$3,692,739	\$1,230,913

SENECA COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

Total Liabilities	1,415,060	471,687
Contributed Capital	735,445	245,148
Retained Earnings	1,542,234	514,078
Total Liabilities and Equity	3,692,739	1,230,913
Revenues	406,380	135,460
Expenses	133,226	44,409
Net Income (Loss)	273,154	91,051

OTTAWA, SANDUSKY, SENECA SOLID WASTE DISTRICT-Seneca County has also entered into a joint venture with Ottawa and Sandusky Counties to form the Ottawa, Sandusky, Seneca County Solid Waste District. No initial funding was contributed by the Counties and the District is funded entirely by fees. In the event that fees are not sufficient for the operations, the counties shall share all operating costs and expenses incurred in the same proportions as the populations of the respective counties bears to the total population of all counties. Seneca County's share of the total is 36.94%. Summary financial information as of, and for the fiscal year ended December 31, 2000 is presented below:

	Joint Venture	County Share
Revenues	\$1,458,805	\$530,276
Expenses	998,406	362,921
Beginning Fund Balance	1,428,271	519,177
Ending Fund Balance	1,888,670	686,532

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

MENTAL HEALTH AND RECOVERY SERVICES (MHRS)-The Mental Health and Recovery Services (MHRS) is a governmental joint venture between Seneca, Sandusky and Wyandot counties. The MHRS provides mental health education, consultation, training and referral services to the public. Seneca County serves as the fiscal agent of the MHRS Board. The counties share in the equity of the MHRS based on the percentages of population within the three counties. The population for each of the joint venture participants and the related equity interest for the year ended December 31, 2000 is:

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

Summary financial information as of, and for the fiscal year ended December 31, 2000 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, 2000.

	Joint Venture	County Share
Revenues	\$6,130,300	\$2,513,423
Expenses	5,754,926	2,359,520
Ending Fund Balance	3,026,436	1,240,839
Beginning Fund Balance	2,651,062	1,086,936

NOTE 24-MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES BOARD, (MRDD) COMPONENT UNIT

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

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

SENECA COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

County MRDD. In the event of dissolution of the non-profit corporation or the cancellation of the contract between Seneca County MRDD and Seneca Re-Ads, all materials and equipment purchased by the Seneca Re-Ad Industries, Inc. Board would become the property of the Seneca County MRDD Board.

Seneca Re-Ad Industries is reported as a Component Unit in the financial statements for the MRDD. It has a June 30 reporting year-end; therefore, all information pertaining to the industries will be presented as of and for the year ended June 30, 2000. Further financial information can be seen in the Seneca Re-Ad Industries Financial Report as of June 30, 2000 available from Reichert & Associates, CPA's, 206 West Hardin Street, Findlay, OH 45840.

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

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

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

Summary financial information as of, and for the fiscal year ended December 31, 2000 is presented below. Further financial information can be found in the Northland Development & Management, Inc. financial report as of December 31, 2000.

	Joint Venture	County Share
Total Assets	1,430,575	544,449
Total Liabilities	1,031,690	359,696
Fund Balance	398,885	184,753
Total Liabilities and Fund Balance	1,430,575	544,449
Revenues	257,012	95,360
Expenses	200,419	66,806
Excess of Revenues over Expenses	56,593	28,554

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

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

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

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

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

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

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

C. Property Taxes-Property taxes are levied, collected and reported in the same manner as disclosed in Note 5. The tax rate for MRDD operations for 2000 was \$4.20 per \$1,000 of assessed value.

D. Fixed Assets-The changes in general fixed assets for MRDD is presented as part of Note 8. The fixed assets amounts on the Combined Balance Sheet includes fixed assets of Seneca ReAd Industries in the amount of \$402,499, less accumulated depreciation of \$200,647.

SENECA COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

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

Plan members are required to contribute 9.3% of their annual covered salary and the County is required to contribute 14%; 12% was the portion used to fund pension obligations. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. The County's contributions for pension obligations to STRS for the years ended December 31, 2000, 1999 and 1998 were \$73,823, \$74,815 and \$70,128 respectively; 100 percent has been contributed for 2000 as well as for the years 1999 and 1998. \$64,542 representing the unpaid contribution for 2000, is recorded as a liability within the respective funds.

G. Long-Term Debt—MRDD currently has no outstanding long-term debt. During the year the compensated absences balance for MRDD changed from \$235,415 to \$277,088.

H. Component Unit—Seneca ReAd Industries accounts for the operations of an employment workshop for handicapped adults. The table below reflects in a summarized format the more significant financial data relating to the component unit for the year ended June 30, 2000 (the most recent financial data available). In the general purpose financial statements the Seneca ReAds Industries is presented under the title of MRDD Board-Proprietary. The accrual basis of accounting is followed for these funds.

Operating Revenues	639,074
Depreciation Expense	20,359
Operating Income	64,555
Net Income	73,486
Additions to Property, Plant and Equipment	26,980
Net Working Capital	365,438
Total Assets	607,315
Total Equity	568,278

Fixed Assets by Class	
Land	\$2,945
Buildings	130,590
Furniture & Fixtures	56,411
Machinery & Equipment	146,994
Vehicles	65,559
Accumulated Depreciation	(200,647)
Net Fixed Assets	201,852

NOTE 25 - PRIOR PERIOD ADJUSTMENTS

For the year ended December 31, 1999 the Fund Balances were overstated in the CDBG Fund, Special Revenue Fund Type. It was determined that a reclassification of loan payments was duplicated in error. The effect of these changes on the excess of revenues over/under expenditures as previously reported for the Special Revenue Fund Type GAAP Schedule for the year ended December 31, 1999 is as follows:

	<u>Excess Reported</u> <u>January 1, 2000</u>	<u>Restatement</u>	<u>Restated Excess</u> <u>January 1, 2000</u>
Special Revenue Fund Type	(865,502)	(45,868)	(911,370)

These changes had the following effect on the budgetary fund balance as previously reported as of December 31, 1999.

	<u>Fund Balance</u> <u>January 1, 2000</u>	<u>Restatement</u>	<u>Restated Fund Balance</u> <u>January 1, 2000</u>
Special Revenue Fund Type	\$5,460,946	(45,868)	\$5,415,078

For the year ended December 31, 1999 the Notes Payable were overstated in the General Long Term Debt Account Group. It was determined that upon the completion of an Issue 2 project that a loan of the OPWC was unnecessary and was reported in error on the December 31, 1999 balance sheet. The effect of this change on the General Long-Term Account Group on the December 31, 1999 Combined Balance Sheet is as follows:

SENECA COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

	Amount to be Provided From General Government Resources <u>January 1, 2000</u>	<u>Restatement</u>	Restated Amount to be Provided From General Government Resources <u>January 1, 2000</u>
General Long-Term Debt Account Group	\$8,960,616	(10,000)	\$8,950,616

For the year ended December 31, 1999 the Buildings value was understated in the General Fixed Asset Account Group. Due to an error in calculation the renovations to the RTA building were not recorded in the December 31, 1999 financial statements. The effect of this change on the General Fixed Asset Account Group is as follows:

	Investment in General Fixed Assets <u>January 1, 2000</u>	<u>Restatement</u>	Restated Investment in General Fixed Assets <u>January 1, 2000</u>
General Fixed Asset Account Group	\$25,814,199	609,443	\$26,423,642

NOTE 26 - RELATED PARTY TRANSACTIONS

For the year ended December 31, 2000 the County participated in the following related party transactions.

Regional Planning Commission	Membership Contribution	\$ 23,000
Soil and Water Conservation District	Local Grant Matching Funds	\$105,000
Special Emergency Planning Commission	Local Grant Matching Funds	\$ 5,000

GENERAL FUND AND SubFUNDS SENECA COUNTY, OHIO

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

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

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

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

SENECA COUNTY, OHIO
COMBINING BALANCE SHEET
GENERAL FUND AND SubFUNDS
DECEMBER 31, 2000

	<i>General</i>	<i>Mental Expense Rotary</i>	<i>Sheriff Rotary</i>
Assets:			
<i>Current Assets:</i>			
Pooled Cash and Equivalents	\$657,818	\$1,919	\$3,302
Receivables(Net of Allowances for Uncollectibles):			
Accounts	57,752		440
Accrued Interest	64,495		
Property Taxes-Due from Agency Fund	1,596,304		
Due From Other Governments	1,195,177	70	
Materials and Supplies	39,891		
Prepays	23,999		
Advances to Other Funds	28,336		
	3,663,772	1,989	3,742
Total Assets	3,663,772	1,989	3,742
Liabilities:			
<i>Current Liabilities:</i>			
Accounts Payable	41,308		
Contracts Payable	55,069		
Accrued Salaries and Benefits	183,317		212
Compensated Absences Payable	35,713		
Due to Other Governments	198,212		206
Deferred Revenue	1,592,527		
Accrued Interest	2,256		
	2,108,402	0	418
Total Liabilities	2,108,402	0	418
Fund Balances:			
Reserved for Encumbrances	447,159	400	
Reserved for Inventory	39,891		
Reserved for Prepays	23,018		
Reserved for Advances	23,336		
Unreserved, Undesignated	1,021,966	1,589	3,324
	1,555,370	1,989	3,324
Total Fund Balances	1,555,370	1,989	3,324
Total Liabilities and Fund Balances	\$3,663,772	\$1,989	\$3,742

<i>House Arrest</i>	<i>2000 Totals</i>	<i>1999 Totals</i>
\$2,814	\$665,853	\$1,497,669
	58,192	73,296
	64,495	47,518
	1,596,304	1,457,503
	1,195,247	633,108
	39,891	44,723
	23,999	23,885
	28,336	5,000
<u>2,814</u>	<u>3,672,317</u>	<u>3,782,702</u>
	41,308	70,827
	55,069	86,145
	183,529	177,218
	35,713	33,499
	198,418	168,111
	1,592,527	1,483,264
	2,256	1,628
<u>0</u>	<u>2,108,820</u>	<u>2,020,692</u>
	447,559	501,115
	39,891	44,723
	23,018	23,885
	23,336	5,000
2,814	1,029,693	1,187,287
<u>2,814</u>	<u>1,563,497</u>	<u>1,762,010</u>
<u>\$2,814</u>	<u>\$3,672,317</u>	<u>\$3,782,702</u>

SENECA COUNTY, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND AND SubFUNDS
 YEAR ENDED DECEMBER 31, 2000

	<u>General</u>	<u>Mental Expense Rotary</u>	<u>Sheriff Rotary</u>
Revenues:			
Property and Other Local Taxes	\$1,805,660		
Sales Taxes	4,324,257		
Charges for Services	1,611,446		6,492
Licenses and Permits	6,539		
Fines and Forfeitures	125,635		
Intergovernmental	2,653,280	729	
Interest	1,043,446		
Rent	100,171		
Donations	21,084		
Miscellaneous	123,721		8
Total Revenue	11,815,239	729	6,500
Expenditures:			
Current Operations:			
General Government	\$5,881,403	\$656	
Public Safety	3,764,637		6,702
Public Works	45,383		
Health	71,712		
Human Services	312,218		
Conservation/Recreation	53,861		
Economic Development	86,091		
Capital Outlay	1,000		
Intergovernmental	336,924		
Debt Service			
Interest and Fiscal Charges	628		
Total Expenditures	10,553,857	656	6,702
<i>Excess of Revenues Over(Under) Expenditures</i>	<i>1,261,382</i>	<i>73</i>	<i>(202)</i>
Other Financing Sources(Uses):			
Proceeds from General Long-Term Liabilities	123,391		
Sale of Fixed Assets	7,637		
Operating Transfers-In	150,096		
Operating Transfers-Out	(1,735,920)		(137)
Total Other Financing Sources (Uses)	(1,454,796)	0	(137)
<i>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</i>	<i>(193,414)</i>	<i>73</i>	<i>(339)</i>
<i>Fund Balance(Deficit) at Beginning of Year</i>	<i>1,753,616</i>	<i>1,916</i>	<i>3,663</i>
<i>(Decrease) in Inventory</i>	<i>(4,832)</i>		
Fund Balance (Deficit) at End of Year	\$1,555,370	\$1,989	\$3,324

<i>House Arrest</i>	<i>2000 Totals</i>	<i>1999 Totals</i>
	\$1,805,660	\$1,731,118
	4,324,257	3,776,797
	1,617,938	1,717,204
	6,539	6,949
	125,635	106,651
	2,654,009	2,426,985
	1,043,446	890,237
	100,171	121,509
	21,084	13,136
	123,729	394,274
0	11,822,468	11,184,860
	\$5,882,059	\$5,254,530
	3,771,339	3,320,554
	45,383	37,507
	71,712	68,238
	312,218	248,918
	53,861	117,219
	86,091	70,544
	1,000	0
	336,924	322,042
	628	
0	10,561,215	9,439,552
0	1,261,253	1,745,308
	123,391	
	7,637	0
	150,096	114,786
	(1,736,057)	(1,687,207)
0	(1,454,933)	(1,572,421)
0	(193,680)	172,887
2,814	1,762,009	1,603,408
	(4,832)	(14,286)
\$2,814	\$1,563,497	\$1,762,009

SENECA COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND AND SubFUNDS
YEAR ENDED DECEMBER 31, 2000

	General Fund		
	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Property and Other Local Taxes	\$2,076,322	\$1,839,812	(\$236,510)
Sales Taxes	4,323,000	4,324,257	1,257
Charges for Services	1,580,080	1,601,188	21,108
Licenses and Permits	7,630	6,539	(1,091)
Fines and Forfeitures	125,000	124,402	(598)
Intergovernmental	2,079,817	2,045,668	(34,149)
Interest Income	1,011,173	1,026,470	15,297
Rent	105,000	101,004	(3,996)
Donations	500	21,084	20,584
Miscellaneous	121,343	128,923	7,580
Total Revenues	\$11,429,865	\$11,219,347	(\$210,518)
Expenditures:			
Current Operations:			
General Government	\$6,039,424	\$5,882,124	\$157,300
Public Safety	3,803,735	3,772,477	31,258
Public Works	45,878	42,140	3,738
Health	71,165	70,504	661
Human Services	440,749	387,678	53,071
Conservation/Recreation	88,180	66,037	22,143
Economic Development	77,125	76,125	1,000
Intergovernmental	75,878	63,424	12,454
Capital Outlay	274,500	274,500	0
Total Expenditures	\$10,916,634	\$10,635,009	\$281,625
<i>Excess of Revenues Over (Under) Expenditures</i>	513,231	584,338	71,107
Other Financing Sources(Uses):			
Proceeds from General Long-Term Liabilities	123,391	123,391	0
Proceeds from Sale of Fixed Assets	7,287	7,337	50
Advances-In	0	41,842	41,842
Advances-Out	0	(65,178)	(65,178)
Operating Transfers-In	150,000	150,096	96
Operating Transfers-Out	(1,775,220)	(1,735,920)	39,300
Total Other Financing Sources(Uses)	(\$1,494,542)	(\$1,478,432)	\$16,110
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(981,311)	(894,094)	87,217
<i>Fund Balance(Deficit) at Beginning of Year</i>	829,461	829,461	0
<i>Prior Year Encumbrances Not Expended</i>	174,210	174,210	0
Fund Balance (Deficit) at End of Year	\$22,360	\$109,577	\$87,217

SENECA COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND AND SubFUNDS, Continued
YEAR ENDED DECEMBER 31, 2000

	<u>Mental Expense Rotary Fund</u>			<u>Sheriff Rotary Fund</u>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Charges for Services				17,241	6,257	(10,984)
Intergovernmental	2,000	869	(1,131)			
Miscellaneous					8	8
Total Revenues	\$2,000	\$869	(\$1,131)	\$17,241	\$6,265	(\$10,976)
Expenditures:						
Current Operations:						
General Government						
Other	2,000	1,056	944			
Public Safety						
Personal Services				17,104	7,009	10,095
Total Expenditures	\$2,000	\$1,056	\$944	\$17,104	\$7,009	\$10,095
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(187)	(187)	137	(744)	(881)
Other Financing Sources (Uses):						
Operating Transfers-Out				(137)	(137)	0
Total Other Financing Sources (Uses)	0	0	0	(137)	(137)	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	0	(187)	(187)	0	(881)	(881)
<i>Fund Balance(Deficit) at Beginning of Year</i>	1,080	1,080	0	4,183	4,183	0
<i>Prior Year Encumbrances Not Expended</i>	627	627	0			
Fund Balance (Deficit) at End of Year	\$1,707	\$1,520	(\$187)	\$4,183	\$3,302	(\$881)

SENECA COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 GENERAL FUND AND SubFUNDS, Continued
 YEAR ENDED DECEMBER 31, 2000

	<i>House Arrest Fund</i>		
			Variance:
	Budget	Actual	Favorable (Unfavorable)
Revenues:			
Total Revenues	\$0	\$0	\$0
Expenditures:			
Current Operations:			
General Government			
Total Expenditures	\$0	\$0	\$0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	0	0
<i>Fund Balance(Deficit) at Beginning of Year</i>	2,813	2,813	0
Fund Balance (Deficit) at End of Year	\$2,813	\$2,813	\$0

SENECA COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND
YEAR ENDED DECEMBER 31, 2000

	General Fund		
	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Property and Other Local Taxes	\$2,076,322	\$1,839,812	(\$236,510)
Sales Taxes	4,323,000	4,324,257	1,257
Charges for Services	1,580,080	1,601,188	21,108
Licenses and Permits	7,630	6,539	(1,091)
Fines and Forfeitures	125,000	124,402	(598)
Intergovernmental	2,079,817	2,045,668	(34,149)
Investment Income	1,011,173	1,026,470	15,297
Rent	105,000	101,004	(3,996)
Donations	500	21,084	20,584
Miscellaneous	121,343	128,923	7,580
	\$11,429,865	\$11,219,347	(\$210,518)
Total Revenues			
Expenditures:			
Current Operations:			
<i>General Government-Legislative and Executive</i>			
Other		1,464	(\$1,464)
<u>Commissioners</u>			
Personal Services	\$215,134	\$213,769	\$1,365
Contractual Services	2,450	2,250	200
Supplies	2,650	2,650	0
Other	8,309	8,066	243
Capital Outlay	176,638	158,876	17,762
<u>Microfilm</u>			
Personal Services	16,678	16,677	1
Contractual Services	7,600	6,626	974
Supplies	2,200	2,199	1
Other	100	100	0
<u>Mailroom</u>			
Personal Services	12,566	12,492	74
Contract Services	3,047	3,046	1
Supplies	75,100	75,100	0
Other	1,575	1,575	0
<u>Auditor</u>			
Personal Services	204,724	204,640	84
Contractual Services	4,325	4,325	0
Supplies	6,654	6,654	0
Other	13,678	13,435	243
Capital Outlay	6,977	6,977	0
<u>Treasurer</u>			
Personal Services	90,071	89,656	415
Contractual Services	3,000	3,000	0
Supplies	2,000	1,985	15
Other	2,977	2,729	248
Capital Outlay	3,339	3,339	0

Continued

SENECA COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND, Continued
YEAR ENDED DECEMBER 31, 2000

	General Fund		Variance: Favorable (Unfavorable)
	Budget	Actual	
<i>General Government-Legislative and Executive, (con't.)</i>			
<u>Prosecuting Attorney</u>			
Personal Services	588,597	577,114	11,483
Contractual Services	11,409	11,409	0
Supplies	20,082	20,080	2
Other	41,912	41,912	0
Capital Outlay	18,004	18,004	0
<u>Bureau of Inspection</u>			
Contractual Services	50,000	50,000	0
<u>Data Processing</u>			
Contractual Services	39,309	39,309	0
Supplies	3,007	3,007	0
<u>Fostoria Grant</u>			
Personal Services	13,931	13,931	0
Contractual Services	450	303	147
Other	2,611	2,174	437
<u>Board of Elections</u>			
Personal Services	169,394	163,308	6,086
Contractual Services	11,123	11,010	113
Supplies	16,385	14,796	1,589
Other	11,892	11,577	315
Capital Outlay	1,430	1,430	0
<u>Buildings and Grounds</u>			
Personal Services	157,940	154,525	3,415
Contractual Services	605,538	596,828	8,710
Supplies	52,500	49,847	2,653
Other	600	584	16
Capital Outlay	4,000	2,587	1,413
<u>Recorder</u>			
Personal Services	93,409	92,584	825
Contractual Services	37,845	37,595	250
Supplies	7,205	7,201	4
Other	2,801	2,789	12
Capital Outlay			0
<u>Insurance and Pensions</u>			
Personal Services	1,093,867	1,073,544	20,323
Contractual Services	2,000	2,000	0
Other	15,000	10,306	4,694
<u>Professional Services</u>			
Personal Services	29,000	29,000	0
Contractual Services	145,800	123,499	22,301
Materials and Supplies	33,500	28,558	4,942
Other	36,001	23,699	12,302
<i>Total General Government</i>			
<i>Legislative and Executive</i>	<i>\$4,178,334</i>	<i>\$4,056,140</i>	<i>\$122,194</i>

SENECA COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND, Continued
YEAR ENDED DECEMBER 31, 2000

	General Fund		
	Budget	Actual	Variance: Favorable (Unfavorable)
<i>General Government-Judicial</i>			
<u>Fostoria Municipal Court</u>			
Contractual Services	36,000	36,000	0
Other	46,599	46,599	0
<u>Common Pleas Court I</u>			
Personal Services	88,976	86,182	2,794
Contractual Services	57,000	56,987	13
Supplies	5,000	5,000	0
Other	2,750	2,750	0
Capital Outlay	115	115	0
<u>Common Pleas Court II</u>			
Personal Services	81,999	81,980	19
Contractual Services	49,994	49,994	0
Supplies	11,756	11,756	0
Other	7,501	7,456	45
Capital Outlay	2,336	2,336	0
<u>Jury Commission</u>			
Personal Services	1,146	1,125	21
Supplies	150	150	0
Other	25,200	25,200	0
<u>Domestic Relations Court I</u>			
Personal Services	85,030	84,950	80
<u>Domestic Relations Court II</u>			
Personal Services	33,485	33,253	232
Contractual Services	52,000	52,000	0
Other	2,500	2,500	0
<u>Probate Court</u>			
Personal Services	133,870	130,944	2,926
Contractual Services	3,738	3,738	0
Supplies	7,777	7,770	7
Other	1,500	1,065	435
Capital Outlay			0
<u>Clerk of Courts</u>			
Personal Services	139,470	137,063	2,407
Contractual Services	6,250	5,989	261
Supplies	6,200	6,000	200
Other	2,000	1,974	26
Capital Outlay	4,662	4,662	0
<u>Tiffin Municipal Court</u>			
Contractual Services	23,000	23,000	0
Other	99,000	98,983	17
<u>Public Defender</u>			
Personal Services	273,680	273,558	122
Contractual Services	41,122	40,776	346
Supplies	6,776	6,776	0
Other	2,385	2,370	15
Capital Outlay	1,272	1,272	0

Continued

SENECA COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND, Continued
YEAR ENDED DECEMBER 31, 2000

	General Fund		
	Budget	Actual	Variance: Favorable (Unfavorable)
<i>General Government-Judicial (cont'd)</i>			
<u>Law Library</u>			
Personal Services	29,716	29,004	712
<u>Juvenile Court</u>			
Personal Services	297,864	292,227	5,637
Contractual Services	106,423	106,277	146
Supplies	12,590	12,590	0
Other	23,600	23,005	595
Capital Outlay	6,423	6,423	0
<u>Court of Appeals</u>			
Contract Services	21,472	21,472	0
<u>Family Stability Grant</u>			
Personal Services	18,050		18,050
Contract Services	73	73	0
Capital Outlay	2,640	2,640	0
<i>Total General Government-Judicial</i>	<i>\$1,861,090</i>	<i>\$1,825,984</i>	<i>\$35,106</i>
<i>Total General Government</i>	<i>\$6,039,424</i>	<i>\$5,882,124</i>	<i>\$157,300</i>
<i>Public Safety</i>			
<u>Youth Center</u>			
Personal Services	\$562,772	\$551,425	\$11,347
Contractual Services	77,444	76,809	635
Supplies	36,223	35,357	866
Other	1,888	1,823	65
Capital Outlay			0
<u>Coroner</u>			
Personal Services	38,074	38,074	0
Contractual Services	29,317	29,262	55
Supplies	129	129	0
Other	931	931	0
<u>Sheriff</u>			
Personal Services	1,063,299	1,063,299	0
Contractual Services	50,674	50,674	0
Supplies	77,173	77,173	0
Other	29,583	29,583	0
Capital Outlay	224,130	221,256	2,874
<u>Criminal Justice</u>			
Personal Services	1,231,839	1,218,538	13,301
Contractual Services	155,681	154,181	1,500
Supplies	213,319	213,319	0
Other	11,259	10,644	615
Capital Outlay			0
<i>Total Public Safety</i>	<i>\$3,803,735</i>	<i>\$3,772,477</i>	<i>\$31,258</i>

SENECA COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND, Continued
YEAR ENDED DECEMBER 31, 2000

	General Fund		
	Budget	Actual	Variance: Favorable (Unfavorable)
<i>Public Works</i>			
<u>Highway Safety</u>			
Personal Services	37,410	36,149	1,261
Contractual Services	2,950	500	2,450
Supplies	1,300	1,273	27
Capital Outlay	4,218	4,218	0
<i>Total Public Works</i>	\$45,878	\$42,140	\$3,738
 <i>Health</i>			
<u>Agriculture</u>			
Contractual Services	3,750	3,400	350
<u>TB Records</u>			
Contractual Services	100		100
<u>Registration-Vital Statistics</u>			
Other	1,000	789	211
<u>Crippled Children Aid</u>			
Other	\$66,315	\$66,315	\$0
<i>Total Health</i>	\$71,165	\$70,504	\$661
 <i>Human Services</i>			
<u>Soldiers and Sailors</u>			
Personal Services	184,901	175,404	9,497
Contractual Services	18,500	18,500	0
Supplies	9,000	9,000	0
Other	182,348	143,780	38,568
Capital Outlay	30,000	24,994	5,006
<u>Veterans Services</u>			
Contractual Services	3,000	3,000	0
Supplies	4,000	4,000	0
Other	9,000	9,000	0
<i>Total Human Services</i>	\$440,749	\$387,678	\$53,071
 <i>Conservation/Recreation</i>			
<u>Airport</u>			
Contractual Services	\$54,650	\$33,885	\$20,765
<u>Museum</u>			
Personal Services	32,880	31,752	1,128
Contractual Services	100		100
Supplies	550	400	150
<i>Total Conservation/Recreation</i>	\$88,180	\$66,037	\$22,143

Continued

SENECA COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND, Continued
YEAR ENDED DECEMBER 31, 2000

	General Fund		
	Budget	Actual	Variance: Favorable (Unfavorable)
<i>Economic Development</i>	\$77,125	\$76,125	\$1,000
<i>Intergovernmental</i>	\$75,878	\$63,424	\$12,454
<i>Capital Outlay</i>	\$274,500	\$274,500	\$0
Total Expenditures	\$10,916,634	\$10,635,009	\$281,625
<i>Excess of Revenues over(under) Expenditures</i>	513,231	584,338	71,107
Other Financing Sources(Uses):			
Proceeds from General Long-Term Liabilities	123,391	123,391	0
Proceeds from Sale of Fixed Assets	7,287	7,337	50
Advances In		41,842	41,842
Advances Out		(65,178)	(\$65,178)
Transfers In	150,000	150,096	96
Transfers Out	(1,775,220)	(1,735,920)	39,300
Total Other Financing Sources(Use)	(\$1,494,542)	(\$1,478,432)	\$16,110
<i>Excess (Deficiency) of Revenues and Other Financing Sources Over(Under) Expenditures and Other Financing Uses</i>	(981,311)	(894,094)	87,217
<i>Fund Balance (Deficit) at Beginning of Year</i>	829,461	829,461	0
<i>Prior Year Encumbrances Not Expended</i>	174,210	174,210	0
Fund Balance (Deficit) at End of Year	\$22,360	\$109,577	\$87,217

SPECIAL REVENUE FUNDS SENECA COUNTY, OHIO

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SPECIAL REVENUE FUNDS SENECA COUNTY, OHIO, Continued

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SPECIAL REVENUE FUNDS SENECA COUNTY, OHIO Continued

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

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

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

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

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

PUBLIC ASSISTANCE FUND-To account for various federal and state grants as well as transfers from the general fund used to provide public assistance to general relief recipients, pay providers of medical assistance and for certain public social services.

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

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

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

VICTIM ASSISTANCE GRANT FUND-To account for a grant of the Ohio Department of Corrections to be used to assist victims of crime.

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.

SCAT GRANT FUND-To account for a grant from the Ohio Department of Transportation which is being used help fund the Seneca County Agency Transportation system, which provides transportation to medical facilities for those in need of treatment.

DEPARTMENT OF YOUTH SERVICES (DYS) GRANT PROJECT FUND-To account for grant monies and local County matching funds used to fund a roofing project for the County's youth detention facility.

SENECA COUNTY, OHIO
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2000

	<i>Real Estate Assessment</i>	<i>DRETAC</i>	<i>Public Safety Building Rental</i>	<i>Recycling & Litter Grant</i>	<i>Probate Ct. Mediation</i>	<i>Indigent Guardianship</i>
Assets:						
Pooled Cash and Cash Equivalents	\$574,599	\$47,345	\$4,709	\$7,443	\$6,300	\$14,494
Receivables (Net of Allowances for Uncollectibles):						
Accounts	50		140		571	1,003
Accrued Interest						
Due From Other Governments				1,277		
Notes Receivable						
Materials and Supplies						
Prepays	488	1,246		17		8
Total Assets	<u>\$575,137</u>	<u>\$48,591</u>	<u>\$4,849</u>	<u>\$8,737</u>	<u>\$6,871</u>	<u>\$15,505</u>
Liabilities:						
Accounts Payable	\$637	\$47	\$195	\$191		
Contracts Payable	18	115		241		677
Accrued Salaries and Benefits	2,034	595	149	1,720		
Compensated Absences Payable	91			62		
Due To Other Governments	2,097	860	101	1,606		195
Due To Others			2,565			
Deferred Revenue						
Advances From Other Funds						
Total Liabilities	<u>4,877</u>	<u>1,617</u>	<u>3,010</u>	<u>3,820</u>	<u>0</u>	<u>872</u>
Fund Equity:						
Reserved for Encumbrances	57,864	3,240	55	6,643	4,000	1,650
Reserved for Inventory						
Reserved for Prepays	488	1,246		17		8
Reserved for Notes Receivable						
Unreserved, Undesignated (Deficit)	511,908	42,488	1,784	(1,743)	2,871	12,975
Total Fund Equity	<u>570,260</u>	<u>46,974</u>	<u>1,839</u>	<u>4,917</u>	<u>6,871</u>	<u>14,633</u>
Total Liabilities and Fund Equity	<u>\$575,137</u>	<u>\$48,591</u>	<u>\$4,849</u>	<u>\$8,737</u>	<u>\$6,871</u>	<u>\$15,505</u>

<i>Probate Court Conduct of Business</i>	<i>Computerized Legal Research</i>	<i>Juvenile Ct Dispute Resolution</i>	<i>Probate Court Computer Research</i>	<i>Real Estate Tax Escrow Interest</i>	<i>Probate & Juvenile Computer</i>	<i>Clerk of Courts Computer Research</i>	<i>Clerk of Courts Title Administration</i>
\$6,351	\$2,375	\$8,308	\$7,186	\$10,931	\$3,440	\$18,058	\$87,290
54	174	738	445		1,467	1,050	11,213
						2,017	
<u>\$6,405</u>	<u>\$2,549</u>	<u>\$9,046</u>	<u>\$7,631</u>	<u>\$10,931</u>	<u>\$4,907</u>	<u>\$21,125</u>	<u>\$98,503</u>
			108			735	\$450
						33	8,246
				298		30	914
							5,884
<u>0</u>	<u>0</u>	<u>0</u>	<u>108</u>	<u>298</u>	<u>0</u>	<u>798</u>	<u>15,494</u>
236		1,292	2,389	190	954	1,686	1,006
						2,017	
6,169	2,549	7,754	5,134	10,443	3,953	16,624	82,003
<u>6,405</u>	<u>2,549</u>	<u>9,046</u>	<u>7,523</u>	<u>10,633</u>	<u>4,907</u>	<u>20,327</u>	<u>83,009</u>
<u>\$6,405</u>	<u>\$2,549</u>	<u>\$9,046</u>	<u>\$7,631</u>	<u>\$10,931</u>	<u>\$4,907</u>	<u>\$21,125</u>	<u>\$98,503</u>

Continued

SENECA COUNTY, OHIO
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS, Continued
DECEMBER 31, 2000

	<i>Recorder's Equipment</i>	<i>Washington Street Bridge</i>	<i>Juvenile Ct. Community Service</i>	<i>Juvenile Ct. Programs & Services</i>	<i>Sheriff Commissary</i>	<i>OGHSR Grant</i>
Assets:						
Pooled Cash and Cash Equivalents	\$39,843	\$5,528	\$4,556	\$24,039	\$11,028	
Receivables (Net of Allowances for Uncollectibles):						
Accounts	110		273	2,812	98	
Accrued Interest						
Due From Other Governments						
Notes Receivable						
Materials and Supplies						
Prepays						
Total Assets	<u>\$39,953</u>	<u>\$5,528</u>	<u>\$4,829</u>	<u>\$26,851</u>	<u>\$11,126</u>	<u>\$0</u>
Liabilities:						
Accounts Payable				\$152	\$141	
Contracts Payable				200		
Accrued Salaries and Benefits						2,510
Compensated Absences Payable						
Due To Other Governments						
Due To Others						
Deferred Revenue						
Advances From Other Funds						
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>352</u>	<u>141</u>	<u>2,510</u>
Fund Equity:						
Reserved for Encumbrances	5,532	800		17,586	2,274	
Reserved for Inventory						
Reserved for Prepays						
Reserved for Notes Receivable						
Unreserved, Undesignated (Deficit)	34,421	4,728	4,829	8,913	8,711	(2,510)
Total Fund Equity	<u>39,953</u>	<u>5,528</u>	<u>4,829</u>	<u>26,499</u>	<u>10,985</u>	<u>(2,510)</u>
Total Liabilities and Fund Equity	<u>\$39,953</u>	<u>\$5,528</u>	<u>\$4,829</u>	<u>\$26,851</u>	<u>\$11,126</u>	<u>\$0</u>

<i>Enforcement and Education</i>	<i>Sheriff's Community Correction Grant</i>	<i>COPS FAST Grant</i>	<i>Sheriff Highway Safety Grant</i>	<i>E-911</i>	<i>Child Abuse and Neglect</i>	<i>Drug Law Enforcement</i>	<i>METRICH Drug Law Enforcement</i>
\$10,112	\$15,325	\$2,385	\$218	\$9,744	\$2,270	\$5,644	\$15,250
32							
	15						
<u>\$10,144</u>	<u>\$15,340</u>	<u>\$2,385</u>	<u>\$218</u>	<u>\$9,744</u>	<u>\$2,270</u>	<u>\$5,644</u>	<u>\$15,250</u>
				\$508			
	1,198						
	472	809					
<u>0</u>	<u>1,670</u>	<u>809</u>	<u>0</u>	<u>508</u>	<u>0</u>	<u>0</u>	<u>0</u>
	1,680			519		2,211	
	15						
10,144	11,975	1,576	218	8,717	2,270	3,433	15,250
<u>10,144</u>	<u>13,670</u>	<u>1,576</u>	<u>218</u>	<u>9,236</u>	<u>2,270</u>	<u>5,644</u>	<u>15,250</u>
<u>\$10,144</u>	<u>\$15,340</u>	<u>\$2,385</u>	<u>\$218</u>	<u>\$9,744</u>	<u>\$2,270</u>	<u>\$5,644</u>	<u>\$15,250</u>

Continued

SENECA COUNTY, OHIO
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS, Continued
DECEMBER 31, 2000

	<i>Emergency Management Agency</i>	<i>D.A.R.E.</i>	<i>Hazardous Materials</i>	<i>Delinquent Care and Custody Grant</i>	<i>Sheriff Saftey Belt Grant</i>	<i>Ditch Maintenance</i>
Assets:						
Pooled Cash and Cash Equivalents	\$64,456	\$20,997	\$19,473	\$1,038,404	\$33	\$162,001
Receivables (Net of Allowances for Uncollectibles):						
Accounts		585				93
Accrued Interest						
Due From Other Governments				54,388		
Notes Receivable						
Materials and Supplies						2,255
Prepays		26				7
Total Assets	<u>\$64,456</u>	<u>\$21,608</u>	<u>\$19,473</u>	<u>\$1,092,792</u>	<u>\$33</u>	<u>\$164,356</u>
Liabilities:						
Accounts Payable	\$776	\$17	\$42	\$148		\$265
Contracts Payable	212			6,317		62
Accrued Salaries and Benefits	1,439			10,244		1,008
Compensated Absences Payable				1,573		363
Due To Other Governments	1,380			5,635	8	1,172
Due To Others						
Deferred Revenue						
Advances From Other Funds						
Total Liabilities	<u>3,807</u>	<u>17</u>	<u>42</u>	<u>23,917</u>	<u>8</u>	<u>2,870</u>
Fund Equity:						
Reserved for Encumbrances	49,052	1,572	2,065	\$342,140		3,876
Reserved for Inventory						2,255
Reserved for Prepays		26				7
Reserved for Notes Receivable						
Unreserved, Undesignated (Deficit)	11,597	19,993	17,366	726,735	25	155,348
Total Fund Equity	<u>60,649</u>	<u>21,591</u>	<u>19,431</u>	<u>1,068,875</u>	<u>25</u>	<u>161,486</u>
Total Liabilities and Fund Equity	<u>\$64,456</u>	<u>\$21,608</u>	<u>\$19,473</u>	<u>\$1,092,792</u>	<u>\$33</u>	<u>\$164,356</u>

<i>M & R</i>	<i>Underground Storage Tank</i>	<i>Dog and Kennel</i>	<i>Marriage License Shelter</i>	<i>CSEA</i>	<i>Public Assistance</i>	<i>Children Services</i>	<i>Victims of Crime Act</i>
\$2,129,015	\$16,055	\$37,055	\$8,546	\$281,900	\$1,104,293	\$28,266	\$33,693
9,861		905	774				
1,913							
199,542		357				27,791	
223,978							
2,671				100	7,991		
\$2,566,980	16,055	\$38,317	\$9,320	\$282,000	\$1,112,284	\$56,057	\$33,693
\$46,191		\$1,129	\$1,897	\$69	\$65,984	\$40	\$1,669
15,156		570			139,790	84,137	286
38,796		1,876		14,951	81,183		3,847
4,773		245		3,722	20,668		283
38,703		2,480		14,297	75,088		3,926
		36,362					
							5,000
143,619	0	42,662	1,897	33,039	382,713	84,177	15,011
74,143		6,485	2,103	132,300	573,563	3,245	11,264
223,978							
2,671				100	7,991		
2,122,569	16,055	(10,830)	5,320	116,561	148,017	(31,365)	7,418
2,423,361	16,055	(4,345)	7,423	248,961	729,571	(28,120)	18,682
\$2,566,980	\$16,055	\$38,317	\$9,320	\$282,000	\$1,112,284	\$56,057	\$33,693

Continued

SENECA COUNTY, OHIO
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS, Continued
DECEMBER 31, 2000

	<i>Victim Assistance Court Fines</i>	<i>Victim Assistance Grant</i>	<i>CDBG</i>	<i>2000 Totals</i>	<i>1999 Totals</i>
Assets:					
Pooled Cash and Cash Equivalents	\$1,512	\$1	\$101,878	\$5,992,349	\$5,374,518
Receivables (Net of Allowances for Uncollectibles):					
Accounts	5	5,417	2,188	40,026	146,751
Accrued Interest			11,989	13,902	12,749
Due From Other Governments				283,387	255,060
Notes Receivable			325,666	325,666	254,415
Materials and Supplies				226,233	186,085
Prepays				14,586	14,186
Total Assets	<u>\$1,517</u>	<u>\$5,418</u>	<u>\$441,721</u>	<u>\$6,896,149</u>	<u>6,243,764</u>
Liabilities:					
Accounts Payable	\$29			\$121,312	\$97,771
Contracts Payable	184		6,275	254,348	288,719
Accrued Salaries and Benefits				169,829	156,759
Compensated Absences Payable				32,694	27,330
Due To Other Governments		1	33	155,075	147,851
Due To Others				2,565	2,115
Deferred Revenue				36,362	57,273
Advances From Other Funds				5,000	5,000
Total Liabilities	<u>213</u>	<u>1</u>	<u>6,308</u>	<u>777,185</u>	<u>782,818</u>
Fund Equity:					
Reserved for Encumbrances	87			1,313,702	1,210,900
Reserved for Inventory				226,233	186,085
Reserved for Prepays				14,586	14,186
Reserved for Notes Receivable			325,666	325,666	254,415
Unreserved, Undesignated (Deficit)	1,217	5,417	109,747	4,238,777	3,795,360
Total Fund Equity	<u>1,304</u>	<u>5,417</u>	<u>435,413</u>	<u>6,118,964</u>	<u>5,460,946</u>
Total Liabilities and Fund Equity	<u>\$1,517</u>	<u>\$5,418</u>	<u>\$441,721</u>	<u>\$6,896,149</u>	<u>\$6,243,764</u>

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SENECA COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS
 YEAR ENDED DECEMBER 31, 2000

	<i>Real Estate Assessment</i>	<i>DRETAC</i>	<i>Public Safety Building Rental</i>	<i>Recycling & Litter Grant</i>	<i>Probate Ct. Mediation</i>
Revenues:					
Property and Other Local Taxes					
Charges for Services	306,040	61,926		1,411	571
Licenses and Permits	125				
Fines and Forfeitures					6,300
Intergovernmental				76,662	
Special Assessments					
Interest					
Rent			5,535		
Donations				150	
Miscellaneous	13	193	4,001	12,604	
Total Revenues	306,178	62,119	9,536	90,827	6,871
Expenditures:					
Current:					
General Government	\$302,225	\$63,618	\$8,174	\$80,393	
Public Safety					
Public Works					
Health					
Human Services					
Economic Development					
Capital Outlay					
Debt Service:					
Note Principal Retirement					
Interest and Fiscal Charges					
Total Expenditures	302,225	63,618	8,174	80,393	0
<i>Excess of Revenue over(under) Expenditures</i>	3,953	(1,499)	1,362	10,434	6,871
Other Financing Sources(Uses):					
Sale of Fixed Assets					
Operating Transfers-In				1,303	
Operating Transfers-Out				(1,303)	
Total Other Financing Sources(Uses)	0	0	0	0	0
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	3,953	(1,499)	1,362	10,434	6,871
<i>Fund Balance (Deficit) at Beginning of Year</i>	566,307	48,473	477	(5,517)	0
Net Increase (Decrease) in Inventory					
Fund Balance (Deficit) at End of Year	\$570,260	\$46,974	\$1,839	\$4,917	\$6,871

<u>Indigent Guardianship</u>	<u>Probate Court Conduct of Business</u>	<u>Computerized Legal Research</u>	<u>Juvenile Ct Dispute Resolution</u>	<u>Probate Court Computer Research</u>	<u>Real Estate Tax Escrow Interest</u>	<u>Probate & Juvenile Computer</u>	<u>Clerk of Courts Computer Research</u>
11,195	1,167	2,215	738	6,289		22,103	13,480
			9,016				
					4,462		
601					1	30	
11,796	1,167	2,215	9,754	6,289	4,463	22,133	13,480
\$10,060	\$264		\$708	\$7,432	\$4,779	\$30,067	\$7,322
10,060	264	0	708	7,432	4,779	30,067	7,322
1,736	903	2,215	9,046	(1,143)	(316)	(7,934)	6,158
0	0	0	0	0	0	0	0
1,736	903	2,215	9,046	(1,143)	(316)	(7,934)	6,158
12,897	5,502	334	0	8,666	10,949	12,841	14,169
\$14,633	\$6,405	\$2,549	\$9,046	\$7,523	\$10,633	\$4,907	\$20,327

SENECA COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 ALL SPECIAL REVENUE FUNDS, *Continued*
 YEAR ENDED DECEMBER 31, 2000

	<u>Clerk of Courts Title Administration</u>	<u>Recorder's Equipment</u>	<u>Washington Street Bridge</u>	<u>Juvenile Ct. Community Service</u>	<u>Juvenile Ct Programs & Services</u>
Revenues:					
Property and Other Local Taxes					
Charges for Services	185,201	23,664		273	35,172
Licenses and Permits					
Fines and Forfeiture				4,793	
Intergovernmental					
Special Assessments					
Interest					
Rent					
Donations			1,800		
Miscellaneous	3,386				
Total Revenues	<u>188,587</u>	<u>23,664</u>	<u>1,800</u>	<u>5,066</u>	<u>35,172</u>
Expenditures:					
Current:					
General Government	\$206,906	\$43,893	\$2,039		\$16,864
Public Safety					
Public Works					
Health					
Human Services					
Economic Development					
Capital Outlay					
Debt Service:					
Note Principal Retirement					
Interest and Fiscal Charges					
Total Expenditures	<u>206,906</u>	<u>43,893</u>	<u>2,039</u>	<u>0</u>	<u>16,864</u>
<i>Excess of Revenue over(under) Expenditures</i>	(18,319)	(20,229)	(239)	5,066	18,308
Other Financing Sources(Uses):					
Sale of Fixed Assets					
Operating Transfers-In					
Operating Transfers-Out		(250)		(2,000)	
Total Other Financing Sources(Uses)	<u>0</u>	<u>(250)</u>	<u>0</u>	<u>(2,000)</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	(18,319)	(20,479)	(239)	3,066	18,308
<i>Fund Balance (Deficit) at Beginning of Year</i>	101,328	60,432	5,767	1,763	8,191
Net Increase (Decrease) in Inventory					
Fund Balance (Deficit) at End of Year	<u>\$83,009</u>	<u>\$39,953</u>	<u>\$5,528</u>	<u>\$4,829</u>	<u>\$26,499</u>

<i>Sheriff Commissary</i>	<i>OGHSR Grant</i>	<i>Enforcement and Education</i>	<i>Sheriff's Community Correction Grant</i>	<i>COPS FAST Grant</i>	<i>Sheriff Highway Safety Grant</i>	<i>E-911</i>	<i>Child Abuse and Neglect</i>
4,422						6,203	
		502	61,045	29,901			
50			9	25		452	
4,472	0	502	61,054	29,926	0	6,655	0
6,196	2,510		56,633	63,211		13,877	
6,196	2,510	0	56,633	63,211	0	13,877	0
(1,724)	(2,510)	502	4,421	(33,285)	0	(7,222)	0
		10				12,000	
0	0	10	0	0	0	12,000	0
(1,724)	(2,510)	512	4,421	(33,285)	0	4,778	0
12,709	0	9,632	9,249	34,861	218	4,458	2,270
\$10,985	(\$2,510)	\$10,144	\$13,670	\$1,576	\$218	\$9,236	\$2,270

SENECA COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 ALL SPECIAL REVENUE FUNDS, *Continued*
 YEAR ENDED DECEMBER 31, 2000

	<i>Drug Law Enforcement</i>	<i>METRICH Drug Law Enforcement</i>	<i>Emergency Management Agency</i>	<i>D.A.R.E</i>	<i>Hazardous Materials</i>
Revenues:					
Property and Other Local Taxes					
Charges for Services				795	
Licenses and Permits					
Fines and Forfeiture		15,250			
Intergovernmental			49,520		
Special Assessments					
Interest					
Rent					
Donations				4,567	
Miscellaneous			1,249		1,705
Total Revenues	0	15,250	50,769	5,362	1,705
Expenditures:					
Current:					
General Government					
Public Safety	16,968		87,583	913	5,150
Public Works					
Health					
Human Services					
Economic Development					
Capital Outlay					
Debt Service:					
Note Principal Retirement					
Interest and Fiscal Charges					
Total Expenditures	16,968	0	87,583	913	5,150
<i>Excess of Revenue over(under) Expenditures</i>	<i>(16,968)</i>	<i>15,250</i>	<i>(36,814)</i>	<i>4,449</i>	<i>(3,445)</i>
Other Financing Sources(Uses):					
Sale of Fixed Assets					
Operating Transfers-In			77,166		5,000
Operating Transfers-Out	(10)				
Total Other Financing Sources(Uses)	(10)	0	77,166	0	5,000
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	<i>(16,978)</i>	<i>15,250</i>	<i>40,352</i>	<i>4,449</i>	<i>1,555</i>
<i>Fund Balance (Deficit) at Beginning of Year</i>	<i>22,622</i>	<i>0</i>	<i>20,297</i>	<i>17,142</i>	<i>17,876</i>
<i>Net Increase (Decrease) in Inventory</i>					
Fund Balance (Deficit) at End of Year	\$5,644	\$15,250	\$60,649	\$21,591	\$19,431

<i>Delinquent Care and Custody Grant</i>	<i>Sheriff Safety Belt Grant</i>	<i>Ditch Maintenance</i>	<i>M & R</i>	<i>Underground Storage Tank</i>	<i>Dog and Kennel</i>	<i>Marriage License Shelter</i>	<i>CSEA</i>
		9	138,678		94,833	14,965	80,374
550,294	606		20,277		4,615		1,094,477
		136,789	3,185,016				
			119,168				810
37		4,977	24,451		15,268		5,695
550,331	606	141,775	3,487,590	0	114,716	14,965	1,181,356
403,622	603						
		91,870	2,374,820		128,291	19,462	884,630
		39,031	1,012,586				
			29,693				13,927
403,622	603	130,901	3,417,099	0	128,291	19,462	898,557
146,709	3	10,874	70,491	0	(13,575)	(4,497)	282,799
			13,039				
			13,325		256		
			(186,922)				(110,404)
0	0	0	(160,558)	0	256	0	(110,404)
146,709	3	10,874	(90,067)	0	(13,319)	(4,497)	172,395
922,166	22	149,772	2,474,121	16,055	8,974	11,920	76,566
		840	39,307				
\$1,068,875	\$25	\$161,486	\$2,423,361	\$16,055	(\$4,345)	\$7,423	\$248,961

SENECA COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS, Continued
YEAR ENDED DECEMBER 31, 2000

	<u>Public Assistance</u>	<u>Children Services</u>	<u>Victims of Crime Act</u>	<u>Victim Assistance Court Fines</u>	<u>Victim Assistance Grant</u>
Revenues:					
Property and Other Local Taxes					
Charges for Services					
Licenses and Permits					
Fines and Forfeiture				1,800	
Intergovernmental	5,393,344	861,514	171,207		
Special Assessments					
Interest					
Rent	15,915				
Donations					
Miscellaneous	419,343	112,902	24	357	5,418
Total Revenues	<u>5,828,602</u>	<u>974,416</u>	<u>171,231</u>	<u>2,157</u>	<u>5,418</u>
Expenditures:					
Current:					
General Government					
Public Safety					
Public Works					
Health					
Human Services	5,638,311	1,260,333	164,591	661	1,589
Economic Development					
Capital Outlay					
Debt Service:					
Note Principal Retirement					
Interest and Fiscal Charges					
Total Expenditures	<u>5,638,311</u>	<u>1,260,333</u>	<u>164,591</u>	<u>661</u>	<u>1,589</u>
<i>Excess of Revenue over(under) Expenditures</i>	190,291	(285,917)	6,640	1,496	3,829
Other Financing Sources(Uses):					
Sale of Fixed Assets					
Operating Transfers-In	277,764	265,000	2,514		487
Operating Transfers-Out			(614)	(2,387)	
Total Other Financing Sources(Uses)	<u>277,764</u>	<u>265,000</u>	<u>1,900</u>	<u>(2,387)</u>	<u>487</u>
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	468,055	(20,917)	8,540	(891)	4,316
<i>Fund Balance (Deficit) at Beginning of Year</i>	261,516	(7,203)	10,142	2,195	1,101
Net Increase (Decrease) in Inventory					
Fund Balance (Deficit) at End of Year	<u><u>\$729,571</u></u>	<u><u>(\$28,120)</u></u>	<u><u>\$18,682</u></u>	<u><u>\$1,304</u></u>	<u><u>\$5,417</u></u>

<u>CDBG</u>	<u>SCAT Grant</u>	<u>DYS Grant</u>	<u>2000 Totals</u>	<u>1999 Totals</u>
			\$0	\$70,375
750			1,012,474	967,148
			125	130
	70,500		62,553	33,167
			11,544,086	9,090,162
6,041			136,789	180,093
			130,481	119,371
			21,450	17,255
			6,517	6,310
10,235			623,026	535,331
17,026	70,500	0	13,537,501	11,019,342
			784,744	\$617,308
		214	657,480	707,644
			2,466,690	2,643,670
			147,753	138,213
19,947	70,500		7,950,115	6,714,994
			90,447	300,779
			1,051,617	1,249,772
			29,693	29,693
			13,927	14,899
19,947	70,500	214	13,192,466	12,416,972
(2,921)	0	(214)	345,035	(1,397,630)
			13,039	1,500
(45,270)			654,825	996,762
			(349,160)	(511,999)
(45,270)	0	0	318,704	486,263
(48,191)	0	(214)	663,739	(911,367)
483,604	0	214	5,415,078	6,296,061
			40,147	30,384
\$435,413	\$0	\$0	\$6,118,964	\$5,415,078

SENECA COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SPECIAL REVENUE FUNDS
YEAR ENDED DECEMBER 31, 2000

	<u>Real Estate Assessment</u>			<u>DRETAC</u>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Charges for Services	\$285,000	\$306,040	\$21,040	\$60,000	\$61,926	\$1,926
Licenses and Permits	0	125	125			
Fines and Forfeitures						
Intergovernmental						
Special Assessments						
Investment Income						
Rent						
Donations						
Miscellaneous	0	13	13	0	193	193
Total Revenues	\$285,000	\$306,178	\$21,178	\$60,000	\$62,119	\$2,119
Expenditures:						
Current Operations:						
General Government						
Legislative & Executive						
Personal Services	\$133,500	\$78,013	\$55,487	\$52,200	\$51,437	\$763
Contractual Services	248,500	234,661	13,839	9,298	8,400	898
Supplies	6,500	5,938	562	4,016	3,971	45
Other	2,800	1,300	1,500	838	361	477
Capital Outlay	10,000	3,274	6,726	3,420	3,420	0
Judicial						
Personal Services						
Contractual Services						
Supplies						
Other						
Capital Outlay						
Total Expenditures	\$401,300	\$323,186	\$78,114	\$69,772	\$67,589	\$2,183
<i>Excess of Revenues Over (Under) Expenditures</i>	(116,300)	(17,008)	99,292	(9,772)	(5,470)	4,302
Other Financing Sources(Uses):						
Sale of Fixed Assets						
Advances-In						
Advances-Out						
Operating Transfers-In						
Operating Transfers-Out						
Total Other Financing Sources(Uses)	0	0	0	0	0	0
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	(116,300)	(17,008)	99,292	(9,772)	(5,470)	4,302
<i>Fund Balance(Deficit) at Beginning of Year</i>	528,126	528,126	0	48,923	48,923	0
<i>Prior Year Encumbrances Not Expended</i>	4,962	4,962	0	490	490	0
Fund Balance (Deficit) at End of Year	\$416,788	\$516,080	\$99,292	\$39,641	\$43,943	\$4,302

<u>Public Safety Building Rental</u>			<u>Recycling & Litter Grant</u>			<u>Probate Ct Mediation</u>		
Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
\$5,000	\$5,580	\$580	\$3,040	\$1,411	(\$1,629)			
			86,478	75,385	(11,093)	8,500	6,300	(2,200)
			0	150	150			
3,500	3,951	451	9,480	12,604	3,124			
\$8,500	\$9,531	\$1,031	\$98,998	\$89,550	(\$9,448)	\$8,500	\$6,300	(\$2,200)
2,760	2,451	\$309	54,866	51,827	\$3,039			
1,000	812	188	19,248	13,534	5,714			
1,627	1,091	536	13,138	12,222	916			
3,600	3,575	25	7,825	7,679	146			
1,920	0	1,920				4,000	4,000	0
						500	0	500
\$10,907	\$7,929	\$2,978	\$95,077	\$85,262	\$9,815	\$4,500	\$4,000	\$500
(2,407)	1,602	4,009	3,921	4,288	367	4,000	2,300	(1,700)
			1,303	1,303	0			
			(1,303)	(1,303)	0			
0	0	0	0	0	0	0	0	0
(2,407)	1,602	4,009	3,921	4,288	367	4,000	2,300	(1,700)
1,645	1,645	0	(7,220)	(7,220)	0	0	0	0
762	762	0	3,300	3,300	0	0	0	0
\$0	\$4,009	\$4,009	\$1	\$368	\$367	\$4,000	\$2,300	(\$1,700)

Continued

SENECA COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SPECIAL REVENUE FUNDS continued
YEAR ENDED DECEMBER 31, 2000

	<u>Indigent Guardianship</u>			<u>Probate Court Conduct of Business</u>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Charges for Services	\$11,000	\$10,854	(\$146)	\$1,175	\$1,161	(\$14)
Licenses and Permits						
Fines and Forfeitures						
Intergovernmental						
Special Assessments						
Investment Income						
Rent						
Donations						
Miscellaneous	600	602	2			
Total Revenues	\$11,600	\$11,456	(\$144)	\$1,175	\$1,161	(\$14)
Expenditures:						
Current Operations:						
General Government						
Legislative & Executive						
Personal Services						
Contractual Services						
Supplies						
Other						
Capital Outlay						
Judicial						
Personal Services	7,816	6,205	1,611			
Contractual Services	4,650	3,650	1,000			
Supplies	700	700	0	500	500	0
Other	1,480	900	580			
Capital Outlay						
Total Expenditures	\$14,646	\$11,455	\$3,191	\$500	\$500	\$0
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,046)	1	3,047	675	661	(14)
Other Financing Sources(Uses):						
Sale of Fixed Assets						
Advances-In						
Advances-Out						
Operating Transfers-In						
Operating Transfers-Out						
Total Other Financing Sources(Uses)	0	0	0	0	0	0
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	(3,046)	1	3,047	675	661	(14)
<i>Fund Balance(Deficit) at Beginning of Year</i>	11,007	11,007	0	5,454	5,454	0
<i>Prior Year Encumbrances Not Expended</i>	1,160	1,160	0	0	0	0
Fund Balance (Deficit) at End of Year	\$9,121	\$12,168	\$3,047	\$6,129	\$6,115	(\$14)

<i>Computerized Legal Research</i>			<i>Juvenile Ct Dispute Resolution</i>			<i>Probate Ct. Computer Research</i>		
Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
\$1,200	\$2,222	\$1,022				\$5,600	\$6,211	\$611
			10,000	9,016	(984)			
\$1,200	\$2,222	\$1,022	\$10,000	\$9,016	(\$984)	\$5,600	\$6,211	\$611
						4,350	4,276	74
2,067	2,067	0	2,000	2,000	0	1,250	0	1,250
\$2,067	\$2,067	\$0	\$2,000	\$2,000	\$0	\$13,890	\$9,821	\$4,069
(867)	155	1,022	8,000	7,016	(984)	(8,290)	(3,610)	4,680
0	0	0	0	0	0	0	0	0
(867)	155	1,022	8,000	7,016	(984)	(8,290)	(3,610)	4,680
2,221	2,221	0	0	0	0	8,299	8,299	0
0	0	0	0	0	0	0	0	0
\$1,354	\$2,376	\$1,022	\$8,000	\$7,016	(\$984)	\$9	\$4,689	\$4,680

Continued

SENECA COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SPECIAL REVENUE FUNDS continued
YEAR ENDED DECEMBER 31, 2000

	<u>Real Estate Tax Escrow Interest</u>			<u>Probate/Juvenile Computer</u>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Charges for Services				\$20,600	\$21,850	\$1,250
Licenses and Permits						
Fines and Forfeitures						
Intergovernmental						
Special Assessments						
Investment Income	6,300	5,068	(1,232)			
Rent						
Donations						
Miscellaneous				0	30	30
Total Revenues	\$6,300	\$5,068	(\$1,232)	\$20,600	\$21,880	\$1,280
Expenditures:						
Current Operations:						
General Government						
Legislative & Executive						
Personal Services	4,958	3,670	1,288			
Contractual Services	500	500	0	9,625	9,521	104
Supplies	500	0	500	2,000	2,000	0
Other	400	0	400			
Capital Outlay				19,500	19,500	0
Judicial						
Personal Services						
Contractual Services						
Supplies						
Other						
Capital Outlay						
Total Expenditures	\$6,358	\$4,170	\$2,188	\$31,125	\$31,021	\$104
<i>Excess of Revenues Over (Under) Expenditures</i>	(58)	898	956	(10,525)	(9,141)	1,384
Other Financing Sources(Uses):						
Sale of Fixed Assets						
Advances-In						
Advances-Out						
Operating Transfers-In						
Operating Transfers-Out						
Total Other Financing Sources(Uses)	0	0	0	0	0	0
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	(58)	898	956	(10,525)	(9,141)	1,384
<i>Fund Balance(Deficit) at Beginning of Year</i>	9,843	9,843	0	9,650	9,650	0
<i>Prior Year Encumbrances Not Expended</i>	0	0	0	1,977	1,977	0
Fund Balance (Deficit) at End of Year	\$9,785	\$10,741	\$956	\$1,102	\$2,486	\$1,384

<i>Clerk of Courts Computer Research</i>			<i>Clerk of Courts Title Administration</i>			<i>Recorder's Equipment</i>		
Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
\$14,500	\$13,690	(\$810)	\$193,800	\$203,322	\$9,522	\$15,000	\$23,730	\$8,730
			3,294	3,770	476			
\$14,500	\$13,690	(\$810)	\$197,094	\$207,092	\$9,998	\$15,000	\$23,730	\$8,730
						11,000	11,000	0
9,376	929	8,447	212,818	193,770	19,048			
10,000	7,000	3,000	4,784	1,000	3,784			
4,000	2,000	2,000	6,940	6,474	466			
2,000	1,000	1,000	57,536	6,773	50,763			
2,000	0	2,000	516		516			
\$27,376	\$10,929	\$16,447	\$282,594	\$208,017	\$74,577	\$11,000	\$11,000	\$0
(12,876)	2,761	15,637	(85,500)	(925)	84,575	4,000	12,730	8,730
						(250)	(250)	0
0	0	0	0	0	0	(250)	(250)	0
(12,876)	2,761	15,637	(85,500)	(925)	84,575	3,750	12,480	8,730
12,876	12,876	0	85,500	85,500	0	20,240	20,240	0
	0	0	1,259	1,259	0	1,590	1,590	0
\$0	\$15,637	\$15,637	\$1,259	\$85,834	\$84,575	\$25,580	\$34,310	\$8,730

Continued

SENECA COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SPECIAL REVENUE FUNDS continued
YEAR ENDED DECEMBER 31, 2000

	<u>Washington Street Bridge</u>			<u>Juvenile Ct Community Service</u>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Charges for Services						
Licenses and Permits						
Fines and Forfeitures				1,000	4,793	3,793
Intergovernmental						
Special Assessments						
Interest Income						
Rent						
Donations	0	1,800	1,800			
Miscellaneous						
Total Revenues	\$0	\$1,800	\$1,800	\$1,000	\$4,793	\$3,793
Expenditures:						
Current Operations:						
General Government						
Legislative & Executive						
Personal Services						
Contractual Services						
Supplies						
Other	2,000	1,639	361			
Capital Outlay	1,250	1,200	50			
Judicial						
Personal Services						
Contractual Services						
Supplies						
Other						
Capital Outlay						
Total Expenditures	\$3,250	\$2,839	\$411	\$0	\$0	\$0
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,250)	(1,039)	2,211	1,000	4,793	3,793
Other Financing Sources(Uses):						
Sale of Fixed Assets						
Advances-In						
Advances-Out						
Operating Transfers-In						
Operating Transfers-Out				(2,000)	(2,000)	0
Total Other Financing Sources(Uses)	0	0	0	(2,000)	(2,000)	0
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	(3,250)	(1,039)	2,211	(1,000)	2,793	3,793
<i>Fund Balance(Deficit) at Beginning of Year</i>	5,022	5,022	0	1,763	1,763	0
<i>Prior Year Encumbrances Not Expended</i>	745	745	0	0	0	0
Fund Balance (Deficit) at End of Year	\$2,517	\$4,728	\$2,211	\$763	\$4,556	\$3,793

<i>Juvenile Ct Program & Services</i>			<i>Sheriff's Commissary</i>		
Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
\$35,000	\$32,614	(\$2,386)	\$4,800	\$4,435	(\$365)
			0	50	50
\$35,000	\$32,614	(\$2,386)	\$4,800	\$4,485	(\$315)
			3,530	2,000	1,530
			9,259	5,000	4,259
			1,470	1,470	0
10,000	9,350	650			
10,000	10,000	0			
15,000	15,000	0			
\$35,000	\$34,350	\$650	\$14,259	\$8,470	\$5,789
0	(1,736)	(1,736)	(9,459)	(3,985)	5,474
0	0	0	0	0	0
0	(1,736)	(1,736)	(9,459)	(3,985)	5,474
7,937	7,937	0	9,459	9,459	0
0	0	0	3,139	3,139	0
\$7,937	\$6,201	(\$1,736)	\$3,139	\$8,613	\$5,474

Continued

SENECA COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SPECIAL REVENUE FUNDS continued
YEAR ENDED DECEMBER 31, 2000

	<u>OGHSR Grant</u>			<u>Enforcement and Education</u>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Charges for Services						
Licenses and Permits						
Fines and Forfeitures				0	470	470
Intergovernmental	2,500	0	(2,500)			
Special Assessments						
Interest Income						
Rent						
Donations						
Miscellaneous						
Total Revenues	\$2,500	\$0	(\$2,500)	\$0	\$470	\$470
Expenditures:						
Current Operations:						
Public Safety						
Personal Services						
Contractual Services						
Supplies						
Other						
Capital Outlay						
Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
<i>Excess of Revenues Over (Under) Expenditures</i>	2,500	0	(2,500)	0	470	470
Other Financing Sources(Uses):						
Sale of Fixed Assets						
Advances-In						
Advances-Out						
Operating Transfers-In				0	11	11
Operating Transfers-Out						
Total Other Financing Sources(Uses)	0	0	0	0	11	11
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	2,500	0	(2,500)	0	481	481
<i>Fund Balance(Deficit) at Beginning of Year</i>	0	0	0	9,632	9,632	0
<i>Prior Year Encumbrances Not Expended</i>	0	0	0	0	0	0
Fund Balance (Deficit) at End of Year	\$2,500	\$0	(\$2,500)	\$9,632	\$10,113	\$481

<i>Sheriff's Community Correction Grant</i>			<i>C.O.P.S. FAST Grant</i>			<i>Sheriff Highway Safety Grant</i>		
Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
63,880	61,045	(2,835)	52,519	42,001	(10,518)			
0	9	9	0	25	25			
\$63,880	\$61,054	(\$2,826)	\$52,519	\$42,026	(\$10,493)	\$0	\$0	\$0
\$47,550	\$39,963	\$7,587	\$79,270	\$66,392	\$12,878			
967	937	30						
701	701	0						
3,230	2,975	255						
14,196	13,910	286						
\$66,644	\$58,486	\$8,158	\$79,270	\$66,392	\$12,878	\$0	\$0	\$0
(2,764)	2,568	5,332	(26,751)	(24,366)	2,385	0	0	0
0	0	0	0	0	0	0	0	0
(2,764)	2,568	5,332	(26,751)	(24,366)	2,385	0	0	0
7,945	7,945	0	26,751	26,751	0	218	218	0
3,132	3,132	0	0	0	0	0	0	0
\$8,313	\$13,645	\$5,332	\$0	\$2,385	\$2,385	\$218	\$218	\$0

Continued

SENECA COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SPECIAL REVENUE FUNDS continued
YEAR ENDED DECEMBER 31, 2000

	<u>E-911</u>			<u>Child Abuse and Neglect</u>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Charges for Services	\$6,203	\$6,203	0	\$1,500	\$0	(\$1,500)
Licenses and Permits						
Fines and Forfeitures						
Intergovernmental	12,000	0	(12,000)			
Special Assessments						
Interest Income						
Rent						
Donations						
Miscellaneous	0	452	452			
Total Revenues	\$18,203	\$6,655	(\$11,548)	\$1,500	\$0	(\$1,500)
Expenditures:						
Current Operations:						
Public Safety						
Personal Services	\$1,500	\$168	\$1,332			
Contractual Services	12,449	12,406	43			
Supplies	1,050	1,000	50	500		500
Other	50		50	1,600		1,600
Capital Outlay	7,762	971	6,791			
Total Expenditures	\$22,811	\$14,545	\$8,266	\$2,100	\$0	\$2,100
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,608)	(7,890)	(3,282)	(600)	0	600
Other Financing Sources(Uses):						
Sale of Fixed Assets						
Advances-In						
Advances-Out						
Operating Transfers-In	0	12,000	12,000			
Operating Transfers-Out						
Total Other Financing Sources(Uses)	0	12,000	12,000	0	0	0
Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses	(4,608)	4,110	8,718	(600)	0	600
Fund Balance(Deficit) at Beginning of Year	4,048	4,048	0	2,270	2,270	0
Prior Year Encumbrances Not Expended	559	559	0	0	0	0
Fund Balance (Deficit) at End of Year	(\$1)	\$8,717	\$8,718	\$1,670	\$2,270	\$600

<i>Drug Law Enforcement</i>			<i>METRICH Drug Law Enforcement</i>			<i>Emergency Management Agency</i>		
Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
3,000	0	(3,000)	15,500	15,250	(250)	45,000	49,689	4,689
							1,249	1,249
\$3,000	\$0	(\$3,000)	\$15,500	\$15,250	(\$250)	\$45,000	\$50,938	\$5,938
500	500	0				\$52,100	\$49,636	\$2,464
			100	0	100	8,167	6,316	1,851
9,789	9,495	294	100	0	100	8,400	7,889	511
9,711	9,184	527	5,200	0	5,200	4,000	3,033	967
			100	0	100	68,600	67,857	743
\$20,000	\$19,179	\$821	\$5,500	\$0	\$5,500	\$141,267	\$134,731	\$6,536
(17,000)	(19,179)	(2,179)	10,000	15,250	5,250	(96,267)	(83,793)	12,474
(11)	(11)	0				75,000	77,166	2,166
(11)	(11)	0	0	0	0	75,000	77,166	2,166
(17,011)	(19,190)	(2,179)	10,000	15,250	5,250	(21,267)	(6,627)	14,640
20,571	20,571	0		0	0	15,915	15,915	0
2,050	2,050	0		0	0	5,351	5,351	0
\$5,610	\$3,431	(\$2,179)	\$10,000	\$15,250	\$5,250	(\$1)	\$14,639	\$14,640

Continued

SENECA COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SPECIAL REVENUE FUNDS, Continued
YEAR ENDED DECEMBER 31, 2000

	<u>D.A.R.E.</u>			<u>Hazardous Materials</u>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Charges for Services	\$0	\$210	\$210			
Licenses and Permits						
Fines and Forfeitures						
Intergovernmental						
Special Assessments						
Interest Income						
Rent						
Donations	2,500	4,567	2,067			
Miscellaneous					1,765	1,765
Total Revenues	\$2,500	\$4,777	\$2,277	\$0	\$1,765	\$1,765
Expenditures:						
Current Operations:						
Public Safety						
Personal Services						
Contractual Services						
Supplies	1,300	1,300	0	9,816	5,000	4,816
Other	1,200	1,200	0			
Capital Outlay				13,000	2,216	10,784
Total Expenditures	\$2,500	\$2,500	\$0	\$22,816	\$7,216	\$15,600
Excess of Revenues Over (Under) Expenditures	0	2,277	2,277	(22,816)	(5,451)	17,365
Other Financing Sources(Uses):						
Sale of Fixed Assets						
Advances-In						
Advances-Out						
Operating Transfers-In				5,000	5,000	0
Operating Transfers-Out						
Total Other Financing Sources(Uses)	0	0	0	5,000	5,000	0
Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses	0	2,277	2,277	(17,816)	(451)	17,365
Fund Balance(Deficit) at Beginning of Year	15,978	15,978	0	17,816	17,816	0
Prior Year Encumbrances Not Expended	1,153	1,153	0	0	0	0
Fund Balance (Deficit) at End of Year	\$17,131	\$19,408	\$2,277	\$0	\$17,365	\$17,365

<i>Delinquent Care and Custody Grant</i>			<i>Sheriff Safety Belt Grant</i>		
Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
580,000	495,906	(84,094)	704	606	(98)
	37	37			
\$580,000	\$495,943	(\$84,057)	\$704	\$606	(\$98)
\$529,002	\$258,235	\$270,767	\$704	\$595	\$109
466,414	438,611	27,803			
19,350	18,209	1,141			
18,140	17,094	1,046			
5,000	5,000	0			
\$1,037,906	\$737,149	\$300,757	\$704	\$595	\$109
(457,906)	(241,206)	216,700	0	11	11
0	0	0	0	0	0
(457,906)	(241,206)	216,700	0	11	11
791,171	791,171	0	22	22	0
139,833	139,833	0	0	0	0
\$473,098	\$689,798	\$216,700	\$22	\$33	\$11

Continued

SENECA COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SPECIAL REVENUE FUNDS, Continued
YEAR ENDED DECEMBER 31, 2000

	<i>Ditch Maintenance</i>			<i>Maintenance & Repair</i>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Charges for Services					\$135,962	\$135,962
Licenses and Permits						
Fines and Forfeitures				30,000	22,643	(7,357)
Intergovernmental				2,840,000	3,186,184	346,184
Special Assessments	140,890	136,789	(4,101)			
Interest Income				100,000	119,117	19,117
Rent						
Donations						
Miscellaneous	5,000	4,971	(29)		24,445	24,445
Total Revenues	\$145,890	\$141,760	(\$4,130)	\$2,970,000	\$3,488,351	\$518,351
Expenditures:						
Current Operations:						
Public Works						
Personal Services	\$75,300	\$60,762	\$14,538	\$1,439,000	\$1,319,493	\$119,507
Contractual Services	38,988	5,484	33,504	339,000	121,644	217,356
Supplies	20,000	7,938	12,062	970,370	671,644	298,726
Other	22,000	18,862	3,138	147,500	53,751	93,749
Capital Outlay	4,000	3,500	500	294,000	222,540	71,460
Capital Outlay	136,022	40,245	95,777	1,434,143	969,474	464,669
Debt Service:						
Principal Retirement				31,000	29,693	1,307
Total Expenditures	\$296,310	\$136,791	\$159,519	\$4,655,013	\$3,388,239	\$1,266,774
<i>Excess of Revenues Over (Under) Expenditures</i>	(150,420)	4,969	155,389	(1,685,013)	100,112	1,785,125
Other Financing Sources(Uses):						
Sale of Fixed Assets				0	13,039	13,039
Advances-In						
Advances-Out						
Operating Transfers-In				0	13,325	13,325
Operating Transfers-Out				(186,922)	(186,922)	0
Total Other Financing Sources(Uses)	0	0	0	(186,922)	(160,558)	26,364
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	(150,420)	4,969	155,389	(1,871,935)	(60,446)	1,811,489
<i>Fund Balance(Deficit) at Beginning of Year</i>	150,421	150,421	0	1,871,935	1,871,935	0
<i>Prior Year Encumbrances Not Expended</i>	2,409	2,409	0	182,037	182,037	0
Fund Balance (Deficit) at End of Year	\$2,410	\$157,799	\$155,389	\$182,037	\$1,993,526	\$1,811,489

Underground Storage Tank

<u>Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
---------------	---------------	--

<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
------------	------------	------------

16,000 0 16,000

<u>\$16,000</u>	<u>\$0</u>	<u>\$16,000</u>
(16,000)	0	16,000

<u>0</u>	<u>0</u>	<u>0</u>
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(16,000) 0 16,000

16,055 16,055 0

0 0 0

<u>\$55</u>	<u>\$16,055</u>	<u>\$16,000</u>
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Continued

SENECA COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SPECIAL REVENUE FUNDS, Continued
YEAR ENDED DECEMBER 31, 2000

	<u>Dog and Kennel</u>			<u>Marriage License Shelter</u>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Charges for Services	\$98,325	\$91,074	(\$7,251)	\$17,000	\$15,359	(\$1,641)
Licenses and Permits						
Fines and Forfeitures		4,348	4,348			
Intergovernmental						
Special Assessments						
Interest Income						
Rent						
Donations						
Miscellaneous	13,500	15,268	1,768			
Total Revenues	\$111,825	\$110,690	(\$1,135)	\$17,000	\$15,359	(\$1,641)
Expenditures:						
Current Operations:						
Health						
Personal Services	\$62,173	\$58,097	\$4,076			
Contractual Services	13,800	11,704	2,096			
Supplies	28,500	22,167	6,333			
Other	43,305	40,145	3,160	17,000	17,000	0
Capital Outlay	4,000		4,000			
Interest and Fiscal Charges						
Total Expenditures	\$151,778	\$132,113	\$19,665	\$17,000	\$17,000	\$0
<i>Excess of Revenues Over (Under) Expenditures</i>	(39,953)	(21,423)	18,530	0	(1,641)	(1,641)
Other Financing Sources(Uses):						
Sale of Fixed Assets						
Advances-In						
Advances-Out						
Operating Transfers-In	0	256	256			
Operating Transfers-Out						
Total Other Financing Sources(Uses)	0	256	256	0	0	0
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	(39,953)	(21,167)	18,786	0	(1,641)	(1,641)
<i>Fund Balance(Deficit) at Beginning of Year</i>	40,275	40,275	0	5,852	5,852	0
<i>Prior Year Encumbrances Not Expended</i>	9,801	9,801	0	335	335	0
Fund Balance (Deficit) at End of Year	\$10,123	\$28,909	\$18,786	\$6,187	\$4,546	(\$1,641)

<i>Child Support Enforcement Agency</i>			<i>Public Assistance</i>			<i>Children Services</i>		
Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
\$130,000	\$80,890	(\$49,110)						
1,035,000	1,094,477	59,477	5,384,410	5,393,344	8,934	850,000	873,290	23,290
	810	810	25,000	15,915	(9,085)			
3,000	5,695	2,695	401,000	468,375	67,375	110,000	113,052	3,052
\$1,168,000	\$1,181,872	\$13,872	\$5,810,410	\$5,877,634	\$67,224	\$960,000	\$986,342	\$26,342
\$569,000	\$539,294	\$29,706	\$2,608,827	\$2,563,253	\$45,574			
364,067	361,067	3,000	2,573,869	2,507,233	66,636	1,234,383	1,234,383	
10,000	10,000	0	207,000	191,496	15,504			
24,000	23,979	21	426,620	403,894	22,726	75,617	60,358	15,259
15,000	15,000	0	340,000	320,877	19,123			
20,000	20,000	0						
\$1,002,067	\$969,340	\$32,727	\$6,156,316	\$5,986,753	\$169,563	\$1,310,000	\$1,294,741	\$15,259
165,933	212,532	46,599	(345,906)	(109,119)	236,787	(350,000)	(308,399)	41,601
(110,405)	(110,405)	0	270,405	277,765	7,360	525,000	265,000	(260,000)
						(173,421)		173,421
(110,405)	(110,405)	0	270,405	277,765	7,360	351,579	265,000	(86,579)
55,528	102,127	46,599	(75,501)	168,646	244,147	1,579	(43,399)	(44,978)
(57,777)	(57,777)	0	(44,907)	(44,907)	0	586	586	0
105,180	105,180	0	201,218	201,218	0	11,580	11,580	0
\$102,931	\$149,530	\$46,599	\$80,810	\$324,957	\$244,147	\$13,745	(\$31,233)	(\$44,978)

Continued

SENECA COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SPECIAL REVENUE FUNDS, Continued
YEAR ENDED DECEMBER 31, 2000

	<u>Victims of Crime Act Grant</u>			<u>Victim Assistance Court Fines</u>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Charges for Services						
Licenses and Permits						
Fines and Forfeitures				1,582	1,795	213
Intergovernmental	163,544	154,119	(9,425)			
Special Assessments						
Interest Income						
Rent						
Donations						
Miscellaneous	3	24	21	100	357	257
Total Revenues	\$163,547	\$154,143	(\$9,404)	\$1,682	\$2,152	\$470
Expenditures:						
Current Operations:						
Human Services						
Personal Services	\$145,112	\$133,516	\$11,596	\$2	\$1	\$1
Supplies	12,051	11,875	176	500	200	300
Contractual Services	6,060	6,060	0	100	100	0
Other	25,255	13,026	12,229	200	147	53
Capital Outlay	3,184	3,184	0	398	300	98
Interest and Fiscal Charges						
Total Expenditures	\$191,662	\$167,661	\$24,001	\$1,200	\$748	\$452
<i>Excess of Revenues Over (Under) Expenditures</i>	(28,115)	(13,518)	14,597	482	1,404	922
Other Financing Sources(Uses):						
Sale of Fixed Assets						
Advances-In						
Advances-Out						
Operating Transfers-In	2,514	2,514	0			
Operating Transfers-Out	(614)	(614)	0	(2,387)	(2,387)	0
Total Other Financing Sources(Uses)	1,900	1,900	0	(2,387)	(2,387)	0
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	(26,215)	(11,618)	14,597	(1,905)	(983)	922
<i>Fund Balance(Deficit) at Beginning of Year</i>	24,864	24,864	0	2,070	2,070	0
<i>Prior Year Encumbrances Not Expended</i>	2,446	2,446	0	125	125	0
Fund Balance (Deficit) at End of Year	\$1,095	\$15,692	\$14,597	\$290	\$1,212	\$922

Victim Assistance Grant

Budget	Actual	Variance: Favorable (Unfavorable)
5,417	5,418	1
\$5,417	\$5,418	\$1
\$205	\$205	\$0
1,500	1,500	0
\$1,705	\$1,705	\$0
3,712	3,713	1
487	487	0
487	487	0
4,199	4,200	1
588	588	0
213	213	0
\$5,000	\$5,001	\$1

Continued

SENECA COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SPECIAL REVENUE FUNDS, Continued
YEAR ENDED DECEMBER 31, 2000

	CDBG			SCAT Grant		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Charges for Services						
Licenses and Permits						
Fines and Forfeitures						
Intergovernmental	750	750	0	70,500	70,500	0
Special Assessments						
Interest Income	15,000	6,236	(8,764)			
Rent						
Donations						
Miscellaneous	81,000	30,099	(50,901)			
Total Revenues	\$96,750	\$37,085	(\$59,665)	\$70,500	\$70,500	\$0
Expenditures:						
Current Operations:						
Community & Economic Development						
Personal Services	\$9,292	\$2,147	\$7,145			
Supplies	68,205	17,705	50,500			
Contractual Services	5,147		5,147	70,500	70,500	0
Other	1,900	119	1,781			
Capital Outlay	1,000		1,000			
Capital Outlay	99,395	92,965	6,430			
Total Expenditures	\$184,939	\$112,936	\$72,003	\$70,500	\$70,500	\$0
<i>Excess of Revenues Over (Under) Expenditures</i>	(88,189)	(75,851)	12,338	0	0	0
Other Financing Sources(Uses):						
Sale of Fixed Assets						
Advances-In						
Advances-Out						
Operating Transfers-In						
Operating Transfers-Out	(75,270)	(45,270)	30,000			
Total Other Financing Sources(Uses)	(75,270)	(45,270)	30,000	0	0	0
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	(163,459)	(121,121)	42,338	0	0	0
<i>Fund Balance(Deficit) at Beginning of Year</i>	205,939	205,939	0	0	0	0
<i>Prior Year Encumbrances Not Expended</i>	10,787	10,787	0	0	0	0
Fund Balance (Deficit) at End of Year	\$53,267	\$95,605	\$42,338	\$0	\$0	\$0

DYS Grant

<u>Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
16,383		(16,383)
<hr/>		
<i>\$16,383</i>	<i>\$0</i>	<i>(\$16,383)</i>
<hr/>		
214	214	0
<hr/>		
<i>\$214</i>	<i>\$214</i>	<i>\$0</i>
<hr/>		
16,169	(214)	(16,383)
<hr/>		
0	0	0
<hr/>		
<i>0</i>	<i>0</i>	<i>0</i>
<hr/>		
16,169	(214)	(16,383)
214	214	0
0	0	0
<hr/>		
<i>\$16,383</i>	<i>\$0</i>	<i>(\$16,383)</i>

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

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

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

SENECA COUNTY, OHIO
BALANCE SHEET
DEBT SERVICE FUND
DECEMBER 31, 2000

	<u><i>Bond Retirement</i></u>	<u><i>1999 Totals</i></u>
Assets:		
Pooled Cash and Cash Equivalents	\$180,127	\$18,563
Investments	217	828
Total Assets	<u>\$180,344</u>	<u>\$19,391</u>
 Liabilities:		
Accrued Interest Payable	\$29,222	\$30,106
Total Liabilities	<u>\$29,222</u>	<u>\$30,106</u>
 Fund Balances:		
Unreserved, Undesignated(Deficit)	\$151,122	(\$10,715)
Total Fund Balances	<u>\$151,122</u>	<u>(\$10,715)</u>
Total Liabilities and Fund Balances	<u>\$180,344</u>	<u>\$19,391</u>

SENECA COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND
YEAR ENDED DECEMBER 31, 2000

	<i>Bond Retirement</i>	<i>1999 Totals</i>
Revenues:		
Interest	2,624	21,007
Rent	169,155	180,360
Miscellaneous		255
Total Revenues	171,779	201,622
Expenditures:		
General Government		9,367
Debt Service:		
Principal Retirement	270,000	260,000
Interest and Fiscal Charges	360,386	421,640
Total Expenditures	630,386	691,007
<i>Excess of Revenues over(under) Expenditures</i>	(458,607)	(489,385)
Other Financing Sources(Uses):		
Operating Transfers-In	620,444	446,853
Total Other Financing Sources(Uses)	620,444	446,853
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	161,837	(42,532)
<i>Fund Balance at Beginning of Year</i>	(10,715)	31,817
Fund Balance at End of Year	\$151,122	(\$10,715)

SENECA COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
DEBT SERVICE FUNDS
YEAR ENDED DECEMBER 31, 2000

	Bond Retirement Fund		
	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Interest		3,236	3,236
Rent	173,343	169,155	(4,188)
Total Revenues	173,343	172,391	(952)
Expenditures:			
Debt Service:			
Principal Retirement	270,000	270,000	0
Interest and Fiscal Charges	361,270	361,270	0
Total Expenditures	631,270	631,270	0
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(457,927)</u>	<u>(458,879)</u>	<u>(952)</u>
Other Financing Sources(Uses):			
Operating Transfers-In	457,927	620,444	162,517
Total Other Financing Sources(Uses)	457,927	620,444	162,517
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	161,565	161,565
<i>Fund Balance at Beginning of Year(Restated Note 26)</i>	18,562	18,562	0
<i>Prior Year Encumbrances Not Expended</i>	0	0	0
Fund Balance at End of Year	<u>\$18,562</u>	<u>\$180,127</u>	<u>\$161,565</u>

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CAPITAL PROJECTS FUNDS SENECA COUNTY, OHIO

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

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

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

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

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

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

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

SENECA COUNTY, OHIO
COMBINING BALANCE SHEET
ALL CAPITAL PROJECTS FUNDS
DECEMBER 31, 2000

	<u>CDBG</u>	<u>EPA On-lot Septic Grant</u>	<u>Issue 2</u>	<u>Board of Education Annex</u>	<u>County Capital Projects</u>
Assets:					
Pooled Cash and Cash Equivalents	\$91,437	\$21,479		\$16,250	\$333,662
Accounts Receivable		50			
Accrued Interest		7			85
Notes Receivable		1,250			
Prepays	125				
Due From Other Governments					
Total Assets	<u>\$91,562</u>	<u>\$22,786</u>	<u>\$0</u>	<u>\$16,250</u>	<u>\$333,747</u>
Liabilities:					
Accounts Payable	\$3,505				
Contracts Payable	33,224	826			33,584
Retainage Payable					63,739
Accrued Salaries and Benefits					
Accrued Interest Payable					3,945
Due to Other Governments	1,502				
Notes Payable					1,210,000
Advances from Other Funds	6,936	16,400			
Total Liabilities	<u>\$45,167</u>	<u>\$17,226</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,311,268</u>
Restated Fund Balances:(Note 26)					
Reserved for Encumbrances	\$333,185	\$52,094			194,530
Reserved for Notes Receivable		1,250			
Reserved for Prepays	125				
Unreserved, Undesignated(Deficit)	(286,915)	(47,784)		16,250	(1,172,051)
Total Fund Balances (Deficits)	<u>\$46,395</u>	<u>\$5,560</u>	<u>\$0</u>	<u>\$16,250</u>	<u>(\$977,521)</u>
Total Liabilities and Fund Balances	<u>\$91,562</u>	<u>\$22,786</u>	<u>\$0</u>	<u>\$16,250</u>	<u>\$333,747</u>

<i>Community Based Correction Facility</i>	<i>2000 Totals</i>	<i>1999 Totals</i>
\$5,781	\$468,609	\$2,277,024
	50	\$0
	92	172
	1,250	0
	125	100
	0	237,195
<u>\$5,781</u>	<u>\$470,126</u>	<u>\$2,514,491</u>
	\$3,505	\$17,978
4,593	72,227	295,203
	63,739	118,356
	0	771
	3,945	0
	1,502	133,654
	1,210,000	1,250,000
	23,336	0
<u>\$4,593</u>	<u>\$1,378,254</u>	<u>\$1,815,962</u>
1,188	\$580,997	\$1,348,049
	1,250	0
	125	100
	(1,490,500)	(649,620)
<u>\$1,188</u>	<u>(\$908,128)</u>	<u>\$698,529</u>
<u>\$5,781</u>	<u>\$470,126</u>	<u>\$2,514,491</u>

SENECA COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 ALL CAPITAL PROJECTS FUNDS
 YEAR ENDED DECEMBER 31, 2000

	<u>CDBG</u>	<u>EPA On-lot Septic Grant</u>	<u>Issue 2</u>	<u>Board of Education</u>
Revenues:				
Intergovernmental	\$834,430	\$13,006	\$804,602	
Interest		29		
Miscellaneous	2,006	50		
Total Revenues	<u>836,436</u>	<u>13,085</u>	<u>804,602</u>	<u>0</u>
Expenditures:				
Current:				
Capital Outlay	777,973	52,795	1,027,277	
Debt Service:				
Principal Retirement				
Interest and Fiscal Charges				
Total Expenditures	<u>777,973</u>	<u>52,795</u>	<u>1,027,277</u>	<u>0</u>
<i>Excess of Revenue Over(Under) Expenditures</i>	58,463	(39,710)	(222,675)	0
Other Financing Sources(Uses):				
Proceeds from Sale of Fixed Assets				
Operating Transfers-In		45,270	186,922	
Operating Transfers-Out			(13,325)	
Total Other Financing Sources(Uses)	<u>0</u>	<u>45,270</u>	<u>173,597</u>	<u>0</u>
<i>Excess(Deficit) of Revenues and Other Financing Sources Over Expenditures and Other Uses</i>	58,463	5,560	(49,078)	0
<i>Fund Balance(Deficit) at Beginning of Year</i>	(12,068)	0	49,078	16,250
Fund Balance(Deficit) at End of Year	<u><u>\$46,395</u></u>	<u><u>\$5,560</u></u>	<u><u>\$0</u></u>	<u><u>\$16,250</u></u>

<i>County Capital Projects</i>	<i>Community-Based Correction Facility</i>	<i>2000 Totals</i>	<i>1999 Totals</i>
	\$82,702	1,734,740	\$3,058,197
810	720	1,559	2,377
		2,056	2,424
810	83,422	1,738,355	3,062,998
1,971,675	14,751	3,844,471	3,944,600
		0	1,650,000
58,748		58,748	6,596
2,030,423	14,751	3,903,219	5,601,196
(2,029,613)	68,671	(2,164,864)	(2,538,198)
52,050		52,050	0
435,000		667,192	448,790
	(147,709)	(161,034)	(215,802)
487,050	(147,709)	558,208	232,988
(1,542,563)	(79,038)	(1,606,656)	(2,305,210)
565,042	80,226	698,528	3,003,739
(\$977,521)	\$1,188	(\$908,128)	\$698,529

SENECA COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
CAPITAL PROJECTS FUNDS
YEAR ENDED DECEMBER 31, 2000

	<u>Community Development Block Grant</u>			<u>EPA On-Lot Septic Grant</u>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Intergovernmental	1,296,200	951,430	(344,770)	146,628	13,006	(133,622)
Interest						
Rent						
Miscellaneous	2,000	2,006	6	6,703	6,703	
Total Revenues	1,298,200	953,436	(344,764)	153,331	19,709	(133,622)
Expenditures:						
Current Operations:						
Capital Outlay	1,005,260	944,576	60,684	198,600	112,820	85,780
Debt Service:						
Principal Retirement						
Interest and Fiscal Charges						
Total Expenditures	1,005,260	944,576	60,684	198,600	112,820	85,780
<i>Excess of Revenues Over (Under) Expenditures</i>	292,940	8,860	(284,080)	(45,269)	(93,111)	(47,842)
Other Financing Sources(Uses):						
Proceeds from Sale of Notes						
Proceeds from Sale of Fixed Assets						
Advances-In	0	39,518	39,518	0	16,400	16,400
Advances-Out	0	(32,582)	(32,582)			
Operating Transfers-In				45,270	45,270	0
Operating Transfers-Out						
Total Other Financing Sources(Uses)	0	6,936	6,936	45,270	61,670	16,400
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	292,940	15,796	(277,144)	1	(31,441)	(31,442)
<i>Fund Balance(Deficit) at Beginning of Year (Restated Note 26)</i>	(294,381)	(294,381)	0			
<i>Prior Year Encumbrances Not Expended</i>	159	159	0			
Fund Balance (Deficit) at End of Year	(1,282)	(278,426)	(277,144)	1	(31,441)	(31,442)

<i>Issue 2</i>			<i>Bd of Education Annex Building</i>			<i>County Capital Projects</i>		
Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
952,206	924,796	(27,410)					765	765
						5,000		(5,000)
952,206	924,796	(27,410)	0	0	0	5,000	765	(4,235)
889,966	878,215	11,751				1,498,502	1,401,187	97,315
						40,000	1,250,000	(1,210,000)
						75,128	55,097	20,031
889,966	878,215	11,751	0	0	0	1,613,630	2,706,284	(1,092,654)
62,240	46,581	(15,659)	0	0	0	(1,608,630)	(2,705,519)	(1,096,889)
							1,210,000	1,210,000
						100,000	52,050	(47,950)
186,922	186,922	0				403,000	435,000	32,000
(13,325)	(13,325)	0						
173,597	173,597	0	0	0	0	503,000	1,697,050	1,194,050
235,837	220,178	(15,659)	0	0	0	(1,105,630)	(1,008,469)	97,161
(239,606)	(239,606)	0	16,250	16,250	0	1,073,829	1,073,829	0
19,428	19,428	0	0	0	0	40,188	40,188	0
15,659	0	(15,659)	16,250	16,250	0	8,387	105,548	97,161

Continued

SENECA COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
CAPITAL PROJECTS FUNDS
YEAR ENDED DECEMBER 31, 2000

	<u>Community Based Correction Facility</u>		
	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	339,910	82,702	(257,208)
Interest		851	851
Rent			
Miscellaneous			
Total Revenues	339,910	83,553	(256,357)
Expenditures:			
Current Operations:			
Capital Outlay	109,500	7,695	101,805
Debt Service:			
Principal Retirement			
Interest and Fiscal Charges			
Total Expenditures	109,500	7,695	101,805
<i>Excess of Revenues Over (Under) Expenditures</i>	230,410	75,858	(154,552)
Other Financing Sources(Uses):			
Proceeds from Sale of Notes			
Proceeds from Sale of Fixed Assets			
Advances-In			
Advances-Out			
Operating Transfers-In			
Operating Transfers-Out	(147,709)	(147,709)	0
Total Other Financing Sources(Uses)	(147,709)	(147,709)	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	82,701	(71,851)	(154,552)
<i>Fund Balance(Deficit) at Beginning of Year (Restated Note 26)</i>	63,884	63,884	0
<i>Prior Year Encumbrances Not Expended</i>	7,967	7,967	0
Fund Balance (Deficit) at End of Year	154,552	0	(154,552)

ENTERPRISE FUNDS SENECA COUNTY, OHIO

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

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

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

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

SENECA COUNTY, OHIO
COMBINING BALANCE SHEET
ALL ENTERPRISE FUNDS
DECEMBER 31, 2000

	<i>Hammer- Heinsman Sewer District</i>	<i>Emergency Medical Service</i>	<i>County Sewer District</i>	<i>2000 Totals</i>	<i>1999 Totals</i>
Assets:					
Current Assets:					
Pooled Cash and Cash Equivalents	\$38,146	\$166,651	\$68,693	\$273,490	\$193,265
Prepaid Items	50	210	100	360	300
Receivables (Net of Allowance for Uncollectibles):					
Accounts	4,542	86,644	2,958	94,144	154,371
Interest			93	93	
Notes Receivable			4,587	4,587	
<i>Total Current Assets</i>	<u>42,738</u>	<u>253,505</u>	<u>76,431</u>	<u>372,674</u>	<u>347,936</u>
Property, Plant, and Equipment:					
Land	5,443		14,200	19,643	19,643
Buildings and Improvements	103,465		115,000	218,465	218,465
Furniture and Equipment		683,353	1,010	684,363	692,509
Less: Accumulated Depreciation	<u>(43,560)</u>	<u>(462,476)</u>	<u>(9,362)</u>	<u>(515,398)</u>	<u>(490,828)</u>
Total Property, Plant, and Equipment	<u>65,348</u>	<u>220,877</u>	<u>120,848</u>	<u>407,073</u>	<u>439,789</u>
Total Assets	<u>\$108,086</u>	<u>\$474,382</u>	<u>\$197,279</u>	<u>\$779,747</u>	<u>\$787,725</u>
Liabilities:					
Current Liabilities:					
Accounts Payable	\$21	\$26,331	\$7	\$26,359	\$6,038
Contracts Payable	560	5,346	1,954	7,860	25,299
Accrued Salaries and Benefits	48	1,669	1,125	2,842	3,630
Compensated Absences Payable		8,324		8,324	7,437
Due To Other Governments	15	1,673	1,091	2,779	1,658
Total Liabilities	<u>644</u>	<u>43,343</u>	<u>4,177</u>	<u>48,164</u>	<u>44,062</u>
Restated Fund Equity and Other Credits:(Note 26)					
Contributed Capital	65,348	2,776	120,073	188,197	192,356
Unreserved Retained Earnings	<u>42,094</u>	<u>428,263</u>	<u>73,029</u>	<u>543,386</u>	<u>551,307</u>
Total Fund Equity and Other Credits	<u>107,442</u>	<u>431,039</u>	<u>193,102</u>	<u>731,583</u>	<u>743,663</u>
Total Liabilities and Fund Equity	<u>\$108,086</u>	<u>\$474,382</u>	<u>\$197,279</u>	<u>\$779,747</u>	<u>\$787,725</u>

SENECA COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
ALL ENTERPRISE FUNDS
YEAR ENDED DECEMBER 31, 2000

	<i>Hammer- Heinsman Sewer District</i>	<i>Emergency Medical Service</i>	<i>County Sewer District</i>	<i>2000 Totals</i>	<i>1999 Totals</i>
Operating Revenues:					
Charges for Services	\$16,188		\$15,649	\$31,837	\$26,278
Tap-In Fees	350		105,548	105,898	
Patient Services		71,420		71,420	82,617
Interest			130	130	
Miscellaneous	2	8,818	541	9,361	2,101
Total Operating Revenues	\$16,540	\$80,238	\$121,868	\$218,646	\$110,996
Operating Expenses:					
Personal Services	\$360	\$60,291	\$32,593	\$93,244	\$91,471
Contract Services	10,130	117,719	78,216	206,065	385,752
Materials and Supplies	628	57,122	768	58,518	42,108
Capital Outlay				0	2,416
Other	505	3,154	13,267	16,926	2,116
Depreciation	3,285	71,751	3,705	78,741	64,400
Total Operating Expenses	\$14,908	\$310,037	\$128,549	\$453,494	\$588,263
<i>Operating Income(Loss)</i>	<i>\$1,632</i>	<i>(\$229,799)</i>	<i>(\$6,681)</i>	<i>(\$234,848)</i>	<i>(\$477,267)</i>
Non Operating Revenues:					
Grant		25,681	40,000	65,681	4,370
Total Non-Operating Revenues	0	25,681	40,000	65,681	4,370
<i>Income (Loss) Before Operating Transfers</i>	<i>1,632</i>	<i>(204,118)</i>	<i>33,319</i>	<i>(169,167)</i>	<i>(472,897)</i>
Operating Transfers-In		153,694		153,694	397,817
Net Income(Loss)	\$1,632	(\$50,424)	\$33,319	(\$15,473)	(\$75,080)
Depreciation of Fixed Assets					
Acquired by Contributed Capital	3,285	618	3,651	7,554	6,936
Retained Earnings at Beginning of Year	37,178	478,069	36,059	551,306	619,451
Retained Earnings at End of Year	\$42,095	\$428,263	\$73,029	\$543,387	\$551,307
Contributed Capital at Beginning of Year	\$68,632	\$0	\$123,724	\$192,356	\$199,292
Capital Contributions During Year		3,394		\$3,394	0
Depreciation on Fixed Assets Acquired by Contributed Capital	(\$3,285)	(618)	(3,651)	(\$7,554)	(6,936)
Contributed Capital at End of Year	\$65,347	\$2,776	\$120,073	\$188,196	\$192,356
Total Fund Equity at End of Year	\$107,442	\$431,039	\$193,102	\$731,583	\$743,663

SENECA COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN
FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
ENTERPRISE FUNDS
YEAR ENDED DECEMBER 31, 2000

	Hammer Heinsman			Emergency Medical Service		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Charges for Services	\$15,625	\$16,109	\$484			
Tap-In Fees		\$350	350			
Patient Services				\$120,000	\$133,281	13,281
Miscellaneous		2	2	8,636	8,819	183
Total Revenues	15,625	16,461	836	128,636	142,100	13,464
Expenses:						
Current Operations:						
Public Safety						
Personal Services				61,071	59,032	2,039
Contract Services				126,665	110,286	16,379
Materials and Supplies				47,600	44,070	3,530
Capital Outlay				2,710	1,687	1,023
Other				150,705	86,320	64,385
Public Works						
Personal Services	5,728	410	5,318			
Contract Services	23,000	23,000	0			
Materials and Supplies	1,000	1,000	0			
Other						
Capital Outlay	1,000	1,000	0			
Total Expenses	30,728	25,410	5,318	388,751	301,395	87,356
<i>Excess of Revenues Over (Under) Expenses</i>	(15,103)	(8,949)	6,154	(260,115)	(159,295)	100,820
Federal & State Grants						
				22,601	25,681	3,080
Total Non-Operating Revenues	0	0	0	22,601	25,681	3,080
<i>Excess of Revenues and Non-Operating Revenues Over (Under) Expenses</i>						
Operating Transfers-In						
				153,694	153,694	0
Total Operating Transfers-In	0	0	0	153,694	153,694	0
<i>Excess of Revenues, Non-Operating Revenues and Operating Transfers Over(Under) Expenses</i>						
	(15,103)	(8,949)	6,154	(83,820)	20,080	103,900
<i>Fund Balance(Deficit) at Beginning of Year</i>	28,215	28,215	0	61,601	61,601	0
<i>Prior Year Encumbrances Not Expended</i>	4,507	4,507	0	22,220	22,220	0
Fund Balance (Deficit) at End of Year	\$17,619	\$23,773	\$6,154	\$1	\$103,901	\$103,900

<i>County Sewer District</i>		
Budget	Actual	Variance: Favorable (Unfavorable)
\$30,000	\$14,191	(\$15,809)
\$100,000	\$100,899	899
	541	541
<i>130,000</i>	<i>115,631</i>	<i>(14,369)</i>

34,862	32,583	2,279
121,619	117,213	4,406
950	950	0
14,267	13,267	1,000
1,000	1,000	0
<i>172,698</i>	<i>165,013</i>	<i>7,685</i>

(42,698)	(49,382)	(6,684)
40,000	40,000	
<i>40,000</i>	<i>40,000</i>	<i>0</i>

<i>0</i>	<i>0</i>	<i>0</i>
-----------------	-----------------	-----------------

(2,698)	(9,382)	(6,684)
3,260	3,260	0
5,142	5,142	0
<i>\$5,704</i>	<i>(\$980)</i>	<i>(\$6,684)</i>

SENECA COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
ALL ENTERPRISE FUNDS
YEAR ENDED DECEMBER 31, 2000

	<i>Hammer- Heinsman Sewer District</i>	<i>Emergency Medical Service</i>	<i>County Sewer District</i>	<i>2000 Totals</i>	<i>1999 Totals</i>
Cash Flows from Operating Activities:					
Cash Received from Customers	\$16,460	\$183,824	\$14,092	\$214,376	\$143,932
Cash Received from Tap-In Fees			100,998	100,998	0
Other	2	8,818	541	9,361	2,101
Cash Paid to Suppliers	(11,153)	(210,029)	(108,047)	(329,229)	(389,431)
Cash Paid for Employee Services and Benefits	(409)	(59,032)	(32,583)	(92,024)	(90,643)
Net Cash Provided by (Used in) Operating Activities	<u>4,900</u>	<u>(76,419)</u>	<u>(24,999)</u>	<u>(96,518)</u>	<u>(334,041)</u>
Cash Flows from Noncapital Financing Activities:					
Grant		25,681	40,000	65,681	4,369
Operating Transfers-In		153,694		153,694	397,817
Net Cash Provided by (Used in) Noncapital Financing Activities	<u>0</u>	<u>179,375</u>	<u>40,000</u>	<u>219,375</u>	<u>402,186</u>
Cash Flows from Capital and Related Financing Activities:					
Interest Received					
Purchase of Fixed Assets		(42,631)		(42,631)	(97,211)
Net Cash Used in Capital and Related Financing Activities	<u>0</u>	<u>(42,631)</u>	<u>0</u>	<u>(42,631)</u>	<u>(97,211)</u>
Net Increase(Decrease) in Cash and Cash Equivalents	4,900	60,325	15,001	80,226	(29,066)
<i>Cash and Cash Equivalents, January 1</i>	<u>33,246</u>	<u>106,326</u>	<u>53,692</u>	<u>193,264</u>	<u>222,331</u>
Cash and Cash Equivalents, December 31	<u>\$38,146</u>	<u>\$166,651</u>	<u>\$68,693</u>	<u>\$273,490</u>	<u>\$193,265</u>
Reconciliation of operating income(loss) to net cash provided by (used in) operating activities:					
Operating Income(Loss)	\$1,632	(\$229,799)	(\$6,681)	(\$234,848)	(\$477,267)
<i>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:</i>					
Changes in Assets and Liabilities					
(Increase)Decrease in Prepays		(60)		(60)	(12)
(Increase)Decrease in Accounts Receivable	(78)	112,404	(1,557)	110,769	35,037
(Increase)Decrease in Notes Receivable			(4,587)	(4,587)	0
(Increase)Decrease in Interest Receivable			(93)	(93)	0
Increase(Decrease) in Accounts Payable		20,314	7	20,321	3,885
Increase(Decrease) in Accrued Contracts Payable	110	(1,746)	(15,803)	(17,439)	21,035
Increase(Decrease) in Accrued Salaries and Benefits	(40)	(733)	(15)	(788)	1,761
Increase(Decrease) in Compensated Absences Payable	(24)	1,977		1,953	(1,445)
Increase(Decrease) in Due to Other Governments	15	15	25	55	512
Provision for Estimated Uncollectibles		(50,542)		(50,542)	18,053
Depreciation	3,285	71,751	3,705	78,741	64,400
Net Cash Provided by (Used in) Operating Activities	<u>\$4,900</u>	<u>(\$76,419)</u>	<u>(\$24,999)</u>	<u>(\$96,518)</u>	<u>(\$334,041)</u>

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

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

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

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

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

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

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

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

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

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

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

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

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

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

REAL ESTATE TAX PENALTY ACCOUNT FUND-To account for monies received from penalties assessed on delinquent real estate taxes at collection.

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

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

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

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

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

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

FIDUCIARY FUNDS

SENECA COUNTY, OHIO, Continued

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SENECA COUNTY, OHIO
COMBINING BALANCE SHEET
ALL FIDUCIARY FUNDS
DECEMBER 31, 2000

	<i>Allen Eiry Special Guardianship</i>	<i>EMS Trust</i>	<i>Foster Children Donations</i>	<i>Total Expendable Trust Funds</i>
Assets:				
Pooled Cash and Cash Equivalents	\$1,793	\$571	\$5,983	8,347
Segregated Cash Accounts				
Segregated Investment Accounts				
Receivables (Net of Allowances for Uncollectibles):				
Taxes				
Accounts				
Accrued Interest				
Rent				
Due from Other Governments				
Total Assets	<u>\$1,793</u>	<u>\$571</u>	<u>\$5,983</u>	<u>\$8,347</u>
Liabilities:				
Accounts Payable	\$76		\$531	\$607
Contracts Payable	147			147
Accrued Salaries and Benefits	817			817
Compensated Absences Payable	82			82
Due To Other Governments	762			762
Due To Primary Government				
Due to Component Unit				
Due to Others				
Undistributed Monies				
Accrued Interest Payable				
Total Liabilities	<u>1,884</u>	<u>0</u>	<u>531</u>	<u>2,415</u>
Fund Balances:				
Reserved for Encumbrances	1,234		2,204	3,438
Unreserved, Undesignated	(1,325)	571	3,248	2,494
Total Fund Balances	<u>(91)</u>	<u>571</u>	<u>5,452</u>	<u>5,932</u>
Total Liabilities and Fund Equity	<u>\$1,793</u>	<u>\$571</u>	<u>\$5,983</u>	<u>\$8,347</u>

<i>Agency Funds</i>	<i>2000 Totals</i>	<i>1999 Totals</i>
\$9,339,893	\$9,348,240	\$5,160,376
219,325	219,325	405,761
35,000	35,000	35,000
34,572,900	34,572,900	33,005,370
636,980	636,980	12,123,939
318	318	309
		11,400
1,690,800	1,690,800	501,813
<u>\$46,495,216</u>	<u>\$46,503,563</u>	<u>\$51,243,968</u>
	\$607	\$123
	147	0
59,500	60,317	55,309
17,047	17,129	10,062
37,324,458	37,325,220	30,418,826
1,416,382	1,416,382	1,457,503
2,953,146	2,953,146	3,314,204
1,978,629	1,978,629	12,376,430
2,745,800	2,745,800	3,606,659
254	254	267
<u>46,495,216</u>	<u>46,497,631</u>	<u>51,239,383</u>
	3,438	5,639
	2,494	(1,054)
<u>0</u>	<u>5,932</u>	<u>4,585</u>
<u>\$46,495,216</u>	<u>\$46,503,563</u>	<u>\$51,243,968</u>

SENECA COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL EXPENDABLE TRUST FUNDS
YEAR ENDED DECEMBER 31, 2000

	<u>Allen Eiry Special Guardianship</u>	<u>EMS Trust</u>	<u>Foster Children Donations</u>	<u>2000 Totals</u>	<u>1999 Totals</u>
Revenues:					
Donations			\$2,760	\$2,760	\$2,982
Miscellaneous	30,006			30,006	17,039
Total Revenues	<u>30,006</u>	<u>0</u>	<u>2,760</u>	<u>32,766</u>	<u>20,021</u>
Expenditures:					
Public Safety				0	487
Human Services	29,867		1,551	31,418	28,849
Total Expenditures	<u>29,867</u>	<u>0</u>	<u>1,551</u>	<u>31,418</u>	<u>29,336</u>
<i>Excess of Revenues over(under)Expenditures</i>	139	0	1,209	1,348	(9,315)
Other Financing Sources(Uses):					
Operating Transfers-In				0	5,000
Total Other Financing Sources(Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,000</u>
<i>Excess of Revenues over(under) Expenditures</i>	139	0	1,209	1,348	(4,315)
<i>Fund Balance at Beginning of Year</i>	<u>(230)</u>	<u>571</u>	<u>4,243</u>	<u>4,584</u>	<u>8,900</u>
Fund Balance at End of Year	<u><u>(\$91)</u></u>	<u><u>\$571</u></u>	<u><u>\$5,452</u></u>	<u><u>\$5,932</u></u>	<u><u>\$4,585</u></u>

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SENECA COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
EXPENDABLE TRUST FUNDS
YEAR ENDED DECEMBER 31, 2000

	<u>Allen Eiry Special Guardianship</u>			<u>EMS Trust</u>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Donations						
Miscellaneous	\$30,000	\$30,006	\$6			
Total Revenues	\$30,000	\$30,006	\$6	\$0	\$0	\$0
Expenditures:						
Current Operations:						
Public Safety						
Supplies						
Capital Outlay						
Human Services						
Personal Services	26,745	26,711	34			
Contractual Services	480	480	0			
Supplies	400	400	0			
Capital Outlay	2,000	1,801	199			
Other	1,600	1,400	200			
Total Expenditures	31,225	30,792	433	0	0	0
<i>Excess of Revenues</i>						
<i>Over (Under) Expenditures</i>	(1,225)	(786)	439	0	0	0
<i>Fund Balance(Deficit) at Beginning of Year</i>	221	221	0	571	571	0
<i>Prior Year Encumbrances Not Expended</i>	1,049	1,049	0	0	0	0
Fund Balance (Deficit) at End of Year	\$45	\$484	\$439	\$571	\$571	\$0

<i>Foster Children Donations</i>		
Budget	Actual	Variance: Favorable (Unfavorable)
4,000	2,794	(\$1,206)
<i>\$4,000</i>	<i>\$2,794</i>	<i>(\$1,206)</i>
3570	3,570	0
<i>3,570</i>	<i>3,570</i>	<i>0</i>
430	(776)	(1,206)
(380)	(380)	0
4,405	4,405	0
<i>\$4,455</i>	<i>\$3,249</i>	<i>(\$1,206)</i>

SENECA COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED DECEMBER 31, 2000

	<i>Beginning Balance 01/01/2000</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance 12/31/2000</i>
Real Estate Tax Fund:				
Assets:				
Pooled Cash and Cash Equivalents	\$885,787	\$26,162,580	\$26,229,559	\$818,808
Taxes Receivable-Current	25,110,856	27,365,280	26,415,145	26,060,991
Taxes Receivable-Delinquent	802,486	962,965	802,486	962,965
Total Assets	<u>\$26,799,129</u>	<u>\$54,490,825</u>	<u>\$53,447,190</u>	<u>\$27,842,764</u>
Liabilities:				
Due to Other Governments	\$22,027,422	\$59,262,669	\$57,816,855	\$23,473,236
Due to Primary Government	\$1,457,503	\$1,416,382	\$1,457,503	\$1,416,382
Due to Component Unit	\$3,314,204	\$2,953,146	\$3,314,204	\$2,953,146
Total Liabilities	<u>\$26,799,129</u>	<u>\$63,632,197</u>	<u>\$62,588,562</u>	<u>\$27,842,764</u>
Inheritance Tax Fund				
Assets:				
Pooled Cash and Cash Equivalents	\$514,426	\$1,646,961	\$1,553,770	\$607,617
Total Assets	<u>\$514,426</u>	<u>\$1,646,961</u>	<u>\$1,553,770</u>	<u>\$607,617</u>
Liabilities:				
Due to Other Governments	\$514,426	\$1,646,961	\$1,553,770	\$607,617
Total Liabilities	<u>\$514,426</u>	<u>\$1,646,961</u>	<u>\$1,553,770</u>	<u>\$607,617</u>
Unclassified Tax Fund				
Assets:				
Pooled Cash and Cash Equivalents	\$120,975	\$7,305,939	\$3,448,165	\$3,978,749
Taxes Receivable-Current	6,528,769	7,008,148	6,595,931	6,940,986
Taxes Receivable-Delinquent	554,571	710,332	662,123	602,780
Total Assets	<u>\$7,204,315</u>	<u>\$15,024,419</u>	<u>\$10,706,219</u>	<u>\$11,522,515</u>
Liabilities:				
Due to Other Governments	\$7,204,315	\$15,024,416	\$10,706,216	\$11,522,515
Total Liabilities	<u>\$7,204,315</u>	<u>\$15,024,416</u>	<u>\$10,706,216</u>	<u>\$11,522,515</u>

SENECA COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS, Continued
YEAR ENDED DECEMBER 31, 2000

	<i>Beginning Balance 01/01/2000</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance 12/31/2000</i>
Local Government Fund				
Assets:				
Pooled Cash and Cash Equivalents	\$0	\$2,732,459	\$2,732,459	\$0
Due From Other Governments	185,455	645,151	185,455	645,151
Total Assets	<u>\$185,455</u>	<u>\$3,377,610</u>	<u>\$2,917,914</u>	<u>\$645,151</u>
Liabilities:				
Due to Other Governments	185,455	3,837,307	3,377,611	645,151
Total Liabilities	<u>\$185,455</u>	<u>\$3,837,307</u>	<u>\$3,377,611</u>	<u>\$645,151</u>
Real Estate Tax Penalty Account Fund				
Assets:				
Segregated Cash Account	12,294	117,950	130,244	\$0
Total Assets	<u>\$12,294</u>	<u>\$117,950</u>	<u>\$130,244</u>	<u>\$0</u>
Liabilities:				
Undistributed Monies	12,294	117,950	130,244	\$0
Total Liabilities	<u>\$12,294</u>	<u>\$117,950</u>	<u>\$130,244</u>	<u>\$0</u>
Libraries Local Government Support Fund				
Assets:				
Pooled Cash and Cash Equivalents	\$0	\$2,463,427	\$2,463,427	\$0
Due From Other Governments	178,903	675,259	178,903	675,259
Total Assets	<u>\$178,903</u>	<u>\$3,138,686</u>	<u>\$2,642,330</u>	<u>\$675,259</u>
Liabilities:				
Due To Other Governments	178,903	3,635,041	3,138,685	675,259
Total Liabilities	<u>\$178,903</u>	<u>\$3,635,041</u>	<u>\$3,138,685</u>	<u>\$675,259</u>
County Law Library				
Assets:				
Pooled Cash and Cash Equivalents	\$0	\$36,766	\$31,639	\$5,127
Due From Other Governments	3,098	1,887	3,098	1,887
Total Assets	<u>\$3,098</u>	<u>\$38,653</u>	<u>\$34,737</u>	<u>\$7,014</u>
Liabilities:				
Due To Other Governments	3,098	39,855	35,939	7,014
Total Liabilities	<u>\$3,098</u>	<u>\$39,855</u>	<u>\$35,939</u>	<u>\$7,014</u>

Continued

SENECA COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS, Continued
YEAR ENDED DECEMBER 31, 2000

	<i>Beginning Balance 01/01/2000</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance 12/31/2000</i>
Board of Health Fund				
Assets:				
Pooled Cash and Cash Equivalents	\$560,247	\$2,057,565	\$2,144,492	\$473,320
Accounts Receivable	64,423	22,681	64,423	22,681
Due From Other Governments	61	15,523	61	15,523
Total Assets	<u>\$624,731</u>	<u>\$2,095,769</u>	<u>\$2,208,976</u>	<u>\$511,524</u>
Liabilities:				
Due to Others	\$50,897	\$17,342	\$50,897	\$17,342
Due To Other Governments	39,968	43,316	39,968	43,316
Accrued Salaries and Benefits	41,202	44,134	41,202	44,134
Compensated Absences Payable	7,646	11,582	7,646	11,582
Undistributed Monies	485,018	2,031,285	2,121,153	395,150
Total Liabilities	<u>\$624,731</u>	<u>\$2,147,659</u>	<u>\$2,260,866</u>	<u>\$511,524</u>
Local Government Revenue Assistance Fund				
Assets:				
Pooled Cash and Cash Equivalents	\$0	\$530,531	\$530,531	\$0
Due From Other Governments	35,878	118,939	35,878	118,939
Total Assets	<u>\$35,878</u>	<u>\$649,470</u>	<u>\$566,409</u>	<u>\$118,939</u>
Liabilities:				
Due To Other Governments	\$35,878	\$732,532	\$649,471	\$118,939
Total Liabilities	<u>\$35,878</u>	<u>\$732,532</u>	<u>\$649,471</u>	<u>\$118,939</u>
Soil and Water Fund				
Assets:				
Pooled Cash and Cash Equivalents	\$27,345	\$279,117	\$290,424	\$16,038
Total Assets	<u>\$27,345</u>	<u>\$279,117</u>	<u>\$290,424</u>	<u>\$16,038</u>
Liabilities:				
Due To Other Governments	\$7,096	\$7,838	\$7,096	\$7,838
Accrued Salaries and Benefits	5,690	7,067	5,690	7,067
Compensated Absences Payable	1,188	2,883	1,188	2,883
Undistributed Monies	13,371	279,117	294,238	(1,750)
Total Liabilities	<u>\$27,345</u>	<u>\$296,905</u>	<u>\$308,212</u>	<u>\$16,038</u>

SENECA COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS, Continued
YEAR ENDED DECEMBER 31, 2000

	<i>Beginning Balance 01/01/2000</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance 12/31/2000</i>
Forfeited Land Tax Sale Fund				
Assets:				
Pooled Cash and Cash Equivalents	\$8,405	\$923	\$0	\$9,328
Total Assets	\$8,405	\$923	\$0	\$9,328
Liabilities:				
Undistributed Monies	\$8,405	\$923	\$0	\$9,328
Total Liabilities	\$8,405	\$923	\$0	\$9,328
METRICH Law Enforcement Trust				
Assets:				
Pooled Cash and Cash Equivalents	\$7,000	\$42,376	\$10,320	\$39,056
Total Assets	\$7,000	\$42,376	\$10,320	\$39,056
Liabilities:				
Undistributed Assets	\$7,000	\$42,376	\$10,320	\$39,056
Total Liabilities	\$7,000	\$42,376	\$10,320	\$39,056
Regional Planning Commission				
Assets:				
Pooled Cash and Cash Equivalents	\$32,249	\$90,051	\$101,697	\$20,603
Accounts Receivable	0	826	0	826
Due from Other Governments	0	11,000	0	11,000
Total Assets	\$32,249	\$101,877	\$101,697	\$32,429
Liabilities:				
Due to Others	\$195	\$225	\$195	\$225
Due to Other Governments	1,454	1,908	1,454	1,908
Accrued Salaries	1,633	2,105	1,633	2,105
Compensated Absences	379	684	379	684
Undistributed Monies	28,588	\$101,877	\$102,958	27,507
Total Liabilities	\$32,249	\$106,799	\$106,619	\$32,429

Continued

SENECA COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS, Continued
YEAR ENDED DECEMBER 31, 2000

	<i>Beginning Balance 01/01/2000</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance 12/31/2000</i>
<i>Alimony and Child Support Fund</i>				
Assets:				
Cash in Segregated Accounts	\$172,406	\$613	\$161,840	\$11,179
Accounts Receivable	11,596,788	7,339,403	18,936,191	0
Total Assets	<u>\$11,769,194</u>	<u>\$7,340,016</u>	<u>\$19,098,031</u>	<u>\$11,179</u>
Liabilities:				
Due To Others	\$11,769,194	\$102,813	\$11,860,828	\$11,179
Total Liabilities	<u>\$11,769,194</u>	<u>\$102,813</u>	<u>\$11,860,828</u>	<u>\$11,179</u>
<i>County Court Agency Fund</i>				
Assets:				
Cash in Segregated Accounts	\$201,271	\$6,252,646	\$6,278,010	\$175,907
Investments in Segregated Accounts	35,000	0	0	35,000
Accounts Receivable-Net of Allowance For Uncollectible	119,183	392,138	380,268	131,053
Accrued Interest	267	254	267	254
Total Assets	<u>\$355,721</u>	<u>\$6,645,038</u>	<u>\$6,658,545</u>	<u>\$342,214</u>
Liabilities:				
Due To Others	\$18,297	\$80,467	\$69,664	\$29,100
Undistributed Monies	337,157	6,303,232	6,327,529	312,860
Accrued Interest Payable	267	254	267	254
Total Liabilities	<u>\$355,721</u>	<u>\$6,383,953</u>	<u>\$6,397,460</u>	<u>\$342,214</u>
<i>Sheriff Agency Fund</i>				
Assets:				
Cash in Segregated Accounts	\$19,789	\$493,634	\$481,184	\$32,239
Total Assets	<u>\$19,789</u>	<u>\$493,634</u>	<u>\$481,184</u>	<u>\$32,239</u>
Liabilities:				
Due to Others	\$1,026	\$121,005	\$106,529	\$15,502
Undistributed Monies	18,763	383,426	385,452	16,737
Total Liabilities	<u>\$19,789</u>	<u>\$504,431</u>	<u>\$491,981</u>	<u>\$32,239</u>

SENECA COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS, Continued
YEAR ENDED DECEMBER 31, 2000

	<i>Beginning Balance 01/01/2000</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance 12/31/2000</i>
Undivided Tax Fund				
Assets:				
Pooled Cash and Cash Equivalents	\$118,525	\$1,801,418	\$1,799,604	\$120,339
Due From Other Governments	95,531	95,116	95,531	95,116
Total Assets	<u>\$214,056</u>	<u>\$1,896,534</u>	<u>\$1,895,135</u>	<u>\$215,455</u>
Liabilities:				
Due To Other Governments	\$214,056	\$1,897,156	\$1,895,757	\$215,455
Total Liabilities	<u>\$214,056</u>	<u>\$1,897,156</u>	<u>\$1,895,757</u>	<u>\$215,455</u>
Payroll Fund				
Assets:				
Pooled Cash and Cash Equivalents	\$108,689	\$15,443,807	\$15,436,908	\$115,588
Accounts Receivable	343,512	482,159	343,512	482,159
Total Assets	<u>\$452,201</u>	<u>\$15,925,966</u>	<u>\$15,780,420</u>	<u>\$597,747</u>
Liabilities:				
Due To Others	\$451,941	\$15,617,179	\$15,471,783	\$597,337
Due To Other Governments	260	150	0	410
Total Liabilities	<u>\$452,201</u>	<u>\$15,617,329</u>	<u>\$15,471,783</u>	<u>\$597,747</u>
Special Emergency Planning Fund				
Assets:				
Pooled Cash and Cash Equivalents	\$92,791	\$18,801	\$24,314	\$87,278
Total Assets	<u>\$92,791</u>	<u>\$18,801</u>	<u>\$24,314</u>	<u>\$87,278</u>
Liabilities:				
Accrued Salaries and Benefits	\$329	\$329	\$329	\$329
Due to Others	7	601	7	601
Due to Other Governments	267	304	267	304
Undistributed Monies	92,188	18,801	24,945	86,044
Total Liabilities	<u>\$92,791</u>	<u>\$20,035</u>	<u>\$25,548</u>	<u>\$87,278</u>

Continued

SENECA COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS, Continued
YEAR ENDED DECEMBER 31, 2000

	<i>Beginning Balance 01/01/2000</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance 12/31/2000</i>
Lodging Tax Fund				
Assets:				
Pooled Cash and Cash Equivalents	\$318	\$46,105	\$43,856	\$2,567
Taxes Receivable-Current	8,688	5,178	8,688	5,178
Total Assets	<u>\$9,006</u>	<u>\$51,283</u>	<u>\$52,544</u>	<u>\$7,745</u>
Liabilities:				
Undistributed Monies	\$9,006	\$42,595	\$43,856	\$7,745
Total Liabilities	<u>\$9,006</u>	<u>\$42,595</u>	<u>\$43,856</u>	<u>\$7,745</u>
Law Enforcement Trust Agency Fund				
Assets:				
Pooled Cash and Cash Equivalents	\$18,333	\$393	\$14,734	\$3,992
Total Assets	<u>\$18,333</u>	<u>\$393</u>	<u>\$14,734</u>	<u>\$3,992</u>
Liabilities:				
Undistributed Monies	\$18,333	\$393	\$14,734	\$3,992
Total Liabilities	<u>\$18,333</u>	<u>\$393</u>	<u>\$14,734</u>	<u>\$3,992</u>
Mental Health and Recovery Services Fund				
Assets:				
Pooled Cash and Cash Equivalents	\$2,651,062	\$6,130,300	\$5,754,926	\$3,026,436
Accounts Receivable	0	261	0	261
Accrued Interest	42	64	42	64
Due From Other Governments	2,887	127,925	2,887	127,925
Total Assets	<u>\$2,653,991</u>	<u>\$6,258,550</u>	<u>\$5,757,855</u>	<u>\$3,154,686</u>
Liabilities:				
Due to Others	\$84,513	\$1,307,343	\$84,513	\$1,307,343
Due to Other Governments	5,215	5,446	5,215	5,446
Accrued Salaries and Benefits	5,679	5,865	5,679	5,865
Compensated Absences Payable	850	1,898	850	1,898
Undistributed Monies	2,557,734	6,255,621	6,979,221	1,834,134
Total Liabilities	<u>\$2,653,991</u>	<u>\$7,576,173</u>	<u>\$7,075,478</u>	<u>\$3,154,686</u>

SENECA COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS, Continued
YEAR ENDED DECEMBER 31, 2000

	<i>Beginning Balance 01/01/2000</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance 12/31/2000</i>
CROSSWAEH				
Assets:				
Pooled Cash and Cash Equivalents	\$0	\$1,424,876	\$1,424,876	\$0
Total Assets	\$0	\$1,424,876	\$1,424,876	\$0
Liabilities:				
Due to Others	\$0	\$1,424,876	\$1,424,876	\$0
Total Liabilities	\$0	\$1,424,876	\$1,424,876	\$0
District Worker's Compensation Fund				
Assets:				
Pooled Cash and Cash Equivalents	\$0	\$694	\$694	\$0
Total Assets	\$0	\$694	\$694	\$0
Liabilities:				
Unapportioned Monies	\$0	\$694	\$694	\$0
Total Liabilities	\$0	\$694	\$694	\$0
Ohio Elections Commission Fund				
Assets:				
Pooled Cash and Cash Equivalents	\$290	\$380	\$620	\$50
Total Assets	\$290	\$380	\$620	\$50
Liabilities:				
Due to Other Governments	\$290	\$380	\$620	\$50
Total Liabilities	\$290	\$380	\$620	\$50
Park District				
Assets:				
Pooled Cash and Cash Equivalents	\$7,760	\$11,475	\$4,238	\$14,997
Rent	11,400	0	11,400	0
Total Assets	\$19,160	\$11,475	\$15,638	\$14,997
Liabilities:				
Due to Others	\$360	\$0	\$360	\$0
Undistributed Monies	18,800	75	3,878	14,997
Total Liabilities	\$19,160	\$75	\$4,238	\$14,997

Continued

SENECA COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS, Continued
YEAR ENDED DECEMBER 31, 2000

	<i>Beginning Balance 01/01/2000</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance 12/31/2000</i>
Total-All Agency Funds				
Assets:				
Pooled Cash and Cash Equivalents	\$5,154,202	\$68,226,944	\$64,041,253	\$9,339,893
Segregated Cash Accounts	405,760	6,864,843	7,051,278	219,325
Segregated Investment Accounts	35,000	0	0	35,000
Taxes Receivable-Current	31,648,313	34,378,606	33,019,764	33,007,155
Taxes Receivable-Delinquent	1,357,057	1,673,297	1,464,609	1,565,745
Accounts Receivable	12,123,906	8,237,468	19,724,394	636,980
Accrued Interest	309	318	309	318
Rent	11,400	0	11,400	0
Due From Other Governments	501,813	1,690,800	501,813	1,690,800
Total Assets	<u>\$51,237,760</u>	<u>\$121,072,276</u>	<u>\$125,814,820</u>	<u>\$46,495,216</u>
Liabilities:				
Accrued Salaries and Benefits	\$54,533	\$59,500	\$54,533	\$59,500
Compensated Absences Payable	10,063	17,047	10,063	17,047
Due To Other Governments	30,418,103	86,135,279	79,228,924	37,324,458
Due to Primary Government	1,457,503	1,416,382	1,457,503	1,416,382
Due To Component Unit	3,314,204	2,953,146	3,314,204	2,953,146
Due To Others	12,376,430	18,671,851	29,069,652	1,978,629
Undistributed Monies	3,606,657	15,578,365	16,439,222	2,745,800
Accrued Interest Payable	267	254	267	254
Total Liabilities	<u>\$51,237,760</u>	<u>\$124,831,824</u>	<u>\$129,574,368</u>	<u>\$46,495,216</u>

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

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

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

SENECA COUNTY, OHIO
SCHEDULE OF GENERAL FIXED ASSETS
BY SOURCE
DECEMBER 31, 2000

	<i>Seneca County Governmental Funds</i>	<i>Component Unit</i>	<i>Reporting Entity Total</i>
General Fixed Assets:			
Joint Ventures	\$2,441,449	\$184,753	\$2,626,202
Art & Museum Exhibits	408,185		408,185
Land	1,054,086		1,054,086
Buildings	16,696,063		16,696,063
Equipment	7,200,448	1,073,916	8,274,364
Total General Fixed Assets	<u>\$27,800,231</u>	<u>\$1,258,669</u>	<u>\$29,058,900</u>
Investment in General Fixed Assets From:			
Initial Investment in General Fixed Assets	\$6,636,635	\$8,638	\$6,645,273
General Obligation Bonds	5,871,454		5,871,454
General Fund Revenues	5,957,023		5,957,023
Special Revenue Fund Revenues	4,229,003	992,231	5,221,234
Federal Grants	93,109		93,109
State Grants	1,988,305	69,458	2,057,763
Agency Fund Revenues	37,380		37,380
Gifts	137,688	3,589	141,277
Art & Museum Exhibits	408,185		408,185
Joint Ventures	2,441,449	184,753	2,626,202
Total Investment in General Fixed Assets	<u>\$27,800,231</u>	<u>\$1,258,669</u>	<u>\$29,058,900</u>

SENECA COUNTY, OHIO
SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
DECEMBER 31, 2000

	<u>Joint Ventures</u>	<u>Art & Museum</u>	<u>Land</u>	<u>Buildings</u>	<u>Equipment</u>	<u>2000 Total</u>
Function:						
General Government						
Legislative and Executive			\$1,053,669	\$16,692,173	\$1,023,742	\$18,769,584
Judicial					386,893	386,893
Public Safety			417		1,347,705	1,348,122
Public Works					3,033,078	3,033,078
Health				3,890	63,975	67,865
Human Services					1,276,939	1,276,939
Community and Economic Development					14,062	14,062
Other					54,054	54,054
Investment in Joint Ventures	2,441,449					2,441,449
Art & Museum Exhibits		408,185				408,185
Primary Government						
Total General Fixed Assets	<u>\$2,441,449</u>	<u>\$408,185</u>	<u>\$1,054,086</u>	<u>\$16,696,063</u>	<u>\$7,200,448</u>	<u>\$27,800,231</u>
Component Unit						
Health	\$184,753				\$1,073,916	1,258,669
Reporting Entity						
Total General Fixed Assets	<u><u>\$2,626,202</u></u>	<u><u>\$408,185</u></u>	<u><u>\$1,054,086</u></u>	<u><u>\$16,696,063</u></u>	<u><u>\$8,274,364</u></u>	<u><u>\$29,058,900</u></u>

SENECA COUNTY, OHIO
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
YEAR ENDED DECEMBER 31, 2000

	<i>Fixed Assets 01/01/2000</i>	<i>Additions</i>	<i>Deletions</i>	<i>Transfers</i>	<i>Fixed Assets 12/31/2000</i>
Function:					
General Government					
Legislative and Executive	\$16,532,050	\$2,390,443	(\$170,090)	\$17,181	\$18,769,584
Judicial	382,661	55,062	(47,989)	(2,841)	386,893
Public Safety	1,247,584	123,465	(84,326)	61,399	1,348,122
Public Works	3,003,616	188,526	(137,960)	(21,104)	3,033,078
Health	80,631		(12,766)		67,865
Human Services	1,021,318	402,932	(93,598)	(53,713)	1,276,939
Community and					
Economic Development	14,062				14,062
Other	54,054				54,054
Art & Museum Exhibits	401,890	6,295			408,185
Investment in Joint Ventures	2,462,517		(21,068)		2,441,449
Primary Government					
Total General Fixed Assets	\$25,200,383	\$3,166,723	(\$567,797)	\$922	\$27,800,231
Component Unit					
Health	994,248	96,532	(16,864)		1,073,916
Joint Venture	229,011		(44,258)		184,753
Reporting Entity					
Total General Fixed Assets	\$26,423,642	\$3,263,255	(\$628,919)	\$922	\$29,058,900

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

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

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

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

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

SENECA COUNTY, OHIO
COMBINED BALANCE SHEET
MRDD COMPONENT UNIT
DECEMBER 31, 2000

	Governmental Fund Types		Fiduciary Fund	Account Groups	
	General	Special Revenue	Type	General Fixed Assets	General Long-Term Debt
			Agency		
Assets and Other Debits:					
Current Assets:					
Pooled Cash and Equivalents	\$3,909,685	\$178,207	\$9,823		
Segregated Cash Accounts					
Receivables:					
Accounts	10,768				
Property Taxes-Due from Primary Gov't Agency	3,351,731				
Due From Other Governments	63,607	9,978			
Materials and Supplies	15,743				
Prepays	8,162	20			
Net Investment in Joint Ventures				184,753	
Property, Plant and Equipment:					
Furniture and Equipment				1,073,916	
Less: Accumulated Depreciation					
Other Debits:					
Amounts to be Provided by Component Unit					268,110
Total Assets and Other Debits	\$7,359,696	\$188,205	\$9,823	\$1,258,669	\$268,110
Liabilities:					
Current Liabilities:					
Accounts Payable	\$9,925	\$1,223			
Contracts Payable	35,420	23,282			
Accrued Salaries and Benefits	121,965	3,595			
Compensated Absences Payable	7,857	1,121			268,110
Due to Others			9,823		
Due to Other Governments	106,242	3,944			
Deferred Revenue	3,366,968				
Total Liabilities	\$3,648,377	\$33,165	\$9,823	\$0	\$268,110
Fund Equity and Other Credits:					
Net Investment in Joint Ventures				184,753	
Investment in General Fixed Assets				1,073,916	
Retained Earnings: Unreserved					
Fund Balance-Reserved for Encumbrances	201,813	40,775			
Fund Balance Reserved for Inventory	15,743				
Fund Balance Reserved for Prepays	8,162	20			
Fund Balance-Unreserved, Undesignated	3,485,601	114,245			
Total Fund Equity and Other Credits	3,711,319	155,040	0	1,258,669	0
Total Liabilities, Fund Equity and Other Credits	\$7,359,696	\$188,205	\$9,823	\$1,258,669	\$268,110

Primary Government	Component Unit	Reporting Entity
<i>2000 Totals</i>	<i>Seneca ReAd Industries, Inc.</i>	<i>2000 Totals</i>
4,097,715	\$342,384	4,097,715 342,384
10,768	59,750	70,518
3,351,731		3,351,731
73,585	988	74,573
15,743		15,743
8,182	2,341	10,523
184,753		184,753
1,073,916	402,499 (200,647)	1,476,415 (200,647)
268,110		268,110
<u>\$9,084,503</u>	<u>\$607,315</u>	<u>\$9,691,818</u>
11,148	\$2,530	13,678
58,702		58,702
125,560	19,633	145,193
277,088	16,874	293,962
9,823		9,823
110,186		110,186
3,366,968		3,366,968
<u>\$3,959,475</u>	<u>\$39,037</u>	<u>\$3,998,512</u>
184,753		184,753
1,073,916	568,278	1,073,916 568,278
242,588		242,588
15,743		15,743
8,182		8,182
3,599,846		3,599,846
<u>5,125,028</u>	<u>568,278</u>	<u>5,693,306</u>
<u>\$9,084,503</u>	<u>\$607,315</u>	<u>\$9,691,818</u>

SENECA COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
MRDD COMPONENT UNIT
YEAR ENDED DECEMBER 31, 2000

	Governmental Fund Types		
	<i>General</i>	<i>Special Revenue</i>	<i>2000 Totals</i>
Revenues:			
Taxes	\$2,170,547		\$2,170,547
Intergovernmental	2,040,167	418,688	2,458,855
Interest	109		109
Donations		5,307	5,307
Miscellaneous	120,848	15,093	135,941
	4,331,671	439,088	4,770,759
Total Revenue	4,331,671	439,088	4,770,759
Expenditures:			
Current Operations:			
Health	5,150,363	419,677	5,570,040
Capital Outlay		37,600	37,600
	5,150,363	457,277	5,607,640
Total Expenditures	5,150,363	457,277	5,607,640
<i>Excess of Revenues Over(Under) Expenditures</i>	<i>(818,692)</i>	<i>(18,189)</i>	<i>(836,881)</i>
Increase (Decrease) in Inventory	(1,802)		(1,802)
<i>Fund Balance at Beginning of Year</i>	<i>4,531,813</i>	<i>173,229</i>	<i>4,705,042</i>
Fund Balance at End of Year	\$3,711,319	\$155,040	\$3,866,359

SENECA COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
MRDD COMPONENT UNIT
YEAR ENDED DECEMBER 31, 2000

	<u>General</u>			<u>Special Revenue</u>		
	<u>Budget</u>	<u>Actual</u>	Variance: Favorable <u>(Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	Variance: Favorable <u>(Unfavorable)</u>
Revenues:						
Taxes	2,557,000	2,172,339	(384,661)			
Intergovernmental	1,802,273	1,990,323	188,050	455,702	408,711	(46,991)
Interest		109	109			
Donations				5,000	7,471	2,471
Miscellaneous	343,000	110,829	(232,171)	15,000	15,093	93
Total Revenues	4,702,273	4,273,600	(428,673)	475,702	431,275	(44,427)
Expenditures:						
Current Operations:						
Health						
Personal Services	4,312,000	4,045,342	266,658	140,537	118,595	21,942
Supplies	948,500	643,756	304,744	347,484	312,909	34,575
Contractual Services	165,000	157,233	7,767	5,890	4,615	1,275
Other	3,355,072	111,191	3,243,881	5,706	4,589	1,117
Capital Outlay	210,000	101,208	108,792	17,988	10,574	7,414
Capital Outlay				49,651	37,600	12,051
Interest and Fiscal Charges						
Total Expenditures	8,990,572	5,058,730	3,931,842	567,256	488,882	78,374
<i>Excess of Revenues Over(Under) Expenditures</i>	<i>(4,288,299)</i>	<i>(785,130)</i>	<i>3,503,169</i>	<i>(91,554)</i>	<i>(57,607)</i>	<i>33,947</i>
Other Financing Sources(Uses):						
Proceeds of Notes						
Advances-In		59,910	59,910		59,910	59,910
Advances-Out		(59,910)	(59,910)		(59,910)	(59,910)
Operating Transfers-In						
Operating Transfers-Out						
Total Other Financing Sources(Uses)	0	0	0	0	0	0
<i>Excess of Revenues and Other Financing Sources Over(Under) Expenditures and Other Uses</i>	<i>(4,288,299)</i>	<i>(785,130)</i>	<i>3,503,169</i>	<i>(91,554)</i>	<i>(57,607)</i>	<i>33,947</i>
<i>Fund Balance(Deficit) at Beginning of Year</i>	<i>4,273,739</i>	<i>4,273,739</i>	<i>0</i>	<i>138,545</i>	<i>138,545</i>	<i>0</i>
<i>Prior Year Encumbrances Not Expended</i>	<i>174,049</i>	<i>174,049</i>	<i>0</i>	<i>31,994</i>	<i>31,994</i>	<i>0</i>
Fund Balance (Deficit) at End of Year	\$159,489	\$3,662,658	\$3,503,169	\$78,985	\$112,932	\$33,947

SENECA COUNTY, OHIO
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE
SENECA ReAD INDUSTRIES
 YEAR ENDED DECEMBER 31, 2000

Operating Revenues:	
Charges for Services	\$634,995
Other	4,079
	639,074
Total Operating Revenues	
Operating Expenses:	
Personal Services	481,363
Contract Services	33,564
Materials and Supplies	27,924
Other	11,309
Depreciation	20,359
	574,519
Total Operating Expenses	
<i>Operating Income(Loss)</i>	64,555
Nonoperating Revenues(Expenses):	
Interest Income	7,959
Donations	1,040
Interest and Fiscal Charges	(68)
	8,931
Total Nonoperating Revenues(Expenses)	
<i>Net Income(Loss)</i>	73,486
<i>Fund Balance at Beginning of Year</i>	494,792
Fund Balance at End of Year	\$568,278

SENECA COUNTY, OHIO
STATEMENT OF CASH FLOWS
SENECA ReAD INDUSTRIES
YEAR ENDED DECEMBER 31, 2000

Cash Flows from Operating Activities:	
Cash Received from Customers	\$661,040
Other	4,079
Cash Paid to Suppliers	(101,712)
Cash Paid to Employees	(444,856)
	<hr/>
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u><u>118,551</u></u>
 Cash Flows from Noncapital Financing Activities:	
Donations	1,040
	<hr/>
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>1,040</u>
 Cash Flows from Capital and Related Financing Activities:	
Interest Paid	(68)
Purchase of Fixed Assets	(26,980)
Notes Proceeds	
	<hr/>
<i>Net Cash Used in Capital and Related Financing Activities</i>	<u>(27,048)</u>
 Cash Flows from Investing Activities:	
Interest Received	7,959
	<hr/>
<i>Net Cash Provided from Investing Activities</i>	<u>7,959</u>
Net Increase in Cash and Cash Equivalents	100,502
<i>Cash and Cash Equivalents, January 1</i>	<u>241,882</u>
 <i>Cash and Cash Equivalents, December 31</i>	 <u><u>\$342,384</u></u>
 Adjustments to Reconcile Operating Income to Net Cash (Used in) Operating Activities:	
Operating (Loss)	\$64,555
 Changes in Assets and Liabilities	
Increase (Decrease) in Accrued Salaries & Benefits	4,977
Increase (Decrease) in Compensated Absences	2,550
(Increase)Decrease in Prepaids	208
(Increase)Decrease in Accounts Receivable	26,045
Increase(Decrease) in Accounts Payable	(143)
Depreciation	20,359
	<hr/>
<i>Net Cash (Used in) Operating Activities</i>	<u><u>\$118,551</u></u>

SENECA COUNTY, OHIO
COMBINING BALANCE SHEET
MRDD COMPONENT UNIT INDIVIDUAL SPECIAL REVENUE FUNDS
DECEMBER 31, 2000

	<u>Preschool Disabilities</u>	<u>Title VI-B</u>	<u>Title VI</u>	<u>Person Centered Planning</u>	<u>Supported Living Services</u>
Assets:					
Current Assets:					
Pooled Cash and Equivalents	\$968	\$1,230	\$545	\$25,029	\$51,926
Due From Other Governments					
Prepays					
Total Assets	<u>\$968</u>	<u>\$1,230</u>	<u>\$545</u>	<u>\$25,029</u>	<u>\$51,926</u>
Liabilities:					
Current Liabilities:					
Accounts Payable					
Contracts Payable				1,050	15,939
Accrued Salaries and Benefits	815	600			
Compensated Absences Payable		580			
Due to Other Governments	462	1,024			258
Total Liabilities	<u>1,277</u>	<u>2,204</u>	<u>0</u>	<u>1,050</u>	<u>16,197</u>
Fund Balances:					
Fund Balance-Reserved for					
Encumbrances					18,472
Fund Balance-Reserved for Prepays					
Fund Balance-Unreserved					
Undesignated	(309)	(974)	545	23,979	17,257
Total Fund Balances	<u>(309)</u>	<u>(974)</u>	<u>545</u>	<u>23,979</u>	<u>35,729</u>
Total Liabilities and Fund Balances	<u>\$968</u>	<u>\$1,230</u>	<u>\$545</u>	<u>\$25,029</u>	<u>\$51,926</u>

<i>Family Resources Grant</i>	<i>Donations</i>	<i>Early Intervention Grant</i>	<i>Community Residential Services</i>	<i>2000 Totals</i>
\$50,570	\$8,379	\$10,418	\$29,142	\$178,207
	20		9,978	9,978
				20
<u>\$50,570</u>	<u>\$8,399</u>	<u>\$10,418</u>	<u>\$39,120</u>	<u>\$188,205</u>
\$120	\$925	\$178		\$1,223
1,129		254	4,910	23,282
		2,180		3,595
		541		1,121
103		2,097		3,944
<u>1,352</u>	<u>925</u>	<u>5,250</u>	<u>4,910</u>	<u>33,165</u>
11,528	684	1,224	8,867	\$40,775
	20			20
37,690	6,770	3,944	25,343	114,245
<u>49,218</u>	<u>7,474</u>	<u>5,168</u>	<u>34,210</u>	<u>155,040</u>
<u>\$50,570</u>	<u>\$8,399</u>	<u>\$10,418</u>	<u>\$39,120</u>	<u>\$188,205</u>

SENECA COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
MRDD COMPONENT UNIT INDIVIDUAL SPECIAL REVENUE FUNDS
YEAR ENDED DECEMBER 31, 2000

	<u>Preschool Disabilities</u>	<u>Title VI-B</u>	<u>Title VI</u>	<u>Person Centered Planning</u>	<u>Supported Living Services</u>
Revenues:					
Intergovernmental	\$5,045	\$20,496	\$898		\$158,395
Donations					
Miscellaneous					2,577
Total Revenue	<u>\$5,045</u>	<u>\$20,496</u>	<u>\$898</u>	<u>\$0</u>	<u>\$160,972</u>
Expenditures:					
<i>Current Operations:</i>					
Health	\$4,772	\$25,185	\$2,348	\$1,050	\$176,991
Capital Outlay					37,600
Total Expenditures	<u>\$4,772</u>	<u>\$25,185</u>	<u>\$2,348</u>	<u>\$1,050</u>	<u>\$214,591</u>
<i>Excess of Revenues Over(Under) Expenditures</i>	<u>273</u>	<u>(4,689)</u>	<u>(1,450)</u>	<u>(1,050)</u>	<u>(53,619)</u>
<i>Fund Equity at Beginning of Year</i>	<u>(582)</u>	<u>3,715</u>	<u>1,995</u>	<u>25,029</u>	<u>89,348</u>
Fund Equity at End of Year	<u>(\$309)</u>	<u>(\$974)</u>	<u>\$545</u>	<u>\$23,979</u>	<u>\$35,729</u>

<i>Family Resources Grant</i>	<i>Donations</i>	<i>Early Intervention Grant</i>	<i>Community Residential Services</i>	<i>2000 Totals</i>
\$47,127		\$87,544	\$99,183	\$418,688
	\$5,307			5,307
100		12,416		15,093
<u>\$47,227</u>	<u>\$5,307</u>	<u>\$99,960</u>	<u>\$99,183</u>	<u>\$439,088</u>
\$25,529	\$9,400	\$95,601	\$78,801	\$419,677
				37,600
<u>\$25,529</u>	<u>\$9,400</u>	<u>\$95,601</u>	<u>\$78,801</u>	<u>\$457,277</u>
21,698	(4,093)	4,359	20,382	(18,189)
27,520	11,567	809	13,828	173,229
<u>\$49,218</u>	<u>\$7,474</u>	<u>\$5,168</u>	<u>\$34,210</u>	<u>\$155,040</u>

SENECA COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
MRDD COMPONENT UNIT SPECIAL REVENUE FUNDS
YEAR ENDED DECEMBER 31, 2000

	<i>Preschool Disabilty Grant</i>			<i>Title VI-B Grant</i>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Intergovernmental	5,085	5,045	(40)	39,048	20,496	(18,552)
Donations						
Miscellaneous						
Total Revenues	5,085	5,045	(40)	39,048	20,496	(18,552)
Expenditures:						
Current Operations:						
Health						
Personal Services	5,085	4,077	1,008	33,000	25,655	7,345
Supplies						
Contractual Services						
Other						
Capital Outlay						
Capital Outlay						
Total Expenditures	5,085	4,077	1,008	33,000	25,655	7,345
<i>Excess of Revenues Over(Under) Expenditures</i>	<i>0</i>	<i>968</i>	<i>968</i>	<i>6,048</i>	<i>(5,159)</i>	<i>(11,207)</i>
Other Financing Sources(Uses):						
Advances-In						
Advances-Out						
Total Other Financing Sources(Uses)	0	0	0	0	0	0
<i>Excess of Revenues and Other Financing Sources Over(Under) Expenditures and Other Uses</i>	<i>0</i>	<i>968</i>	<i>968</i>	<i>6,048</i>	<i>(5,159)</i>	<i>(11,207)</i>
<i>Fund Balance(Deficit) at Beginning of Year</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>6,390</i>	<i>6,390</i>	<i>0</i>
<i>Prior Year Encumbrances Not Expended</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
Fund Balance (Deficit) at End of Year	0	968	968	12,438	1,231	(11,207)

<i>Title VI Grant</i>			<i>Person Centered Planning</i>			<i>Supported Living Services</i>		
Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
1,731	898	(833)				189,651	158,395	(31,256)
						4,000	2,577	(1,423)
1,731	898	(833)	0	0	0	193,651	160,972	(32,679)
823	823	0	25,029	1,050	23,979	191,000	189,972	1,028
						700	0	700
1,378	0	1,378				3,000	750	2,250
						49,651	37,600	12,051
2,201	823	1,378	25,029	1,050	23,979	244,351	228,322	16,029
(470)	75	545	(25,029)	(1,050)	23,979	(50,700)	(67,350)	(16,650)
0	0	0	0	0	0	0	0	0
(470)	75	545	(25,029)	(1,050)	23,979	(50,700)	(67,350)	(16,650)
264	264	0	25,029	25,029	0	60,821	60,821	0
206	206	0	0	0	0	24,044	24,044	0
0	545	545	0	23,979	23,979	34,165	17,515	(16,650)

Continued

SENECA COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
MRDD COMPONENT UNIT SPECIAL REVENUE FUNDS
YEAR ENDED DECEMBER 31, 2000

	<i>Family Resources Grant</i>			<i>Donations</i>		
	Budget	Actual (Unfavorable)	Variance: Favorable	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Intergovernmental	45,806	47,127	1,321			
Donations				5,000	7,471	2,471
Miscellaneous		100	100			
Total Revenues	45,806	47,227	1,421	5,000	7,471	2,471
Expenditures:						
Current Operations:						
Health						
Personal Services	35,048	24,286	10,762			
Contractual Services	11,000	6,926	4,074	1,150	250	900
Supplies				4,500	4,037	463
Other				750	650	100
Capital Outlay	6,100	4,592	1,508	6,904	4,626	2,278
Capital Outlay						
Total Expenditures	52,148	35,804	16,344	13,304	9,563	3,741
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(6,342)</i>	<i>11,423</i>	<i>17,765</i>	<i>(8,304)</i>	<i>(2,092)</i>	<i>6,212</i>
Other Financing Sources(Uses):						
Advances-In						
Advances-Out						
Total Other Financing Sources(Uses)	0	0	0	0	0	0
<i>Excess of Revenues and Other Financing Sources Over(Under) Expenditures and Other Uses</i>	<i>(6,342)</i>	<i>11,423</i>	<i>17,765</i>	<i>(8,304)</i>	<i>(2,092)</i>	<i>6,212</i>
<i>Fund Balance(Deficit) at Beginning of Year</i>	<i>20,123</i>	<i>20,123</i>	<i>0</i>	<i>7,926</i>	<i>7,926</i>	<i>0</i>
<i>Prior Year Encumbrances Not Expended</i>	<i>6,248</i>	<i>6,248</i>	<i>0</i>	<i>937</i>	<i>937</i>	<i>0</i>
Fund Balance (Deficit) at End of Year	20,029	37,794	17,765	559	6,771	6,212

<i>Early Intervention Grant</i>			<i>Community Residential Services</i>		
Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
84,381	87,544	3,163	90,000	89,206	(794)
11,000	12,416	1,416			
95,381	99,960	4,579	90,000	89,206	(794)
67,404	64,577	2,827			
30,642	26,220	4,422	87,840	87,668	172
690	578	112			
4,956	3,939	1,017			
606	606	0			
104,298	95,920	8,378	87,840	87,668	172
(8,917)	4,040	12,957	2,160	1,538	(622)
	59,910	59,910			
	(59,910)	(59,910)			
0	0	0	0	0	0
(8,917)	4,040	12,957	2,160	1,538	(622)
4,164	4,164	0	13,828	13,828	0
559	559	0		0	0
(4,194)	8,763	12,957	15,988	15,366	(622)

SENECA COUNTY, OHIO
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
COMPONENT UNIT AGENCY FUND
YEAR ENDED DECEMBER 31, 2000

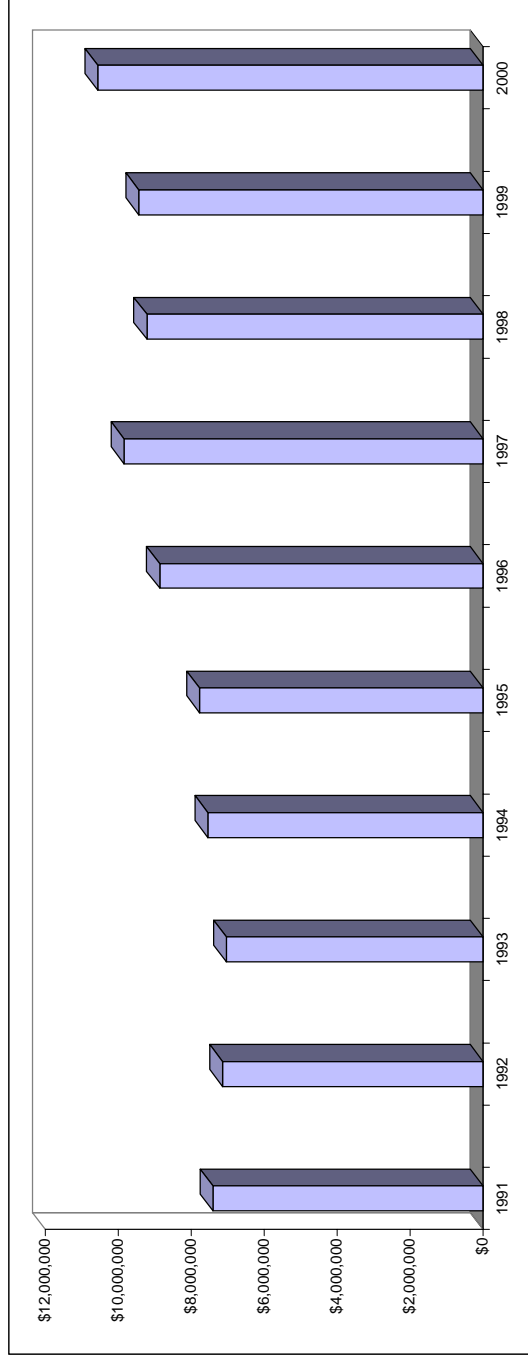
	<i>Beginning Balance 01/01/2000</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance 12/31/2000</i>
Hospitalization				
Assets:				
Pooled Cash and Cash Equivalents	<u>\$9,900</u>	<u>\$114,742</u>	<u>\$114,819</u>	<u>\$9,823</u>
Total Assets	<u><u>\$9,900</u></u>	<u><u>\$114,742</u></u>	<u><u>\$114,819</u></u>	<u><u>\$9,823</u></u>
Liabilities:				
Due to Others	<u>\$9,900</u>	<u>\$114,742</u>	<u>\$114,819</u>	<u>\$9,823</u>
Total Liabilities	<u><u>\$9,900</u></u>	<u><u>\$114,742</u></u>	<u><u>\$114,819</u></u>	<u><u>\$9,823</u></u>

Seneca County

Statistical Section

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

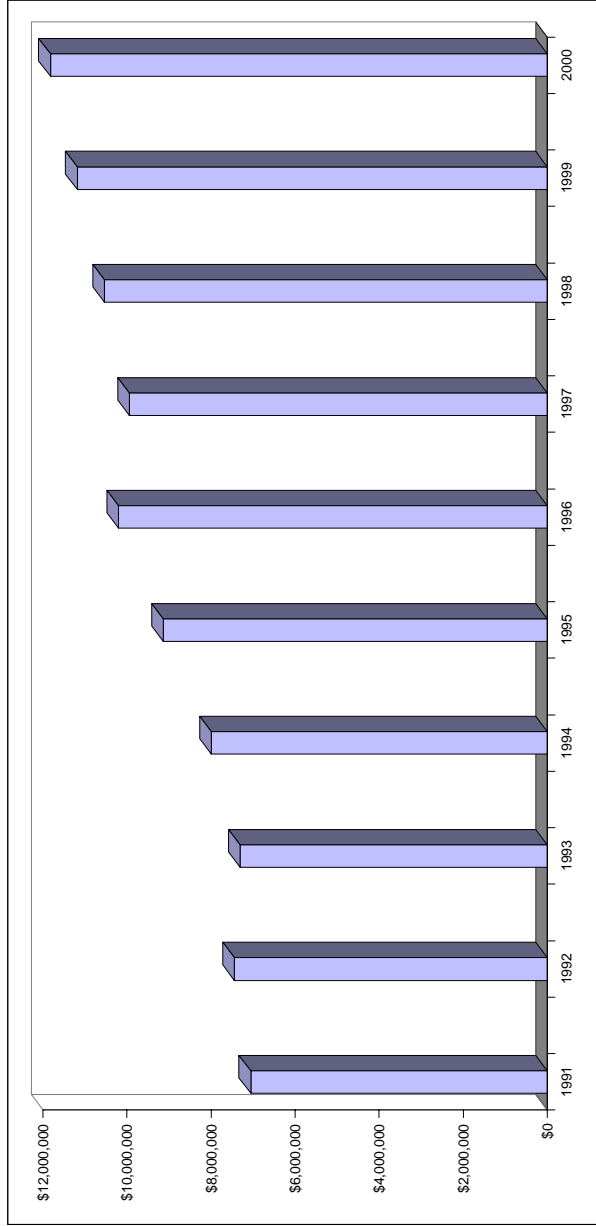
	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
General Government	\$3,514,072	\$3,926,676	\$3,925,526	\$3,952,666	\$4,028,836	\$4,743,427	\$5,116,713	\$4,902,397	\$5,254,530	\$5,882,059
Public Safety	1,858,190	1,705,005	1,716,550	2,135,742	2,558,083	2,810,618	2,945,486	3,229,486	3,320,554	3,771,339
Public Works	17,542	15,505	15,679	15,749	17,615	22,748	28,960	48,965	37,507	45,383
Health	59,899	57,879	61,090	59,362	59,292	63,209	65,789	65,319	68,238	71,712
Human Services	907,437	1,014,172	946,470	933,576	588,563	622,447	988,158	340,254	248,918	312,218
Conservation and Recreation	30,910	45,529	48,965	79,181	58,452	184,001	88,059	54,070	117,219	53,861
Economic Development	336,034	49,500	48,500	25,250	25,250	45,000	50,740	45,500	70,544	86,091
Capital Outlay	428,184	66,603	9,013	120,126	16,360	121,337	292,558	2,500	0	1,000
Intergovernmental	222,471	224,670	221,100	217,750	418,707	253,770	266,072	531,454	322,042	336,924
Debt Service	22,111	42,082	47,004	0	5,351	3,555	1,278	0	0	628
TOTAL	\$7,396,850	\$7,147,621	\$7,039,897	\$7,539,402	\$7,776,509	\$8,870,112	\$9,843,813	\$9,219,945	\$9,439,552	\$10,561,215



Source: Seneca County Auditor

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

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
Property and Other Local										
Taxes	\$1,005,171	\$1,024,679	\$1,021,388	\$1,280,982	\$1,319,194	\$1,361,631	\$1,470,695	\$1,469,707	\$1,731,118	\$1,805,660
Sales Taxes	2,520,956	2,709,041	2,891,659	3,172,697	3,691,017	3,922,634	3,749,783	3,865,410	3,776,797	4,324,257
Charges for Services	996,054	1,240,122	1,332,536	1,271,922	1,779,007	2,104,588	1,911,863	1,783,378	1,717,204	1,617,938
Licenses and Permits	7,625	9,022	7,906	8,633	7,699	7,438	7,977	7,913	6,949	6,539
Fines & Forfeitures	73,221	72,268	88,451	104,432	101,881	106,681	98,547	108,978	106,651	125,635
Intergovernmental	1,365,197	1,732,660	1,320,542	1,493,905	1,162,974	1,527,382	1,641,972	1,820,883	2,426,985	2,654,009
Interest	604,588	362,390	277,286	362,016	693,554	786,601	882,701	950,268	890,237	1,043,446
Rent	0	0	0	0	0	0	0	0	121,509	100,171
Donations	0	0	0	0	0	0	0	0	13,136	21,084
Other	486,501	296,182	374,609	300,537	382,659	390,777	183,370	526,539	394,274	123,729
TOTAL	\$7,059,313	\$7,446,364	\$7,314,377	\$7,995,124	\$9,137,985	\$10,207,732	\$9,946,908	\$10,533,076	\$11,184,860	\$11,822,468



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		% of Total Outstanding Delinquent Tax To Current Levy	
	Current Tax Levy	Current Tax Collections			Delinquent Tax Collections	Delinquent Tax Collections		Total Tax Collections	Delinquent Tax Collections	Outstanding Delinquent Taxes	
1991	\$2,395,050	\$2,275,785	95.02%	\$48,486	\$2,324,271	97.04%	\$48,632	2.031%			
1992	\$2,418,432	\$2,370,643	98.02%	\$32,569	\$2,403,212	99.37%	\$32,569	1.347%			
1993	\$2,480,704	\$2,357,190	95.02%	\$31,844	\$2,389,034	96.30%	\$123,514	4.979%			
1994	\$2,725,272	\$2,724,465	99.97%	\$87,283	\$2,811,748	103.17%	\$122,763	4.505%			
1995	\$2,900,315	\$2,891,132	99.68%	\$77,990	\$2,969,122	102.37%	\$71,303	2.458%			
1996	\$3,173,326	\$3,010,093	94.86%	\$73,620	\$3,083,713	97.18%	\$68,843	2.169%			
1997	\$3,231,683	\$3,098,518	95.88%	\$71,634	\$3,170,152	98.10%	\$83,244	2.576%			
1998	\$3,322,509	\$3,180,121	95.71%	\$84,681	\$3,264,802	98.26%	\$95,814	2.884%			
1999	\$3,315,865	\$3,145,168	94.85%	\$101,757	\$3,246,925	97.92%	\$79,341	2.393%			
2000	\$3,805,912	\$3,653,432	95.99%	\$85,050	\$3,738,482	98.23%	\$94,879	2.493%			

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	
1991	\$392,388,090	\$1,121,108,828	\$114,889,373	\$425,516,196	\$65,985,150	\$65,985,150	\$573,262,613	\$1,612,610,174	35.55%
1992	\$393,378,730	\$1,123,939,228	\$111,826,982	\$430,103,777	\$66,271,750	\$66,271,750	\$571,477,462	\$1,620,314,755	35.27%
1993	\$439,692,140	\$1,256,263,257	\$101,426,705	\$405,706,820	\$70,415,700	\$70,415,700	\$611,534,545	\$1,732,385,777	35.30%
1994	\$446,202,360	\$1,274,863,886	\$101,748,845	\$406,995,380	\$74,785,260	\$84,983,250	\$622,736,465	\$1,766,842,516	35.25%
1995	\$451,018,140	\$1,290,886,114	\$101,505,405	\$406,021,620	\$60,229,400	\$68,442,500	\$612,752,945	\$1,765,350,234	34.71%
1996	\$488,204,040	\$1,394,868,685	\$101,030,006	\$404,120,004	\$62,994,320	\$71,584,454	\$652,228,366	\$1,870,573,143	34.87%
1997	\$497,181,930	\$1,420,582,971	\$108,965,084	\$435,860,336	\$63,292,590	\$71,923,397	\$669,439,604	\$1,928,366,704	34.72%
1998	\$511,155,360	\$1,460,443,885	\$111,110,916	\$444,443,664	\$67,040,720	\$76,182,636	\$689,306,996	\$1,981,070,185	34.79%
1999	\$666,186,120	\$1,903,388,914	\$116,001,105	\$464,004,420	\$64,210,190	\$72,966,125	\$846,397,415	\$2,440,359,459	34.68%
2000	\$675,765,860	\$1,930,759,600	\$122,775,786	\$491,103,144	\$64,155,820	\$72,904,340	\$862,697,466	\$2,494,767,084	34.58%

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

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
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	4.50	4.50	4.50	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	5.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	8.20	8.20
Clinton	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95
Eden	4.20	3.95	4.05	4.05	4.05	4.10	4.10	4.10	4.10	4.10
Hopewell	4.20	4.20	4.50	4.50	4.20	4.20	4.20	3.20	3.20	3.20
Jackson	4.50	4.50	4.50	4.70	4.70	4.70	4.70	5.00	5.00	5.00
Liberty	4.10	4.25	3.95	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Loudon	4.30	4.20	4.20	4.50	4.50	4.50	4.50	3.80	3.80	3.50
Pleasant	4.20	4.20	4.20	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Reed	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
Scipio	5.50	5.50	5.50	7.00	6.20	6.20	6.20	6.20	6.50	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	3.30	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Venice	4.20	4.20	4.20	4.20	4.20	4.20	4.20	3.30	3.30	3.30
SCHOOL DISTRICTS:										
Arcadia	39.90	38.60	38.70	38.73	38.40	38.24	37.50	36.95	36.95	36.63
Bellevue	42.20	41.15	41.15	40.10	40.70	39.70	35.30	41.70	40.70	40.00
Bettsville	41.90	41.70	40.80	40.30	40.30	38.80	38.30	38.30	38.00	36.50
Buckeye Central	48.71	48.71	46.26	46.30	46.80	46.80	46.55	45.00	45.00	45.00
Carey EVSD	50.80	50.80	50.80	50.80	50.80	53.80	53.80	53.80	53.80	53.80
Clyde-Green Springs	41.00	40.90	46.85	48.10	48.00	47.30	46.60	46.60	46.45	46.35
Fostoria	44.43	43.03	47.83	48.43	53.28	53.28	53.28	52.88	52.88	52.88
Hopewell-Loudon	38.80	38.70	38.50	37.90	37.70	37.70	43.00	43.00	43.00	41.65
Lakota	39.10	38.70	37.50	44.50	44.00	44.00	43.25	43.10	42.00	41.80
Mohawk	42.80	42.80	47.11	46.82	42.80	42.80	36.90	36.90	36.90	36.90

Continued

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

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
New Riegel	\$40.00	\$39.90	\$39.90	\$39.50	\$39.30	\$39.30	\$39.30	\$38.00	\$42.32	\$42.32
Old Fort	40.00	40.00	41.50	41.50	41.50	41.50	42.00	42.00	42.00	42.00
Seneca East	33.80	33.80	38.30	38.30	38.30	40.30	40.30	40.30	40.30	40.30
Tiffin	40.30	40.30	40.30	40.30	44.80	44.80	44.80	44.80	44.80	47.55
Vanlue	41.25	40.85	43.30	43.10	46.20	46.00	45.85	44.55	44.39	44.00
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	3.70	3.70	3.70	4.70	4.70	4.70	4.70	4.70	4.70
CITIES:										
Fostoria	5.20	5.20	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	7.90	7.90	7.90	11.40	11.40	11.40
Bettsville	9.10	9.10	9.10	9.10	9.10	9.10	13.10	13.10	13.10	13.10
Bloomville	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.90	5.90
Green Springs	7.20	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80
New Riegel	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Republic	2.90	2.90	2.90	0.00	2.60	2.60	2.60	2.60	2.60	2.90
SPECIAL DISTRICTS:										
ADAMHS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MRDD	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20
General Health District	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Commission on Aging	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.40	0.40
A.V.R. Fire District	0.10	3.10	3.10	3.10	3.10	3.10	3.60	1.50	1.50	1.50
Bettsville Library	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Bettsville Recreation	1.00	1.00	1.00	1.00	1.00	0.50	0.50	0.50	1.00	1.00
Bascom Joint Fire District								1.80	1.80	1.80
Attica Venice Cemetery								0.90	0.90	0.90
Birchard Library										0.50
Bascom Joint Ambulance District										1.20

Source: Seneca County Auditor

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

<u>Year</u>	<u>Billed</u>	<u>Amount Collected</u>	<u>Percent Collected</u>
1991	\$115,909	\$113,501	97.92%
1992	\$114,250	\$100,539	88.00%
1993	\$373,710	\$269,213	72.04%
1994	\$320,640	\$229,851	71.69%
1995	\$305,043	\$213,315	69.93%
1996	\$284,315	\$227,011	79.84%
1997	\$285,889	\$249,001	87.10%
1998	\$306,988	\$259,394	84.50%
1999	\$459,562	\$384,152	83.59%
2000	\$426,462	\$455,064	106.71%

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>Ratio of Net Bonded Debt To Assessed Valuation</i>	<i>Net Bonded Debt per Capita</i>
1991 (b)	59,733(c)	\$573,262,613	\$0	\$0	\$0	0.00%	\$0
1992 (b)	59,733(c)	\$571,477,462	\$4,000,000	\$0	\$4,000,000	0.70%	\$67
1993 (b)	59,733(c)	\$611,534,545	\$3,980,000	\$100,000	\$3,880,000	0.63%	\$65
1994 (b)	59,733(c)	\$622,736,465	\$3,905,000	\$80,000	\$3,825,000	0.61%	\$64
1995 (b)	59,733(c)	\$613,544,945	\$3,825,000	\$45,000	\$3,780,000	0.62%	\$63
1996 (b)	59,733(c)	\$652,228,366	\$3,745,000	\$0	\$3,745,000	0.57%	\$63
1997 (b)	59,733(c)	\$669,439,604	\$3,660,000	\$0	\$3,660,000	0.55%	\$61
1998 (b)	59,733(c)	\$689,306,996	\$8,190,000	\$0	\$8,190,000	1.19%	\$137
1999 (b)	59,733(c)	\$846,397,415	\$7,930,000	\$0	\$7,930,000	0.94%	\$133
2000 (b)	58,683(d)	\$862,697,466	\$7,660,000	\$0	\$7,660,000	0.89%	\$131

(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</i>	<i>Total Unvoted</i>
	<i>Limit(a)</i>	<i>Debt Limit(b)</i>
Assessed Value of County Collection Year 2000	\$846,397,415	\$846,397,415
Debt Limitation	19,659,000	8,463,974
Total Outstanding Debt:		
General Obligation Bonds	7,660,000	7,660,000
OPWC Loan	103,926	0
Sheriff's Computer Loan	92,735	0
Total	\$7,856,661	\$7,660,000
Exemptions:		
Jail Bonds	3,690,000	3,690,000
Debt Service Fund Cash	180,127	180,127
Total	\$3,870,127	\$3,870,127
Net Debt	3,986,534	3,789,873
Total Legal Debt Margin (Debt Limitation minus Net Debt)	\$15,672,466	\$4,674,101
(a) The Debt Limitation is calculated as follows:		
3% of first \$100,000,000 of assessed value		\$3,000,000
1-1/2% of next \$200,000,000 of assessed value		3,000,000
2-1/2% of amount of assessed value in excess of \$300,000,000		<u>13,659,000</u>
		<u>\$19,659,000</u>
(b) The Debt Limitation equals 1% of assessed value		

Source: Seneca County Auditor

Table 9
Seneca County, Ohio
Computation of Direct and Overlapping Debt
December 31, 2000

<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	\$7,660,000	100.00%	\$7,660,000
Cities Wholly Within County	5,361,000	100.00%	5,361,000
Villages Wholly Within County	453,000	100.00%	453,000
Townships Wholly Within County	0	100.00%	0
School Districts Wholly Within County	1,960,500	100.00%	1,960,500
Entities not Wholly Within County:			
City of Fostoria	9,477,785	66.29%	6,282,824
Green Springs	0	55.98%	0
Bellevue Schools	110,000	10.00%	11,000
Clyde-Green Springs Schools	2,975,000	8.67%	257,933
Seneca East Schools	0	88.65%	0
Arcadia School	0	0.68%	0
Carey Schools	524,489	4.31%	22,605
Mohawk Schools	260,754	52.06%	135,749
Vanlue Schools	0	8.68%	0
Fostoria Schools	8,501,808	62.50%	5,313,630
Lakota Schools	0	36.50%	0
Buckeye Central Schools	0	0.25%	0
Vanguard Vocational	0	<u>32.93%</u>	<u>0</u>
Total	<u>\$21,849,836</u>	<u>55.03%</u>	<u>\$12,023,740</u>

(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>
1991	0	0	0	7,396,850	0.00%
1992	0	122,596	122,596	7,147,621	1.72%
1993	20,000	245,192	265,192	7,039,897	3.77%
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%

*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>
1991	59,733(c)	10,368	9.80%
1992	59,733(c)	10,161	8.80%
1993	59,733(c)	10,409	6.70%
1994	59,733(c)	10,349	4.80%
1995	59,733(c)	10,427	6.00%
1996	59,733(c)	9,903	5.90%
1997	59,733(c)	9,568	4.60%
1998	59,733(c)	9,409	5.00%
1999	59,733(c)	9,318	5.30%
2000	59,683(d)	9,107	5.30%

(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
1991	\$3,077,820	\$2,082,420	\$5,160,240	\$178,822,000	\$310,802,750	\$81,585,340	\$58,390,830
1992	\$2,964,260	\$2,402,980	\$5,367,240	\$210,551,000	\$313,147,790	\$80,230,940	\$60,000,410
1993	\$3,202,940	\$893,290	\$4,096,230	\$231,375,000	\$355,298,560	\$84,393,580	\$71,915,730
1994	\$4,197,430	\$3,820,030	\$8,017,460	\$241,750,000	\$359,142,160	\$87,060,200	\$72,369,830
1995	\$4,906,590	\$2,383,250	\$7,289,840	\$269,547,000	\$364,150,600	\$87,659,540	\$74,323,520
1996	\$6,506,220	\$3,183,290	\$9,689,510	\$297,179,000	\$399,891,980	\$88,312,060	\$76,868,940
1997	\$5,911,000	\$3,766,830	\$9,677,830	\$311,680,000	\$405,742,210	\$91,439,720	\$77,644,970
1998	\$7,433,670	\$5,685,230	\$13,118,900	\$341,734,000	\$413,267,770	\$97,887,590	\$80,193,280
1999	\$7,511,170	\$3,354,290	\$10,865,460	\$419,439,000	\$550,598,060	\$115,588,060	\$95,096,460
2000	\$9,092,690	\$4,313,060	\$13,405,750	\$456,168,000	\$559,189,730	\$116,576,130	\$96,635,970

(a) Source: Seneca County Auditor

Amounts are rounded to the nearest 1,000

(b) Source: Federal Reserve, Cleveland

Table 13
Seneca County, Ohio
Principal Taxpayers
December 31, 2000

<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 (2000 Tax Year)</i>
National Machinery	Manufacturing	\$3,229,300	\$18,184,350	\$21,413,650	2.48%
Ohio Power	Electric Utility	452,170	20,337,140	20,789,310	2.41%
TKA Atlas Inc.	Manufacturing	2,423,670	11,342,190	13,765,860	1.60%
Honeywell-Formerly Bendix Allied Signal	Manufacturing	1,822,930	7,851,510	9,674,440	1.12%
Ohio American Water Co.	Water Utility	141,480	8,706,260	8,847,740	1.03%
Church & Dwight	Manufacturing	1,672,890	5,529,760	7,202,650	0.83%
Norfolk & Southern Railroad	Railroad	2,029,280	4,673,070	6,702,350	0.78%
Roppe Corporation	Manufacturing	3,011,390	3,567,260	6,578,650	0.76%
Ameriwood	Manufacturing	1,983,740	3,406,830	5,390,570	0.62%
Ohio Bell	Telephone Utility	288,610	5,057,130	5,345,740	0.62%
Columbia Gas	Gas Utility	42,920	5,258,790	5,301,710	0.61%
North Central Electric	Electric Utility	612,820	3,774,740	4,387,560	0.51%

Source: Seneca County Auditor

Table 14
Seneca County, Ohio
Salaries of Elected Officials
December 31, 2000

<u>Office</u>	<u>2000 Salary</u>
Auditor	\$45,376
Clerk of Courts	\$37,415
Coroner	\$23,280
Commissioner	\$36,784
Engineer	\$70,681
Prosecuting Attorney	\$86,234
Recorder	\$35,752
Sheriff	\$49,302
Treasurer	\$37,415

Source: Seneca County Auditor



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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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
JULY 31, 2001