



**Auditor of State  
Betty Montgomery**



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

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE PERIOD ENDED DECEMBER 31, 2002**

<b>FEDERAL GRANTOR</b>		Pass Through	
<i>Pass -Through Grantor</i>	CFDA	Entity	Non-Cash
Program Title	Number	Number	Disbursements Disbursements
<b>FEDERAL EMERGENCY MANAGEMENT AGENCY</b>			
<i>Passed through Ohio Department of Public Safety</i>			
Terrorism Consequence Management			
Preparedness Assistance	83.552	J733	\$3,091
Emergency Management Performance Grant	83.552	J732	24,820
Total Federal Emergency Management Agency			<b>27,911</b>
<b>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
<i>Passed through Ohio Department of Development</i>			
Community Development Block Grant	14.228	B-N-99-069-1	9,207
		B-F-00-069-1	51,959
		B-F-01-069-1	111,771
Community Housing Improvement	14.228	B-C-01-069-1	147,505
		B-C-99-069-1	1,545
Total Community Development Block Grant			321,987
HOME Investment Partnerships Program	14.239	B-C-01-069-2	177,306
Total U. S. Department of Housing and Urban Development			<b>499,293</b>
<b>UNITED STATES DEPARTMENT OF JUSTICE</b>			
<i>Passed through Ohio Office of Criminal Justice Services</i>			
Crime Victims Assistance	16.575	VAGENE252T	93,470
Local Law Enforcement Block Grant	16.592	2001-1-BBX0376	2,117
Total U. S. Department of Justice			<b>95,587</b>
<b>UNITED STATES DEPARTMENT OF EDUCATION</b>			
<i>Passed through Ohio Department of Education</i>			
<u>Special Education Cluster:</u>			
Special Ed. Grants to States - Title VI-B	84.027	066241-6B-SF	28,226
Preschool Disabilities	84.183	066241-PG-S1	910
Total Special Education Cluster			29,136
Innovative Education Program - Title VI	84.298	066241-C2-S1	3,059
<i>Passed through Seneca County Family and Children First Council</i>			
Special Ed. Grants for Infants and Families	84.181	74102FAN392	82,465
Total U.S. Department of Education			<b>114,660</b>
<b>UNITED STATES DEPARTMENT OF TRANSPORTATION</b>			
<i>Direct Grant</i>			
Airport Capital Improvement Program	20.106	3-39 0076 0102	24,450
<i>Passed through Ohio Department of Public Safety</i>			
Highway Safety Program	20.600	1715	23,219
		3062	3,062
		1863	13,655
Total Highway Safety Program			39,936
<i>Passed through Ohio Department of Transportation</i>			
Highway Planning and Construction	20.205	11283	132,273
		11284	924,096
		11285	205,427
		10430	155,367
Total Highway Planning and Construction			1,417,163
Total U. S. Department of Transportation			<b>1,481,549</b>

(Continued)

**SENECA COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE PERIOD ENDED DECEMBER 31, 2002  
(Continued)**

<b>FEDERAL GRANTOR</b>		Pass Through		
<i>Pass -Through Grantor</i>	CFDA	Entity	Disbursements	Non-Cash
Program Title	Number	Number		Disbursements
<b>UNITED STATES DEPARTMENT OF AGRICULTURE</b>				
<i>Passed through Ohio Department of Education</i>				
<u>Nutrition Cluster:</u>				
Food Distribution - MRDD	10.550	N/A		\$2,095
Special Breakfast Program - Youth Center	10.553	066241-74-0000-9	9,187	
National School Lunch Program-MRDD	10.555	066241-74-0000-8	12,061	
National School Lunch Program- Youth Center	10.555	093-294	14,114	
Total Nutrition Cluster			<u>35,362</u>	<u>2,095</u>
<i>Direct Grant</i>				
Wetlands Reserve Program	10.072	66-5E34-1-05	11,097	
Total U.S. Department of Agriculture			<u>46,459</u>	<u>2,095</u>
<b>UNITED STATES DEPARTMENT OF LABOR</b>				
<i>Passed through Ohio Department of Jobs and Family Services</i>				
<u>Workforce Investment Act Cluster:</u>				
Workforce Investment Act - Adult			127,842	
Workforce Investment Act - Adult Administrative			16,148	
Workforce Investment Act - Adult Total	17.258		<u>143,990</u>	
Workforce Investment Act - Youth			173,556	
Workforce Investment Act - Youth Administrative			8,085	
Workforce Investment Act - Youth Total	17.259		<u>181,641</u>	
Workforce Investment Act - Dislocated Worker			471,121	
Workforce Investment Act - Dislocated Worker Administrative			39,399	
Workforce Investment Act - Dislocated Worker Total	17.260		<u>510,520</u>	
Total U.S. Department of Labor			<u>836,151</u>	
<b>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<i>Passed through Ohio Department of Mental Retardation and Developmental Disabilities</i>				
Medical Assistance Program - Title XIX	93.778		834,697	
Social Service Block Grant - Title XX	93.667		55,859	
Total U. S. Department of Health and Human Services			<u>890,556</u>	
<b>TOTAL FEDERAL AWARDS</b>			<u><b>\$3,992,166</b></u>	<u><b>\$2,095</b></u>

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

## SENECA COUNTY

### NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES FISCAL YEAR ENDED DECEMBER 31, 2002

#### **NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

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

#### **NOTE B - FOOD DISTRIBUTION**

Non-monetary assistance, such as food received from the U.S. Department of Agriculture, is reported in the Schedule at the fair market value of the commodities received and consumed. Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first. At December 31, 2002, the County had no significant food commodities in inventory.

#### **NOTE C - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS**

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

At December 31, 2002, the gross amounts of loans outstanding under this program were \$256,999.

#### **NOTE D - MATCHING REQUIREMENTS**

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

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**Auditor of State  
Betty Montgomery**

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

Seneca County  
81 Jefferson Street  
Tiffin, Ohio 44883-2369

To the Board of County Commissioners:

We have audited the financial statements of Seneca County as of and for the year ended December 31, 2002, and have issued our report thereon dated June 23, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the Seneca Re-Ad Industries, Inc. were audited by other auditors in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards* and accordingly this report does not extend to the Seneca Re-Ad Industries, Inc.

**Compliance**

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2002-001. We also noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated June 23, 2003.

**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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 23, 2003.

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

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

**Betty Montgomery**  
Auditor of State

June 23, 2003



## **Auditor of State Betty Montgomery**

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

Seneca County  
81 Jefferson Street  
Tiffin, Ohio 44883-2369

To the Board of County Commissioners:

#### **Compliance**

We have audited the compliance of Seneca County 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, 2002. The County's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2002.

#### **Internal Control over Compliance**

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

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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, 2002, and have issued our report thereon dated June 23, 2003, in which we noted that we did not audit the financial statements of the Seneca Re-Ad Industries, Inc., which were audited by other auditors. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

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



**Betty Montgomery**  
Auditor of State

June 23, 2003

**SENECA COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 §.505**  
**DECEMBER 31, 2002**

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

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Highway Planning and Construction CFDA 20.205
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A\B Programs</b>	Type A: > \$ 300,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	Yes

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

**FINDING NUMBER 2002-001**

**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 will be put on a 60 day billing cycle to pursue collection.

**FINDING NUMBER 2002-001  
(Continued)**

Eight percent of the billings tested in 2002 were written off after only 120 days and no further attempts to collect the unpaid balances were made by the County. This represents a loss of revenue for the County. We recommend the Emergency Medical Services department implement the policy established by the County Commissioners in order to secure higher collections. This matter was also reported in our audit of the 2001 financial statements.

<b>3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS</b>
--

None.

**SENECA COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2002**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain:</i></b>
2001-60574-001	Ohio Revised Code § 5705.10	Yes	
2002-60574-002	Ohio Revised Code § 5705.36	No	Significant improvements made, reducing this to a management letter comment.
2002-60574-003	County Commissioner Resolution dated December 29, 1992	No	Not corrected. Repeated in this report as finding 2002-001.
2002-60574-004	Reportable Condition – Year End Fund Balances	No	Significant improvements made, reducing this to a management letter comment.
2002-60574-005	Reportable Condition – Self Insurance	Yes	





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

# ***SENECA COUNTY, OHIO***

***Comprehensive  
Annual Financial Report  
For The Year Ended  
December 31, 2002***

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



***Seneca County, Ohio***

***COMPREHENSIVE***

***ANNUAL FINANCIAL REPORT***

***FOR THE YEAR ENDED DECEMBER 31, 2002***

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

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

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

**SENECA COUNTY, OHIO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 YEAR ENDED DECEMBER 31, 2002**

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**SENECA COUNTY, OHIO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 YEAR ENDED DECEMBER 31, 2002**

*Financial Section, Continued:*

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**SENECA COUNTY, OHIO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
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**OFFICE OF  
SENECA COUNTY AUDITOR  
TIFFIN, OHIO**

**LARRY A BEIDELSCHIES  
AUDITOR**

**PHONE  
447-0692**

June 23, 2003



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, 2002. 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 2001 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 2001 (the latest information available), Seneca County had 1,360 farms. The county is the third largest in total farm acres with approximately 299,000 acres of land in farms.*

*Seneca County is a leading producer of grain crops in Ohio. According to the 2001 Ohio Agricultural Statistics and Ohio Department of Agriculture Annual Report, (the latest information available), Seneca County farmers ranked 18<sup>th</sup> in corn production with an average of 121.6 bushels per acre. Area producers ranked 19<sup>th</sup> in soybean production with 122,300 acres and 6<sup>th</sup> in wheat production. Soybeans averaged 31.6 bushels per acre and wheat averages 63.9 bushels per acre.*

*Livestock production remains an important part of the agricultural picture of Seneca County. County livestock producers generated sales from 1,300 dairy cows, 12,100 beef cows and calves, 37,200 hogs and pigs, and 2,700 sheep and lambs. The County ranked 9<sup>th</sup> in the State in the production of sheep, 52<sup>nd</sup> in dairy, 40<sup>th</sup> in cattle and calves, 12<sup>th</sup> in hogs and pigs.*

*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 2002 stayed at an average of 5.8 percent.*

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

### MAJOR INITIATIVES

*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 both the Common Pleas Courts, and the Clerk of Courts. Additional offices may be included depending on available space and budget figures. Funding for the project will be provided by insurance claims valued at the building replacement cost of 3.1 million dollars. The new building will act as an annex to the existing courthouse while providing a more secure and efficient work environment for employees and the public. Construction of this facility began in late 2002 and should be completed late in the fall of 2003.*

*Economic development is also an important issue for the Commissioners. 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 overpasses will enable traffic to continue to move without being stopped due to increased train traffic around the City. Once the overpasses are complete a "loop road" is to be constructed around Fostoria. The road is to be designed and constructed to handle heavy traffic, which is anticipated to generate many development opportunities.*

*The City of Tiffin is also pursuing a "loop road". Recently the City opened a second industrial park on the North side of Tiffin. The park is expected to house light industry. Seneca County, Clinton Township and the City of Tiffin are currently working together to widen and upgrade an existing township road providing better access to the park. This expansion to be completed in the fall of 2003, is to be the first phase of a "loop road" around the City of Tiffin. Additional development, including industrial, commercial and residential is anticipated with the new infrastructure.*

*The Countywide Sewer District is also continuing to develop new infrastructure. Currently the district has received approved plans from the Ohio EPA to expand the Waste Water Treatment Plant (WWTP) located just south of Tiffin at the Honey Creek*

*Subdivision. The project will be bid in 2003. 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 Zelkova Inn.*

*The Seneca County Dog Shelter was constructed in 2002. This facility will house the Dog Warden and kennels to accommodate 38 animals. Another part of the facility includes the animal composting facility. The composting facility is a new environmentally friendly method approved by the Ohio EPA for disposing of euthanized dogs and road kill deer. The process entails layering the area between the animals with sawdust and attending to the area as decomposition takes place. The composted material can then be used as fertilizer. This is the first facility to be built and in operation in the State of Ohio.*

*Economic development has been on the rise in Seneca County through the utilization of enterprise zone agreements. 2002 was a successful year for Seneca County in terms of new investment by area businesses. In the face of a national recession, businesses in Seneca County invested over \$58,338,000 in new buildings and equipment. The largest investment will be made by Toledo Molding and Die, Inc., which is investing over \$14.5 million and building a 200,000 square foot facility in Tiffin's Eagle Rock Business Park. TKA/Atlas, in Fostoria invested \$11.2 million in machinery and equipment. Alpha Coatings, Fostoria invested over \$1,334,000 by adding 40,000 square feet of new manufacturing and Ameri-Kart expanded their Fostoria operation by adding 50,000 square feet of building at a cost of \$675,000. American Fine Sinter Company completed their \$16.5 million investment in Tiffin in November and began hiring new employees. National Machinery continued their turn around in a strengthening world machining economy and solidified their employment base at 280 employees. American Standard continued a fairly strong growth cycle. Tiffin University had the largest project in the education category when it expanded its campus with a \$2,000,000 investment in the construction of Hertzner Hall.*

#### 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, 2002 as compared to the year ended December 31, 2001*

Revenues	2002 Amount	% Of Total	2001 Amount	% Of Total	Increase (Decrease)
Property and Other Local Taxes	\$1,967,008	7.6	\$2,190,082	7.6	(223,074)
Sales Taxes	4,866,551	18.8	4,252,145	14.7	614,406
Charges for Services	3,625,451	14.0	3,320,368	11.5	305,083
Licenses and Permits	4,695	0.1	4,857	0.1	(162)
Fines and Forfeitures	224,514	0.9	199,036	0.7	25,478
Intergovernmental	13,353,223	51.6	16,492,968	57.0	(3,139,795)
Special Assessments	162,668	0.6	142,454	0.5	20,214
Interest	411,769	1.6	967,773	3.3	(556,004)
(Decrease) in Fair Value of Investments	(56,442)	(0.2)	(3,650)	(0.1)	(52,792)
Rent	304,559	1.2	305,358	1.1	(799)
Donations	84,522	0.3	29,812	0.1	54,710
Miscellaneous	909,009	3.5	1,024,835	3.5	(115,826)
Total Revenues	<u>\$25,857,527</u>	<u>100.0</u>	<u>\$28,926,038</u>	<u>100.0</u>	<u>\$(3,068,511)</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, 2002 as compared to the year ended December 31, 2001:*

Expenditures	2002 Amount	% Of Total	2001 Amount	% Of Total	Increase (Decrease)
Current:					
General Government	\$6,359,228	22.5	\$7,095,429	23.9	\$(736,201)
Public Safety	4,890,185	17.3	4,695,416	15.8	194,769
Public Works	3,054,188	10.8	2,708,537	9.1	345,651
Health	309,660	1.0	213,556	0.7	96,104
Human Services	8,131,351	28.8	9,289,076	31.3	(1,157,725)
Conservation/Recreation	63,202	0.2	158,630	0.5	(95,428)
Economic Development	64,685	0.2	86,889	0.3	(22,204)
Capital Outlay	4,083,190	14.3	4,419,124	14.8	(335,934)
Intergovernmental	320,698	2.0	300,500	1.0	20,198
Debt Service:					
Principal Retirement	361,876	1.3	349,222	1.2	12,654
Interest and Fiscal Charges	398,448	1.4	411,827	1.4	(13,379)
Total Expenditures	<u>\$28,036,711</u>	<u>100.0</u>	<u>\$29,728,206</u>	<u>100.0</u>	<u>\$(1,691,295)</u>

*Some of the major changes in revenues from 2001 to 2002 occurred mainly due to extremely low interest rates and State of Ohio funding cutbacks. The decrease in both revenues and expenditures are due to the State of Ohio funding cutbacks and other budgetary constraints.*

*General Fund Balance*

*The total fund balance of the general fund and subfunds decreased from \$1,130,280 to \$566,780 during 2002. The \$563,500 decrease was caused mainly by the extremely low interest received on investments and State of Ohio funding cutbacks.*

*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 \$33,345 for the year ended December 31, 2002.*

#### *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 \$2,215,831, with net income of \$412,517 and a balance in retained earnings of \$129,163.*

#### *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, 2002, assets held in the trust funds totaled \$17,614 while assets in agency funds totaled \$47,595,774. 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, 2002, 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 2002 was \$411,769.*

#### DEBT ADMINISTRATION

*At December 31, 2002, outstanding debt included General Obligation Bonds of \$7,090,000. 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 \$4,000,000 general aggregate. In addition, the County maintains replacement cost insurance on all buildings and their contents, with a \$2,500 deductible on contents. Blanket building and personal property insurance are in the amount of \$63,873,834, which includes builders risk coverage.*

*The County has insurance coverage in the following amounts for various items: \$1,311,905 for contractor's equipment; \$150,000 for data processing equipment; \$1,000,000 for valuable papers, and \$100,000,000 for the boilers. Crime coverage is \$1,000,000; theft of money and securities coverage amounts to \$1,000,000, employee dishonesty coverage is \$1,000,000, and public official liability limit is \$1,000,000. Fleet insurance covers physical damage to vehicles for fire, theft and collision with \$2,500 deductible, \$1,000,000 liability and \$250,000 for the uninsured motorist.*

*Seneca County is self-insured regarding employee health insurance. A third party administrator handles the program for the County. The specific retention amount per covered unit is \$50,000 per policy year, and the aggregate stop loss is \$1,115,139. 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, 2002 by our independent auditor, Betty Montgomery, Auditor of State.*

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

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

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

*The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Seneca County for its comprehensive annual financial report for the year ended December 31, 2001. 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 twelve years 1990-2001. 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 thirteenth Comprehensive Annual Financial Report.*

Sincerely,



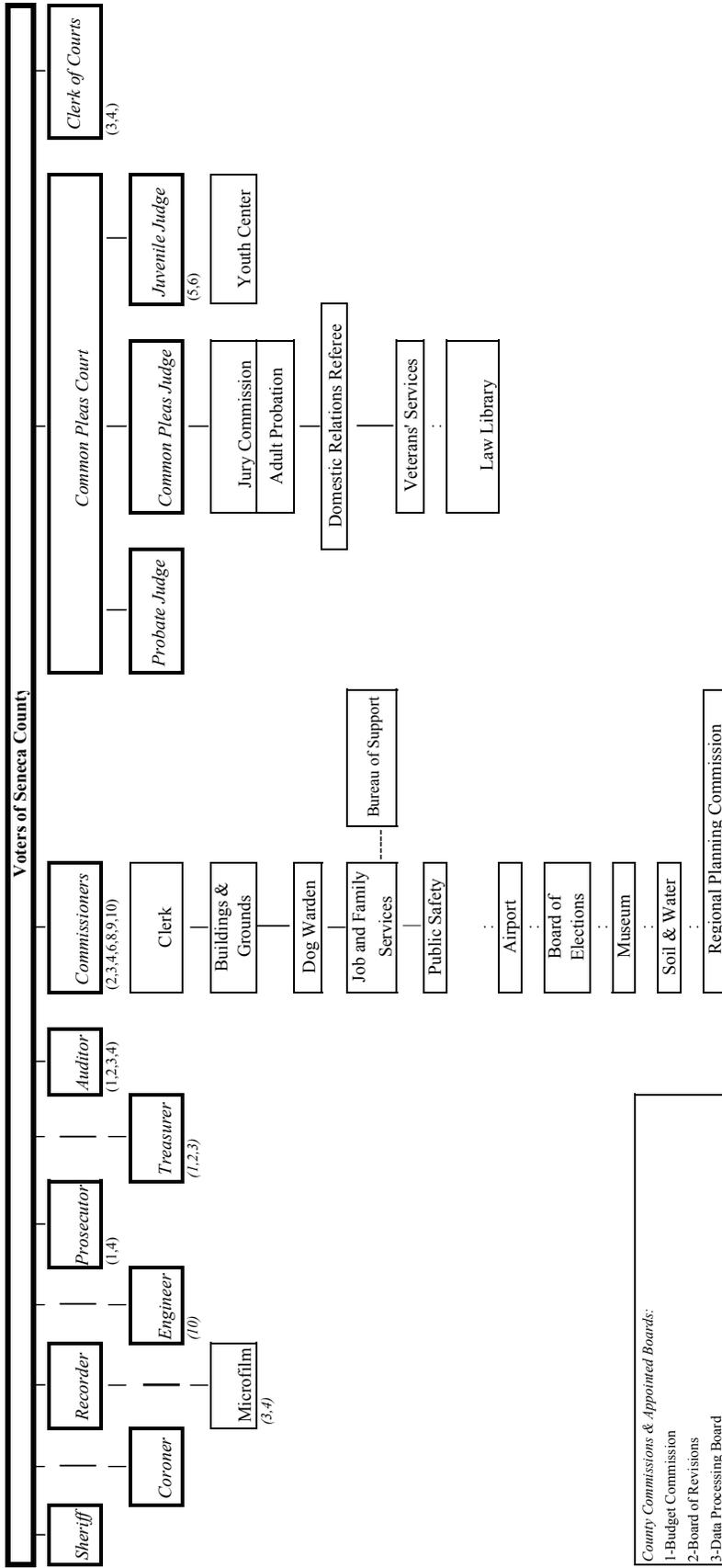
Larry A. Beidelschies  
Seneca County Auditor

**SENECA COUNTY, OHIO**  
*ELECTED OFFICIALS*  
 December 31, 2002

<u>Administrator</u>	<u>Position</u>	<u>Term of Office</u>
Larry A. Beidelschies	Auditor	3/8/99-3/7/03
Mary Ward	Clerk of Courts	1/1/01-1/2/05
Tom Distel	Commissioner	1/3/01-1/2/05
Kenneth Estep	Commissioner	1/1/99-12/31/02
Jeffrey Wagner	Commissioner	1/2/01-11/15/02
Jimmie Young	Appointed Commissioner	12/9/02-1/1/05
Donald W. Shanabrook	Coroner	1/1/01-1/2/05
James R. Nimz	Engineer	1/1/01-1/2/05
Kenneth Egbert, Jr.	Prosecutor	1/1/01-1/2/05
Michael Dell	Recorder	1/1/01-1/2/05
Tom Steyer	Sheriff	1/1/01-1/2/05
Marguerite O. Bernard	Treasurer	9/3/01-9/4/05

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

# SENECA COUNTY Organization Chart



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

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

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Seneca County,  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2001

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.



*William Robert Wasta*

President

*Jeffrey R. Emery*

Executive Director

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# *Seneca County*

## *Financial Section*







**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

Seneca County  
81 Jefferson Street  
Tiffin, Ohio 44883-2369

To the Board of County Commissioners:

We have audited the accompanying general-purpose financial statements of Seneca County (the County), as of and for the year ended December 31, 2002, 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 100 percent of the assets and revenues of the MRDD Board Proprietary Component Unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Seneca Re-Ad Industries, Inc., is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the Seneca Re-Ad Industries, Inc. were audited by the other auditors in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide 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 Seneca County as of December 31, 2002, and the results of its operations and cash flows of its proprietary fund types and discretely presented component unit for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2003 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.

The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for additional analysis and are not a required part of the general-purpose financial statements. We subjected this information to the auditing procedures applied in the audit of the general-purpose financial statements. In our opinion, it is fairly stated 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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

June 23, 2003

# *Seneca County*

## *General Purpose Financial Statements*



**SENECA COUNTY, OHIO**  
**COMBINED BALANCE SHEET**  
**ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNIT**  
**DECEMBER 31, 2002**

	<u>Governmental Fund Types</u>			<u>Proprietary Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Enterprise</u>	<u>Internal Service</u>
<b>Assets and Other Debits:</b>						
<b>Assets:</b>						
Pooled Cash and Cash Equivalents	\$453,020	\$5,167,095	\$9,666	\$499,149	\$110,783	\$418,408
Segregated Cash Accounts						
Segregated Investment Accounts						
Receivables:						
Accounts	38,562	48,670		167	60,727	9,072
Allowance for Uncollectibles					(35,152)	
Accrued Interest	18,107	12,643	6	133	94	468
Taxes						
Property Taxes-Due from Agency Fund	1,546,481					
Property Taxes-Due from Primary Government						
Due From Other Governments	1,653,520	291,754		199,537		
Notes Receivable		256,999		43,975	3,889	
Materials and Supplies	45,624	163,329				
Prepays	91,942	19,926		6,375	294	6,396
Advances to Other Funds	102,570				36,000	
Net Investment in Joint Ventures						
Art and Museum Exhibits						
Property, Plant, and Equipment:						
Primary Government						
Component Unit						
Enterprise					1,034,854	600
Less: Accumulated Depreciation					(696,082)	(34)
Other Assets						
<b>Other Debits:</b>						
Amount to be Provided from General Government Resources						
Amount to be Provided from Component Unit Resources						
<b>Total Assets and Other Debits</b>	<b><u>\$3,949,826</u></b>	<b><u>\$5,960,416</u></b>	<b><u>\$9,672</u></b>	<b><u>\$749,336</u></b>	<b><u>\$515,407</u></b>	<b><u>\$434,910</u></b>

Fiduciary Fund Types	Account Groups		Primary Government	Component Unit		Reporting Entity
	General	General	Totals	MRDD	MRDD	Totals
	Fixed Assets	Long-Term Obligations	(Memorandum Only)	Board Governmental	Board Proprietary	(Memorandum Only)
\$5,541,365			\$12,199,486	\$5,865,295		\$18,064,781
316,266			316,266		\$368,487	684,753
35,000			35,000			35,000
266,776			423,974	22,594	58,302	504,870
			(35,152)			(35,152)
355			31,806			31,806
36,792,759			36,792,759			36,792,759
			1,546,481			1,546,481
			0	5,137,756		5,137,756
4,660,867			6,805,678	89,500		6,895,178
			304,863			304,863
			208,953	8,756		217,709
			124,933	8,381	2,898	136,212
			138,570			138,570
	\$2,498,780		2,498,780	205,477		2,704,257
	411,605		411,605			411,605
	25,645,107		25,645,107			25,645,107
				1,125,017		1,125,017
			1,035,454		461,531	1,496,985
			(696,116)		(250,289)	(946,405)
					988	988
		\$9,387,599	9,387,599			9,387,599
				297,679		297,679
<u>\$47,613,388</u>	<u>\$28,555,492</u>	<u>\$9,387,599</u>	<u>\$97,176,046</u>	<u>\$12,760,455</u>	<u>\$641,917</u>	<u>\$110,578,418</u>

*Continued*

**SENECA COUNTY, OHIO**  
 COMBINED BALANCE SHEET (Continued)  
 ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNIT  
 DECEMBER 31, 2002

	Governmental Fund Types			Proprietary Fund Types		
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
<b>Liabilities, Fund Equity and Other Credits:</b>						
<b>Liabilities:</b>						
Accounts Payable	\$44,683	\$52,916			\$3,470	
Claims Payable						\$300,962
Contracts Payable	161,071	351,206		\$509,774	8,555	4,785
Accrued Salaries and Benefits	212,207	199,854		707	3,737	
Compensated Absences Payable	33,964	32,934			10,003	
Due To Other Governments	218,924	192,811		929	3,692	
Due to Primary Government						
Due to Component Unit						
Due To Others		2,633				
Deferred Revenue	2,712,116	44,922		53,580		
Undistributed Monies						
Accrued Interest Payable	81		\$27,292			
Bonds Payable						
Notes Payable				150,000		
Advances From Other Funds		32,570		106,000		
<b>Total Liabilities</b>	<b>3,383,046</b>	<b>909,846</b>	<b>27,292</b>	<b>820,990</b>	<b>29,457</b>	<b>305,747</b>
<b>Fund Equity and Other Credits:</b>						
Investment in Joint Ventures						
Investment in Art and Museum Exhibits						
Investment in General Fixed Assets						
Primary Government						
Component Unit						
Contributed Capital					171,551	
Retained Earnings: Unreserved					314,399	129,163
Net Assets: Unreserved						
Fund Balance:						
Reserved for Encumbrances	211,448	1,375,433		424,310		
Reserved for Inventory	45,624	163,329				
Reserved for Prepays	91,942	19,926		6,375		
Reserved for Advances	102,570					
Reserved for Notes Receivable		256,999		43,975		
Unreserved, Undesignated (Deficit)	115,196	3,234,883	(17,620)	(546,314)		
<b>Total Fund Equity and Other Credits(Deficit)</b>	<b>566,780</b>	<b>5,050,570</b>	<b>(17,620)</b>	<b>(71,654)</b>	<b>485,950</b>	<b>129,163</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$3,949,826</b>	<b>\$5,960,416</b>	<b>\$9,672</b>	<b>\$749,336</b>	<b>\$515,407</b>	<b>\$434,910</b>

Fiduciary Fund Types	Account Groups		Primary Government	Component Unit		Reporting Entity
	General Fixed Assets	General Long-Term Obligations	Totals (Memorandum Only)	MRDD Board Governmental	MRDD Board Proprietary	Totals (Memorandum Only)
\$282			\$101,351	\$22,699	\$1,236	\$125,286
			300,962			300,962
			1,035,391	59,159		1,094,550
66,206			482,711	181,870	16,714	681,295
11,925		\$1,005,754	1,094,580	311,094	13,251	1,418,925
36,392,581			36,808,937	146,983		36,955,920
1,546,481			1,546,481			1,546,481
5,137,756			5,137,756			5,137,756
478,588			481,221	16,552		497,773
			2,810,618	5,307,322		8,117,940
3,965,115			3,965,115			3,965,115
268			27,641			27,641
		7,090,000	7,090,000			7,090,000
		1,291,845	1,441,845			1,441,845
			138,570			138,570
<b>47,599,202</b>	<b>0</b>	<b>9,387,599</b>	<b>62,463,179</b>	<b>6,045,679</b>	<b>31,201</b>	<b>68,540,059</b>
	2,498,780		2,498,780	205,477		2,704,257
	411,605		411,605			411,605
	25,645,107		25,645,107			25,645,107
				1,125,017		1,125,017
			171,551			171,551
			443,562			443,562
					610,716	610,716
2,837			2,014,028	341,006		2,355,034
			208,953	8,756		217,709
			118,243	8,381		126,624
			102,570			102,570
			300,974			300,974
11,349			2,797,494	5,026,139		7,823,633
<b>14,186</b>	<b>28,555,492</b>	<b>0</b>	<b>34,712,867</b>	<b>6,714,776</b>	<b>610,716</b>	<b>42,038,359</b>
<b>\$47,613,388</b>	<b>\$28,555,492</b>	<b>\$9,387,599</b>	<b>\$97,176,046</b>	<b>\$12,760,455</b>	<b>\$641,917</b>	<b>\$110,578,418</b>

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

**SENECA COUNTY, OHIO**  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 ALL GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS AND  
 DISCRETELY PRESENTED COMPONENT UNIT  
 YEAR ENDED DECEMBER 31, 2002

	<b>Governmental Fund Types</b>			
	<i>General</i>	<i>Special Revenue</i>	<i>Debt Service</i>	<i>Capital Projects</i>
<b>Revenues:</b>				
Property and Other Local Taxes	\$1,967,008			
Sales Taxes	4,866,551			
Charges for Services	2,413,771	\$1,211,680		
Licenses and Permits	4,530	165		
Fines and Forfeitures	127,069	97,445		
Intergovernmental	1,052,424	10,000,663		\$2,300,136
Special Assessments		162,668		
Interest	362,238	48,183	\$266	1,082
(Decrease) in Fair Value of Investments	(56,442)			
Rent	126,811	10,120	167,628	
Donations	78,268	3,486		
Miscellaneous	199,179	636,445		31,308
<b>Total Revenues</b>	<b><u>11,141,407</u></b>	<b><u>12,170,855</u></b>	<b><u>167,894</u></b>	<b><u>2,332,526</u></b>
<b>Expenditures:</b>				
Current Operations:				
General Government	5,577,035	782,193		
Public Safety	3,868,653	1,021,532		
Public Works	30,889	3,023,299		
Health	82,978	226,682		
Human Services	301,930	7,790,110		
Conservation/Recreation	63,202			
Economic Development	51,651	13,034		
Capital Outlay		913,975		3,169,215
Intergovernmental	320,698			
Debt Service:				
Principal Retirement	42,183	29,693	290,000	
Interest and Fiscal Charges	1,983	229	366,717	29,519
<b>Total Expenditures</b>	<b><u>10,341,202</u></b>	<b><u>13,800,747</u></b>	<b><u>656,717</u></b>	<b><u>3,198,734</u></b>
<i>Excess of Revenues over (under) Expenditures</i>	800,205	(1,629,892)	(488,823)	(866,208)
<b>Other Financing Sources(Uses):</b>				
Proceed from Sale of Notes				1,130,000
Sale of Fixed Assets	4,533	4,846		
Primary Government Operating Transfers-In	51,542	612,743	460,614	185,000
Primary Government Operating Transfers-Out	(1,404,900)	(64,999)		
<b>Total Other Financing Sources(Uses)</b>	<b><u>(1,348,825)</u></b>	<b><u>552,590</u></b>	<b><u>460,614</u></b>	<b><u>1,315,000</u></b>
<i>Excess of Revenues and Other Financing Sources Over(Under) Expenditures and Other Uses</i>	(548,620)	(1,077,302)	(28,209)	448,792
<i>Fund Balance (Deficit) at Beginning of Year</i>	1,130,280	6,164,664	10,589	(520,446)
Increase(Decrease) in Inventory	(14,880)	(36,792)		
<b>Fund Balance (Deficit) at End of Year</b>	<b><u><u>\$566,780</u></u></b>	<b><u><u>\$5,050,570</u></u></b>	<b><u><u>(\$17,620)</u></u></b>	<b><u><u>(\$71,654)</u></u></b>

<b>Fiduciary Fund Types</b>	<b>Primary Government</b>	<b>Component Unit</b>	<b>Reporting Entity</b>
<i>Expendable Trust</i>	<i>Totals (Memorandum Only)</i>	<i>MRDD Board Governmental</i>	<i>Totals (Memorandum Only)</i>
	\$1,967,008	\$4,057,674	\$6,024,682
	4,866,551		4,866,551
	3,625,451		3,625,451
	4,695		4,695
	224,514		224,514
	13,353,223	3,276,032	16,629,255
	162,668		162,668
	411,769		411,769
	(56,442)		(56,442)
	304,559		304,559
\$2,768	84,522	5,971	90,493
42,077	909,009	196,462	1,105,471
<b>44,845</b>	<b>25,857,527</b>	<b>7,536,139</b>	<b>33,393,666</b>
	6,359,228		6,359,228
	4,890,185		4,890,185
	3,054,188		3,054,188
	309,660	5,772,151	6,081,811
39,311	8,131,351		8,131,351
	63,202		63,202
	64,685		64,685
	4,083,190		4,083,190
	320,698		320,698
	361,876		361,876
	398,448		398,448
<b>39,311</b>	<b>28,036,711</b>	<b>5,772,151</b>	<b>33,808,862</b>
5,534	(2,179,184)	1,763,988	(415,196)
	1,130,000		1,130,000
	9,379		9,379
	1,309,899	179,800	1,489,699
	(1,469,899)	(179,800)	(1,649,699)
<b>0</b>	<b>979,379</b>	<b>0</b>	<b>979,379</b>
5,534	(1,199,805)	1,763,988	564,183
8,652	6,793,739	3,623,817	10,417,556
	(51,672)	(3,523)	(55,195)
<b>\$14,186</b>	<b>\$5,542,262</b>	<b>\$5,384,282</b>	<b>\$10,926,544</b>

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

**SENECA COUNTY, OHIO**  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS  
 YEAR ENDED DECEMBER 31, 2002

	<i>General Fund</i>			
	Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>				
Property and Other Local Taxes	\$2,012,000	\$1,977,793	\$1,984,058	\$6,265
Sales Taxes	4,100,000	4,528,933	4,528,933	0
Charges for Services	1,825,470	2,480,253	2,448,703	(31,550)
Licenses and Permits	4,100	4,555	4,530	(25)
Fines and Forfeitures	110,000	128,004	128,004	0
Intergovernmental	2,164,298	1,985,909	1,986,364	455
Special Assessments				0
Investment Income	758,000	409,827	399,679	(10,148)
Rent	113,195	128,246	126,811	(1,435)
Donations	5,800	28,185	78,269	50,084
Miscellaneous	111,150	209,682	208,329	(1,353)
<b>Total Revenues</b>	<b>11,204,013</b>	<b>11,881,387</b>	<b>11,893,680</b>	<b>12,293</b>
<b>Expenditures:</b>				
Current Operations:				
General Government	5,096,892	5,819,197	5,692,024	127,173
Public Safety	3,601,728	3,912,572	3,886,623	25,949
Public Works	35,269	32,275	32,266	9
Health	84,907	84,772	84,772	0
Human Services	451,841	394,144	383,244	10,900
Conservation/Recreation	72,591	65,273	65,191	82
Community & Economic Development	47,500	47,039	47,039	0
Other	258,000	322,500	320,698	1,802
Capital Outlay				
Intergovernmental				
Debt Service:				
Principal Retirement				
Interest and Fiscal Charges				
<b>Total Expenditures</b>	<b>9,648,728</b>	<b>10,677,772</b>	<b>10,511,857</b>	<b>165,915</b>
<i>Excess of Revenues Over(Under) Expenditures</i>	1,555,285	1,203,615	1,381,823	178,208
<b>Other Financing Sources(Uses):</b>				
Proceeds from Sale of Fixed Assets	7,000	4,683	4,533	(150)
Advances-In			86,132	86,132
Advances-Out			(280,069)	(280,069)
Operating Transfers-In		48,647	51,541	2,894
Operating Transfers-Out	(1,285,000)	(1,405,900)	(1,404,900)	1,000
<b>Total Other Financing Sources(Uses)</b>	<b>(1,278,000)</b>	<b>(1,352,570)</b>	<b>(1,542,763)</b>	<b>(190,193)</b>
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	277,285	(148,955)	(160,940)	(11,985)
<i>Fund Balance (Deficit) at Beginning of Year</i>	174,553	174,553	174,553	0
<i>Prior Year Encumbrances Not Expended</i>	147,523	147,523	147,523	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$599,361</b>	<b>\$173,121</b>	<b>\$161,136</b>	<b>(\$11,985)</b>

<i>Special Revenue Funds</i>				<i>Debt Service Funds</i>			
Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
\$1,026,790	\$1,225,523	\$1,200,398	(\$25,125)				
	150	170	20				
68,725	90,260	100,425	10,165				
10,909,284	10,757,196	10,687,524	(69,672)				
166,500	166,500	160,992	(5,508)				
121,000	36,803	38,587	1,784		\$480	\$472	(\$8)
5,000	10,120	10,120	0	\$123,196	167,628	167,628	0
6,500	3,436	3,486	50				
556,409	846,690	844,337	(2,353)				
<b>12,860,208</b>	<b>13,136,678</b>	<b>13,046,039</b>	<b>(90,639)</b>	<b>123,196</b>	<b>168,108</b>	<b>168,100</b>	<b>(8)</b>
834,732	1,120,346	817,184	303,162				
892,121	1,740,286	1,248,802	491,484				
3,299,932	4,079,332	3,427,316	652,016				
189,798	219,003	199,131	19,872				
7,458,755	8,319,663	8,175,134	144,529				
21,585	40,686	27,194	13,492				
1,374,158	1,747,125	983,638	763,487				
31,000	31,000	29,693	1,307	225,000	290,000	290,000	0
			0	271,323	339,425	339,425	0
<b>14,102,081</b>	<b>17,297,441</b>	<b>14,908,092</b>	<b>2,389,349</b>	<b>496,323</b>	<b>629,425</b>	<b>629,425</b>	<b>0</b>
(1,241,873)	(4,160,763)	(1,862,053)	2,298,710	(373,127)	(461,317)	(461,325)	(8)
	4,846	4,846	0				
		55,070	55,070				
		(35,132)	(35,132)				
934,723	599,286	612,743	13,457	472,425	460,614	460,614	0
(10,873)	(64,998)	(64,998)	0				
<b>923,850</b>	<b>539,134</b>	<b>572,529</b>	<b>33,395</b>	<b>472,425</b>	<b>460,614</b>	<b>460,614</b>	<b>0</b>
(318,023)	(3,621,629)	(1,289,524)	2,332,105	99,298	(703)	(711)	(8)
3,469,312	3,469,312	3,469,312	0	10,377	10,377	10,377	0
1,267,744	1,267,744	1,267,744	0	0	0	0	0
<b>\$4,419,033</b>	<b>\$1,115,427</b>	<b>\$3,447,532</b>	<b>\$2,332,105</b>	<b>\$109,675</b>	<b>\$9,674</b>	<b>\$9,666</b>	<b>(\$8)</b>

*Continued*

**SENECA COUNTY, OHIO**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS (Continued)**  
**YEAR ENDED DECEMBER 31, 2002**

	<i>Capital Projects Funds</i>			
	Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>				
Taxes				
Sales Taxes				
Charges for Services				
Licenses and Permits				
Fines and Forfeitures				
Intergovernmental	\$5,012,579	\$2,861,778	\$2,335,225	(\$526,553)
Special Assessments				
Investment Income		24,947	24,947	0
Rent				
Donations				
Miscellaneous		32,300	34,990	2,690
<b>Total Revenues</b>	<b>5,012,579</b>	<b>2,919,025</b>	<b>2,395,162</b>	<b>(523,863)</b>
<b>Expenditures:</b>				
Current Operations:				
General Government				
Public Safety				
Public Works				
Health				
Human Services				
Conservation/Recreation				
Community & Economic Development				
Other				
Capital Outlay	4,987,849	3,649,716	3,391,639	258,077
Intergovernmental				
Debt Service:				
Principal Retirement	1,563,695	1,578,850	1,170,000	408,850
Interest and Fiscal Charges	60,000	60,000	29,519	30,481
<b>Total Expenditures</b>	<b>6,611,544</b>	<b>5,288,566</b>	<b>4,591,158</b>	<b>697,408</b>
<i>Excess of Revenues Over(Under) Expenditures</i>	(1,598,965)	(2,369,541)	(2,195,996)	173,545
<i>Other Financing Sources(Uses):</i>				
Proceeds of Notes	1,610,000	1,760,000	1,280,000	(480,000)
Proceeds from Sale of Fixed Assets				
Advances-In			256,000	256,000
Advances-Out			(10,000)	(10,000)
Operating Transfers-In	315,000	185,000	185,000	0
Operating Transfers-Out				
<b>Total Other Financing Sources(Uses)</b>	<b>1,925,000</b>	<b>1,945,000</b>	<b>1,711,000</b>	<b>(234,000)</b>
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	326,035	(424,541)	(484,996)	(60,455)
<i>Fund Balance (Deficit) at Beginning of Year</i>	85,969	85,969	85,969	0
<i>Prior Year Encumbrances Not Expended</i>	173,058	173,058	173,058	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$585,062</b>	<b>(\$165,514)</b>	<b>(\$225,969)</b>	<b>(\$60,455)</b>

**Expendable Trust Funds**

Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
\$2,500	\$2,520	\$2,768	\$248
31,000	42,081	42,081	0
<b>33,500</b>	<b>44,601</b>	<b>44,849</b>	<b>248</b>
34,016	43,347	40,807	2,540
<b>34,016</b>	<b>43,347</b>	<b>40,807</b>	<b>2,540</b>
(516)	1,254	4,042	2,788
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
(516)	1,254	4,042	2,788
5,996	5,996	5,996	0
4,455	4,455	4,455	0
<b>\$9,935</b>	<b>\$11,705</b>	<b>\$14,493</b>	<b>\$2,788</b>

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

**SENECA COUNTY, OHIO**  
**COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY**  
**ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT**  
**YEAR ENDED DECEMBER 31, 2002**

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Total Primary Government (Memorandum Only)</u>	<u>Component Unit MRDD Board Proprietary</u>	<u>Totals Reporting Entity (Memorandum Only)</u>
<b>Operating Revenues:</b>					
Charges for Services	\$59,692	\$2,184,948	\$2,244,640	\$466,928	\$2,711,568
Tap-In Fees	2,152		2,152		2,152
Patient Services	181,873	15,862	197,735		197,735
Interest	173		173		173
Miscellaneous	29,593	15,021	44,614	4,046	48,660
<b>Total Operating Revenues:</b>	<b>273,483</b>	<b>2,215,831</b>	<b>2,489,314</b>	<b>470,974</b>	<b>2,960,288</b>
<b>Operating Expenses:</b>					
Personal Services	99,804		99,804	381,585	481,389
Contract Services	197,073		197,073	15,659	212,732
Materials and Supplies	57,230		57,230	63,444	120,674
Other	29,974		29,974	15,820	45,794
Depreciation	94,348	34	94,382	27,121	121,503
Employee Medical Benefits:					
Claims		1,777,511	1,777,511		1,777,511
Contract Services		30,325	30,325		30,325
<b>Total Operating Expenses</b>	<b>478,429</b>	<b>1,807,870</b>	<b>2,286,299</b>	<b>503,629</b>	<b>2,789,928</b>
<i>Operating Income(Loss)</i>	<i>(204,946)</i>	<i>407,961</i>	<i>203,015</i>	<i>(32,655)</i>	<i>170,360</i>
<b>Nonoperating Revenues(Expenses):</b>					
Grant	11,601		11,601		11,601
Interest Income		4,556	4,556	9,527	14,083
Donations				425	425
<b>Total Nonoperating Revenues(Expenses)</b>	<b>11,601</b>	<b>4,556</b>	<b>16,157</b>	<b>9,952</b>	<b>26,109</b>
<i>Income (Loss) Before Operating Transfers</i>	<i>(193,345)</i>	<i>412,517</i>	<i>219,172</i>	<i>(22,703)</i>	<i>196,469</i>
<b>Operating Transfers-In(Out):</b>					
Operating Transfers-in	160,000		160,000		160,000
<b>Total Operating Transfers-In</b>	<b>160,000</b>	<b>0</b>	<b>160,000</b>	<b>0</b>	<b>160,000</b>
<b>Net Income(Loss)</b>	<b>(33,345)</b>	<b>412,517</b>	<b>379,172</b>	<b>(22,703)</b>	<b>356,469</b>
Depreciation on Fixed Assets Acquired by Contributed Capital	7,857		7,857		7,857
<i>Retained Earnings/Net Assets at Beginning of Year</i>	<i>339,889</i>	<i>(283,354)</i>	<i>56,535</i>	<i>633,419</i>	<i>689,954</i>
<b>Retained Earnings/Net Assets at End of Year</b>	<b>314,401</b>	<b>129,163</b>	<b>443,564</b>	<b>610,716</b>	<b>1,054,280</b>
Contributed Capital at Beginning of Year	179,406		179,406		179,406
Depreciation of Fixed Assets Acquired by Contributed Capital	(7,857)		(7,857)		(7,857)
<i>Contributed Capital at End of Year</i>	<i>171,549</i>	<i>0</i>	<i>171,549</i>	<i>0</i>	<i>171,549</i>
<b>Total Fund Equity at End of Year</b>	<b>\$485,950</b>	<b>\$129,163</b>	<b>\$615,113</b>	<b>\$610,716</b>	<b>\$1,225,829</b>

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

**SENECA COUNTY, OHIO**  
 COMBINED STATEMENT OF REVENUES, EXPENSES AND  
 CHANGES IN FUND BALANCE-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
**ALL PROPRIETARY FUND TYPES**  
 YEAR ENDED DECEMBER 31, 2002

	<i>Enterprise Funds</i>			Variance: Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual	
<b>Revenues:</b>				
Charges for Services	\$49,168	\$59,780	\$60,203	\$423
Tap-In Fees	120,587	2,950	2,641	(309)
Patient Services	125,000	140,000	145,197	5,197
Miscellaneous	5,000	29,645	29,600	(45)
<b>Total Revenues</b>	<b>299,755</b>	<b>232,375</b>	<b>237,641</b>	<b>5,266</b>
<b>Expenses:</b>				
Current Operations:				
Public Safety				
Personal Services	65,500	66,161	65,654	507
Materials and Supplies	131,500	165,883	142,571	23,312
Contract Services	30,000	39,124	33,351	5,773
Capital Outlay	72,500	95,190	38,340	56,850
Other	1,500	1,500	953	547
Public Works				
Personal Services	38,100	36,383	35,505	878
Contract Services	400,726	62,368	61,778	590
Materials and Supplies	2,000	1,586	1,586	0
Other	4,000	30,362	30,362	0
Capital Outlay	2,000	0	0	0
<b>Total Expenses</b>	<b>747,826</b>	<b>498,557</b>	<b>410,100</b>	<b>88,457</b>
<i>Excess of Revenues Over (Under) Expenses</i>	(448,071)	(266,182)	(172,459)	93,723
<b>Non-Operating Revenues</b>				
Grant	298,000	11,601	11,601	0
<b>Total Non-Operating Revenues</b>	<b>298,000</b>	<b>11,601</b>	<b>11,601</b>	<b>0</b>
<b>Other Financing Sources(Uses)</b>				
Advances-Out	0	0	(36,000)	(36,000)
Operating Transfers-In	160,000	160,000	160,000	0
<b>Total Other Financing Sources(Uses)</b>	<b>160,000</b>	<b>160,000</b>	<b>124,000</b>	<b>(36,000)</b>
<i>Excess of Revenues and Other Financing Sources (Over)Under Expenses and Other Financing (Uses)</i>	9,929	(94,581)	(36,858)	57,723
<i>Fund Balance (Deficit) at Beginning of Year</i>	51,521	51,521	51,521	0
<i>Prior Year Encumbrances Not Expended</i>	67,875	67,875	67,875	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$129,325</b>	<b>\$24,815</b>	<b>\$82,538</b>	<b>\$57,723</b>

*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, 2002

	<b>Internal Service Fund</b>			Variance: Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual	
<b>Revenues:</b>				
Charges for Services	\$2,500,000	\$2,184,947	\$2,184,947	\$0
Tap-In Fees				
Patient Services	12,500	9,615	9,615	0
Miscellaneous		13,550	15,094	1,544
<b>Total Revenues</b>	<b>2,512,500</b>	<b>2,208,112</b>	<b>2,209,656</b>	<b>1,544</b>
<b>Expenses:</b>				
Current Operations:				
General Government				
Administration	110,000	148,000	147,000	1,000
Employee Medical Benefits	1,873,800	2,048,200	1,921,398	126,802
Capital Outlay	600	600	600	0
<b>Total Expenses</b>	<b>1,984,400</b>	<b>2,196,800</b>	<b>2,068,998</b>	<b>127,802</b>
<i>Excess of Revenues Over (Under) Expenses</i>	528,100	11,312	140,658	129,346
<b>Non-Operating Revenues</b>				
Interest	1,200	4,141	4,141	0
<b>Total Non-Operating Revenues</b>	<b>1,200</b>	<b>4,141</b>	<b>4,141</b>	<b>0</b>
<b>Other Financing Sources(Uses)</b>				
Advances-Out			(36,000)	(36,000)
<b>Total Other Financing Sources(Uses)</b>	<b>0</b>	<b>0</b>	<b>(36,000)</b>	<b>(36,000)</b>
<i>Excess of Revenues and Other Financing Sources (Over)Under Expenses and Other Financing (Uses)</i>	529,300	15,453	108,799	93,346
<i>Fund Balance (Deficit) at Beginning of Year</i>	48,491	48,491	48,491	0
<i>Prior Year Encumbrances Not Expended</i>	5,189	5,189	5,189	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$582,980</b>	<b>\$69,133</b>	<b>\$162,479</b>	<b>\$93,346</b>

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

**SENECA COUNTY, OHIO**  
**COMBINED STATEMENT OF CASH FLOWS**  
**ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT**  
**YEAR ENDED DECEMBER 31, 2002**

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Total Primary Government (Memorandum Only)</u>	<u>Component Unit MRDD Board Proprietary</u>	<u>Total Reporting Entity (Memorandum Only)</u>
<b>Cash Flows from Operating Activities:</b>					
Cash Received from Customers	\$195,264		\$195,264	\$476,373	\$671,637
Cash Received from Tap-In Fees	2,509		2,509		2,509
Cash Received from Quasi-External Transactions with Other Funds		\$2,178,773	2,178,773		2,178,773
Cash Received from Patient Services		15,862	15,862		15,862
Cash Received from Interest	182		182		182
Other Operating Revenue	29,593	15,021	44,614	4,046	48,660
Cash Paid to Suppliers	(282,490)	(31,936)	(314,426)	(95,480)	(409,906)
Cash Paid for Claims		(1,829,375)	(1,829,375)		(1,829,375)
Cash Paid for Employee Services and Benefits	(101,161)		(101,161)	(383,761)	(484,922)
<b>Net Cash Provided by(Used In) Operating Activities</b>	<b><u>(156,103)</u></b>	<b><u>348,345</u></b>	<b><u>192,242</u></b>	<b><u>1,178</u></b>	<b><u>193,420</u></b>
<b>Cash Flows from Noncapital and Financing Activities</b>					
Grant	11,601		11,601		11,601
Donations				425	425
Advances to Other Funds	(36,000)	(36,000)	(72,000)		(72,000)
Transfers-In	160,000		160,000		160,000
<b>Net Cash Provided by Noncapital Financing Activities</b>	<b><u>135,601</u></b>	<b><u>(36,000)</u></b>	<b><u>99,601</u></b>	<b><u>425</u></b>	<b><u>100,026</u></b>
<b>Cash Flows from Capital and Related Financing Activities:</b>					
Purchase of Fixed Assets	(16,190)	(600)	(16,790)	(18,623)	(35,413)
<b>Net Cash Used in Capital and Related Financing Activities</b>	<b><u>(16,190)</u></b>	<b><u>(600)</u></b>	<b><u>(16,790)</u></b>	<b><u>(18,623)</u></b>	<b><u>(35,413)</u></b>
<b>Cash Flows from Investing Activities:</b>					
Interest Received		4,141	4,141	9,527	13,668
<b>Net Cash Provided by Investing Activities</b>	<b><u>0</u></b>	<b><u>4,141</u></b>	<b><u>4,141</u></b>	<b><u>9,527</u></b>	<b><u>13,668</u></b>
Net Increase(Decrease) in Cash and Cash Equivalents <i>Cash and Cash Equivalents, January 1</i>	(36,692) 147,475	315,886 102,522	279,194 249,997	(7,493) 375,980	271,701 625,977
<i>Cash and Cash Equivalents, December 31</i>	<b><u>\$110,783</u></b>	<b><u>\$418,408</u></b>	<b><u>\$529,191</u></b>	<b><u>\$368,487</u></b>	<b><u>\$897,678</u></b>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>					
Operating Income(Loss)	(\$204,946)	\$407,961	\$203,015	(\$32,655)	\$170,360
<i>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used In) Operating Activities:</i>					
<b>Changes in Assets and Liabilities</b>					
(Increase)Decrease in Accounts Receivable	(46,301)	(6,175)	(\$52,476)	9,445	(\$43,031)
(Increase)Decrease in Prepaids	(42)		(\$42)	(507)	(\$549)
(Increase)Decrease in Notes Receivable	357		\$357		\$357
(Increase)Decrease in Interest Receivable	9		\$9		\$9
Increase(Decrease) in Accounts Payable	368		\$368	(50)	\$318
Increase(Decrease) in Claims Payable		(51,864)	(\$51,864)		(\$51,864)
Increase(Decrease) in Accrued Contracts Payable	(8,633)	(1,611)	(\$10,244)		(\$10,244)
Increase(Decrease) in Accrued Salaries and Benefits	(10,057)		(\$10,057)	901	(\$9,156)
Increase(Decrease) in Compensated Absences Payable	8,144		\$8,144	(3,077)	\$5,067
Increase(Decrease) in Due to Other Governments	556		\$556		\$556
Provision for Estimated Uncollectibles	10,094		\$10,094		\$10,094
Depreciation	94,348	34	\$94,382	27,121	\$121,503
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b><u>(156,103)</u></b>	<b><u>348,345</u></b>	<b><u>192,242</u></b>	<b><u>1,178</u></b>	<b><u>193,420</u></b>

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

**SENECA COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2002**

**NOTE 1 - REPORTING ENTITY**

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

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

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

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

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

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

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

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

SENECA COUNTY GENERAL HEALTH DISTRICT  
SENECA COUNTY 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, 2002**

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

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

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

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

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

**NOTE 2 - 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, 2002**

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, 2002*

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, 2002 and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2002 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 2002.

APPROPRIATIONS-A temporary appropriation resolution to control expenditures may be passed on or about January 1 of each year for the period January 1 to March 31. An annual appropriation resolution must be passed by April 1 of each year for the period January 1 to December 31. The appropriation resolution fixes spending authority at the fund, program, department, and object level. The appropriation may be amended during the year as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified. The allocation of appropriations among departments and objects within a fund may be modified during the year only by a resolution of the County Commissioners. The County Commissioners legally enacted several supplemental appropriation resolutions during the year. The budget figures, which appear in the statements of budgetary comparisons, represent the final appropriation of amounts, including all amendments and modifications.

**SENECA COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
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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	(548,620)	(1,077,302)	(28,209)	448,792	5,534	(33,345)	412,517
Net Adjustment for							
Revenue Accruals	838,404	930,254	206	318,636	4	(35,842)	(6,590)
Bond and Note Proceeds	0	0	0	150,000	0	0	0
12/31/02 Encumbrances	346,810	1,719,569	0	725,116	3,119	28,246	255,930
Net Adjustment for							
Expenditure/Expenses							
Accruals	(316,586)	(1,005,496)	27,292	(488,352)	(100)	100,037	(499,027)
12/31/01 Encumbrances	(480,948)	(1,856,549)	0	(469,188)	(4,515)	(95,954)	(54,031)
Note Retirement	0	0	0	(1,170,000)	0	0	0
Budget Basis	(160,940)	(1,289,524)	(711)	(484,996)	4,042	(36,858)	108,799

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 2002, investments were limited to STAR Ohio, repurchase agreements, treasury notes, government bonds and certificates of deposit. Except for non-participating investment contracts and money market investments that had a remaining maturity of one year or less at the time of purchase, investments are reported at fair value, which is based on quoted market prices. Non-participating investment contracts and money market investments that had a remaining maturity of one year or less at the time of purchase are reported at cost or amortized cost.

The County has invested funds in the State Treasury Asset Reserve of Ohio (STAR Ohio) during 2002. 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, 2002.

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 2002 amounted to \$411,769.

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.

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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, 2002 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. 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

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general long-term obligations account group. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

*K. Contributed Capital*-Contributed capital represents resources from other funds, other governments, and private sources provided by the County to enterprise funds and is not subject to repayment. These assets are recorded at their fair market value on the date contributed. Depreciation on those assets acquired or constructed with contributed resources is expensed and closed to unreserved retained earnings at year end except for depreciation on assets acquired through federal grants, which is expensed and closed to contributed capital at year end. Because the County has not prepared financial statements in accordance with generally accepted accounting principles prior to 1990, the exact amount of contributed capital at December 31, 2002 pertaining to years prior to 1990 cannot be determined. Consequently, only those amounts that have been able to be specifically identified have been classified as contributed capital in the accompanying combined financial statements. All other fund equity amounts pertaining to the proprietary funds have been classified as retained earnings.

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

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

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

**NOTE 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, 2002:

<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>			
Dog & Kennel .....	(69,338)	<i>Capital Projects Fund Type</i>	
Public Assistance .....	(79,265)	County Capital Projects Fund .....	(169,722)
Youth Center JAIBG Grant .....	(1,253)	CDBG .....	(144,688)
Safe Communities Grant .....	(1,292)	Federal Guardrail Project .....	(3,180)
Recycling & Litter Prevention .....	(3,545)	Community Based Correction Facility .....	(37,125)
<i>Debt Service Fund Type</i>			
Bond Retirement .....	(17,620)	<i>Component Unit MRDD Board</i>	
		Preschool Disabilities Grant .....	(132)
		Title VI-B Grant .....	(1,108)

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, Debt Service and Capital Project Fund Types and the MRDD General Fund is responsible for the Component Unit fund deficits, providing operating transfers when cash is required, not when accruals occur.

*B. Legal Compliance*-Ohio Revised Code states no subdivision or taxing authority shall make any expenditure of money unless it has been lawfully appropriated. Expenditures exceeded appropriations in the Judges General Special Project fund as follows:

Expenditure.....	\$1,403	Appropriation.....	\$0	Variance.....	\$1,403
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**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 105% of public funds deposited. Trustees including the Federal Reserve Bank and designated third party trustees of the financial institutions hold collateral.

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

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

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

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 \$15,790,775 and the bank balance was \$16,716,095. Of these amounts, \$5,871,707 of the deposits and \$5,865,295 of the bank balance was held for the component unit of the County (MRDD) and \$3,071,451 of the deposits and \$3,060,124 of the bank balance was held for Mental Health and Recovery Services, a joint venture for which the Seneca County Auditor is the fiscal agent.

The county's bank balance was covered by \$777,853 of federal depository insurance, and \$15,569,755 of collateral held by the County. The carrying value and bank balance of the Seneca ReAds Industries Inc. is \$368,487. All but \$240 of bank balance of the Seneca ReAds Industries is covered by federal depository insurance and collateral held by a qualified third party trustee.

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

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

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

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	<u>Category</u> <u>2</u>	<u>Reported</u> <u>Amount</u>	<u>Fair</u> <u>Value</u>
Repurchase Agreements	405,299	405,299	405,299
US Treasury Notes	612,189	612,189	612,189
Government Bonds	975,151	975,151	975,151
Star Ohio		<u>998,445</u>	<u>998,445</u>
Total		<u>\$2,991,084</u>	<u>\$2,991,084</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</u> <u>Cash Equivalents/Deposits</u>	<u>Investments</u>
GASB Statement 9	\$18,749,534	\$35,000
Investments:		
Repurchase Agreements	(405,299)	405,299
US Treasury Notes	(612,189)	612,189
Government Bonds	(975,151)	975,151
Star Ohio	(998,445)	998,445
Non-Negotiable Certificate of Deposit	<u>35,000</u>	<u>(35,000)</u>
	\$15,793,450	\$2,991,084
Cash on Hand	<u>(2,675)</u>	
	\$15,790,775	

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 2002:

	<u>Interest</u> <u>Actually</u> <u>Received</u>	<u>Interest Based</u> <u>Upon Share of</u> <u>Investments</u>	<u>Interest Assigned</u> <u>By Other Funds</u>
General Fund	362,238	9,709	352,529

**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 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.

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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, 2002. 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 2002 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, 2002 was \$1.90 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2002 property tax receipts were based are as follows:

Real Property .....	\$685,785,930
Public Utility Personal Property.....	59,561,100
Tangible Personal Property .....	<u>103,285,862</u>
Total Assessed Value .....	<u>\$848,632,892</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 2002 amounted to \$4,866,551.

**NOTE 7 - RECEIVABLES**

Receivables at December 31, 2002 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 \$48,958 have been reduced by \$35,152 and are reported separately.

A summary of the principal items of intergovernmental receivables follows:

<i>General Fund:</i>		<i>Capital Projects Funds:</i>	
Sales Tax .....	\$679,520	Grants.....	<u>\$199,537</u>
Youth Center Bed Billings .....	5,175		
Local Government.....	737,355	<i>Agency Funds:</i>	
Local Government Revenue Assistance .....	149,047	Motor Vehicle License .....	\$33,390
Defense of Indigents .....	28,387	Gas Tax .....	63,199
Court Fines .....	6,426	Local Government.....	2,080,334
Jail Housing.....	43,175	Local Government Revenue Assistance.....	379,758
Other .....	<u>4,435</u>	Library Support.....	1,941,507
<i>Total General Fund.....</i>	<u>\$1,653,520</u>	County Law Library.....	3,097
		Grants.....	<u>159,582</u>
<i>Special Revenue Funds:</i>		<i>Total Agency Funds.....</i>	<u>\$4,660,867</u>
Motor Vehicle License .....	\$85,931		
Gas Tax .....	116,513	<i>Total Primary Government Fund.....</i>	
Recycling Contract.....	7,662	<u>\$6,805,678</u>	
Grants.....	79,078	<i>Component Unit:</i>	
Court Fines.....	<u>2,570</u>	Health Grants .....	<u>\$89,500</u>
<i>Total Special Revenue Funds .....</i>	<u>\$291,754</u>		

**NOTE 8 - FIXED ASSETS**

A summary of the changes in general fixed assets follows:

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	Balance 1/1/02	Additions	Deletions	Transfers	Balance 12/31/02
Net Investment in Joint Ventures	2,348,646	150,134	0	0	2,498,780
Art and Museum Exhibits	409,795	1,810	0	0	411,605
Land	1,026,543	4,947	0	0	1,031,490
Buildings	16,899,517	340,725	(112,071)	0	17,128,171
Equipment	7,401,355	715,500	(623,414)	(7,995)	7,485,446
Total	28,085,856	1,213,116	(735,485)	(7,995)	28,555,492
Component Unit Equipment	1,134,183	19,802	(28,968)	0	1,125,017
Component Unit Joint Venture	210,700	0	(5,223)	0	205,477
Total	29,430,739	1,232,918	(769,676)	(7,995)	29,885,986

Transfers of fixed assets were made to the Soil and Water Conservation District and Park District which are agencies for which the County acts as fiscal agent only and are not included in the Reporting Entity listed above.

A summary of the changes in proprietary fixed assets follows:

	Balance 1/1/02	Additions	Deletions	Transfers	Balance 12/31/02
Proprietary Funds					
Land	19,643	0	0	0	19,643
Buildings	218,465	0	0	0	218,465
Equipment	783,026	167,790	(2,470)	0	797,346
Depreciation	(604,204)	(94,382)	2,470	0	(696,116)
Total	416,929	(77,592)	0	0	339,338
Component Unit	442,908	18,623	0	0	461,531
Depreciation	(223,168)	(27,121)	0	0	(250,289)
Total	636,669	(86,090)	0	0	550,580

**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 Ohio Public Employees Retirement System ("System"), a cost sharing multiple-employer public employee retirement system created by the State of Ohio. OPERS 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. OPERS issues a stand-alone financial report, which may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 466-2085 or 1-800-222-PERS (7377).

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rates for 2002 were 8.5 percent for employees other than law enforcement. In January 2001, House Bill 416 divided the OPERS law enforcement program into two separate divisions with separate employee contribution rates and benefits. The law enforcement classification consisted of sheriff, deputy sheriffs and township police with and employee contribution rate of 10.1 percent. All other members of the OPERS law enforcement program were placed in a newly named public safety division and continues to contribute at 9.0 percent. The 2002 employer contribution rate for non-law enforcement personnel was 13.55% of covered payroll. The law enforcement and public safety employer rate was 16.70% of covered payroll. The County's required contributions for pension obligations to OPERS for the years ended December 31, 2002, 2001 and 2000 were \$1,952,839, \$1,788,252, and \$1,515,794 respectively; equal to 100 percent of the dollar amount billed to each employer. \$485,882 representing the unpaid contribution for 2002, is recorded as a liability within the respective funds.

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

**NOTE 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

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length of service to employees who retire. As of December 31, 2002, the liability for compensated absences was \$1,418,925 for the entire County. Of this amount, \$324,345 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**

Ohio Public Employees Retirement System provides post retirement health care coverage to age and service retirants with ten or more years of qualifying Ohio service credit. 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 OPERS is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority for employer contributions. For local government employers the rate was 13.55% of covered payroll; 5.0% was the portion that was used to fund health care for the year 2002. The employer rate for law enforcement employees for 2002 was 16.70% and 5.0% 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 OPERS.

Benefits are advanced funded using the entry age normal cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2001, include a rate of return on investments of 8.0%, active employee payroll increases of 4.75% compounded annually for inflation and an increase of between .50% and 6.3% based on additional annual pay increases. Health care premiums were assumed to increase 4.0% annually.

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

The number of active contribution participants was 402,041. The County's actual contributions for 2002, which were used to fund post employment benefits, were \$710,748. Employer contributions of \$43,530 were used to fund post employment benefits for law enforcement and public safety. OPERS's net assets available for payment of benefits at December 31, 2001 (the latest information available) were \$11.6 billion. The actuarially accrued liability and the unfounded actuarial accrued liability, based on the actuarial cost method used, were \$16.4 billion and \$4.8 billion, respectively.

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

**NOTE 12 - CONSTRUCTION COMMITMENTS**

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

	<u>Project</u> <u>Authorization</u>	<u>Expended</u> <u>to Date</u>	<u>Outstanding</u>
Courthouse Annex .....	3,257,544	456,723	2,800,821

**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 \$7,090,000 of general obligation debt currently outstanding with annual debt service requirements to maturity, including interest of \$3,407,558 is as follows:

<u>Purpose</u>	<u>Issued Date</u>	<u>Interest Rates</u>	<u>Issued Amount</u>	<u>Maturity Date</u>
General government-refunding .....	June 1, 1998 .....	3.75--5.0% .....	6,615,000 .....	December 1, 2023
General government .....	November 1, 1998 .....	3.25-4.65% .....	1,725,000 .....	December 1, 2018

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<u>Year</u>	<u>Payment</u>	<u>Year</u>	<u>Payment</u>
2003 .....	627,505	2008-2012 .....	3,066,513
2004 .....	629,983	2013-2017 .....	2,943,548
2005 .....	631,648	2018-2022 .....	1,186,063
2006 .....	627,518	2023 .....	147,000
2007 .....	637,783	Total Payments .....	10,497,558

The County has \$44,539 of an OPWC Reconstruction Loan outstanding with annual debt service requirements to maturity as follows:

<u>Year</u>	<u>Payment</u>
2003 .....	14,846
2004 .....	29,693
Total Payments .....	44,539

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

<u>Year</u>	<u>Payment</u>	<u>Year</u>	<u>Payment</u>
2003 .....	2,657	2008-2012 .....	26,570
2004 .....	5,314	2013-2017 .....	26,570
2005 .....	5,314	2018-2022 .....	26,570
2006 .....	5,314	2023 .....	2,660
2007 .....	5,314	Total Payments .....	106,283

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>
2003 .....	11,111
Total Payments .....	11,111

The County has a Bond Anticipation note of \$1,130,000 for Capital Facilities that was used to renovate the ASC Building and other necessary renovations. This note is rolled over and paid down each year. The current interest rate is 4.5%.

The County's overall debt margin was \$16,433,681 with an unvoted debt margin of \$5,033,010 at December 31, 2002. The County's general long-term obligations at year-end consisted of the following:

	<i>Outstanding 12/31/01</i>	<i>Additions</i>	<i>Deductions</i>	<i>Outstanding 12/31/02</i>
General Obligation Bonds	\$7,380,000	0	290,000	\$7,090,000
Compensated Absences	984,388	21,366	0	1,005,754
Capital Facilities Note	1,170,000	1,130,000	1,170,000	1,130,000
OPWC Reconstruction Loan	74,232	0	29,693	44,539
OWDA On-Lot Septic Loan	106,283	0	0	106,283
Sheriff Computer Loan	53,206	0	42,183	11,023
Total General Long-Term Debt	\$9,768,109	1,151,366	1,531,876	\$9,387,599

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, 2002 is below. All of the notes are backed by the full faith and credit of Seneca County and mature within one year. The note liability is reflected in the fund, which received the proceeds. The notes are generally issued in anticipation of the long-term bond financing and are refinanced until such bonds are issued. The following note carries an interest rate of 4.50% and will come due on December 5, 2003.

<i>Capital Projects Fund:</i>	<i>Outstanding 12/31/01</i>	<i>Issued</i>	<i>Retired</i>	<i>Outstanding 12/31/02</i>
Dog Shelter	0	150,000	0	150,000

**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 \$4,000,000 general aggregate. In addition, the County

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maintains replacement cost insurance on all buildings and their contents, with a \$2500 deductible on contents. Blanket building and personal property insurance are in the amount of \$63,873,834, which includes builders risk coverage.

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

Contractor's Equipment .....	\$1,311,905	Fleet Insurance:	
Data Processing Equipment .....	150,000	Deductible .....	2,500
Valuable Papers .....	1,000,000	Liability .....	1,000,000
Crime Coverage .....	1,000,000	Uninsured Motorist .....	250,000
Theft of Money and Securities .....	1,000,000	Bodily Injury/Property Damage .....	250,000
Employee Dishonesty .....	1,000,000	Excess Liability .....	4,000,000
Public Official Liability Limit .....	1,000,000		
Boilers and Machinery .....	100,000,000		

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 2002 the County contributed \$126,376 equal to a rate of \$.9249 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 \$287,711 as of December 31, 2002. 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>12/31/00</u>	<u>Incurred</u>	<u>Paid</u>	<u>12/31/01</u>	<u>Incurred</u>	<u>Paid</u>	<u>12/31/02</u>
453,178	1,959,245	2,059,597	352,826	1,777,510	1,829,374	300,962

**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, 2002 amounted to \$12,453. Future minimum lease payments for these leases are as follows:

YEAR	LEASE PAYMENT
2003	14,564
2004	6,181
2005	6,181
2006	1,806

**NOTE 17 - INTERFUND TRANSACTIONS**

Interfund balances at December 31, 2002 consist of the following individual fund transfers, receivables and payables:

Transfer From	Amount	Transfers To
General Fund .....	\$186,286.....	Public Assistance
General Fund .....	165,000.....	Capital Projects
General Fund .....	460,614.....	Bond Retirement
General Fund .....	315,000.....	Childrens Services
General Fund .....	20,000.....	Tyber Rd Construction
General Fund .....	160,000.....	Ambulance Service
General Fund .....	12,000.....	E-911
General Fund .....	75,000.....	Emergency Management Agency

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General Fund .....	11,000.....	Hazardous Materials
OGHSR Grant.....	195.....	General Fund
COPS Grant.....	2,419.....	General Fund
Sheriff Highway Safety Grant .....	251.....	General Fund
Clerk Cts Title Administration .....	42,444.....	General Fund
Recorder Equipment.....	6,203.....	General Fund
Sheriff Safety Belt .....	30.....	General Fund
Community Corrections Grant FY98.....	2,957.....	Community Corrections Grant FY01
Community Corrections Grant FY99.....	5,355.....	Community Corrections Grant FY01
Community Corrections Grant FY00.....	112.....	Community Corrections Grant FY01
Community Corrections Grant FY02.....	5,033.....	Community Corrections Grant FY01
Component Unit-SCOC General Fund .....	171,800.....	Supported Living Services
Component Unit-SCOC General Fund .....	8,000.....	Early Intervention Grant
TOTAL .....	<u>\$1,649,699</u>	

<u>Advances From</u>	<u>Outstanding Amount</u>	<u>Advances To</u>
General Fund .....	\$11,667.....	Recycling & Litter Prevention
General Fund .....	10,000.....	Youth Center JAIBG Grant
General Fund .....	1,403.....	Victims of Crime Act Grant
General Fund .....	9,500.....	Safe Communities Grant
General Fund .....	20,000.....	Tyber Rd Construction
General Fund .....	50,000.....	Community Based Correction Facility
Enterprise-Ambulance Service .....	<u>36,000</u> .....	CDBG Grant-Capital Projects
TOTAL .....	<u>\$138,570</u>	

<u>Due from Agency Fund (Primary Government)</u>	<u>Amount</u>	<u>Due to Other Funds (Component Unit)</u>
General Fund .....	1,546,481.....	Real Estate Tax Fund
MRDD .....	<u>5,137,756</u> .....	Real Estate Tax Fund
TOTAL .....	<u>\$6,684,237</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, 2002. Outstanding encumbrances at December 31, 2002 for budgeted Enterprise funds include \$2,913 in the Hammer-Heinsman Sewer District Fund, \$16,707 in the Emergency Medical Service Fund and \$8,626 in the County Sewer District Fund.

	Hammer-Heinsman Sewer District	EMS	County Sewer District	Total
Operating Revenues .....	\$16,545.....	\$182,825.....	\$74,113.....	\$273,483
Depreciation Expense.....	3,285.....	87,268.....	3,795.....	94,348
Operating (Loss).....	(26,565).....	(164,951).....	(13,430).....	(204,946)
Grant .....	0.....	11,601.....	0.....	11,601
Operating Transfers-In .....	0.....	160,000.....	0.....	160,000
Net Income (Loss).....	(26,565).....	6,650.....	(13,430).....	(33,345)
Additions to Property, Plant and Equipment .....	0.....	16,190.....	0.....	16,190
Net Working Capital .....	18,596.....	118,873.....	19,512.....	156,981
Total Assets.....	78,148.....	299,135.....	138,124.....	515,407
Total Equity.....	77,375.....	275,805.....	132,770.....	485,950

**NOTE 19 - CONTINGENT LIABILITIES**

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

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

**NOTE 20- FOOD STAMPS**

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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 \$42,987 of federal food stamps at December 31, 2002.

**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, 2002 an estimated \$7 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.

**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, 2002.

**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, 2002 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, 2002.

	Joint Venture	County Share
Total Assets	\$3,971,660	\$1,323,887
Total Liabilities	1,287,633	429,211
Contributed Capital	557,583	185,861
Retained Earnings	2,126,444	708,815
Total Liabilities and Equity	3,971,660	1,323,887
Revenues	378,187	126,062
Expenses	222,631	74,210
Net Income (Loss)	155,556	51,852

**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 36.35%. Summary financial information as of, and for the fiscal year ended December 31, 2002 is presented below:

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	Joint Venture	County Share
Revenues	\$830,254	\$301,797
Expenses	1,063,511	386,586
Beginning Fund Balance	1,705,923	620,103
Ending Fund Balance	1,472,666	535,314

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, 2002 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, 2002 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, 2002.

	Joint Venture	County Share
Revenues	\$6,237,400	\$2,557,334
Expenses	5,872,295	2,407,641
Ending Fund Balance	3,060,124	1,254,651
Beginning Fund Balance	2,695,019	1,104,957

**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 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, 2002. Further financial information can be seen in the Seneca Re-Ad Industries Financial Report as of June 30, 2002 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

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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, 2002 is presented below. Further financial information can be found in the Northland Development & Management, Inc. financial report as of December 31, 2002.

	<b>Joint Venture</b>	<b>County Share</b>
Total Assets	1,962,217	690,652
Total Liabilities	1,475,243	485,175
Fund Balance	486,974	205,477
Total Liabilities and Fund Balance	1,962,217	690,652
Revenues	282,478	94,160
Expenses	279,306	93,102
Excess of Revenues over Expenses	3,172	1,058

**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 2002 was \$6.20 per \$1,000 of assessed value.

**D. Fixed Assets**-The changes in general fixed assets for MRDD is presented as part of Note 8. The fixed assets amounts on the Combined Balance Sheet includes fixed assets of Seneca ReAd Industries in the amount of \$461,531, less accumulated depreciation of \$250,289.

**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, 2002, 2001 and 2000 were \$78,093 \$72,070 and \$73,823 respectively; 100 percent has been contributed for 2002 as well as for the years 2001 and 2000. \$20,802 representing the unpaid contribution for 2002, is recorded as a liability within the respective funds.

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**G. Long-Term Debt-MRDD** currently has no outstanding long-term debt. During the year the compensated absences balance for MRDD changed from \$287,300 to \$324,345.

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

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

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

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

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

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

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

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

	<u>Carrying value</u>	<u>Fair Value</u>
The National City Checking Account	\$ 49,572	\$49,572
Fifth Third Bank CD	91,375	91,375
Firststar One Certificates of Deposit	92,101	92,101
Old Fort Bank CD	51,949	51,949
First Ohio Credit Union	83,250	83,250
Petty Cash Funds	<u>240</u>	<u>240</u>
 Total Cash and Short Term Investments	 <u>\$368,487</u>	 <u>\$368,487</u>

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

- c. Fixed Assets –** A summary of changes in fixed assets by class during the fiscal year ended June 30, 2002 are as follows:

	<u>Balance 7/1/01</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/02</u>
Land	\$ 2,945	\$ 0	\$ 0	\$ 2,945
Buildings	130,590	0	0	130,590
Furniture & Fixtures	64,434	3,663	0	68,097
Machinery & Equipment	179,380	14,960	0	194,340
Vehicles	65,559	0	0	65,559
Accumulated Depreciation	<u>(223,168)</u>	<u>(27,121)</u>	<u>0</u>	<u>(250,289)</u>
Net Fixed Assets	<u>\$ 219,740</u>	<u>\$ (8,498)</u>	<u>\$ 0</u>	<u>\$ 211,242</u>

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

- d. Federal Taxes -** The entity has been classified as a publicly supported organization that is not a private foundation under Secion 509 (a) of the Internal Revenue Code and is exempt from federal income tax under Section 501(c)3.
- e. Lease Agreements –** Seneca ReAd Industries, Inc. has a lease agreement with the 169 Board. The 169 Board is to provide the workshop with a facility, staff and other expenses at the Opportunity Center for \$1 per year. In return, the workshop is to provide the equipment and operating expenses. The lease agreement is renewed annually. Roppe Rubber Corporation has entered into an agreement with the Seneca County Commissioners. Roppe Rubber is providing building space to carry on workshop activities including maintenance, insurance, and taxes. As long as the workshop performs work, assembles parts and products for Roppe Rubber, no rent will be charged for the use of the building. The lease can be renewed at the end of each three year term for another three year term.

**SENECA COUNTY, OHIO**  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
*DECEMBER 31, 2002*

- f. MR/DD In Kind Contribution – The value of the In-Kind contribution has been determined in accordance with the formula developed by the Ohio Association of Adult Services. In-Kind contributions amounted to \$289,864.
  
- g. Accrued Vacation – A liability for accrued vacation for \$13,251 has been recognized. Vacation is accumulated based on length of service. Employees are eligible for five days paid vacation after one year of employment and ten day paid vacation after five years of employment.

**NOTE 25 - RELATED PARTY TRANSACTIONS**

For the year ended December 31, 2002 the County participated in the following related party transactions.

Regional Planning Commission	Membership Contribution	\$ 20,539
Soil and Water Conservation District	Local Grant Matching Funds	\$140,000
Special Emergency Planning Commission	Local Grant Matching Funds	\$ 5,000

***Combining, Individual Fund, Account Group  
and Component Unit Statements and Schedules***

# **GENERAL FUND AND SubFUNDS OF THE GENERAL FUND 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 OF THE GENERAL FUND**  
**DECEMBER 31, 2002**

	<i>General</i>	<i>Mental Expense Rotary</i>	<i>Sheriff Rotary</i>
<b>Assets:</b>			
<i>Current Assets:</i>			
Pooled Cash and Equivalents	\$445,783	\$1,568	\$2,855
Receivables(Net of Allowances for Uncollectibles):			
Accounts	38,562		
Accrued Interest	18,107		
Property Taxes-Due from Agency Fund	1,546,481		
Due From Other Governments	1,653,380	140	
Materials and Supplies	45,624		
Prepays	91,942		
Advances to Other Funds	102,570		
	<b>\$3,942,449</b>	<b>\$1,708</b>	<b>\$2,855</b>
<b>Total Assets</b>	<b>\$3,942,449</b>	<b>\$1,708</b>	<b>\$2,855</b>
<b>Liabilities:</b>			
<i>Current Liabilities:</i>			
Accounts Payable	\$44,669	\$14	
Contracts Payable	161,071		
Accrued Salaries and Benefits	212,207		
Compensated Absences Payable	33,964		
Due to Other Governments	218,924		
Deferred Revenue	2,712,116		
Accrued Interest	81		
Advances from Other Funds			
	<b>3,383,032</b>	<b>14</b>	<b>0</b>
<b>Total Liabilities</b>	<b>3,383,032</b>	<b>14</b>	<b>0</b>
<b>Fund Balances:</b>			
Reserved for Encumbrances	210,442	1,006	
Reserved for Inventory	45,624		
Reserved for Prepays	91,942		
Reserved for Advances	102,570		
Unreserved, Undesignated	108,839	688	2,855
	<b>559,417</b>	<b>1,694</b>	<b>2,855</b>
<b>Total Fund Balances</b>	<b>559,417</b>	<b>1,694</b>	<b>2,855</b>
 <b>Total Liabilities and Fund Balances</b>	 <b>\$3,942,449</b>	 <b>\$1,708</b>	 <b>\$2,855</b>

<i>House Arrest</i>	<i>2002 Totals</i>	<i>2001 Totals</i>
\$2,814	\$453,020	\$655,502
	38,562	114,514
	18,107	57,066
	1,546,481	1,637,846
	1,653,520	1,136,005
	45,624	60,504
	91,942	19,719
	102,570	58,632
<b><u>\$2,814</u></b>	<b><u>\$3,949,826</u></b>	<b><u>\$3,739,788</u></b>
	\$44,683	\$76,025
	161,071	179,890
	212,207	193,115
	33,964	30,900
	218,924	275,292
	2,712,116	1,703,926
	81	360
	0	150,000
<b><u>0</u></b>	<b><u>3,383,046</u></b>	<b><u>2,609,508</u></b>
	211,448	203,602
	45,624	60,504
	91,942	19,719
	102,570	58,632
2,814	115,196	787,823
<b><u>2,814</u></b>	<b><u>566,780</u></b>	<b><u>1,130,280</u></b>
<b><u>\$2,814</u></b>	<b><u>\$3,949,826</u></b>	<b><u>\$3,739,788</u></b>

**SENECA COUNTY, OHIO**  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
**GENERAL FUND AND SubFUNDS OF THE GENERAL FUND**  
 YEAR ENDED DECEMBER 31, 2002

	<u>General</u>	<u>Mental Expense Rotary</u>	<u>Sheriff Rotary</u>
<b>Revenues:</b>			
Property and Other Local Taxes	\$1,967,008		
Sales Taxes	4,866,551		
Charges for Services	2,413,771		
Licenses and Permits	4,530		
Fines and Forfeitures	127,069		
Intergovernmental	1,051,514	\$910	
Interest	362,238		
(Decrease) in Fair Value of Investment	(56,442)		
Rent	126,811		
Donations	78,268		
Miscellaneous	199,165		\$14
<b>Total Revenue</b>	<b><u>11,140,483</u></b>	<b><u>910</u></b>	<b><u>14</u></b>
<b>Expenditures:</b>			
Current Operations:			
General Government	5,576,040	995	
Public Safety	3,868,416		237
Public Works	30,889		
Health	82,978		
Human Services	301,930		
Conservation/Recreation	63,202		
Economic Development	51,651		
Capital Outlay			
Intergovernmental	320,698		
Debt Service			
Principal Retirement	42,183		
Interest and Fiscal Charges	1,983		
<b>Total Expenditures</b>	<b><u>10,339,970</u></b>	<b><u>995</u></b>	<b><u>237</u></b>
<i>Excess of Revenues Over(Under) Expenditures</i>	800,513	(85)	(223)
<b>Other Financing Sources(Uses):</b>			
Sale of Fixed Assets	4,533		
Operating Transfers-In	51,542		
Operating Transfers-Out	(1,404,900)		
<b>Total Other Financing Sources (Uses)</b>	<b><u>(1,348,825)</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
<i>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</i>	(548,312)	(85)	(223)
<i>Fund Balance(Deficit) at Beginning of Year</i>	1,122,609	1,779	3,078
Decrease in Inventory	(14,880)		
<b>Fund Balance (Deficit) at End of Year</b>	<b><u>\$559,417</u></b>	<b><u>\$1,694</u></b>	<b><u>\$2,855</u></b>

<i>House Arrest</i>	<i>2002 Totals</i>	<i>2001 Totals</i>
	\$1,967,008	\$2,190,082
	4,866,551	4,252,145
	2,413,771	1,924,668
	4,530	4,717
	127,069	125,340
	1,052,424	1,957,690
	362,238	850,767
	(56,442)	(3,650)
	126,811	118,876
	78,268	23,587
	199,179	204,548
<b>0</b>	<b>11,141,407</b>	<b>11,648,770</b>
	5,577,035	6,022,119
	3,868,653	3,857,523
	30,889	37,278
	82,978	72,070
	301,930	296,895
	63,202	158,630
	51,651	82,874
		111,960
	320,698	300,500
	42,183	39,529
	1,983	4,649
<b>0</b>	<b>10,341,202</b>	<b>10,984,027</b>
<b>0</b>	<b>800,205</b>	<b>664,743</b>
	4,533	7,604
	51,542	8,396
	(1,404,900)	(1,136,200)
<b>0</b>	<b>(1,348,825)</b>	<b>(1,120,200)</b>
<b>0</b>	<b>(548,620)</b>	<b>(455,457)</b>
2,814	1,130,280	1,565,124
	(14,880)	20,613
<b>\$2,814</b>	<b>\$566,780</b>	<b>\$1,130,280</b>

**SENECA COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**GENERAL FUND AND SubFUNDS OF THE GENERAL FUND**  
**YEAR ENDED DECEMBER 31, 2002**

	<b>General Fund</b>			
	Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>				
Property and Other Local Taxes	\$2,012,000	\$1,977,793	\$1,984,058	\$6,265
Sales Taxes	4,100,000	4,528,933	4,528,933	0
Charges for Services	1,825,470	2,480,253	2,448,703	(31,550)
Licenses and Permits	4,100	4,555	4,530	(25)
Fines and Forfeitures	110,000	128,004	128,004	0
Intergovernmental	2,162,298	1,984,909	1,985,594	685
Interest Income	758,000	409,827	399,679	(10,148)
Rent	113,195	128,246	126,811	(1,435)
Donations	5,800	28,185	78,269	50,084
Miscellaneous	111,150	209,658	208,305	(1,353)
<b>Total Revenues</b>	<b>11,202,013</b>	<b>11,880,363</b>	<b>11,892,886</b>	<b>12,523</b>
<b>Expenditures:</b>				
Current Operations:				
General Government	5,094,892	5,817,197	5,690,024	127,173
Public Safety	3,600,828	3,912,322	3,886,373	25,949
Public Works	35,269	32,275	32,266	9
Health	84,907	84,772	84,772	0
Human Services	451,841	394,144	383,244	10,900
Conservation/Recreation	72,591	65,273	65,191	82
Economic Development	47,500	47,039	47,039	0
Intergovernmenta	258,000	322,500	320,698	1,802
<b>Total Expenditures</b>	<b>9,645,828</b>	<b>10,675,522</b>	<b>10,509,607</b>	<b>165,915</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	1,556,185	1,204,841	1,383,279	178,438
<b>Other Financing Sources(Uses):</b>				
Proceeds from Sale of Fixed Assets	7,000	4,683	4,533	(150)
Advances-In			86,132	86,132
Advances-Out			(280,069)	(280,069)
Operating Transfers-In		48,647	51,541	2,894
Operating Transfers-Out	(1,285,000)	(1,405,900)	(1,404,900)	1,000
<b>Total Other Financing Sources(Uses)</b>	<b>(1,278,000)</b>	<b>(1,352,570)</b>	<b>(1,542,763)</b>	<b>(190,193)</b>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	278,185	(147,729)	(159,484)	(11,755)
<i>Fund Balance(Deficit) at Beginning of Year</i>	167,539	167,539	167,539	0
<i>Prior Year Encumbrances Not Expended</i>	146,863	146,863	146,863	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$592,587</b>	<b>\$166,673</b>	<b>\$154,918</b>	<b>(\$11,755)</b>

	<i>Mental Expense Rotary Fund</i>				<i>Sheriff Rotary Fund</i>			
	Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>								
Charges for Services								
Intergovernmental	\$2,000	\$1,000	\$770	(\$230)				
Miscellaneous						\$24	\$24	\$0
<b>Total Revenues</b>	<b>2,000</b>	<b>1,000</b>	<b>770</b>	<b>(230)</b>	<b>0</b>	<b>24</b>	<b>24</b>	<b>0</b>
<b>Expenditures:</b>								
Current Operations:								
General Government								
Other	2,000	2,000	2,000	0				
Public Safety								
Personal Services					900	250	250	0
<b>Total Expenditures</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>900</b>	<b>250</b>	<b>250</b>	<b>0</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(1,000)	(1,230)	(230)	(900)	(226)	(226)	0
<i>Fund Balance(Deficit) at Beginning of Year</i>	1,119	1,119	1,119	0	3,081	3,081	3,081	0
<i>Prior Year Encumbrances Not Expended</i>	660	660	660	0	0	0	0	0
<b><i>Fund Balance (Deficit) at End of Year</i></b>	<b><i>\$1,779</i></b>	<b><i>\$779</i></b>	<b><i>\$549</i></b>	<b><i>(\$230)</i></b>	<b><i>\$2,181</i></b>	<b><i>\$2,855</i></b>	<b><i>\$2,855</i></b>	<b><i>\$0</i></b>

*Continued*

**SENECA COUNTY, OHIO**  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
 GENERAL FUND AND SubFUNDS OF THE GENERAL FUND, Continued  
 YEAR ENDED DECEMBER 31, 2002

	<b>House Arrest Fund</b>			Variance: Favorable
	Original Budget	Revised Budget	Actual	(Unfavorable)
<b>Revenues:</b>				
Charges for Services				
Intergovernmental				
Miscellaneous				
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures:</b>				
Current Operations:				
General Government				
Other				
Public Safety				
Personal Services				
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
<i>Fund Balance(Deficit) at Beginning of Year</i>	2,814	2,814	2,814	0
<i>Prior Year Encumbrances Not Expended</i>				
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$2,814</b>	<b>\$2,814</b>	<b>\$2,814</b>	<b>\$0</b>

**SENECA COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**GENERAL FUND**  
**YEAR ENDED DECEMBER 31, 2002**

	<b>General Fund</b>			Variance: Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual	
<b>Revenues:</b>				
Property and Other Local Taxes	\$2,012,000	\$1,977,793	\$1,984,058	\$6,265
Sales Taxes	4,100,000	4,528,933	4,528,933	0
Charges for Services	1,825,470	2,480,253	2,448,703	(31,550)
Licenses and Permits	4,100	4,555	4,530	(25)
Fines and Forfeitures	110,000	128,004	128,004	0
Intergovernmental	2,162,298	1,984,909	1,985,594	685
Investment Income	758,000	409,827	399,679	(10,148)
Rent	113,195	128,246	126,811	(1,435)
Donations	5,800	28,185	78,269	50,084
Miscellaneous	111,150	209,658	208,305	(1,353)
<b>Total Revenues</b>	<b>11,202,013</b>	<b>11,880,363</b>	<b>11,892,886</b>	<b>12,523</b>
<b>Expenditures:</b>				
Current Operations:				
<i>General Government-Legislative and Executive</i>				
Other			45,284	(45,284)
<u>Commissioners</u>				
Personal Services	234,731	233,116	232,714	402
Contractual Services	1,720	5,152	5,152	0
Supplies	1,505	705	686	19
Other	2,752	7,606	7,596	10
Capital Outlay	350	252	252	0
<u>Microfilm</u>				
Personal Services	8,635	14,036	13,797	239
Contractual Services	4,214	2,546	2,442	104
Supplies	1,290	654	654	0
<u>Mailroom</u>				
Personal Services	10,498	9,656	9,654	2
Contract Services	1,500	871	871	0
Supplies	70,075	87,080	82,606	4,474
Other	1,550	1,475	1,475	0
<u>Auditor</u>				
Personal Services	188,928	180,477	180,407	70
Contractual Services	3,182	3,182	3,182	0
Supplies	4,300	5,785	5,198	587
Other	10,578	12,391	12,330	61
Capital Outlay	500	500	500	0
<u>Treasurer</u>				
Personal Services	92,289	91,485	91,485	0
Contractual Services	2,150	2,091	2,091	0
Supplies	1,720	1,356	1,258	98
Other	2,507	2,356	2,353	3
Capital Outlay	700	700	700	0

**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, 2002**

	<b>General Fund</b>			Variance: Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual	
<i>General Government-Legislative and Executive, (con't.)</i>				
<u>Prosecuting Attorney</u>				
Personal Services	450,614	499,859	499,849	10
Contractual Services	10,965	2,621	2,621	0
Supplies	9,460	7,810	7,809	1
Other	31,777	28,337	28,337	0
Capital Outlay		3,600	3,600	0
<u>Bureau of Inspection</u>				
Contractual Services	48,000	48,360	48,360	0
<u>Data Processing</u>				
Contractual Services	39,450	35,992	35,981	11
Supplies	3,500	4,457	3,147	1,310
<u>Board of Elections</u>				
Personal Services	157,144	175,479	175,479	0
Contractual Services	8,000	10,512	10,512	0
Supplies	12,500	26,819	26,819	0
Other	8,800	11,623	11,623	0
Capital Outlay		585	585	0
<u>Buildings and Grounds</u>				
Personal Services	137,515	158,630	155,941	2,689
Contractual Services	546,102	609,436	609,436	0
Supplies	40,500	30,000	30,000	0
Other	360	360	360	0
Capital Outlay	1,800	17,924	17,924	0
<u>Recorder</u>				
Personal Services	93,914	100,151	100,150	1
Contractual Services	48,215	58,255	58,255	0
Supplies	2,752	2,032	2,032	0
Other	2,443	2,488	2,488	0
<u>Insurance and Pensions</u>				
Personal Services	1,068,179	1,128,900	1,128,900	0
Contractual Services	750	2,400	2,400	0
Other	7,500	24,700	24,700	0
<u>Professional Services</u>				
Personal Services	20,000	89,378	89,367	11
Contractual Services	58,000	73,400	73,400	0
Materials and Supplies	5,000	2,643	2,643	0
Other	35,000	60,733	27,257	33,476
<i>Total General Government Legislative and Executive</i>	<i>3,493,914</i>	<i>3,880,956</i>	<i>3,882,662</i>	<i>(1,706)</i>
 <i>General Government-Judicial</i>				
<u>Fostoria Municipal Court</u>				
Contractual Services	60,750	75,524	75,524	0
Other	44,586	44,585	43,629	956

**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, 2002**

	<b>General Fund</b>			Variance:
	Original Budget	Revised Budget	Actual	Favorable (Unfavorable)
<i>General Government-Judicial (con't)</i>				
<u>Common Pleas Court I</u>				
Personal Services	83,774	93,865	93,782	83
Contractual Services	3,591	4,390	4,330	60
Supplies	2,150	2,478	2,478	0
Other	1,978	1,950	1,709	241
<u>Common Pleas Court II</u>				
Personal Services	76,081	86,356	84,764	1,592
Contractual Services	2,795	4,221	4,221	0
Supplies	6,450	9,464	9,464	0
Other	2,365	4,284	3,458	826
Capital Outlay	516	516	516	0
<u>Domestic Relations Court I</u>				
Personal Services	76,196	100,537	98,537	2,000
<u>Domestic Relations Court II</u>				
Personal Services	71,175	79,367	79,366	1
Other	1,462	1,462	1,462	0
<u>Probate Court</u>				
Personal Services	111,186	126,986	126,767	219
Contractual Services	3,018	4,590	4,388	202
Supplies	5,160	7,085	7,085	0
Other	753	455	419	36
<u>Clerk of Courts</u>				
Personal Services	131,697	126,531	126,529	2
Contractual Services	4,730	4,947	4,947	0
Supplies	4,300	4,930	4,930	0
Other	1,333	169	169	0
Capital Outlay	2,280	36,974	36,974	0
<u>Tiffin Municipal Court</u>				
Contractual Services	37,000	93,020	93,020	0
Other	114,219	109,199	6,780	102,419
<u>Public Defender</u>				
Personal Services	2,407	871	763	108
Other		1,000	1,000	0
<u>Law Library</u>				
Personal Services	26,740	29,978	29,978	0
<u>Common Pleas Court Support Services</u>				
Personal Services	1,157	1,140	1,140	0
Contractual Services	250,500	204,500	204,500	0
Supplies	200	200	200	0
Other	26,100	28,600	28,474	126
<u>Juvenile Court</u>				
Personal Services	298,973	369,063	368,796	267
Contractual Services	97,024	237,722	224,326	13,396
Supplies	6,450	6,920	5,470	1,450
Other	19,092	13,352	8,457	4,895
Capital Outlay	2,790	2,790	2,790	0
<u>Court of Appeals</u>				
Contract Services	20,000	16,220	16,220	0

**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, 2002**

	<b>General Fund</b>			
	Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<i>Total General Government-Judicial</i>	1,600,978	1,936,241	1,807,362	128,879
<i>Total General Government</i>	5,094,892	5,817,197	5,690,024	127,173
<i>Public Safety</i>				
<u>Youth Center</u>				
Personal Services	472,442	486,031	482,147	3,884
Contractual Services	116,090	95,422	94,819	603
Supplies	13,160	12,342	11,560	782
Other	987	1,123	977	146
Capital Outlay		1,350	1,350	0
<u>Coroner</u>				
Personal Services	52,072	50,774	50,774	0
Contractual Services	17,200	32,301	32,301	0
Supplies	172	78	78	0
Other	1,447	1,441	1,441	0
<u>Sheriff</u>				
Personal Services	1,092,025	1,220,465	1,220,355	110
Contractual Services	82,932	45,355	45,289	66
Supplies	43,000	45,000	45,000	0
Other	29,752	29,752	29,752	0
Capital Outlay	92,864	143,797	143,797	0
<u>Criminal Justice</u>				
Personal Services	1,291,685	1,290,008	1,289,711	297
Contractual Services	118,000	186,960	170,622	16,338
Supplies	167,500	260,023	258,023	2,000
Other	9,500	8,400	8,377	23
Capital Outlay		1,700		1,700
<i>Total Public Safety</i>	3,600,828	3,912,322	3,886,373	25,949
<i>Public Works</i>				
<u>Highway Safety</u>				
Personal Services	33,764	30,915	30,906	9
Contractual Services	215	589	589	0
Supplies	645	771	771	0
Capital Outlay	645			0
<i>Total Public Works</i>	35,269	32,275	32,266	9
<i>Health</i>				
<u>Registration-Vital Statistics</u>				
Other	900	765	765	0
<u>Crippled Children Aid</u>				
Other	84,007	84,007	84,007	0
<i>Total Health</i>	84,907	84,772	84,772	0

**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, 2002**

	<b>General Fund</b>			Variance: Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual	
<i>Human Services</i>				
<u>Soldiers and Sailors</u>				
Personal Services	210,042	196,408	191,770	4,638
Contractual Services	22,500	14,944	14,900	44
Supplies	12,000	6,290	6,155	135
Other	181,299	168,755	162,672	6,083
Capital Outlay	10,000			0
<u>Veterans Services</u>				
Contractual Services	3,000			0
Supplies	4,000	5,500	5,500	0
Other	9,000	2,247	2,247	0
<b>Total Human Services</b>	<b>451,841</b>	<b>394,144</b>	<b>383,244</b>	<b>10,900</b>
<i>Conservation/Recreation</i>				
<u>Airport</u>				
Contractual Services	38,700	34,600	34,600	0
<u>Museum</u>				
Personal Services	33,461	30,323	30,250	73
Supplies	430	350	341	9
<b>Total Conservation/Recreation</b>	<b>72,591</b>	<b>65,273</b>	<b>65,191</b>	<b>82</b>
<i>Economic Development</i>	47,500	47,039	47,039	0
<i>Intergovernmental</i>	258,000	322,500	320,698	1,802
<b>Total Expenditures</b>	<b>9,645,828</b>	<b>10,675,522</b>	<b>10,509,607</b>	<b>165,915</b>
<i>Excess of Revenues over(under) Expenditures</i>	1,556,185	1,204,841	1,383,279	178,438
<b>Other Financing Sources(Uses):</b>				
Proceeds from Sale of Fixed Assets	7,000	4,683	4,533	(150)
Advances In			86,132	86,132
Advances Out			(280,069)	(280,069)
Transfers In		48,647	51,541	2,894
Transfers Out	(1,285,000)	(1,405,900)	(1,404,900)	1,000
<b>Total Other Financing Sources(Use)</b>	<b>(1,278,000)</b>	<b>(1,352,570)</b>	<b>(1,542,763)</b>	<b>(190,193)</b>
<i>Excess (Deficiency) of Revenues and Other Financing Sources Over(Under) Expenditures and Other Financing Uses</i>	278,185	(147,729)	(159,484)	(11,755)
<i>Fund Balance (Deficit) at Beginning of Year</i>	167,539	167,539	167,539	0
<i>Prior Year Encumbrances Not Expended</i>	146,863	146,863	146,863	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$592,587</b>	<b>\$166,673</b>	<b>\$154,918</b>	<b>(\$11,755)</b>

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## ***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 SPECIAL PROJECTS FUND*- To account for monies received from court fees to be used for the acquisition of additional facilities, rehabilitation of existing facilities, equipment, hiring, and training of staff, community service programs, mediation, magistrates, training and education of Judges, acting Judges, Magistrates and other related services.

*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.

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

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

*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.

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

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

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

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

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

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

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

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

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

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

*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.

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

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

*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.

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

*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 disposal and transportation of hazardous materials in the event of a County-wide disaster.

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

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

*SPECIAL RESPONSE TEAM*-To account for donations received for purchasing supplies and equipment necessary to operate a Special Response Team for serious crime situations.

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

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

*MAINTENANCE AND REPAIR FUND (M&R)*-To account for revenue derived from motor vehicle licenses, gasoline taxes and investment revenue. Expenditures in this special revenue fund are restricted by state law to County road and bridge repair/improvement programs.

*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.

*MARRIAGE LICENSE SHELTER FUND*-To account for revenue received from the issuance of marriage licenses. A portion is sent to the Domestic Violence Shelter and the remaining is used for administrative costs.

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

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

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

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

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

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

**SENECA COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**ALL SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2002**

	<i>Real Estate Assessment</i>	<i>DRETAC</i>	<i>Public Safety Building Rental</i>	<i>Recycling &amp; Litter Grant</i>	<i>Probate Ct. Special Projects</i>	<i>Indigent Guardianship</i>
<b>Assets:</b>						
Pooled Cash and Cash Equivalents	\$671,878	\$31,134	\$5,130	\$9,630	\$21,832	\$2,039
Receivables (Net of Allowances for Uncollectibles):						
Accounts			145		454	655
Accrued Interest						
Due From Other Governments				7,662		
Notes Receivable						
Materials and Supplies						
Prepays		3,301		92		
<b>Total Assets</b>	<b><u>\$671,878</u></b>	<b><u>\$34,435</u></b>	<b><u>\$5,275</u></b>	<b><u>\$17,384</u></b>	<b><u>\$22,286</u></b>	<b><u>\$2,694</u></b>
<b>Liabilities:</b>						
Accounts Payable	\$138	\$996		\$3,714		\$28
Contracts Payable	7,094			724		259
Accrued Salaries and Benefits	3,363	999	\$120	2,218		
Compensated Absences Payable	86	177		343		
Due To Other Governments	2,981	3,929	121	2,263		47
Due To Others			2,633			
Deferred Revenue						
Advances From Other Funds				11,667		
<b>Total Liabilities</b>	<b><u>13,662</u></b>	<b><u>6,101</u></b>	<b><u>2,874</u></b>	<b><u>20,929</u></b>	<b><u>0</u></b>	<b><u>334</u></b>
<b>Fund Equity:</b>						
Reserved for Encumbrances	7,247	1,883	566	4,898	2,000	2,352
Reserved for Inventory						
Reserved for Prepays		3,301		92		
Reserved for Notes Receivable						
Unreserved, Undesignated (Deficit)	650,969	23,150	1,835	(8,535)	20,286	8
<b>Total Fund Equity</b>	<b><u>658,216</u></b>	<b><u>28,334</u></b>	<b><u>2,401</u></b>	<b><u>(3,545)</u></b>	<b><u>22,286</u></b>	<b><u>2,360</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$671,878</u></b>	<b><u>\$34,435</u></b>	<b><u>\$5,275</u></b>	<b><u>\$17,384</u></b>	<b><u>\$22,286</u></b>	<b><u>\$2,694</u></b>

<i>Probate Court Conduct of Business</i>	<i>Computerized Legal Research</i>	<i>Juvenile Ct Dispute Resolution</i>	<i>Probate Court Computer Research</i>	<i>Real Estate Tax Escrow Interest</i>	<i>Probate &amp; Juvenile Computer</i>	<i>Clerk of Courts Computer Research</i>	<i>Clerk of Courts Title Administration</i>
\$1,332	\$5,446	\$25,233	\$11,212	\$8,646	\$18,791	\$26,355	\$97,908
63	155	761	356	175	1,202	996	12,223
							2,021
167							136
<b><u>\$1,562</u></b>	<b><u>\$5,601</u></b>	<b><u>\$25,994</u></b>	<b><u>\$11,568</u></b>	<b><u>\$8,821</u></b>	<b><u>\$19,993</u></b>	<b><u>\$27,351</u></b>	<b><u>\$112,288</u></b>
					\$110	\$247	\$42
						367	5,029
				\$66		576	713
							4,987
<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>66</u></b>	<b><u>110</u></b>	<b><u>1,190</u></b>	<b><u>10,771</u></b>
752		2,151	1,205	72	5,949	11,534	4,685
167							136
643	5,601	23,843	10,363	8,683	13,934	14,627	96,696
<b><u>1,562</u></b>	<b><u>5,601</u></b>	<b><u>25,994</u></b>	<b><u>11,568</u></b>	<b><u>8,755</u></b>	<b><u>19,883</u></b>	<b><u>26,161</u></b>	<b><u>101,517</u></b>
<b><u>\$1,562</u></b>	<b><u>\$5,601</u></b>	<b><u>\$25,994</u></b>	<b><u>\$11,568</u></b>	<b><u>\$8,821</u></b>	<b><u>\$19,993</u></b>	<b><u>\$27,351</u></b>	<b><u>\$112,288</u></b>

*Continued*

**SENECA COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**ALL SPECIAL REVENUE FUNDS, Continued**  
**DECEMBER 31, 2002**

	<i>Recorder's Equipment</i>	<i>Washington Street Bridge</i>	<i>Annexation Petition</i>	<i>Juvenile Ct. Community Service</i>	<i>Juvenile Ct. Programs &amp; Services</i>	<i>Juvenile Education Program</i>
<b>Assets:</b>						
Pooled Cash and Cash Equivalents	\$64,481	\$5,873	\$350	\$6,093	\$25,350	\$29
Receivables (Net of Allowances for Uncollectibles):						
Accounts	316					
Accrued Interest						
Due From Other Governments						
Notes Receivable						
Materials and Supplies						
Prepays						
<b>Total Assets</b>	<b><u>\$64,797</u></b>	<b><u>\$5,873</u></b>	<b><u>\$350</u></b>	<b><u>\$6,093</u></b>	<b><u>\$25,350</u></b>	<b><u>\$29</u></b>
<b>Liabilities:</b>						
Accounts Payable	\$23					
Contracts Payable						
Accrued Salaries and Benefits					\$81	
Compensated Absences Payable						
Due To Other Governments					90	
Due To Others						
Deferred Revenue						
Advances From Other Funds						
<b>Total Liabilities</b>	<b><u>23</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>171</u></b>	<b><u>0</u></b>
<b>Fund Equity:</b>						
Reserved for Encumbrances	1,200	920			9,971	
Reserved for Inventory						
Reserved for Prepays						
Reserved for Notes Receivable						
Unreserved, Undesignated (Deficit)	63,574	4,953	350	6,093	15,208	29
<b>Total Fund Equity</b>	<b><u>64,774</u></b>	<b><u>5,873</u></b>	<b><u>350</u></b>	<b><u>6,093</u></b>	<b><u>25,179</u></b>	<b><u>29</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$64,797</u></b>	<b><u>\$5,873</u></b>	<b><u>\$350</u></b>	<b><u>\$6,093</u></b>	<b><u>\$25,350</u></b>	<b><u>\$29</u></b>

<i>Judges General Special Project</i>	<i>Sheriff Commissary</i>	<i>Enforcement and Education</i>	<i>Sheriff's Community Correction Grant</i>	<i>Sheriff Highway Safety Grant</i>	<i>E-911</i>	<i>Child Abuse and Neglect</i>
\$32,154	\$9,426	\$5,144	\$21,845	\$180	\$12,681	\$2,270
1,554		41				
	368					
<b><u>\$33,708</u></b>	<b><u>\$9,794</u></b>	<b><u>\$5,185</u></b>	<b><u>\$21,845</u></b>	<b><u>\$180</u></b>	<b><u>\$12,681</u></b>	<b><u>\$2,270</u></b>
	\$560		\$73		\$1,187	
			34			
			1,570		50	
			721	\$73	45	
<b><u>0</u></b>	<b><u>560</u></b>	<b><u>0</u></b>	<b><u>2,398</u></b>	<b><u>73</u></b>	<b><u>1,282</u></b>	<b><u>0</u></b>
	2,857		392		2,130	
	368					
33,708	6,009	5,185	19,055	107	9,269	2,270
<b><u>33,708</u></b>	<b><u>9,234</u></b>	<b><u>5,185</u></b>	<b><u>19,447</u></b>	<b><u>107</u></b>	<b><u>11,399</u></b>	<b><u>2,270</u></b>
<b><u>\$33,708</u></b>	<b><u>\$9,794</u></b>	<b><u>\$5,185</u></b>	<b><u>\$21,845</u></b>	<b><u>\$180</u></b>	<b><u>\$12,681</u></b>	<b><u>\$2,270</u></b>

*Continued*

**SENECA COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**ALL SPECIAL REVENUE FUNDS, Continued**  
**DECEMBER 31, 2002**

	<i>Drug Law Enforcement</i>	<i>METRICH Drug Law Enforcement</i>	<i>Local Law Enforcement Block Grant</i>	<i>Safe Communities Grant</i>	<i>Emergency Management Agency</i>	<i>D.A.R.E.</i>
<b>Assets:</b>						
Pooled Cash and Cash Equivalents	\$1,114	\$10,575	\$788	\$9,812	\$20,817	\$24,396
Receivables (Net of Allowances for Uncollectibles):						
Accounts						
Accrued Interest						
Due From Other Governments					7,992	
Notes Receivable						
Materials and Supplies						
Prepays	109				810	
<b>Total Assets</b>	<b><u>\$1,223</u></b>	<b><u>\$10,575</u></b>	<b><u>\$788</u></b>	<b><u>\$9,812</u></b>	<b><u>\$29,619</u></b>	<b><u>\$24,396</u></b>
<b>Liabilities:</b>						
Accounts Payable				\$86	\$604	
Contracts Payable				378	441	
Accrued Salaries and Benefits				451	2,027	
Compensated Absences Payable					655	
Due To Other Governments				689	2,207	
Due To Others						
Deferred Revenue						
Advances From Other Funds				9,500		
<b>Total Liabilities</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>11,104</u></b>	<b><u>5,934</u></b>	<b><u>0</u></b>
<b>Fund Equity:</b>						
Reserved for Encumbrances	490	1,663	788	2,166	7,985	7,245
Reserved for Inventory						
Reserved for Prepays	109				810	
Reserved for Notes Receivable						
Unreserved, Undesignated (Deficit)	624	8,912		(3,458)	14,890	17,151
<b>Total Fund Equity</b>	<b><u>1,223</u></b>	<b><u>10,575</u></b>	<b><u>788</u></b>	<b><u>(1,292)</u></b>	<b><u>23,685</u></b>	<b><u>24,396</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$1,223</u></b>	<b><u>\$10,575</u></b>	<b><u>\$788</u></b>	<b><u>\$9,812</u></b>	<b><u>\$29,619</u></b>	<b><u>\$24,396</u></b>

<i>Hazardous Materials</i>	<i>Youth Center JAIBG Grant</i>	<i>Delinquent Care and Custody Grant</i>	<i>Special Response Team</i>	<i>Ditch Maintenance</i>	<i>M &amp; R</i>	<i>Underground Storage Tank</i>	<i>Dog and Kennel</i>
\$17,545	\$11,646	\$699,781	\$50	\$116,582	\$1,901,999	\$12,455	\$14,210
				1,675	18,656		1,566
		13,179			275		1
					205,549		283
				672	162,657		
		1,183		34	2,915	900	100
<b><u>\$17,545</u></b>	<b><u>\$11,646</u></b>	<b><u>\$714,143</u></b>	<b><u>\$50</u></b>	<b><u>\$118,963</u></b>	<b><u>\$2,292,051</u></b>	<b><u>\$13,355</u></b>	<b><u>\$16,160</u></b>
\$1,137		\$356		\$668	\$24,010		\$1,287
		5,383		3,925	4,920		35,210
		11,634		3,944	62,667		2,184
		1,835		1,303	7,130		160
	\$2,899	11,542		1,906	53,716		3,365
							43,292
	10,000						
<b><u>1,137</u></b>	<b><u>12,899</u></b>	<b><u>30,750</u></b>	<b><u>0</u></b>	<b><u>11,746</u></b>	<b><u>152,443</u></b>	<b><u>0</u></b>	<b><u>85,498</u></b>
1,500		\$233,999		52,177	458,418		6,991
				672	162,657		
		1,183		34	2,915	900	100
14,908	(1,253)	448,211	50	54,334	1,515,618	12,455	(76,429)
<b><u>16,408</u></b>	<b><u>(1,253)</u></b>	<b><u>683,393</u></b>	<b><u>50</u></b>	<b><u>107,217</u></b>	<b><u>2,139,608</u></b>	<b><u>13,355</u></b>	<b><u>(69,338)</u></b>
<b><u>\$17,545</u></b>	<b><u>\$11,646</u></b>	<b><u>\$714,143</u></b>	<b><u>\$50</u></b>	<b><u>\$118,963</u></b>	<b><u>\$2,292,051</u></b>	<b><u>\$13,355</u></b>	<b><u>\$16,160</u></b>

*Continued*

**SENECA COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**ALL SPECIAL REVENUE FUNDS, Continued**  
**DECEMBER 31, 2002**

	<i>Marriage License Shelter</i>	<i>CSEA</i>	<i>Public Assistance</i>	<i>Children Services</i>	<i>Victims of Crime Act</i>	<i>Victim Assistance Court Fines</i>
<b>Assets:</b>						
Pooled Cash and Cash Equivalents	\$7,905	\$488,243	\$341,225	\$113,632	\$30,668	\$4,829
Receivables (Net of Allowances for Uncollectibles):						
Accounts	709		57		7,117	10
Accrued Interest						
Due From Other Governments			67	53,610	1,350	
Notes Receivable						
Materials and Supplies						
Prepays		1,633	8,111			67
<b>Total Assets</b>	<b><u>\$8,614</u></b>	<b><u>\$489,876</u></b>	<b><u>\$349,460</u></b>	<b><u>\$167,242</u></b>	<b><u>\$39,135</u></b>	<b><u>\$4,906</u></b>
<b>Liabilities:</b>						
Accounts Payable	\$1,191	\$59	\$12,405	\$3,715	\$219	
Contracts Payable		1,252	218,660	68,776	383	
Accrued Salaries and Benefits		7,930	91,576		3,482	
Compensated Absences Payable		1,565	17,954		1,013	
Due To Other Governments		8,374	88,130		3,645	
Due To Others						
Deferred Revenue						
Advances From Other Funds					1,403	
<b>Total Liabilities</b>	<b><u>1,191</u></b>	<b><u>19,180</u></b>	<b><u>428,725</u></b>	<b><u>72,491</u></b>	<b><u>10,145</u></b>	<b><u>0</u></b>
<b>Fund Equity:</b>						
Reserved for Encumbrances	3,309	138,811	129,407	252,508	110	817
Reserved for Inventory						
Reserved for Prepays		1,633	8,111			67
Reserved for Notes Receivable						
Unreserved, Undesignated (Deficit)	4,114	330,252	(216,783)	(157,757)	28,880	4,022
<b>Total Fund Equity</b>	<b><u>7,423</u></b>	<b><u>470,696</u></b>	<b><u>(79,265)</u></b>	<b><u>94,751</u></b>	<b><u>28,990</u></b>	<b><u>4,906</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$8,614</u></b>	<b><u>\$489,876</u></b>	<b><u>\$349,460</u></b>	<b><u>\$167,242</u></b>	<b><u>\$39,135</u></b>	<b><u>\$4,906</u></b>

<u>CDBG</u>	<u>2002 Totals</u>	<u>2001 Totals</u>
\$216,381	\$5,167,095	\$5,312,258
	48,670	228,342
12,192	12,643	14,032
	291,754	966,484
256,999	256,999	287,220
	163,329	200,121
	19,926	13,746
<b><u>\$485,572</u></b>	<b><u>\$5,960,416</u></b>	<b><u>\$7,022,203</u></b>
\$61	\$52,916	\$172,772
3,400	351,206	241,988
529	199,854	180,048
	32,934	25,624
439	192,811	166,438
	2,633	2,286
1,630	44,922	55,746
	32,570	12,632
<b><u>6,059</u></b>	<b><u>909,846</u></b>	<b><u>857,534</u></b>
14,285	1,375,433	1,478,098
	163,329	200,121
	19,926	13,746
256,999	256,999	287,220
208,229	3,234,883	4,185,484
<b><u>479,513</u></b>	<b><u>5,050,570</u></b>	<b><u>6,164,669</u></b>
<b><u>\$485,572</u></b>	<b><u>\$5,960,416</u></b>	<b><u>\$7,022,203</u></b>

**SENECA COUNTY, OHIO**  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
**ALL SPECIAL REVENUE FUNDS**  
 YEAR ENDED DECEMBER 31, 2002

	<i>Real Estate Assessment</i>	<i>DRETAC</i>	<i>Public Safety Building Rental</i>	<i>Recycling &amp; Litter Grant</i>	<i>Probate Ct. Special Projects</i>
<b>Revenues:</b>					
Charges for Services	\$383,234	\$91,898	\$5,045	\$172	\$454
Licenses and Permits	165				
Fines and Forfeitures	100				7,124
Intergovernmental				116,561	
Special Assessments					
Interest					
Rent					
Donations				1,375	
Miscellaneous	7,046	145	3,451	16,906	
<b>Total Revenues</b>	<b>390,545</b>	<b>92,043</b>	<b>8,496</b>	<b>135,014</b>	<b>7,578</b>
<b>Expenditures:</b>					
Current:					
General Government	276,259	94,298	8,114	138,878	
Public Safety					
Public Works					
Health					
Human Services					
Economic Development					
Capital Outlay					
Debt Service:					
Note Principal Retirement					
Interest and Fiscal Charges					
<b>Total Expenditures</b>	<b>276,259</b>	<b>94,298</b>	<b>8,114</b>	<b>138,878</b>	<b>0</b>
<i>Excess of Revenue over(under) Expenditures</i>	<i>114,286</i>	<i>(2,255)</i>	<i>382</i>	<i>(3,864)</i>	<i>7,578</i>
<b>Other Financing Sources(Uses):</b>					
Sale of Fixed Assets					
Operating Transfers-In					
Operating Transfers-Out					
<b>Total Other Financing Sources(Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	<i>114,286</i>	<i>(2,255)</i>	<i>382</i>	<i>(3,864)</i>	<i>7,578</i>
<i>Fund Balance (Deficit) at Beginning of Year</i>	<i>543,930</i>	<i>30,589</i>	<i>2,019</i>	<i>319</i>	<i>14,708</i>
Net Increase (Decrease) in Inventory					
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$658,216</b>	<b>\$28,334</b>	<b>\$2,401</b>	<b>(\$3,545)</b>	<b>\$22,286</b>

<u>Indigent Guardianship</u>	<u>Probate Court Conduct of Business</u>	<u>Computerized Legal Research</u>	<u>Juvenile Ct Dispute Resolution</u>	<u>Probate Court Computer Research</u>	<u>Real Estate Tax Escrow Interest</u>	<u>Probate &amp; Juvenile Computer</u>	<u>Clerk of Courts Computer Research</u>
\$9,833	\$1,185	\$2,637		\$5,956		\$20,369	\$15,843
			\$11,429				
					\$964		
24					9	150	
<u>9,857</u>	<u>1,185</u>	<u>2,637</u>	<u>11,429</u>	<u>5,956</u>	<u>973</u>	<u>20,519</u>	<u>15,843</u>
13,410	7,081	2,171	1,849	283	4,762	15,504	13,142
<u>13,410</u>	<u>7,081</u>	<u>2,171</u>	<u>1,849</u>	<u>283</u>	<u>4,762</u>	<u>15,504</u>	<u>13,142</u>
(3,553)	(5,896)	466	9,580	5,673	(3,789)	5,015	2,701
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(3,553)	(5,896)	466	9,580	5,673	(3,789)	5,015	2,701
5,913	7,458	5,135	16,414	5,895	12,544	14,868	23,460
<u>\$2,360</u>	<u>\$1,562</u>	<u>\$5,601</u>	<u>\$25,994</u>	<u>\$11,568</u>	<u>\$8,755</u>	<u>\$19,883</u>	<u>\$26,161</u>

*Continued*

**SENECA COUNTY, OHIO**  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
**ALL SPECIAL REVENUE FUNDS, Continued**  
 YEAR ENDED DECEMBER 31, 2002

	<u>Clerk of Courts Title Administration</u>	<u>Recorder's Equipment</u>	<u>Washington Street Bridge</u>	<u>Annexation Petition</u>	<u>Juvenile Ct. Community Service</u>
<b>Revenues:</b>					
Charges for Services	\$181,043	\$35,208		\$350	
Licenses and Permits					
Fines and Forfeiture					\$1,009
Intergovernmental	20,351				
Special Assessments					
Interest					
Rent					
Donations			\$300		
Miscellaneous	467				
<b>Total Revenues</b>	<u>201,861</u>	<u>35,208</u>	<u>300</u>	<u>350</u>	<u>1,009</u>
<b>Expenditures:</b>					
Current:					
General Government	167,462	4,203	80		
Public Safety					
Public Works					
Health					
Human Services					
Economic Development					
Capital Outlay					
Debt Service:					
Note Principal Retirement					
Interest and Fiscal Charges					
<b>Total Expenditures</b>	<u>167,462</u>	<u>4,203</u>	<u>80</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenue over(under) Expenditures</i>	34,399	31,005	220	350	1,009
<b>Other Financing Sources(Uses):</b>					
Sale of Fixed Assets					
Operating Transfers-In					
Operating Transfers-Out	(42,444)	(6,203)			
<b>Total Other Financing Sources(Uses)</b>	<u>(42,444)</u>	<u>(6,203)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	(8,045)	24,802	220	350	1,009
<i>Fund Balance (Deficit) at Beginning of Year</i>	109,562	39,972	5,653	0	5,084
<i>Net Increase (Decrease) in Inventory</i>					
<b>Fund Balance (Deficit) at End of Year</b>	<u><u>\$101,517</u></u>	<u><u>\$64,774</u></u>	<u><u>\$5,873</u></u>	<u><u>\$350</u></u>	<u><u>\$6,093</u></u>

<i>Juvenile Ct Programs &amp; Services</i>	<i>Juvenile Education Program</i>	<i>Judges Special Projects</i>	<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>
\$23,604		\$25,483	\$7,532		\$1,601 41	\$56,801	
13			743	\$22	2	115	
<b>23,617</b>	<b>0</b>	<b>25,483</b>	<b>8,275</b>	<b>22</b>	<b>1,644</b>	<b>56,916</b>	<b>0</b>
19,123	14,171	1,403	5,831	4	793	53,456	
<b>19,123</b>	<b>14,171</b>	<b>1,403</b>	<b>5,831</b>	<b>4</b>	<b>793</b>	<b>53,456</b>	<b>0</b>
4,494	(14,171)	24,080	2,444	18	851	3,460	0
				(195)		13,457 (13,457)	(2,419)
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(195)</b>	<b>0</b>	<b>0</b>	<b>(2,419)</b>
4,494	(14,171)	24,080	2,444	(177)	851	3,460	(2,419)
20,685	14,200	9,628	6,790	177	4,334	15,987	2,419
<b>\$25,179</b>	<b>\$29</b>	<b>\$33,708</b>	<b>\$9,234</b>	<b>\$0</b>	<b>\$5,185</b>	<b>\$19,447</b>	<b>\$0</b>

*Continued*

**SENECA COUNTY, OHIO**  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
**ALL SPECIAL REVENUE FUNDS, Continued**  
 YEAR ENDED DECEMBER 31, 2002

	<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>
<b>Revenues:</b>					
Charges for Services	\$14,588	\$6,839			
Licenses and Permits					
Fines and Forfeiture					\$4,000
Intergovernmental					
Special Assessments					
Interest					
Rent					
Donations					
Miscellaneous	3				
<b>Total Revenues</b>	<b>14,591</b>	<b>6,839</b>	<b>0</b>	<b>0</b>	<b>4,000</b>
<b>Expenditures:</b>					
Current:					
General Government					
Public Safety	11,677	17,517		1,843	467
Public Works					
Health					
Human Services					
Economic Development					
Capital Outlay					
Debt Service:					
Note Principal Retirement					
Interest and Fiscal Charges					
<b>Total Expenditures</b>	<b>11,677</b>	<b>17,517</b>	<b>0</b>	<b>1,843</b>	<b>467</b>
<i>Excess of Revenue over(under) Expenditures</i>	2,914	(10,678)	0	(1,843)	3,533
<b>Other Financing Sources(Uses):</b>					
Sale of Fixed Assets					
Operating Transfers-In		12,000			
Operating Transfers-Out	(251)				
<b>Total Other Financing Sources(Uses)</b>	<b>(251)</b>	<b>12,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	2,663	1,322	0	(1,843)	3,533
<i>Fund Balance (Deficit) at Beginning of Year</i>	(2,556)	10,077	2,270	3,066	7,042
<i>Net Increase (Decrease) in Inventory</i>					
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$107</b>	<b>\$11,399</b>	<b>\$2,270</b>	<b>\$1,223</b>	<b>\$10,575</b>

<i>Local Law Enforcement Block Grant</i>	<i>Safe Communities Grant</i>	<i>Emergency Management Agency</i>	<i>D.A.R.E</i>	<i>Hazardous Materials</i>	<i>Youth Center JAIBG Grant</i>	<i>Delinquent Care and Custody Grant</i>	<i>Sheriff Safety Belt Grant</i>
	\$24,639	\$35,903	\$5,637		\$75,391	\$395,078	
	3,004	548	1,000		40	987	
<b>0</b>	<b>27,643</b>	<b>36,451</b>	<b>6,637</b>	<b>0</b>	<b>75,431</b>	<b>396,065</b>	<b>0</b>
2,117	27,136	124,653	892	15,536	76,684	682,926	
<b>2,117</b>	<b>27,136</b>	<b>124,653</b>	<b>892</b>	<b>15,536</b>	<b>76,684</b>	<b>682,926</b>	<b>0</b>
(2,117)	507	(88,202)	5,745	(15,536)	(1,253)	(286,861)	0
		75,000		11,000			(30)
<b>0</b>	<b>0</b>	<b>75,000</b>	<b>0</b>	<b>11,000</b>	<b>0</b>	<b>0</b>	<b>(30)</b>
(2,117)	507	(13,202)	5,745	(4,536)	(1,253)	(286,861)	(30)
2,905	(1,799)	36,887	18,651	20,944	0	970,254	30
<b>\$788</b>	<b>(\$1,292)</b>	<b>\$23,685</b>	<b>\$24,396</b>	<b>\$16,408</b>	<b>(\$1,253)</b>	<b>\$683,393</b>	<b>\$0</b>

*Continued*

**SENECA COUNTY, OHIO**  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
**ALL SPECIAL REVENUE FUNDS, Continued**  
 YEAR ENDED DECEMBER 31, 2002

	<i>Special Response Team</i>	<i>Ditch Maintenance</i>	<i>M &amp; R</i>	<i>Underground Storage Tank</i>	<i>Dog and Kennel</i>
<b>Revenues:</b>					
Charges for Services			\$144,779		\$136,425
Licenses and Permits					
Fines and Forfeiture			35,030		10,734
Intergovernmental			3,237,646		
Special Assessments		\$162,668			
Interest			35,809		5
Rent					
Donations	\$50				
Miscellaneous		935	55,419		11,141
<b>Total Revenues</b>	<b>50</b>	<b>163,603</b>	<b>3,508,683</b>	<b>0</b>	<b>158,305</b>
<b>Expenditures:</b>					
Current:					
General Government					
Public Safety					
Public Works		139,105	2,882,694	1,500	
Health					211,164
Human Services					
Economic Development					
Capital Outlay		58,948	855,027		
Debt Service:					
Note Principal Retirement			29,693		
Interest and Fiscal Charges					
<b>Total Expenditures</b>	<b>0</b>	<b>198,053</b>	<b>3,767,414</b>	<b>1,500</b>	<b>211,164</b>
<i>Excess of Revenue over(under) Expenditures</i>	<i>50</i>	<i>(34,450)</i>	<i>(258,731)</i>	<i>(1,500)</i>	<i>(52,859)</i>
<b>Other Financing Sources(Uses):</b>					
Sale of Fixed Assets			4,846		
Operating Transfers-In					
Operating Transfers-Out					
<b>Total Other Financing Sources(Uses)</b>	<b>0</b>	<b>0</b>	<b>4,846</b>	<b>0</b>	<b>0</b>
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	<i>50</i>	<i>(34,450)</i>	<i>(253,885)</i>	<i>(1,500)</i>	<i>(52,859)</i>
<i>Fund Balance (Deficit) at Beginning of Year</i>	<i>0</i>	<i>142,211</i>	<i>2,429,741</i>	<i>14,855</i>	<i>(16,479)</i>
Net Increase (Decrease) in Inventory		(544)	(36,248)		
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$50</b>	<b>\$107,217</b>	<b>\$2,139,608</b>	<b>\$13,355</b>	<b>(\$69,338)</b>

<i>Marriage License Shelter</i>	<i>CSEA</i>	<i>Public Assistance</i>	<i>Children Services</i>	<i>Victims of Crime Act</i>	<i>Victim Assistance Court Fines</i>	<i>CDBG</i>
\$13,691	\$98,010			\$12,985		
	666,466	\$4,690,154	\$551,371	122,124	\$935	\$2,500
		10,120				11,405
	5,316	455,903	60,065	2,892	761	11,099
<b>13,691</b>	<b>769,792</b>	<b>5,156,177</b>	<b>611,436</b>	<b>138,001</b>	<b>1,696</b>	<b>25,004</b>
15,518	862,397	6,054,112	746,791	126,283	527	13,034
	229					
<b>15,518</b>	<b>862,626</b>	<b>6,054,112</b>	<b>746,791</b>	<b>126,283</b>	<b>527</b>	<b>13,034</b>
(1,827)	(92,834)	(897,935)	(135,355)	11,718	1,169	11,970
		186,286	315,000			
<b>0</b>	<b>0</b>	<b>186,286</b>	<b>315,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
(1,827)	(92,834)	(711,649)	179,645	11,718	1,169	11,970
9,250	563,530	632,384	(84,894)	17,272	3,737	467,543
<b>\$7,423</b>	<b>\$470,696</b>	<b>(\$79,265)</b>	<b>\$94,751</b>	<b>\$28,990</b>	<b>\$4,906</b>	<b>\$479,513</b>

*Continued*

**SENECA COUNTY, OHIO**  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
**ALL SPECIAL REVENUE FUNDS, Continued**  
 YEAR ENDED DECEMBER 31, 2002

	<u>2002 Totals</u>	<u>2001 Totals</u>
<b>Revenues:</b>		
Charges for Services	\$1,211,680	\$1,395,700
Licenses and Permits	165	140
Fines and Forfeiture	97,445	73,696
Intergovernmental	10,000,663	11,833,205
Special Assessments	162,668	142,454
Interest	48,183	114,212
Rent	10,120	19,467
Donations	3,486	4,496
Miscellaneous	636,445	777,310
<b>Total Revenues</b>	<b><u>12,170,855</u></b>	<b><u>14,360,680</u></b>
<b>Expenditures:</b>		
Current:		
General Government	782,193	1,073,310
Public Safety	1,021,532	837,893
Public Works	3,023,299	2,671,259
Health	226,682	141,486
Human Services	7,790,110	8,961,972
Economic Development	13,034	4,015
Capital Outlay	913,975	1,116,643
Debt Service:		
Note Principal Retirement	29,693	29,693
Interest and Fiscal Charges	229	2,919
<b>Total Expenditures</b>	<b><u>13,800,747</u></b>	<b><u>14,839,190</u></b>
<i>Excess of Revenue over(under) Expenditures</i>	<i>(1,629,892)</i>	<i>(478,510)</i>
<b>Other Financing Sources(Uses):</b>		
Sale of Fixed Assets	4,846	14,300
Operating Transfers-In	612,743	919,890
Operating Transfers-Out	(64,999)	(383,862)
<b>Total Other Financing Sources(Uses)</b>	<b><u>552,590</u></b>	<b><u>550,328</u></b>
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	<i>(1,077,302)</i>	<i>71,818</i>
<i>Fund Balance (Deficit) at Beginning of Year</i>	<i>6,164,664</i>	<i>6,118,964</i>
<i>Net Increase (Decrease) in Inventory</i>	<i>(36,792)</i>	<i>(26,113)</i>
<b>Fund Balance (Deficit) at End of Year</b>	<b><u><u>\$5,050,570</u></u></b>	<b><u><u>\$6,164,669</u></u></b>

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**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, 2002*

	<b>Real Estate Assessment</b>			Variance: Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual	
<b>Revenues:</b>				
Charges for Services	\$300,000	\$396,000	\$395,725	(\$275)
Licenses and Permits		150	170	20
Fines and Forfeitures		100	100	
Miscellaneous		7,300	7,300	0
<b>Total Revenues</b>	<b>300,000</b>	<b>403,550</b>	<b>403,295</b>	<b>(255)</b>
<b>Expenditures:</b>				
Current Operations:				
General Government				
Legislative & Executive				
Personal Services	133,250	139,123	99,690	39,433
Contractual Services	140,000	294,127	163,003	131,124
Supplies	10,000	10,000	3,312	6,688
Other	4,750	14,750	12,000	2,750
Capital Outlay	12,000	12,000	1,881	10,119
<b>Total Expenditures</b>	<b>300,000</b>	<b>470,000</b>	<b>279,886</b>	<b>190,114</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(66,450)	123,409	189,859
<i>Fund Balance(Deficit) at Beginning of Year</i>	509,790	509,790	509,790	0
<i>Prior Year Encumbrances Not Expended</i>	24,200	24,200	24,200	0
<b><i>Fund Balance (Deficit) at End of Year</i></b>	<b>\$533,990</b>	<b>\$467,540</b>	<b>\$657,399</b>	<b>\$189,859</b>

<i>DRETAC</i>				<i>Public Safety Building Rental</i>			
Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
\$57,000	\$91,898	\$91,898	\$0	\$3,000	\$4,675	\$4,900	\$225
	153	153	0	5,000	3,612	3,452	(160)
<b>57,000</b>	<b>92,051</b>	<b>92,051</b>	<b>0</b>	<b>8,000</b>	<b>8,287</b>	<b>8,352</b>	<b>65</b>
55,144	90,552	82,197	8,355	2,585	3,720	3,352	368
4,850	10,150	10,145	5	500	4,108	1,685	2,423
3,750	2,892	2,465	427	665	665	500	165
1,800	1,048	499	549	3,250	3,250	3,250	0
300	350	350	0	1,000	1,000	263	737
<b>65,844</b>	<b>104,992</b>	<b>95,656</b>	<b>9,336</b>	<b>8,000</b>	<b>12,743</b>	<b>9,050</b>	<b>3,693</b>
(8,844)	(12,941)	(3,605)	9,336	0	(4,456)	(698)	3,758
31,485	31,485	31,485	0	4,214	4,214	4,214	0
376	376	376	0	529	529	529	0
<b>\$23,017</b>	<b>\$18,920</b>	<b>\$28,256</b>	<b>\$9,336</b>	<b>\$4,743</b>	<b>\$287</b>	<b>\$4,045</b>	<b>\$3,758</b>

*Continued*

**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, 2002**

	<b>Recycling &amp; Litter Grant</b>			Variance:
	Original Budget	Revised Budget	Actual	Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$100	\$173	\$173	\$0
Fines and Forfeitures				
Intergovernmental	85,581	125,186	113,868	(11,318)
Donations	3,500	1,375	1,375	0
Miscellaneous	16,383	17,887	16,915	(972)
<b>Total Revenues</b>	<b>105,564</b>	<b>144,621</b>	<b>132,331</b>	<b>(12,290)</b>
<b>Expenditures:</b>				
Current Operations:				
General Government				
Legislative & Executive				
Personal Services	66,952	63,791	63,243	548
Contractual Services	14,330	26,777	26,777	0
Supplies	5,914	11,440	11,405	35
Other	26,532	23,745	23,684	61
Capital Outlay	5,493	17,747	17,747	0
Judicial				
Personal Services				
Contractual Services				
Supplies				
Other				
<b>Total Expenditures</b>	<b>119,221</b>	<b>143,500</b>	<b>142,856</b>	<b>644</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	(13,657)	1,121	(10,525)	(11,646)
<b>Other Financing Sources(Uses):</b>				
Advances-In			21,667	21,667
Advances-Out			(10,000)	(10,000)
Operating Transfers-In	14,716			0
<b>Total Other Financing Sources(Uses)</b>	<b>14,716</b>	<b>0</b>	<b>11,667</b>	<b>11,667</b>
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	1,059	1,121	1,142	21
<i>Fund Balance(Deficit) at Beginning of Year</i>	(1,059)	(1,059)	(1,059)	0
<i>Prior Year Encumbrances Not Expended</i>	210	210	210	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$210</b>	<b>\$272</b>	<b>\$293</b>	<b>\$21</b>

<i>Probate Ct Special Projects</i>			
Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
\$7,500	\$7,500	\$7,489	(\$11)
<b>7,500</b>	<b>7,500</b>	<b>7,489</b>	<b>(11)</b>

<i>Indigent Guardianship</i>			
Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
\$11,500	\$9,800	\$9,664	(\$136)
	25	25	0
<b>11,500</b>	<b>9,825</b>	<b>9,689</b>	<b>(136)</b>

	13,343		13,343
7,000	7,000	2,000	5,000
1,500	1,500		1,500
<b>8,500</b>	<b>21,843</b>	<b>2,000</b>	<b>19,843</b>
(1,000)	(14,343)	5,489	19,832

14,761	7,611	6,345	1,266
2,586	9,746	9,645	101
100	100		100
50	85	85	0
<b>17,497</b>	<b>17,542</b>	<b>16,075</b>	<b>1,467</b>
(5,997)	(7,717)	(6,386)	1,331

<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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(1,000)	(14,343)	5,489	19,832
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(5,997)	(7,717)	(6,386)	1,331
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12,343	12,343	12,343	0
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5,697	5,697	5,697	0
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2,000	2,000	2,000	0
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348	348	348	0
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<b>\$13,343</b>	<b>\$0</b>	<b>\$19,832</b>	<b>\$19,832</b>
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<b>\$48</b>	<b>(\$1,672)</b>	<b>(\$341)</b>	<b>\$1,331</b>
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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  
 YEAR ENDED DECEMBER 31, 2002*

	<i>Probate Court Conduct of Business</i>			Variance:
	Original Budget	Revised Budget	Actual	Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$1,100	\$1,250	\$1,176	(\$74)
Fines and Forfeitures				
<b>Total Revenues</b>	<b>1,100</b>	<b>1,250</b>	<b>1,176</b>	<b>(74)</b>
<b>Expenditures:</b>				
Current Operations:				
General Government				
Judicial				
Personal Services		380		380
Contractual Services				
Supplies	1,100	2,100	2,000	100
Other		6,000	6,000	0
Capital Outlay				
<b>Total Expenditures</b>	<b>1,100</b>	<b>8,480</b>	<b>8,000</b>	<b>480</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(7,230)	(6,824)	406
<i>Fund Balance(Deficit) at Beginning of Year</i>	6,891	6,891	6,891	0
<i>Prior Year Encumbrances Not Expended</i>	513	513	513	0
<b><i>Fund Balance (Deficit) at End of Year</i></b>	<b>\$7,404</b>	<b>\$174</b>	<b>\$580</b>	<b>\$406</b>

<i>Computerized Legal Research</i>			
Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
\$2,200	\$2,680	\$2,692	\$12
<b>2,200</b>	<b>2,680</b>	<b>2,692</b>	<b>12</b>
7,125	7,125	2,171	4,954
<b>7,125</b>	<b>7,125</b>	<b>2,171</b>	<b>4,954</b>
(4,925)	(4,445)	521	4,966
4,925	4,925	4,925	0
0	0	0	0
<b>\$0</b>	<b>\$480</b>	<b>\$5,446</b>	<b>\$4,966</b>

<i>Juvenile Ct Dispute Resolution</i>			
Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
\$9,000	\$11,500	\$11,524	\$24
<b>9,000</b>	<b>11,500</b>	<b>11,524</b>	<b>24</b>
2,000	2,000	2,000	0
2,000	2,000	2,000	0
<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>0</b>
5,000	7,500	7,524	24
14,255	14,255	14,255	0
1,303	1,303	1,303	0
<b>\$20,558</b>	<b>\$23,058</b>	<b>\$23,082</b>	<b>\$24</b>

Continued

**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, 2002**

	<b>Probate Ct. Computer Research</b>			Variance: Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual	
<b>Revenues:</b>				
Charges for Services	\$6,500	\$6,500	\$5,990	(\$510)
Investment Income				
Miscellaneous				
<b>Total Revenues</b>	<b>6,500</b>	<b>6,500</b>	<b>5,990</b>	<b>(510)</b>
<b>Expenditures:</b>				
Current Operations:				
General Government				
Legislative & Executive				
Personal Services				
Contractual Services				
Supplies				
Other				
Capital Outlay				
Judicial				
Contractual Services	1,500	1,500	1,500	0
Supplies				
Other	1,000	1,000		1,000
Capital Outlay				
<b>Total Expenditures</b>	<b>2,500</b>	<b>2,500</b>	<b>1,500</b>	<b>1,000</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	4,000	4,000	4,490	490
<i>Fund Balance(Deficit) at Beginning of Year</i>	5,335	5,335	5,335	0
<i>Prior Year Encumbrances Not Expended</i>	183	183	183	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$9,518</b>	<b>\$9,518</b>	<b>\$10,008</b>	<b>\$490</b>

<i>Real Estate Tax Escrow Interest</i>			
Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
\$7,500	\$2,000	\$964	(\$1,036)
	9	9	0
<b>7,500</b>	<b>2,009</b>	<b>973</b>	<b>(1,036)</b>

<i>Probate/Juvenile Computer</i>			
Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
\$22,000	\$20,600	\$20,504	(\$96)
	150	150	0
<b>22,000</b>	<b>20,750</b>	<b>20,654</b>	<b>(96)</b>

5,862	5,863	4,562	1,301
800	800		800
500	500	130	370
400	400		400
250	250	200	50
<b>7,812</b>	<b>7,813</b>	<b>4,892</b>	<b>2,921</b>
(312)	(5,804)	(3,919)	1,885
12,406	12,406	12,406	0
87	87	87	0
<b>\$12,181</b>	<b>\$6,689</b>	<b>\$8,574</b>	<b>\$1,885</b>

11,500	11,500	7,000	4,500
1,500	5,500	4,300	1,200
2,000	2,000		2,000
	6,100	6,100	0
<b>15,000</b>	<b>25,100</b>	<b>17,400</b>	<b>7,700</b>
7,000	(4,350)	3,254	7,604
8,685	8,685	8,685	0
793	793	793	0
<b>\$16,478</b>	<b>\$5,128</b>	<b>\$12,732</b>	<b>\$7,604</b>

*Continued*

**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, 2002*

	<b>Clerk of Courts Computer Research</b>			
	Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$13,500	\$16,100	\$16,027	(\$73)
Intergovernmental				
Miscellaneous				
<b>Total Revenues</b>	<b>13,500</b>	<b>16,100</b>	<b>16,027</b>	<b>(73)</b>
<b>Expenditures:</b>				
Current Operations:				
General Government				
Legislative & Executive				
Contractual Services				
Capital Outlay				
Judicial				
Personal Services	8,000	8,211	6,622	1,589
Contractual Services	4,000	4,575	4,208	367
Supplies	4,000	3,589	3,000	589
Other	2,000	200	200	0
Capital Outlay		10,000	10,000	0
<b>Total Expenditures</b>	<b>18,000</b>	<b>26,575</b>	<b>24,030</b>	<b>2,545</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	<b>(4,500)</b>	<b>(10,475)</b>	<b>(8,003)</b>	<b>2,472</b>
<b>Other Financing Sources(Uses):</b>				
Operating Transfers-Out				
<b>Total Other Financing Sources(Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	<b>(4,500)</b>	<b>(10,475)</b>	<b>(8,003)</b>	<b>2,472</b>
<i>Fund Balance(Deficit) at Beginning of Year</i>	21,609	21,609	21,609	0
<i>Prior Year Encumbrances Not Expended</i>	601	601	601	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$17,710</b>	<b>\$11,735</b>	<b>\$14,207</b>	<b>\$2,472</b>

<i>Clerk of Courts Title Administration</i>			
Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
\$185,800	\$185,800	\$184,415	(\$1,385)
	18,168	18,330	162
	498	498	0
<b>185,800</b>	<b>204,466</b>	<b>203,243</b>	<b>(1,223)</b>

<i>Recorder's Equipment</i>			
Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
\$15,000	\$30,774	\$35,054	\$4,280
<b>15,000</b>	<b>30,774</b>	<b>35,054</b>	<b>4,280</b>

168,238	168,238	159,809	8,429
2,500	2,000	1,500	500
6,000	6,000	6,000	0
4,500	5,000	5,000	0
<b>181,238</b>	<b>181,238</b>	<b>172,309</b>	<b>8,929</b>

	5,000	3,960	1,040
30,000	33,000	2,000	31,000
<b>30,000</b>	<b>38,000</b>	<b>5,960</b>	<b>32,040</b>

4,562	23,228	30,934	7,706
	(42,443)	(42,443)	0
<b>0</b>	<b>(42,443)</b>	<b>(42,443)</b>	<b>0</b>

(15,000)	(7,226)	29,094	36,320
	(6,203)	(6,203)	0
<b>0</b>	<b>(6,203)</b>	<b>(6,203)</b>	<b>0</b>

4,562	(19,215)	(11,509)	7,706
101,150	101,150	101,150	0
3,540	3,540	3,540	0
<b>\$109,252</b>	<b>\$85,475</b>	<b>\$93,181</b>	<b>\$7,706</b>

(15,000)	(13,429)	22,891	36,320
38,401	38,401	38,401	0
1,966	1,966	1,966	0
<b>\$25,367</b>	<b>\$26,938</b>	<b>\$63,258</b>	<b>\$36,320</b>

*Continued*

**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, 2002

	<i>Washington Street Bridge</i>			
	Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services				
Donations		\$200	\$300	\$100
<b>Total Revenues</b>	<b>0</b>	<b>200</b>	<b>300</b>	<b>100</b>
<b>Expenditures:</b>				
Current Operations:				
General Government				
Legislative & Executive				
Contractual Services	3,000	3,000	1,000	2,000
<b>Total Expenditures</b>	<b>3,000</b>	<b>3,000</b>	<b>1,000</b>	<b>2,000</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,000)	(2,800)	(700)	2,100
<i>Fund Balance(Deficit) at Beginning of Year</i>	4,728	4,728	4,728	0
<i>Prior Year Encumbrances Not Expended</i>	925	925	925	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$2,653</b>	<b>\$2,853</b>	<b>\$4,953</b>	<b>\$2,100</b>

<i>Annexation Petition</i>			
Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
\$1,000	\$700	\$350	(\$350)
<b><i>1,000</i></b>	<b><i>700</i></b>	<b><i>350</i></b>	<b><i>(\$350)</i></b>
<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>
1,000	700	350	(350)
0	0	0	0
0	0	0	0
<b><i>1,000</i></b>	<b><i>700</i></b>	<b><i>350</i></b>	<b><i>(\$350)</i></b>

<i>Prosecutor Legal Services</i>			
Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
\$600	\$600		(\$600)
<b><i>600</i></b>	<b><i>600</i></b>	<b><i>0</i></b>	<b><i>(600)</i></b>
<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>
600	600	0	(600)
0	0	0	0
0	0	0	0
<b><i>600</i></b>	<b><i>600</i></b>	<b><i>0</i></b>	<b><i>(\$600)</i></b>

*Continued*

**SENECA COUNTY, OHIO**  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
**SPECIAL REVENUE FUNDS**  
 YEAR ENDED DECEMBER 31, 2002

	<i>Juvenile Ct Community Service</i>			Variance:
	Original	Revised		Favorable
	Budget	Budget	Actual	(Unfavorable)
<b>Revenues:</b>				
Charges for Services				
Fines and Forfeitures	\$400	\$1,235	\$1,112	(\$123)
Miscellaneous				
<b>Total Revenues</b>	<b>400</b>	<b>1,235</b>	<b>1,112</b>	<b>(123)</b>
<b>Expenditures:</b>				
Current Operations:				
General Government				
Judicial				
Personal Services				
Contractual Services				
Other				
Capital Outlay				
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	400	1,235	1,112	(123)
<i>Fund Balance(Deficit) at Beginning of Year</i>	731	731	731	0
<i>Prior Year Encumbrances Not Expended</i>	4,250	4,250	4,250	0
<b><i>Fund Balance (Deficit) at End of Year</i></b>	<b>\$5,381</b>	<b>\$6,216</b>	<b>\$6,093</b>	<b>(\$123)</b>

<i>Juvenile Ct Program &amp; Services</i>			
Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
\$50,000	\$27,000	\$25,570	(\$1,430)
	13	13	0
<b>50,000</b>	<b>27,013</b>	<b>25,583</b>	<b>(1,430)</b>

<i>Juvenile Education Program</i>			
Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

5,895	5,895	2,954	2,941
10,000	10,000	9,250	750
10,000	10,000	10,000	0
20,000	20,000	6,792	13,208
<b>45,895</b>	<b>45,895</b>	<b>28,996</b>	<b>16,899</b>
4,105	(18,882)	(3,413)	15,469
2,780	2,780	2,780	0
16,012	16,012	16,012	0
<b>\$22,897</b>	<b>(\$90)</b>	<b>\$15,379</b>	<b>\$15,469</b>

<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0	0	0	0
(20,534)	(20,534)	(20,534)	0
20,564	20,564	20,564	0
<b>\$30</b>	<b>\$30</b>	<b>\$30</b>	<b>\$0</b>

*Continued*

**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, 2002*

	<b>Judges General Special Projects</b>			Variance: Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual	
<b>Revenues:</b>				
Charges for Services				
Fines and Forfeitures	\$15,000	\$15,000	\$25,930	\$10,930
Miscellaneous				
<b>Total Revenues</b>	<b>15,000</b>	<b>15,000</b>	<b>25,930</b>	<b>10,930</b>
<b>Expenditures:</b>				
Current Operations:				
General Government				
Judicial				
Contractual Services			1,403	(1,403)
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>1,403</b>	<b>(1,403)</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	15,000	15,000	24,527	9,527
<i>Fund Balance(Deficit) at Beginning of Year</i>	7,627	7,627	7,627	0
<i>Prior Year Encumbrances Not Expended</i>	0	0	0	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$22,627</b>	<b>\$22,627</b>	<b>\$32,154</b>	<b>\$9,527</b>

<i>Sheriff's Commissary</i>				
	Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$5,000	\$8,150	\$7,649	(\$501)
Fines and Forfeitures				
Miscellaneous		50	743	693
<b>Total Revenues</b>	<b>5,000</b>	<b>8,200</b>	<b>8,392</b>	<b>192</b>
<b>Expenditures:</b>				
Current Operations:				
Public Safety				
Supplies	3,000	4,500	4,500	0
Other	2,000	3,500	3,500	0
<b>Total Expenditures</b>	<b>5,000</b>	<b>8,000</b>	<b>8,000</b>	<b>0</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	200	392	192
<i>Fund Balance(Deficit) at Beginning of Year</i>	4,266	4,266	4,266	0
<i>Prior Year Encumbrances Not Expended</i>	1,352	1,352	1,352	0
<b><i>Fund Balance (Deficit) at End of Year</i></b>	<b><i>\$5,618</i></b>	<b><i>\$5,818</i></b>	<b><i>\$6,010</i></b>	<b><i>\$192</i></b>

Continued

**SENECA COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**SPECIAL REVENUE FUNDS**  
**YEAR ENDED DECEMBER 31, 2002**

	<b>OGHSR Grant</b>			Variance: Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual	
<b>Revenues:</b>				
Fines and Forfeitures				
Intergovernmental				
Miscellaneous		\$22	\$22	\$0
<b>Total Revenues</b>	<b>0</b>	<b>22</b>	<b>22</b>	<b>0</b>
<b>Expenditures:</b>				
Current Operations:				
Public Safety				
Personal Services	132	26	26	0
Contractual Services				
Supplies				
Other				
Capital Outlay				
<b>Total Expenditures</b>	<b>132</b>	<b>26</b>	<b>26</b>	<b>0</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	(132)	(4)	(4)	0
<b>Other Financing Sources(Uses):</b>				
Operating Transfers-In				
Operating Transfers-Out		(195)	(195)	0
<b>Total Other Financing Sources(Uses)</b>	<b>0</b>	<b>(195)</b>	<b>(195)</b>	<b>0</b>
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	(132)	(199)	(199)	0
<i>Fund Balance(Deficit) at Beginning of Year</i>	199	199	199	0
<i>Prior Year Encumbrances Not Expended</i>	0	0	0	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$67</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<i>Enforcement and Education</i>				<i>Sheriff's Community Correction Grant</i>			
Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
\$900	\$1,650	\$1,651	\$1	\$56,801	\$56,801	\$56,801	\$0
	2	2	0		122	122	0
<b>900</b>	<b>1,652</b>	<b>1,653</b>	<b>1</b>	<b>56,801</b>	<b>56,923</b>	<b>56,923</b>	<b>0</b>
1,000	1,193	3	1,190	37,499	45,095	44,733	362
				1,615	1,358	1,358	0
500	1,000	792	208	3,600	4,301	4,301	0
500			0	1,570	1,367	1,292	75
				1,700	1,349	1,349	0
<b>2,000</b>	<b>2,193</b>	<b>795</b>	<b>1,398</b>	<b>45,984</b>	<b>53,470</b>	<b>53,033</b>	<b>437</b>
(1,100)	(541)	858	1,399	10,817	3,453	3,890	437
				7		13,457	13,457
				(8,424)	(13,457)	(13,457)	0
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(8,417)</b>	<b>(13,457)</b>	<b>0</b>	<b>13,457</b>
(1,100)	(541)	858	1,399	2,400	(10,004)	3,890	13,894
2,786	2,786	2,786	0	6,365	6,365	6,365	0
1,500	1,500	1,500	0	11,091	11,091	11,091	0
<b>\$3,186</b>	<b>\$3,745</b>	<b>\$5,144</b>	<b>\$1,399</b>	<b>\$19,856</b>	<b>\$7,452</b>	<b>\$21,346</b>	<b>\$13,894</b>

*Continued*

**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, 2002*

	<b>C.O.P.S. FAST Grant</b>			Variance: Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual	
<b>Revenues:</b>				
Intergovernmental				
Miscellaneous		\$11	\$11	\$0
<b>Total Revenues</b>	<b>0</b>	<b>11</b>	<b>11</b>	<b>0</b>
<b>Expenditures:</b>				
Current Operations:				
Public Safety				
Personal Services				
Other				
Capital Outlay				
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	11	11	0
<b>Other Financing Sources(Uses):</b>				
Advances-Out				
Operating Transfers-Out	(2,419)	(2,419)	(2,419)	
<b>Total Other Financing Sources(Uses)</b>	<b>(2,419)</b>	<b>(2,419)</b>	<b>(2,419)</b>	<b>0</b>
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	(2,419)	(2,408)	(2,408)	0
<i>Fund Balance(Deficit) at Beginning of Year</i>	2,408	2,408	2,408	0
<i>Prior Year Encumbrances Not Expended</i>	0	0	0	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>(\$11)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<i>Sheriff Highway Safety Grant</i>			
Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
\$21,260	\$14,588	\$14,588	\$0
		3	3
<b>21,260</b>	<b>14,588</b>	<b>14,591</b>	<b>3</b>
6,000	9,404	9,404	0
	4,000	4,000	0
<b>6,000</b>	<b>13,404</b>	<b>13,404</b>	<b>0</b>
15,260	1,184	1,187	3
		(5,632)	(5,632)
	(251)	(251)	
<b>0</b>	<b>(251)</b>	<b>(5,883)</b>	<b>(5,632)</b>
15,260	933	(4,696)	(5,629)
4,876	4,876	4,876	0
0	0	0	0
<b>\$20,136</b>	<b>\$5,809</b>	<b>\$180</b>	<b>(5,629)</b>

<i>Local Law Enforcement Block Grant</i>			
Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	788	788	0
	2,117	2,117	0
<b>0</b>	<b>2,905</b>	<b>2,905</b>	<b>0</b>
0	(2,905)	(2,905)	0
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0	(2,905)	(2,905)	0
0	0	0	0
2,905	2,905	2,905	0
<b>\$2,905</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

*Continued*

**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, 2002**

	<b>Safe Communities Grant</b>			Variance:
	Original Budget	Revised Budget	Actual	Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services				
Intergovernmental	\$36,283	\$31,639	\$24,639	(\$7,000)
Miscellaneous		3,004	3,004	0
<b>Total Revenues</b>	<b>36,283</b>	<b>34,643</b>	<b>27,643</b>	<b>(7,000)</b>
<b>Expenditures:</b>				
Current Operations:				
Public Safety				
Personal Services	10,170	20,837	19,529	1,308
Contractual Services	3,200	3,039	3,039	0
Supplies	700	2,603	2,603	0
Other	1,230	3,726	3,726	0
Capital Outlay				
<b>Total Expenditures</b>	<b>15,300</b>	<b>30,205</b>	<b>28,897</b>	<b>1,308</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	20,983	4,438	(1,254)	(5,692)
<b>Other Financing Sources(Uses):</b>				
Advances-In			12,000	12,000
Advances-Out			(9,500)	(9,500)
Operating Transfers-In				
<b>Total Other Financing Sources(Uses)</b>	<b>0</b>	<b>0</b>	<b>2,500</b>	<b>2,500</b>
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	20,983	4,438	1,246	(3,192)
<i>Fund Balance(Deficit) at Beginning of Year</i>	5,500	5,500	5,500	0
<i>Prior Year Encumbrances Not Expended</i>	436	436	436	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$26,919</b>	<b>\$10,374</b>	<b>\$7,182</b>	<b>(\$3,192)</b>

<i>E-911</i>			
Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
	\$6,839	\$6,839	0
7,000			0
<b>7,000</b>	<b>6,839</b>	<b>6,839</b>	<b>0</b>

<i>Child Abuse and Neglect</i>			
Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

2,355	2,355	919	1,436
14,645	20,722	14,306	6,416
1,000	1,000	500	500
1,000	5,000	3,826	1,174
<b>19,000</b>	<b>29,077</b>	<b>19,551</b>	<b>9,526</b>

500	500		500
1,700	1,700		1,700
<b>2,200</b>	<b>2,200</b>	<b>0</b>	<b>2,200</b>

(12,000)	(22,238)	(12,712)	9,526
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(2,200)	(2,200)	0	2,200
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12,000	12,000	12,000	0
<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>0</b>

<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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0	(10,238)	(712)	9,526
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(2,200)	(2,200)	0	2,200
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7,836	7,836	7,836	0
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2,270	2,270	2,270	0
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2,241	2,241	2,241	0
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0	0	0	0
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<b>\$10,077</b>	<b>(\$161)</b>	<b>\$9,365</b>	<b>\$9,526</b>
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<b>\$70</b>	<b>\$70</b>	<b>\$2,270</b>	<b>\$2,200</b>
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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**  
**YEAR ENDED DECEMBER 31, 2002**

	<b>Drug Law Enforcement</b>			Variance: Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual	
<b>Revenues:</b>				
Fines and Forfeitures	\$500			\$0
Intergovernmental				
Miscellaneous				
<b>Total Revenues</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures:</b>				
Current Operations:				
Public Safety				
Personal Services				
Contractual Services		1,000	1,000	0
Supplies	500	1,000	500	500
Other	500			0
Capital Outlay	1,000	500		500
<b>Total Expenditures</b>	<b>2,000</b>	<b>2,500</b>	<b>1,500</b>	<b>1,000</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,500)	(2,500)	(1,500)	1,000
<b>Other Financing Sources(Uses):</b>				
Advances-In				
Advances-Out				
Operating Transfers-In				
<b>Total Other Financing Sources(Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	(1,500)	(2,500)	(1,500)	1,000
<i>Fund Balance(Deficit) at Beginning of Year</i>	2,124	2,124	2,124	0
<i>Prior Year Encumbrances Not Expended</i>	0	0	0	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$624</b>	<b>(\$376)</b>	<b>\$624</b>	<b>\$1,000</b>

<b>METRICH Drug Law Enforcement</b>			
Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
\$500	\$4,000	\$4,000	\$0
<b>500</b>	<b>4,000</b>	<b>4,000</b>	<b>0</b>
6,780	6,780	2,130	4,650
<b>6,780</b>	<b>6,780</b>	<b>2,130</b>	<b>4,650</b>
(6,280)	(2,780)	1,870	4,650
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
(6,280)	(2,780)	1,870	4,650
6,280	6,280	6,280	0
763	763	763	0
<b>\$763</b>	<b>\$4,263</b>	<b>\$8,913</b>	<b>\$4,650</b>

<b>Emergency Management Agency</b>			
Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
\$25,000	\$27,911	\$27,911	\$0
	556	556	0
<b>25,000</b>	<b>28,467</b>	<b>28,467</b>	<b>0</b>
60,500	61,559	59,139	2,420
4,334	23,183	20,860	2,323
4,000	8,000	7,987	13
1,166	8,064	6,913	1,151
30,000	25,000	22,537	2,463
<b>100,000</b>	<b>125,806</b>	<b>117,436</b>	<b>8,370</b>
(75,000)	(97,339)	(88,969)	8,370
		10,000	10,000
		(10,000)	(10,000)
75,000	75,000	75,000	0
<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>0</b>
0	(22,339)	(13,969)	8,370
17,185	17,185	17,185	0
8,621	8,621	8,621	0
<b>\$25,806</b>	<b>\$3,467</b>	<b>\$11,837</b>	<b>\$8,370</b>

*Continued*

**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, 2002**

	<b>D.A.R.E.</b>			Variance: Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual	
<b>Revenues:</b>				
Intergovernmental		\$5,637	\$5,637	\$0
Donations	2,500	1,000	1,000	0
Miscellaneous				
<b>Total Revenues</b>	<b>2,500</b>	<b>6,637</b>	<b>6,637</b>	<b>0</b>
<b>Expenditures:</b>				
Current Operations:				
Public Safety				
Personal Services				
Contractual Services				
Supplies	2,000	2,000	2,000	0
Other	500	6,137	6,137	0
Capital Outlay				
<b>Total Expenditures</b>	<b>2,500</b>	<b>8,137</b>	<b>8,137</b>	<b>0</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(1,500)	(1,500)	0
<b>Other Financing Sources(Uses):</b>				
Advances-In				
Operating Transfers In				
<b>Total Other Financing Sources(Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	0	(1,500)	(1,500)	0
<i>Fund Balance(Deficit) at Beginning of Year</i>	15,178	15,178	15,178	0
<i>Prior Year Encumbrances Not Expended</i>	3,472	3,472	3,472	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$18,650</b>	<b>\$17,150</b>	<b>\$17,150</b>	<b>\$0</b>

<i>Hazardous Materials</i>			
Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
0	0	0	0
4,000	1,000	65	935
4,000	8,945	3,124	5,821
4,000	3,000	0	3,000
4,000	4,000	1,848	2,152
<b>12,000</b>	<b>16,945</b>	<b>5,037</b>	<b>11,908</b>
(12,000)	(16,945)	(5,037)	11,908
8,000	11,000	11,000	0
<b>8,000</b>	<b>11,000</b>	<b>11,000</b>	<b>0</b>
(4,000)	(5,945)	5,963	11,908
6,606	6,606	6,606	0
2,339	2,339	2,339	0
<b>\$4,945</b>	<b>\$3,000</b>	<b>\$14,908</b>	<b>\$11,908</b>

<i>Youth Center JAIBG Grant</i>			
Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
\$65,775	\$75,391	\$75,391	\$0
	40	40	0
<b>65,775</b>	<b>75,431</b>	<b>75,431</b>	<b>0</b>
64,135	82,391	70,117	12,274
	2,062	2,062	0
426	421	421	0
1,214	1,185	1,185	0
<b>65,775</b>	<b>86,059</b>	<b>73,785</b>	<b>12,274</b>
0	(10,628)	1,646	12,274
		10,000	10,000
<b>0</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>
0	(10,628)	11,646	22,274
0	0	0	0
0	0	0	0
<b>\$0</b>	<b>(\$10,628)</b>	<b>\$11,646</b>	<b>\$22,274</b>

*Continued*

**SENECA COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**SPECIAL REVENUE FUNDS, Continued**  
**YEAR ENDED DECEMBER 31, 2002**

	<b>Delinquent Care and Custody Grant</b>			
	Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$750,000	\$500,000	\$381,900	(\$118,100)
Donations				
Miscellaneous		1,031	1,031	0
<b>Total Revenues</b>	<b>750,000</b>	<b>501,031</b>	<b>382,931</b>	<b>(118,100)</b>
<b>Expenditures:</b>				
Current Operations:				
Public Safety				
Personal Services	195,036	420,950	349,631	71,319
Contractual Services	384,988	873,777	547,211	326,566
Supplies	17,876	33,231	9,246	23,985
Other	9,550	24,621	8,078	16,543
<b>Total Expenditures</b>	<b>607,450</b>	<b>1,352,579</b>	<b>914,166</b>	<b>438,413</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	142,550	(851,548)	(531,235)	320,313
<b>Other Financing Sources(Uses):</b>				
Operating Transfers-Out				
<b>Total Other Financing Sources(Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	142,550	(851,548)	(531,235)	320,313
<i>Fund Balance(Deficit) at Beginning of Year</i>	745,312	745,312	745,312	0
<i>Prior Year Encumbrances Not Expended</i>	246,097	246,097	246,097	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$1,133,959</b>	<b>\$139,861</b>	<b>\$460,174</b>	<b>\$320,313</b>

<i>Sheriff Safety Belt Grant</i>			
Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
0	0	0	0

<i>Special Response Team</i>			
Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
\$500	\$100	\$50	(\$50)
<b>500</b>	<b>100</b>	<b>50</b>	<b>(50)</b>

0	0	0	0
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0	0	0	0
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0	0	0	0
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500	100	50	(50)
-----	-----	----	------

(30)	(30)	(30)	0
<b>(30)</b>	<b>(30)</b>	<b>(30)</b>	<b>0</b>

0	0	0	0
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

(30)	(30)	(30)	0
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500	100	50	(50)
-----	-----	----	------

30	30	30	0
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0	0	0	0
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0	0	0	0
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0	0	0	0
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<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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<b>\$500</b>	<b>\$100</b>	<b>\$50</b>	<b>(\$50)</b>
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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, 2002**

	<b>Ditch Maintenance</b>			Variance:
	Original Budget	Revised Budget	Actual	Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services				
Fines and Forfeitures				
Intergovernmental				
Special Assessments	\$166,500	\$166,500	\$160,992	(\$5,508)
Interest Income				
Miscellaneous	3,000	945	945	0
<b>Total Revenues</b>	<b>169,500</b>	<b>167,445</b>	<b>161,937</b>	<b>(5,508)</b>
<b>Expenditures:</b>				
Current Operations:				
Public Works				
Personal Services	79,032	96,000	89,451	6,549
Contractual Services	10,000	35,201	3,125	32,076
Supplies	10,000	25,000	18,825	6,175
Other	27,000	12,059	6,348	5,711
Capital Outlay	8,000	30,000	25,890	4,110
Capital Outlay	16,468	115,656	105,403	10,253
Debt Service:				
Principal Retirement				
<b>Total Expenditures</b>	<b>150,500</b>	<b>313,916</b>	<b>249,042</b>	<b>64,874</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	19,000	(146,471)	(87,105)	59,366
<b>Other Financing Sources(Uses):</b>				
Sale of Fixed Assets				
<b>Total Other Financing Sources(Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	19,000	(146,471)	(87,105)	59,366
<i>Fund Balance(Deficit) at Beginning of Year</i>	145,358	145,358	145,358	0
<i>Prior Year Encumbrances Not Expended</i>	1,559	1,559	1,559	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$165,917</b>	<b>\$446</b>	<b>\$59,812</b>	<b>\$59,366</b>

<i>Maintenance &amp; Repair</i>				<i>Underground Storage Tank</i>			
Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
\$175,000	\$137,000	\$134,409	(\$2,591)				
27,000	36,000	35,545	(455)				
3,100,000	3,208,338	3,232,126	23,788				
100,000	33,100	35,922	2,822				
147,798	202,254	202,789	535				
<b>3,549,798</b>	<b>3,616,692</b>	<b>3,640,791</b>	<b>24,099</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1,619,400	1,700,400	1,552,294	148,106				
359,000	785,172	723,734	61,438	14,000	14,000	1,800	12,200
832,000	913,000	642,295	270,705				
151,500	129,500	81,016	48,484				
190,000	339,000	282,538	56,462				
1,219,100	1,496,479	878,235	618,244				
31,000	31,000	29,693	1,307				
<b>4,402,000</b>	<b>5,394,551</b>	<b>4,189,805</b>	<b>1,204,746</b>	<b>14,000</b>	<b>14,000</b>	<b>1,800</b>	<b>12,200</b>
(852,202)	(1,777,859)	(549,014)	1,228,845	(14,000)	(14,000)	(1,800)	12,200
	4,846	4,846	0				
<b>0</b>	<b>4,846</b>	<b>4,846</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
(852,202)	(1,773,013)	(544,168)	1,228,845	(14,000)	(14,000)	(1,800)	12,200
1,844,754	1,844,754	1,844,754	0	14,255	14,255	14,255	0
114,065	114,065	114,065	0	0	0	0	0
<b>\$1,106,617</b>	<b>\$185,806</b>	<b>\$1,414,651</b>	<b>\$1,228,845</b>	<b>\$255</b>	<b>\$255</b>	<b>\$12,455</b>	<b>\$12,200</b>

*Continued*

**SENECA COUNTY, OHIO**  
*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
 SPECIAL REVENUE FUNDS, Continued  
 YEAR ENDED DECEMBER 31, 2002*

	<b><i>Dog and Kennel</i></b>			Variance: Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual	
<b>Revenues:</b>				
Charges for Services	\$150,475	\$136,475	\$122,897	(\$13,578)
Fines and Forfeitures	7,525	12,225	12,134	(91)
Interest Income		5	3	(2)
Miscellaneous	10,800	12,500	11,985	(515)
<b>Total Revenues</b>	<b><i>168,800</i></b>	<b><i>161,205</i></b>	<b><i>147,019</i></b>	<b><i>(14,186)</i></b>
<b>Expenditures:</b>				
Current Operations:				
Health				
Personal Services	74,098	74,192	72,385	1,807
Contractual Services	16,000	41,000	32,293	8,707
Supplies	20,200	20,200	18,050	2,150
Other	39,000	44,706	43,103	1,603
Capital Outlay	23,500	21,905	16,300	5,605
<b>Total Expenditures</b>	<b><i>172,798</i></b>	<b><i>202,003</i></b>	<b><i>182,131</i></b>	<b><i>19,872</i></b>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(3,998)</i>	<i>(40,798)</i>	<i>(35,112)</i>	<i>5,686</i>
<i>Fund Balance(Deficit) at Beginning of Year</i>	<i>33,020</i>	<i>33,020</i>	<i>33,020</i>	<i>0</i>
<i>Prior Year Encumbrances Not Expended</i>	<i>7,850</i>	<i>7,850</i>	<i>7,850</i>	<i>0</i>
<b><i>Fund Balance (Deficit) at End of Year</i></b>	<b><i>\$36,872</i></b>	<b><i>\$72</i></b>	<b><i>\$5,758</i></b>	<b><i>\$5,686</i></b>

***Marriage License Shelter***

Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
\$16,000	\$14,200	\$13,736	(\$464)
<b><i>16,000</i></b>	<b><i>14,200</i></b>	<b><i>13,736</i></b>	<b><i>(464)</i></b>
17,000	17,000	17,000	0
<b><i>17,000</i></b>	<b><i>17,000</i></b>	<b><i>17,000</i></b>	<b><i>0</i></b>
(1,000)	(2,800)	(3,264)	(464)
5,788	5,788	5,788	0
881	881	881	0
<b><i>\$5,669</i></b>	<b><i>\$3,869</i></b>	<b><i>\$3,405</i></b>	<b><i>(\$464)</i></b>

*Continued*

**SENECA COUNTY, OHIO**  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
**SPECIAL REVENUE FUNDS, Continued**  
 YEAR ENDED DECEMBER 31, 2002

	<b>Child Support Enforcement Agency</b>			Variance:
	Original Budget	Revised Budget	Actual	Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$5,000	\$119,845	\$109,445	(\$10,400)
Intergovernmental	652,000	540,290	666,466	126,176
Rent				
Miscellaneous	5,000	13,000	12,969	(31)
<b>Total Revenues</b>	<b>662,000</b>	<b>673,135</b>	<b>788,880</b>	<b>115,745</b>
<b>Expenditures:</b>				
Current Operations:				
Human Services				
Personal Services	373,500	421,500	394,636	26,864
Contractual Services	501,000	661,084	602,346	58,738
Supplies	5,000	5,000	5,000	0
Other	38,600	22,516	21,211	1,305
Capital Outlay	4,000	4,000	4,000	0
<b>Total Expenditures</b>	<b>922,100</b>	<b>1,114,100</b>	<b>1,027,193</b>	<b>86,907</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	(260,100)	(440,965)	(238,313)	202,652
<b>Other Financing Sources(Uses):</b>				
Operating Transfers-In				
<b>Total Other Financing Sources(Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	(260,100)	(440,965)	(238,313)	202,652
<i>Fund Balance(Deficit) at Beginning of Year</i>	408,944	408,944	408,944	0
<i>Prior Year Encumbrances Not Expended</i>	177,490	177,490	177,490	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$326,334</b>	<b>\$145,469</b>	<b>\$348,121</b>	<b>\$202,652</b>

<i>Public Assistance</i>				<i>Children Services</i>			
Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
\$5,300,000	\$5,409,972	\$5,409,972	\$0	\$680,000	\$620,000	\$536,621	(\$83,379)
5,000	10,120	10,120	0				
242,500	459,992	461,704	1,712	65,000	65,000	60,065	(4,935)
<b>5,547,500</b>	<b>5,880,084</b>	<b>5,881,796</b>	<b>1,712</b>	<b>745,000</b>	<b>685,000</b>	<b>596,686</b>	<b>(88,314)</b>
3,053,000	2,754,779	2,754,368	411				
1,815,344	2,364,108	2,361,566	2,542	965,414	945,414	934,230	11,184
72,350	265,960	265,819	141				
355,000	284,611	284,611	0	50,000	70,000	55,000	15,000
82,000	364,091	364,091	0				
<b>5,377,694</b>	<b>6,033,549</b>	<b>6,030,455</b>	<b>3,094</b>	<b>1,015,414</b>	<b>1,015,414</b>	<b>989,230</b>	<b>26,184</b>
169,806	(153,465)	(148,659)	4,806	(270,414)	(330,414)	(392,544)	(62,130)
300,000	186,286	186,286	0	525,000	315,000	315,000	0
<b>300,000</b>	<b>186,286</b>	<b>186,286</b>	<b>0</b>	<b>525,000</b>	<b>315,000</b>	<b>315,000</b>	<b>0</b>
469,806	32,821	37,627	4,806	254,586	(15,414)	(77,544)	(62,130)
(515,013)	(515,013)	(515,013)	0	(253,502)	(253,502)	(253,502)	0
482,929	482,929	482,929	0	119,681	119,681	119,681	0
<b>\$437,722</b>	<b>\$737</b>	<b>\$5,543</b>	<b>\$4,806</b>	<b>\$120,765</b>	<b>(\$149,235)</b>	<b>(\$211,365)</b>	<b>(\$62,130)</b>

*Continued*

**SENECA COUNTY, OHIO**  
*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
 SPECIAL REVENUE FUNDS, Continued  
 YEAR ENDED DECEMBER 31, 2002*

	<i>Victims of Crime Act Grant</i>			Variance:
	Original Budget	Revised Budget	Actual	Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$6,015	\$8,464	\$11,285	2,821
Fines and Forfeitures				
Intergovernmental	136,584	120,775	120,774	(1)
Donations				
Miscellaneous	19	2,895	2,915	20
<b>Total Revenues</b>	<b>142,618</b>	<b>132,134</b>	<b>134,974</b>	<b>2,840</b>
<b>Expenditures:</b>				
Current Operations:				
Human Services				
Personal Services	133,187	135,794	115,057	20,737
Contractual Services	4,640	6,020	3,350	2,670
Supplies	2,800	3,800	3,179	621
Other	2,470	8,935	5,259	3,676
Capital Outlay				
<b>Total Expenditures</b>	<b>143,097</b>	<b>154,549</b>	<b>126,845</b>	<b>27,704</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	(479)	(22,415)	8,129	30,544
<b>Other Financing Sources(Uses):</b>				
Advances-In			1,403	1,403
<b>Total Other Financing Sources(Uses)</b>	<b>0</b>	<b>0</b>	<b>1,403</b>	<b>1,403</b>
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	(479)	(22,415)	9,532	31,947
<i>Fund Balance(Deficit) at Beginning of Year</i>	20,015	20,015	20,015	0
<i>Prior Year Encumbrances Not Expended</i>	628	628	628	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$20,164</b>	<b>(\$1,772)</b>	<b>\$30,175</b>	<b>\$31,947</b>

*Victim Assistance Court Fines*

Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
\$400	\$1,050	\$940	(\$110)
	761	761	0
<b>400</b>	<b>1,811</b>	<b>1,701</b>	<b>(110)</b>
100	300		300
250	800	800	0
100	800	460	340
	151	151	0
<b>450</b>	<b>2,051</b>	<b>1,411</b>	<b>640</b>
(50)	(240)	290	530
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
(50)	(240)	290	530
3,722	3,722	3,722	0
0	0	0	0
<b>\$3,672</b>	<b>\$3,482</b>	<b>\$4,012</b>	<b>\$530</b>

*Continued*

**SENECA COUNTY, OHIO**  
*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
 SPECIAL REVENUE FUNDS, Continued  
 YEAR ENDED DECEMBER 31, 2002*

	<b>CDBG</b>			Variance: Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual	
<b>Revenues:</b>				
Intergovernmental		\$2,500	\$2,500	\$0
Interest Income	13,500	1,698	1,698	0
Miscellaneous	53,909	55,619	56,916	1,297
<b>Total Revenues</b>	<b>67,409</b>	<b>59,817</b>	<b>61,114</b>	<b>1,297</b>
<b>Expenditures:</b>				
Current Operations:				
Community & Economic Development				
Personal Services	11,835	14,727	8,585	6,142
Contractual Services		16,209	16,159	50
Supplies	1,300	1,100	550	550
Other	7,450	7,650	1,900	5,750
Capital Outlay	1,000	1,000		1,000
Capital Outlay	138,590	134,990		134,990
<b>Total Expenditures</b>	<b>160,175</b>	<b>175,676</b>	<b>27,194</b>	<b>148,482</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	(92,766)	(115,859)	33,920	149,779
<i>Fund Balance(Deficit) at Beginning of Year</i>	161,291	161,291	161,291	0
<i>Prior Year Encumbrances Not Expended</i>	3,444	3,444	3,444	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$71,969</b>	<b>\$48,876</b>	<b>\$198,655</b>	<b>\$149,779</b>

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***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, 2002

	<u><i>Bond Retirement</i></u>	<u><i>2001 Totals</i></u>
<b>Assets:</b>		
Pooled Cash and Cash Equivalents	\$9,666	\$10,377
Investments	6	212
<b>Total Assets</b>	<u><u><b>\$9,672</b></u></u>	<u><u><b>\$10,589</b></u></u>
<b>Liabilities:</b>		
Accrued Interest Payable	\$27,292	\$0
<b>Total Liabilities</b>	<u><u><b>27,292</b></u></u>	<u><u><b>0</b></u></u>
<b>Fund Balances:</b>		
Unreserved, Undesignated(Deficit)	(17,620)	10,589
<b>Total Fund Balances</b>	<u><u><b>(17,620)</b></u></u>	<u><u><b>10,589</b></u></u>
<b>Total Liabilities and Fund Balances</b>	<u><u><b>\$9,672</b></u></u>	<u><u><b>\$10,589</b></u></u>

**SENECA COUNTY, OHIO**  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
**DEBT SERVICE FUND**  
 YEAR ENDED DECEMBER 31, 2002

	<i>Bond Retirement</i>	<i>2001 Totals</i>
<b>Revenues:</b>		
Interest	\$266	\$1,951
Rent	167,628	167,015
	<b>167,894</b>	<b>168,966</b>
<b>Expenditures:</b>		
Debt Service:		
Principal Retirement	290,000	280,000
Interest and Fiscal Charges	366,717	321,443
	<b>656,717</b>	<b>601,443</b>
<i>Excess of Revenues over(under) Expenditures</i>	(488,823)	(432,477)
<b>Other Financing Sources(Uses):</b>		
Operating Transfers-In	460,614	291,944
	<b>460,614</b>	<b>291,944</b>
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	(28,209)	(140,533)
<i>Fund Balance at Beginning of Year</i>	10,589	151,122
<b><i>Fund Balance at End of Year</i></b>	<b>(\$17,620)</b>	<b>\$10,589</b>

**SENECA COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**DEBT SERVICE FUNDS**  
**YEAR ENDED DECEMBER 31, 2002**

	<b>Bond Retirement Fund</b>			
	Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>				
Interest		\$480	\$472	(\$8)
Rent	\$123,196	167,628	167,628	0
<b>Total Revenues</b>	<b>123,196</b>	<b>168,108</b>	<b>168,100</b>	<b>(8)</b>
<b>Expenditures:</b>				
Debt Service:				
Principal Retirement	225,000	290,000	290,000	0
Interest and Fiscal Charges	271,323	339,425	339,425	0
<b>Total Expenditures</b>	<b>496,323</b>	<b>629,425</b>	<b>629,425</b>	<b>0</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	(373,127)	(461,317)	(461,325)	(8)
<b>Other Financing Sources(Uses):</b>				
Operating Transfers-In	472,425	460,614	460,614	0
<b>Total Other Financing Sources(Uses)</b>	<b>472,425</b>	<b>460,614</b>	<b>460,614</b>	<b>0</b>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	99,298	(703)	(711)	(8)
<i>Fund Balance at Beginning of Year</i>	10,377	10,377	10,377	0
<i>Prior Year Encumbrances Not Expended</i>	0	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$109,675</b>	<b>\$9,674</b>	<b>\$9,666</b>	<b>(\$8)</b>

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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.

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

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

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

*PAVEMENT MARKINGS GRANT*-To account for monies received from a grant of the Federal Highway Administration to provide new pavement markings for County Roads 6, 16, 17, 34, 35, 36, 58 and 592.

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

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

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

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

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

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

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

**SENECA COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**ALL CAPITAL PROJECTS FUNDS**  
 DECEMBER 31, 2002

	<u>CDBG</u>	<u>Federal Guardrail Projects</u>	<u>Federal Resurfacing Project</u>	<u>EPA On-lot Septic Grant</u>	<u>Pavement Markings Grant</u>
<b>Assets:</b>					
Pooled Cash and Cash Equivalents	\$28,739		\$32,973	\$52,878	\$859
Accounts Receivable				167	
Accrued Interest				133	
Notes Receivable				43,975	
Prepays	125				
Due From Other Governments		\$74,625	37,499	87,413	
Advances to Other Funds					
<b>Total Assets</b>	<u><u>\$28,864</u></u>	<u><u>\$74,625</u></u>	<u><u>\$70,472</u></u>	<u><u>\$184,566</u></u>	<u><u>\$859</u></u>
<b>Liabilities:</b>					
Accounts Payable					
Contracts Payable	\$136,187	\$77,805	\$46,874	\$28,280	\$859
Accrued Salaries and Benefits	599			108	
Due to Other Governments	766			163	
Notes Payable					
Deferred Revenue				53,580	
Advances from Other Funds	36,000				
<b>Total Liabilities</b>	<u><u>173,552</u></u>	<u><u>77,805</u></u>	<u><u>46,874</u></u>	<u><u>82,131</u></u>	<u><u>859</u></u>
<b>Fund Balances:</b>					
Reserved for Encumbrances	22,871	17,847	117,990	60,974	14,141
Reserved for Notes Receivable				43,975	
Reserved for Prepays	125				
Reserved for Advances					
Unreserved, Undesignated(Deficit)	(167,684)	(21,027)	(94,392)	(2,514)	(14,141)
<b>Total Fund Balances (Deficits)</b>	<u><u>(144,688)</u></u>	<u><u>(3,180)</u></u>	<u><u>23,598</u></u>	<u><u>102,435</u></u>	<u><u>0</u></u>
<b>Total Liabilities and Fund Balances</b>	<u><u>\$28,864</u></u>	<u><u>\$74,625</u></u>	<u><u>\$70,472</u></u>	<u><u>\$184,566</u></u>	<u><u>\$859</u></u>

<u>Tyber Rd Construction</u>	<u>Board of Education Annex</u>	<u>Hanson Building Construction</u>	<u>County Capital Projects</u>	<u>CROSSWAEH CBCF</u>	<u>2002 Totals</u>	<u>2001 Totals</u>
\$41,068	\$16,250	\$298,825	\$14,682	\$12,875	\$499,149	\$555,157
					167	\$8,289
					133	46,993
					43,975	11,483
			6,250		6,375	125
					199,537	134,357
						150,000
<u>\$41,068</u>	<u>\$16,250</u>	<u>\$298,825</u>	<u>\$20,932</u>	<u>\$12,875</u>	<u>\$749,336</u>	<u>\$906,404</u>
					\$0	\$3,344
		\$179,116	\$40,653		509,774	242,422
					707	145
					929	939
			150,000		150,000	1,170,000
					53,580	0
20,000				50,000	106,000	10,000
<u>20,000</u>	<u>0</u>	<u>179,116</u>	<u>190,653</u>	<u>50,000</u>	<u>820,990</u>	<u>1,426,850</u>
94,835		38,045	44,732	12,875	424,310	283,145
					43,975	11,483
			6,250		6,375	125
						150,000
(73,767)	16,250	81,664	(220,703)	(50,000)	(546,314)	(965,199)
<u>21,068</u>	<u>16,250</u>	<u>119,709</u>	<u>(169,721)</u>	<u>(37,125)</u>	<u>(71,654)</u>	<u>(520,446)</u>
<u>\$41,068</u>	<u>\$16,250</u>	<u>\$298,825</u>	<u>\$20,932</u>	<u>\$12,875</u>	<u>\$749,336</u>	<u>\$906,404</u>

**SENECA COUNTY, OHIO**  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
**ALL CAPITAL PROJECTS FUNDS**  
 YEAR ENDED DECEMBER 31, 2002

	<u>CDBG</u>	<u>Federal Guardrail Project</u>	<u>Federal Guardrail Project</u>	<u>EPA On-lot Septic Grant</u>
<b>Revenues:</b>				
Intergovernmental	\$425,512	\$206,898	\$994,567	\$442,245
Interest				1,082
Miscellaneous	2,115			3,045
<b>Total Revenues</b>	<u>427,627</u>	<u>206,898</u>	<u>994,567</u>	<u>446,372</u>
<b>Expenditures:</b>				
Current:				
Capital Outlay	582,697	210,078	970,969	379,253
Debt Service:				
Interest and Fiscal Charges				
<b>Total Expenditures</b>	<u>582,697</u>	<u>210,078</u>	<u>970,969</u>	<u>379,253</u>
<i>Excess of Revenue Over(Under) Expenditures</i>	(155,070)	(3,180)	23,598	67,119
<b>Other Financing Sources(Uses):</b>				
Proceeds from Sale of Fixed Assets				
Proceeds from Sale of Notes				
Proceeds from Insurance				
Operating Transfers-In				
Operating Transfers-Out				
<b>Total Other Financing Sources(Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess(Deficit) of Revenues and Other Financing Sources Over Expenditures and Other Uses</i>	(155,070)	(3,180)	23,598	67,119
<i>Fund Balance(Deficit) at Beginning of Year</i>	10,382	0	0	35,316
<b>Fund Balance(Deficit) at End of Year</b>	<u><u>(\$144,688)</u></u>	<u><u>(\$3,180)</u></u>	<u><u>\$23,598</u></u>	<u><u>\$102,435</u></u>

<i>Pavement Markings Grant</i>	<i>Engineer Federal Grant CR 6 Project</i>	<i>Tyber Rd Construction</i>	<i>Issue 2</i>	<i>Board of Education</i>	<i>Hanson Building Construction</i>
\$206,287		\$24,627			
		1,200			
<b>206,287</b>	<b>0</b>	<b>25,827</b>	<b>0</b>	<b>0</b>	<b>0</b>
206,287	31,171	24,759	463		459,139
<b>206,287</b>	<b>31,171</b>	<b>24,759</b>	<b>463</b>	<b>0</b>	<b>459,139</b>
0	(31,171)	1,068	(463)	0	(459,139)
		20,000			
<b>0</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
0	(31,171)	21,068	(463)	0	(459,139)
0	31,171	0	463	16,250	578,848
<b>\$0</b>	<b>\$0</b>	<b>\$21,068</b>	<b>\$0</b>	<b>\$16,250</b>	<b>\$119,709</b>

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**SENECA COUNTY, OHIO**  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
**ALL CAPITAL PROJECTS FUNDS**  
 YEAR ENDED DECEMBER 31, 2002

	<u>County Capital Projects</u>	<u>Community-Based Correction Facility</u>	<u>2002 Totals</u>	<u>2001 Totals</u>
<b>Revenues:</b>				
Intergovernmental			\$2,300,136	\$2,702,073
Interest			1,082	843
Miscellaneous	\$24,948		31,308	11,777
<b>Total Revenues</b>	<b>24,948</b>	<b>0</b>	<b>2,332,526</b>	<b>2,714,693</b>
<b>Expenditures:</b>				
Current:				
Capital Outlay	267,274	37,125	3,169,215	3,190,521
Debt Service:				
Interest and Fiscal Charges	29,519		29,519	54,530
<b>Total Expenditures</b>	<b>296,793</b>	<b>37,125</b>	<b>3,198,734</b>	<b>3,245,051</b>
<i>Excess of Revenue Over(Under) Expenditures</i>	(271,845)	(37,125)	(866,208)	(530,358)
<b>Other Financing Sources(Uses):</b>				
Proceeds from Sale of Fixed Assets				163,954
Proceeds from Sale of Notes	1,130,000		1,130,000	0
Proceeds from Insurance				605,548
Operating Transfers-In	165,000		185,000	156,934
Operating Transfers-Out				(8,396)
<b>Total Other Financing Sources(Uses)</b>	<b>1,295,000</b>	<b>0</b>	<b>1,315,000</b>	<b>918,040</b>
<i>Excess(Deficit) of Revenues and Other Financing Sources Over Expenditures and Other Uses</i>	1,023,155	(37,125)	448,792	387,682
<i>Fund Balance(Deficit) at Beginning of Year</i>	(1,192,876)	0	(520,446)	(908,128)
<b>Fund Balance(Deficit) at End of Year</b>	<b>(\$169,721)</b>	<b>(\$37,125)</b>	<b>(\$71,654)</b>	<b>(\$520,446)</b>

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**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, 2002**

	<b>Community Development Block Grant</b>			
	Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$649,253	\$624,000	\$460,512	(\$163,488)
Interest				
Miscellaneous			2,122	2,122
<b>Total Revenues</b>	<b>649,253</b>	<b>624,000</b>	<b>462,634</b>	<b>(161,366)</b>
<b>Expenditures:</b>				
Current Operations:				
Capital Outlay	471,717	595,446	592,709	2,737
Debt Service:				
Principal Retirement				
Interest and Fiscal Charges				
<b>Total Expenditures</b>	<b>471,717</b>	<b>595,446</b>	<b>592,709</b>	<b>2,737</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	177,536	28,554	(130,075)	(158,629)
<b>Other Financing Sources(Uses):</b>				
Proceeds from Sale of Notes				
Proceeds from Sale of Fixed Assets				
Proceeds from Insurance				
Advances-In			36,000	36,000
Advances-Out				
Operating Transfers-In				
Operating Transfers-(Out)				
<b>Total Other Financing Sources(Uses)</b>	<b>0</b>	<b>0</b>	<b>36,000</b>	<b>36,000</b>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	177,536	28,554	(94,075)	(122,629)
<i>Fund Balance(Deficit) at Beginning of Year</i>	(29,750)	(29,750)	(29,750)	0
<i>Prior Year Encumbrances Not Expended</i>	2,461	2,461	2,461	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$150,247</b>	<b>\$1,265</b>	<b>(\$121,364)</b>	<b>(\$122,629)</b>

<i>Federal Guardrail Project</i>				<i>Federal Resurfacing Project</i>			
Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
\$227,925	\$227,925	\$132,273	(\$95,652)	\$1,088,959	\$1,088,959	\$957,068	(\$131,891)
<b>227,925</b>	<b>227,925</b>	<b>132,273</b>	<b>(95,652)</b>	<b>1,088,959</b>	<b>1,088,959</b>	<b>957,068</b>	<b>(131,891)</b>
227,925	227,925	227,925	0	1,088,959	1,088,959	1,088,959	0
<b>227,925</b>	<b>227,925</b>	<b>227,925</b>	<b>0</b>	<b>1,088,959</b>	<b>1,088,959</b>	<b>1,088,959</b>	<b>0</b>
0	0	(95,652)	(95,652)	0	0	(131,891)	(131,891)
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0	0	(95,652)	(95,652)	0	0	(131,891)	(131,891)
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<b>\$0</b>	<b>\$0</b>	<b>(\$95,652)</b>	<b>(\$95,652)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$131,891)</b>	<b>(\$131,891)</b>

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**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, 2002**

	<b>EPA On-Lot Septic Grant</b>			
	Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$367,235	\$517,235	\$455,101	(\$62,134)
Interest				
Miscellaneous		31,100	31,668	568
<b>Total Revenues</b>	<b>367,235</b>	<b>548,335</b>	<b>486,769</b>	<b>(61,566)</b>
<b>Expenditures:</b>				
Current Operations:				
Capital Outlay	305,207	480,368	479,754	614
Debt Service:				
Principal Retirement				
Interest and Fiscal Charges				
<b>Total Expenditures</b>	<b>305,207</b>	<b>480,368</b>	<b>479,754</b>	<b>614</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	62,028	67,967	7,015	(60,952)
<b>Other Financing Sources(Uses):</b>				
Proceeds from Sale of Notes				
Proceeds from Sale of Fixed Assets				
Proceeds from Insurance				
Advances-In				
Advances-Out			(10,000)	(10,000)
Operating Transfers-In				
Operating Transfers-(Out)				
<b>Total Other Financing Sources(Uses)</b>	<b>0</b>	<b>0</b>	<b>(10,000)</b>	<b>(10,000)</b>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	62,028	67,967	(2,985)	(70,952)
<i>Fund Balance(Deficit) at Beginning of Year</i>	(61,198)	(61,198)	(61,198)	0
<i>Prior Year Encumbrances Not Expended</i>	34,330	34,330	34,330	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$35,160</b>	<b>\$41,099</b>	<b>(\$29,853)</b>	<b>(\$70,952)</b>

<i>Federal Pavement Markings Grant</i>				<i>Engineer Federal Funds CR 6</i>			
Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
\$219,850	\$229,675	\$206,287	(\$23,388)	\$99,357	\$99,357	\$99,357	\$0
<b>219,850</b>	<b>229,675</b>	<b>206,287</b>	<b>(23,388)</b>	<b>99,357</b>	<b>99,357</b>	<b>99,357</b>	<b>0</b>
219,850	229,675	220,427	9,248	46,180	46,180	46,180	0
<b>219,850</b>	<b>229,675</b>	<b>220,427</b>	<b>9,248</b>	<b>46,180</b>	<b>46,180</b>	<b>46,180</b>	<b>0</b>
0	0	(14,140)	(14,140)	53,177	53,177	53,177	0
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0	0	(14,140)	(14,140)	53,177	53,177	53,177	0
0	0	0	0	(74,039)	(74,039)	(74,039)	0
0	0	0	0	20,862	20,862	20,862	0
<b>\$0</b>	<b>\$0</b>	<b>(\$14,140)</b>	<b>(\$14,140)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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**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, 2002**

<b><i>Tyber Road Construction Project</i></b>				
	Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$160,000	\$24,627	\$24,627	\$0
Interest				
Miscellaneous		1,200	1,200	0
<b>Total Revenues</b>	<b>160,000</b>	<b>25,827</b>	<b>25,827</b>	<b>0</b>
<b>Expenditures:</b>				
Current Operations:				
Capital Outlay	20,000	120,000	119,594	406
Debt Service:				
Principal Retirement				
Interest and Fiscal Charges				
<b>Total Expenditures</b>	<b>20,000</b>	<b>120,000</b>	<b>119,594</b>	<b>406</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	140,000	(94,173)	(93,767)	406
<b>Other Financing Sources(Uses):</b>				
Proceeds from Sale of Notes				
Proceeds from Sale of Fixed Assets				
Proceeds from Insurance				
Advances-In			20,000	20,000
Advances-Out				
Operating Transfers-In		20,000	20,000	0
Operating Transfers-(Out)				
<b>Total Other Financing Sources(Uses)</b>	<b>0</b>	<b>20,000</b>	<b>40,000</b>	<b>20,000</b>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	140,000	(74,173)	(53,767)	20,406
<i>Fund Balance(Deficit) at Beginning of Year</i>	0	0	0	0
<i>Prior Year Encumbrances Not Expended</i>	0	0	0	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$140,000</b>	<b>(\$74,173)</b>	<b>(\$53,767)</b>	<b>\$20,406</b>

<i>Issue 2</i>				<i>Bd of Education Annex Building</i>			
Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
0	0	0	0	0	0	0	0
463	463	463	0				
463	463	463	0	0	0	0	0
(463)	(463)	(463)	0	0	0	0	0
0	0	0	0	0	0	0	0
(463)	(463)	(463)	0	0	0	0	0
463	463	463	0	16,250	16,250	16,250	0
0	0	0	0	0	0	0	0
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$16,250</b>	<b>\$16,250</b>	<b>\$16,250</b>	<b>\$0</b>

*Continued*

**SENECA COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**CAPITAL PROJECTS FUNDS**  
**YEAR ENDED DECEMBER 31, 2002**

	<b>Hanson Building Construction</b>			Variance:
	Original Budget	Revised Budget	Actual	Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental				
Interest				
Miscellaneous				
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures:</b>				
Current Operations:				
Capital Outlay	407,548	499,648	257,954	241,694
Debt Service:				
Principal Retirement				
Interest and Fiscal Charges				
<b>Total Expenditures</b>	<b>407,548</b>	<b>499,648</b>	<b>257,954</b>	<b>241,694</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	(407,548)	(499,648)	(257,954)	241,694
<b>Other Financing Sources(Uses):</b>				
Proceeds from Sale of Notes				
Proceeds from Sale of Fixed Assets				
Proceeds from Insurance				
Advances-In			150,000	150,000
Advances-Out				
Operating Transfers-In	150,000			0
Operating Transfers-(Out)				
<b>Total Other Financing Sources(Uses)</b>	<b>150,000</b>	<b>0</b>	<b>150,000</b>	<b>150,000</b>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(257,548)	(499,648)	(107,954)	391,694
<i>Fund Balance(Deficit) at Beginning of Year</i>	320,548	320,548	320,548	0
<i>Prior Year Encumbrances Not Expended</i>	29,100	29,100	29,100	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$92,100</b>	<b>(\$150,000)</b>	<b>\$241,694</b>	<b>\$391,694</b>

<i>County Capital Projects</i>				<i>Community Based Correction Facility</i>			
Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
	\$24,947	\$24,947	\$0	\$2,200,000	\$50,000		(\$50,000)
<b>0</b>	<b>24,947</b>	<b>24,947</b>	<b>0</b>	<b>2,200,000</b>	<b>50,000</b>	<b>0</b>	<b>(50,000)</b>
	311,052	307,674	3,378	2,200,000	50,000	50,000	0
1,563,695	1,578,850	1,170,000	408,850				
60,000	60,000	29,519	30,481				
<b>1,623,695</b>	<b>1,949,902</b>	<b>1,507,193</b>	<b>442,709</b>	<b>2,200,000</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>
(1,623,695)	(1,924,955)	(1,482,246)	442,709	0	0	(50,000)	(50,000)
1,610,000	1,760,000	1,280,000	(480,000)				
						50,000	50,000
165,000	165,000	165,000	0				
<b>1,775,000</b>	<b>1,925,000</b>	<b>1,445,000</b>	<b>(480,000)</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>
151,305	45	(37,246)	(37,291)	0	0	0	0
(86,305)	(86,305)	(86,305)	0	0	0	0	0
86,305	86,305	86,305	0	0	0	0	0
<b>\$151,305</b>	<b>\$45</b>	<b>(\$37,246)</b>	<b>(\$37,291)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

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

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

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

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

**SENECA COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**ALL ENTERPRISE FUNDS**  
**DECEMBER 31, 2002**

	<i>Hammer- Heinsman Sewer District</i>	<i>Emergency Medical Service</i>	<i>County Sewer District</i>	<i>2002 Totals</i>	<i>2001 Totals</i>
<b>Assets:</b>					
Current Assets:					
Pooled Cash and Cash Equivalents	\$14,779	\$82,444	\$13,560	\$110,783	\$147,475
Prepaid Items	48	150	96	294	252
Receivables					
Accounts	4,542	48,958	7,227	60,727	14,427
Less Estimated Uncollectibles		(35,152)		(35,152)	(25,058)
Interest			94	94	103
Advances to Other Funds		36,000		36,000	
Notes Receivable			3,889	3,889	4,246
<i>Total Current Assets</i>	<u>19,369</u>	<u>132,400</u>	<u>24,866</u>	<u>176,635</u>	<u>141,445</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		795,736	1,010	796,746	780,556
Less: Accumulated Depreciation	<u>(50,129)</u>	<u>(629,001)</u>	<u>(16,952)</u>	<u>(696,082)</u>	<u>(601,735)</u>
Total Property, Plant, and Equipment	<u>58,779</u>	<u>166,735</u>	<u>113,258</u>	<u>338,772</u>	<u>416,929</u>
<b>Total Assets</b>	<b><u>\$78,148</u></b>	<b><u>\$299,135</u></b>	<b><u>\$138,124</u></b>	<b><u>\$515,407</u></b>	<b><u>\$558,374</u></b>
<b>Liabilities:</b>					
Current Liabilities:					
Accounts Payable		\$3,069	\$401	\$3,470	\$3,102
Contracts Payable	\$764	5,632	2,159	8,555	17,188
Accrued Salaries and Benefits		2,348	1,389	3,737	3,214
Compensated Absences Payable		10,003		10,003	12,441
Due To Other Governments	9	2,278	1,405	3,692	3,134
<b>Total Liabilities</b>	<u>773</u>	<u>23,330</u>	<u>5,354</u>	<u>29,457</u>	<u>39,079</u>
<b>Fund Equity and Other Credits:</b>					
Contributed Capital	58,779		112,772	171,551	179,406
Unreserved Retained Earnings	<u>18,596</u>	<u>275,805</u>	<u>19,998</u>	<u>314,399</u>	<u>339,889</u>
<b>Total Fund Equity and Other Credits</b>	<u>77,375</u>	<u>275,805</u>	<u>132,770</u>	<u>485,950</u>	<u>519,295</u>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$78,148</u></b>	<b><u>\$299,135</u></b>	<b><u>\$138,124</u></b>	<b><u>\$515,407</u></b>	<b><u>\$558,374</u></b>

**SENECA COUNTY, OHIO**  
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY  
**ALL ENTERPRISE FUNDS**  
 YEAR ENDED DECEMBER 31, 2002

	<i>Hammer- Heinsman Sewer District</i>	<i>Emergency Medical Service</i>	<i>County Sewer District</i>	<i>2002 Totals</i>	<i>2001 Totals</i>
<b>Operating Revenues:</b>					
Charges for Services	\$16,442		\$43,250	\$59,692	\$53,378
Tap-In Fees			2,152	2,152	349
Patient Services		\$181,873		181,873	18,634
Interest			173	173	207
Miscellaneous	103	952	28,538	29,593	2,368
<b>Total Operating Revenues</b>	<b>16,545</b>	<b>182,825</b>	<b>74,113</b>	<b>273,483</b>	<b>74,936</b>
<b>Operating Expenses:</b>					
Personal Services	420	64,123	35,261	99,804	102,718
Contract Services	10,433	139,746	46,894	197,073	175,670
Materials and Supplies	268	56,327	635	57,230	92,733
Other	28,704	312	958	29,974	2,500
Depreciation	3,285	87,268	3,795	94,348	87,905
<b>Total Operating Expenses</b>	<b>43,110</b>	<b>347,776</b>	<b>87,543</b>	<b>478,429</b>	<b>461,526</b>
<i>Operating Income(Loss)</i>	<i>(26,565)</i>	<i>(164,951)</i>	<i>(13,430)</i>	<i>(204,946)</i>	<i>(386,590)</i>
<b>Non Operating Revenues:</b>					
Grant		11,601		11,601	23,008
<b>Total Non-Operating Revenues</b>	<b>0</b>	<b>11,601</b>	<b>0</b>	<b>11,601</b>	<b>23,008</b>
<i>Income (Loss) Before Operating Transfers</i>	<i>(26,565)</i>	<i>(153,350)</i>	<i>(13,430)</i>	<i>(193,345)</i>	<i>(363,582)</i>
<b>Operating Transfers-In(Out):</b>					
Operating Transfers-In		160,000		160,000	153,694
Operating Transfers-(Out)				0	(2,400)
<b>Total Operating Transfers-In (Out)</b>	<b>0</b>	<b>160,000</b>	<b>0</b>	<b>160,000</b>	<b>151,294</b>
<b>Net Income(Loss)</b>	<b>(26,565)</b>	<b>6,650</b>	<b>(13,430)</b>	<b>(33,345)</b>	<b>(212,288)</b>
Depreciation of Fixed Assets					
Acquired by Contributed Capital	3,285	921	3,651	7,857	8,790
<i>Retained Earnings at Beginning of Year</i>	<i>41,877</i>	<i>268,234</i>	<i>29,778</i>	<i>339,889</i>	<i>543,387</i>
<b>Retained Earnings at End of Year</b>	<b>18,597</b>	<b>275,805</b>	<b>19,999</b>	<b>314,401</b>	<b>339,889</b>
Contributed Capital at Beginning of Year					
Depreciation on Fixed Assets Acquired by Contributed Capital	62,063	921	116,422	179,406	188,196
	(3,285)	(921)	(3,651)	(7,857)	(8,790)
<i>Contributed Capital at End of Year</i>	<i>58,778</i>	<i>0</i>	<i>112,771</i>	<i>171,549</i>	<i>179,406</i>
<b>Total Fund Equity at End of Year</b>	<b>\$77,375</b>	<b>\$275,805</b>	<b>\$132,770</b>	<b>\$485,950</b>	<b>\$519,295</b>

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**SENECA COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN**  
**FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**ENTERPRISE FUNDS**  
**YEAR ENDED DECEMBER 31, 2002**

	<b>Hammer Heinsman Sewer District</b>			
	Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$14,868	\$16,480	\$16,235	(\$245)
Tap-In Fees				
Patient Services				
Miscellaneous		100	103	3
<b>Total Revenues</b>	<b>14,868</b>	<b>16,580</b>	<b>16,338</b>	<b>(242)</b>
<b>Expenses:</b>				
Current Operations:				
Public Safety				
Personal Services				
Contract Services				
Materials and Supplies				
Capital Outlay				
Other				
Public Works				
Personal Services		910	495	415
Contract Services	25,000	12,590	12,000	590
Materials and Supplies	1,000	596	596	0
Other		28,904	28,904	0
Capital Outlay	1,000			0
<b>Total Expenses</b>	<b>27,000</b>	<b>43,000</b>	<b>41,995</b>	<b>1,005</b>
<i>Excess of Revenues Over (Under) Expenses</i>	(12,132)	(26,420)	(25,657)	763
<b>Non-Operating Revenues</b>				
Federal & State Grants				
<b>Total Non-Operating Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Operating Advances and Transfers</b>				
Advances Out				
Operating Transfers-In				
<b>Total Operating Advances and Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Excess of Revenues, Non-Operating Revenues and Operating Transfers-In Over(Under) Expenses and Advances Out</i>	(12,132)	(26,420)	(25,657)	763
<i>Fund Balance(Deficit) at Beginning of Year</i>	35,576	35,576	35,576	0
<i>Prior Year Encumbrances Not Expended</i>	1,947	1,947	1,947	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$25,391</b>	<b>\$11,103</b>	<b>\$11,866</b>	<b>\$763</b>

<i>Emergency Medical Service</i>				<i>County Sewer District</i>			
Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
				\$34,300	\$43,300	\$43,968	\$668
				120,587	2,950	2,641	(309)
\$125,000	\$140,000	\$145,197	5,197		28,545	28,545	0
5,000	1,000	952	(48)				
<b>130,000</b>	<b>141,000</b>	<b>146,149</b>	<b>5,149</b>	<b>154,887</b>	<b>74,795</b>	<b>75,154</b>	<b>359</b>
65,500	66,161	65,654	507				
131,500	165,883	142,571	23,312				
30,000	39,124	33,351	5,773				
72,500	95,190	38,340	56,850				
1,500	1,500	953	547				
				38,100	35,473	35,010	463
				375,726	49,778	49,778	0
				1,000	990	990	0
				4,000	1,458	1,458	0
				1,000			0
<b>301,000</b>	<b>367,858</b>	<b>280,869</b>	<b>86,989</b>	<b>419,826</b>	<b>87,699</b>	<b>87,236</b>	<b>463</b>
(171,000)	(226,858)	(134,720)	92,138	(264,939)	(12,904)	(12,082)	822
13,000	11,601	11,601	0	285,000			0
<b>13,000</b>	<b>11,601</b>	<b>11,601</b>	<b>0</b>	<b>285,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
		(36,000)	(36,000)				
160,000	160,000	160,000	0				
<b>160,000</b>	<b>160,000</b>	<b>124,000</b>	<b>(36,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2,000	(55,257)	881	56,138	20,061	(12,904)	(12,082)	822
31,648	31,648	31,648	0	(15,703)	(15,703)	(15,703)	0
33,209	33,209	33,209	0	32,719	32,719	32,719	0
<b>\$66,857</b>	<b>\$9,600</b>	<b>\$65,738</b>	<b>\$56,138</b>	<b>\$37,077</b>	<b>\$4,112</b>	<b>\$4,934</b>	<b>\$822</b>

**SENECA COUNTY, OHIO**  
**COMBINING STATEMENT OF CASH FLOWS**  
**ALL ENTERPRISE FUNDS**  
**YEAR ENDED DECEMBER 31, 2002**

	<i>Hammer- Heinsman Sewer District</i>	<i>Emergency Medical Service</i>	<i>County Sewer District</i>	<i>2002 Totals</i>	<i>2001 Totals</i>
<b>Cash Flows from Operating Activities:</b>					
Cash Received from Customers	\$16,235	\$135,103	\$43,926	\$195,264	\$180,749
Cash Received from Tap-In Fees			2,509	2,509	690
Cash Received from Interest			182	182	197
Other	103	952	28,538	29,593	2,368
Cash Paid to Suppliers	(39,415)	(191,880)	(51,195)	(282,490)	(288,685)
Cash Paid for Employee Services and Benefits	(496)	(65,655)	(35,010)	(101,161)	(97,874)
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b><u>(23,573)</u></b>	<b><u>(121,480)</u></b>	<b><u>(11,050)</u></b>	<b><u>(156,103)</u></b>	<b><u>(202,555)</u></b>
<b>Cash Flows from Noncapital Financing Activities:</b>					
Grant		11,601		11,601	23,008
Advances to Other Funds		(36,000)		(36,000)	0
Operating Transfers-In		160,000		160,000	153,694
Operating Transfers-Out				0	(2,400)
<b>Net Cash Provided by (Used in) Noncapital Financing Activities</b>	<b><u>0</u></b>	<b><u>135,601</u></b>	<b><u>0</u></b>	<b><u>135,601</u></b>	<b><u>174,302</u></b>
<b>Cash Flows from Capital and Related Financing Activities:</b>					
Purchase of Fixed Assets		(16,190)		(16,190)	(97,762)
<b>Net Cash Used in Capital and Related Financing Activities</b>	<b><u>0</u></b>	<b><u>(16,190)</u></b>	<b><u>0</u></b>	<b><u>(16,190)</u></b>	<b><u>(97,762)</u></b>
Net Increase(Decrease) in Cash and Cash Equivalents	(23,573)	(2,069)	(11,050)	(36,692)	(126,015)
<i>Cash and Cash Equivalents, January 1</i>	<u>38,352</u>	<u>84,513</u>	<u>24,610</u>	<u>147,475</u>	<u>273,490</u>
<b>Cash and Cash Equivalents, December 31</b>	<b><u>\$14,779</u></b>	<b><u>\$82,444</u></b>	<b><u>\$13,560</u></b>	<b><u>\$110,783</u></b>	<b><u>\$147,475</u></b>
<b>Reconciliation of operating income(loss) to net cash provided by (used in) operating activities:</b>					
Operating Income(Loss)	(\$26,565)	(\$164,951)	(\$13,430)	(\$204,946)	(\$386,590)
<i>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:</i>					
<b>Changes in Assets and Liabilities</b>					
(Increase)Decrease in Prepays	(2)	(40)		(42)	108
(Increase)Decrease in Accounts Receivable	(207)	(46,770)	676	(46,301)	108,737
(Increase)Decrease in Notes Receivable			357	357	341
(Increase)Decrease in Interest Receivable			9	9	(10)
Increase(Decrease) in Accounts Payable	(22)	(3)	393	368	(23,257)
Increase(Decrease) in Accrued Contracts Payable	14	(5,546)	(3,101)	(8,633)	9,328
Increase(Decrease) in Accrued Salaries and Benefits	(43)	(10,093)	79	(10,057)	373
Increase(Decrease) in Compensated Absences Payable		8,144		8,144	4,117
Increase(Decrease) in Due to Other Governments	(33)	417	172	556	355
Provision for Estimated Uncollectibles		10,094		10,094	(3,962)
Depreciation	3,285	87,268	3,795	94,348	87,905
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b><u>(23,573)</u></b>	<b><u>(121,480)</u></b>	<b><u>(11,050)</u></b>	<b><u>(156,103)</u></b>	<b><u>(202,555)</u></b>

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## ***FIDUCIARY FUNDS***

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**SENECA COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**ALL FIDUCIARY FUNDS**  
DECEMBER 31, 2002

	<i>Allen Eiry Special Guardianship</i>	<i>EMS Trust</i>	<i>Foster Children Donations</i>	<i>Total Expendable Trust Funds</i>
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$7,094	\$591	\$9,929	<b>\$17,614</b>
Segregated Cash Accounts				
Segregated Investment Accounts				
Receivables (Net of Allowances for Uncollectibles):				
Taxes				
Accounts				
Accrued Interest				
Due from Other Governments				
<b>Total Assets</b>	<b><u>\$7,094</u></b>	<b><u>\$591</u></b>	<b><u>\$9,929</u></b>	<b><u>\$17,614</u></b>
<b>Liabilities:</b>				
Accounts Payable	\$238		\$44	<b>\$282</b>
Accrued Salaries and Benefits	1,529			<b>1,529</b>
Compensated Absences Payable	161			<b>161</b>
Due To Other Governments	1,456			<b>1,456</b>
Due To Primary Government				
Due to Component Unit				
Due to Others				
Undistributed Monies				
Accrued Interest Payable				
<b>Total Liabilities</b>	<b><u>3,384</u></b>	<b><u>0</u></b>	<b><u>44</u></b>	<b><u>3,428</u></b>
<b>Fund Balances:</b>				
Reserved for Encumbrances	381		2,456	<b>2,837</b>
Unreserved, Undesignated	3,329	591	7,429	<b>11,349</b>
<b>Total Fund Balances</b>	<b><u>3,710</u></b>	<b><u>591</u></b>	<b><u>9,885</u></b>	<b><u>14,186</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$7,094</u></b>	<b><u>\$591</u></b>	<b><u>\$9,929</u></b>	<b><u>\$17,614</u></b>

<i>Agency Funds</i>	<i>2002 Totals</i>	<i>2001 Totals</i>
\$5,523,751	\$5,541,365	\$5,652,923
316,266	316,266	244,128
35,000	35,000	35,000
36,792,759	36,792,759	37,274,430
266,776	266,776	230,228
355	355	442
4,660,867	4,660,867	1,644,761
<b><i>\$47,595,774</i></b>	<b><i>\$47,613,388</i></b>	<b><i>\$45,081,912</i></b>
	\$282	\$60
\$64,677	66,206	60,931
11,764	11,925	10,792
36,391,125	36,392,581	34,875,342
1,546,481	1,546,481	1,637,846
5,137,756	5,137,756	4,704,400
478,588	478,588	384,274
3,965,115	3,965,115	3,399,237
268	268	378
<b><i>47,595,774</i></b>	<b><i>47,599,202</i></b>	<b><i>45,073,260</i></b>
	2,837	4,455
	11,349	4,197
<b><i>0</i></b>	<b><i>14,186</i></b>	<b><i>8,652</i></b>
<b><i>\$47,595,774</i></b>	<b><i>\$47,613,388</i></b>	<b><i>\$45,081,912</i></b>

**SENECA COUNTY, OHIO**  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
**ALL EXPENDABLE TRUST FUNDS**  
 YEAR ENDED DECEMBER 31, 2002

	<i>Allen Eiry Special Guardianship</i>	<i>EMS Trust</i>	<i>Foster Children Donations</i>	<i>2002 Totals</i>	<i>2001 Totals</i>
<b>Revenues:</b>					
Donations		\$20	\$2,748	\$2,768	\$1,729
Miscellaneous	\$42,077			42,077	31,200
<b>Total Revenues</b>	<b>42,077</b>	<b>20</b>	<b>2,748</b>	<b>44,845</b>	<b>32,929</b>
<b>Expenditures:</b>					
Human Services	39,267		44	39,311	30,209
<b>Total Expenditures</b>	<b>39,267</b>	<b>0</b>	<b>44</b>	<b>39,311</b>	<b>30,209</b>
<i>Excess of Revenues over(under)Expenditures</i>	2,810	20	2,704	5,534	2,720
<i>Fund Balance at Beginning of Year</i>	900	571	7,181	8,652	5,932
<b>Fund Balance at End of Year</b>	<b>\$3,710</b>	<b>\$591</b>	<b>\$9,885</b>	<b>\$14,186</b>	<b>\$8,652</b>

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**SENECA COUNTY, OHIO**  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
**EXPENDABLE TRUST FUNDS**  
 YEAR ENDED DECEMBER 31, 2002

	<u>Allen Eiry Special Guardianship</u>			
	Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>				
Donations				
Miscellaneous	\$31,000	\$42,081	\$42,081	\$0
<b>Total Revenues</b>	<b>31,000</b>	<b>42,081</b>	<b>42,081</b>	<b>0</b>
<b>Expenditures:</b>				
Current Operations:				
Public Safety				
Supplies				
Capital Outlay				
Human Services				
Personal Services	29,476	38,807	36,727	2,080
Contractual Services	540	540	250	290
Supplies	400	400	400	0
Capital Outlay				0
Other	1,100	1,100	930	170
<b>Total Expenditures</b>	<b>31,516</b>	<b>40,847</b>	<b>38,307</b>	<b>2,540</b>
<i>Excess of Revenues</i>				
<i>Over (Under) Expenditures</i>	(516)	1,234	3,774	2,540
<i>Fund Balance(Deficit) at Beginning of Year</i>	2,245	2,245	2,245	0
<i>Prior Year Encumbrances Not Expended</i>	455	455	455	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$2,184</b>	<b>\$3,934</b>	<b>\$6,474</b>	<b>\$2,540</b>

<i>EMS Trust</i>				<i>Foster Children Donations</i>			
Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
	\$20	\$20	\$0	\$2,500	\$2,500	\$2,748	\$248
<i>0</i>	<i>20</i>	<i>20</i>	<i>0</i>	<i>2,500</i>	<i>2,500</i>	<i>2,748</i>	<i>248</i>
				2,500	2,500	2,500	0
<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>2,500</i>	<i>2,500</i>	<i>2,500</i>	<i>0</i>
<i>0</i>	<i>20</i>	<i>20</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>248</i>	<i>248</i>
571	571	571	0	3,180	3,180	3,180	0
0	0	0	0	4,000	4,000	4,000	0
<b><i>\$571</i></b>	<b><i>\$591</i></b>	<b><i>\$591</i></b>	<b><i>\$0</i></b>	<b><i>\$7,180</i></b>	<b><i>\$7,180</i></b>	<b><i>\$7,428</i></b>	<b><i>\$248</i></b>

**SENECA COUNTY, OHIO**  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2002

	<i>Beginning Balance 1/1/2002</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance 12/31/2002</i>
<b>Real Estate Tax Fund:</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$1,254,212	\$28,779,483	\$28,861,134	\$1,172,561
Taxes Receivable-Current	26,918,586	29,983,423	28,795,917	28,106,092
Taxes Receivable-Delinquent	1,518,622	1,605,618	1,518,622	1,605,618
<b>Total Assets</b>	<b><u>\$29,691,420</u></b>	<b><u>\$60,368,524</u></b>	<b><u>\$59,175,673</u></b>	<b><u>\$30,884,271</u></b>
<b>Liabilities:</b>				
Due to Others	\$7,571	\$7	\$7,571	\$7
Due to Other Governments	23,341,603	\$120,901,808	\$120,043,384	24,200,027
Due to Primary Government	1,637,846	\$1,546,481	\$1,637,846	1,546,481
Due to Component Unit	4,704,400	\$5,137,756	\$4,704,400	5,137,756
<b>Total Liabilities</b>	<b><u>\$29,691,420</u></b>	<b><u>\$127,586,052</u></b>	<b><u>\$126,393,201</u></b>	<b><u>\$30,884,271</u></b>
<b>Inheritance Tax Fund</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$787,048	\$762,411	\$1,410,898	\$138,561
<b>Total Assets</b>	<b><u>\$787,048</u></b>	<b><u>\$762,411</u></b>	<b><u>\$1,410,898</u></b>	<b><u>\$138,561</u></b>
<b>Liabilities:</b>				
Due to Other Governments	\$787,048	\$4,660,199	\$5,308,686	\$138,561
<b>Total Liabilities</b>	<b><u>\$787,048</u></b>	<b><u>\$4,660,199</u></b>	<b><u>\$5,308,686</u></b>	<b><u>\$138,561</u></b>
<b>Unclassified Tax Fund</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$203,249	\$7,081,795	\$6,985,356	\$299,688
Taxes Receivable-Current	7,728,894	6,055,187	7,747,461	6,036,620
Taxes Receivable-Delinquent	1,095,346	1,115,186	1,181,645	1,028,887
<b>Total Assets</b>	<b><u>\$9,027,489</u></b>	<b><u>\$14,252,168</u></b>	<b><u>\$15,914,462</u></b>	<b><u>\$7,365,195</u></b>
<b>Liabilities:</b>				
Due to Others	\$0	\$600	\$0	\$600
Due to Other Governments	9,027,489	34,736,495	36,399,389	7,364,595
<b>Total Liabilities</b>	<b><u>\$9,027,489</u></b>	<b><u>\$34,737,095</u></b>	<b><u>\$36,399,389</u></b>	<b><u>\$7,365,195</u></b>

**SENECA COUNTY, OHIO**  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
**ALL AGENCY FUNDS, Continued**  
 YEAR ENDED DECEMBER 31, 2002

	<i>Beginning Balance 1/1/2002</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance 12/31/2002</i>
<b>Local Government Fund</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$0	\$2,717,842	\$2,717,842	\$0
Due From Other Governments	285,663	2,080,333	285,663	2,080,333
<b>Total Assets</b>	<b>\$285,663</b>	<b>\$4,798,175</b>	<b>\$3,003,505</b>	<b>\$2,080,333</b>
<b>Liabilities:</b>				
Due to Other Governments	\$285,663	\$10,146,293	\$8,351,623	\$2,080,333
<b>Total Liabilities</b>	<b>\$285,663</b>	<b>\$10,146,293</b>	<b>\$8,351,623</b>	<b>\$2,080,333</b>
<b>Ohio Childrens' Trust</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$7,244	\$14,487	\$17,014	\$4,717
Due from Other Governments	0	1,887	0	1,887
<b>Total Assets</b>	<b>\$7,244</b>	<b>\$16,374</b>	<b>\$17,014</b>	<b>\$6,604</b>
<b>Liabilities:</b>				
Undistributed Monies	\$7,244	\$23,618	\$24,258	\$6,604
<b>Total Liabilities</b>	<b>\$7,244</b>	<b>\$23,618</b>	<b>\$24,258</b>	<b>\$6,604</b>
<b>Libraries Local Government Support Fund</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$0	\$2,308,066	\$2,308,066	\$0
Due From Other Governments	614,208	1,941,507	614,208	1,941,507
<b>Total Assets</b>	<b>\$614,208</b>	<b>\$4,249,573</b>	<b>\$2,922,274</b>	<b>\$1,941,507</b>
<b>Liabilities:</b>				
Due To Other Governments	\$614,208	\$9,189,699	\$7,862,400	\$1,941,507
<b>Total Liabilities</b>	<b>\$614,208</b>	<b>\$9,189,699</b>	<b>\$7,862,400</b>	<b>\$1,941,507</b>
<b>County Law Library</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$0	\$51,530	\$51,530	\$0
Due From Other Governments	3,640	3,097	3,640	3,097
<b>Total Assets</b>	<b>\$3,640</b>	<b>\$54,627</b>	<b>\$55,170</b>	<b>\$3,097</b>
<b>Liabilities:</b>				
Due To Other Governments	\$3,640	\$135,327	\$135,870	\$3,097
<b>Total Liabilities</b>	<b>\$3,640</b>	<b>\$135,327</b>	<b>\$135,870</b>	<b>\$3,097</b>

*Continued*

**SENECA COUNTY, OHIO**  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
**ALL AGENCY FUNDS, Continued**  
 YEAR ENDED DECEMBER 31, 2002

	<i>Beginning Balance 1/1/2002</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance 12/31/2002</i>
<b>Board of Health Fund</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$310,351	\$1,910,640	\$1,785,021	\$435,970
Accounts Receivable	23,321	31,440	23,321	31,440
Taxes Receivable	1,954	0	1,954	0
<b>Total Assets</b>	<b><u>\$335,626</u></b>	<b><u>\$1,942,080</u></b>	<b><u>\$1,810,296</u></b>	<b><u>\$467,410</u></b>
<b>Liabilities:</b>				
Due to Others	\$19,261	\$32,922	\$19,261	\$32,922
Due To Other Governments	41,072	47,308	41,072	47,308
Accrued Salaries and Benefits	41,382	48,469	41,382	48,469
Compensated Absences Payable	8,413	8,691	8,413	8,691
Undistributed Monies	225,498	5,472,821	5,368,299	330,020
<b>Total Liabilities</b>	<b><u>\$335,626</u></b>	<b><u>\$5,610,211</u></b>	<b><u>\$5,478,427</u></b>	<b><u>\$467,410</u></b>
<b>Local Government Revenue Assistance Fund</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$0	\$510,815	\$510,815	\$0
Due From Other Governments	534,731	379,759	534,731	379,759
<b>Total Assets</b>	<b><u>\$534,731</u></b>	<b><u>\$890,574</u></b>	<b><u>\$1,045,546</u></b>	<b><u>\$379,759</u></b>
<b>Liabilities:</b>				
Due To Other Governments	\$534,731	\$2,381,224	\$2,536,196	\$379,759
<b>Total Liabilities</b>	<b><u>\$534,731</u></b>	<b><u>\$2,381,224</u></b>	<b><u>\$2,536,196</u></b>	<b><u>\$379,759</u></b>
<b>Soil and Water Fund</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$2,574	\$322,594	\$313,245	\$11,923
Accounts Receivable	43	0	43	0
Due from Other Governments	11,053	11,081	11,053	11,081
<b>Total Assets</b>	<b><u>\$13,670</u></b>	<b><u>\$333,675</u></b>	<b><u>\$324,341</u></b>	<b><u>\$23,004</u></b>
<b>Liabilities:</b>				
Due To Other Governments	\$9,647	\$7,734	\$9,647	\$7,734
Due To Others	337	572	337	572
Accrued Salaries and Benefits	8,238	5,161	8,238	5,161
Compensated Absences Payable	1,086	308	1,086	308
Undistributed Monies	(5,638)	982,769	967,902	9,229
<b>Total Liabilities</b>	<b><u>\$13,670</u></b>	<b><u>\$996,544</u></b>	<b><u>\$987,210</u></b>	<b><u>\$23,004</u></b>

**SENECA COUNTY, OHIO**  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS, *Continued*  
 YEAR ENDED DECEMBER 31, 2002

	<i>Beginning Balance 1/1/2001</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance 12/31/2001</i>
<b><i>Forfeited Land Tax Sale Fund</i></b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$8,820	\$0	\$553	\$8,267
<b>Total Assets</b>	<b>\$8,820</b>	<b>\$0</b>	<b>\$553</b>	<b>\$8,267</b>
<b>Liabilities:</b>				
Undistributed Monies	\$8,820	\$508	\$1,061	\$8,267
<b>Total Liabilities</b>	<b>\$8,820</b>	<b>\$508</b>	<b>\$1,061</b>	<b>\$8,267</b>
<b><i>METRICH Law Enforcement Trust</i></b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$47,397	\$13,075	\$10,356	\$50,116
<b>Total Assets</b>	<b>\$47,397</b>	<b>\$13,075</b>	<b>\$10,356</b>	<b>\$50,116</b>
<b>Liabilities:</b>				
Undistributed Monies	\$47,397	\$30,027	\$27,308	\$50,116
<b>Total Liabilities</b>	<b>\$47,397</b>	<b>\$30,027</b>	<b>\$27,308</b>	<b>\$50,116</b>
<b><i>Regional Planning Commission</i></b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$21,039	\$63,503	\$73,328	\$11,214
Accounts Receivable	2,422	9,910	2,422	9,910
<b>Total Assets</b>	<b>\$23,461</b>	<b>\$73,413</b>	<b>\$75,750</b>	<b>\$21,124</b>
<b>Liabilities:</b>				
Due to Others	\$4,094	\$262	\$4,094	\$262
Due to Other Governments	2,045	2,292	2,045	2,292
Accrued Salaries	2,645	2,566	2,645	2,566
Compensated Absences	80	277	80	277
Undistributed Monies	14,597	\$289,633	\$288,503	15,727
<b>Total Liabilities</b>	<b>\$23,461</b>	<b>\$295,030</b>	<b>\$297,367</b>	<b>\$21,124</b>

*Continued*

**SENECA COUNTY, OHIO**  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
**ALL AGENCY FUNDS, Continued**  
 YEAR ENDED DECEMBER 31, 2002

	<i>Beginning Balance 1/1/2002</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance 12/31/2002</i>
<b><i>Alimony and Child Support Fund</i></b>				
<b>Assets:</b>				
Cash in Segregated Accounts	\$300	\$0	\$300	\$0
<b>Total Assets</b>	<b>\$300</b>	<b>\$0</b>	<b>\$300</b>	<b>\$0</b>
<b>Liabilities:</b>				
Due To Others	\$300	\$0	\$300	\$0
<b>Total Liabilities</b>	<b>\$300</b>	<b>\$0</b>	<b>\$300</b>	<b>\$0</b>
<b><i>County Court Agency Fund</i></b>				
<b>Assets:</b>				
Cash in Segregated Accounts	\$236,349	\$45,012	\$4,459	\$276,902
Investments in Segregated Accounts	35,000	0	0	35,000
Accounts Receivable-Net of Allowance For Uncollectible	194,584	520,795	498,401	216,978
Accrued Interest	378	268	378	268
<b>Total Assets</b>	<b>\$466,311</b>	<b>\$566,075</b>	<b>\$503,238</b>	<b>\$529,148</b>
<b>Liabilities:</b>				
Due To Others	\$68,354	\$135,696	\$119,721	\$84,329
Undistributed Monies	397,579	5,942,714	5,895,742	444,551
Accrued Interest Payable	378	268	378	268
<b>Total Liabilities</b>	<b>\$466,311</b>	<b>\$6,078,678</b>	<b>\$6,015,841</b>	<b>\$529,148</b>
<b><i>Sheriff Agency Fund</i></b>				
<b>Assets:</b>				
Cash in Segregated Accounts	\$7,479	\$31,885	\$0	\$39,364
<b>Total Assets</b>	<b>\$7,479</b>	<b>\$31,885</b>	<b>\$0</b>	<b>\$39,364</b>
<b>Liabilities:</b>				
Due to Others	\$5,279	\$3,622	\$0	\$8,901
Undistributed Monies	2,200	28,263	0	30,463
<b>Total Liabilities</b>	<b>\$7,479</b>	<b>\$31,885</b>	<b>\$0</b>	<b>\$39,364</b>

**SENECA COUNTY, OHIO**  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
**ALL AGENCY FUNDS, Continued**  
 YEAR ENDED DECEMBER 31, 2002

	<i>Beginning Balance 1/1/2002</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance 12/31/2002</i>
<b>Undivided Tax Fund</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$126,591	\$1,751,837	\$1,757,964	\$120,464
Due From Other Governments	93,903	96,590	93,903	96,590
<b>Total Assets</b>	<b>\$220,494</b>	<b>\$1,848,427</b>	<b>\$1,851,867</b>	<b>\$217,054</b>
<b>Liabilities:</b>				
Due To Other Governments	\$220,494	\$5,379,647	\$5,383,087	\$217,054
<b>Total Liabilities</b>	<b>\$220,494</b>	<b>\$5,379,647</b>	<b>\$5,383,087</b>	<b>\$217,054</b>
<b>Payroll Fund</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$71,182	\$16,159,720	\$16,163,926	\$66,976
<b>Total Assets</b>	<b>\$71,182</b>	<b>\$16,159,720</b>	<b>\$16,163,926</b>	<b>\$66,976</b>
<b>Liabilities:</b>				
Due To Others	\$70,922	\$47,644,966	\$47,648,912	\$66,976
Due To Other Governments	260	0	260	0
<b>Total Liabilities</b>	<b>\$71,182</b>	<b>\$47,644,966</b>	<b>\$47,649,172</b>	<b>\$66,976</b>
<b>Special Emergency Planning Fund</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$85,760	\$22,391	\$19,589	\$88,562
Accounts Receivable	2	0	2	0
Due From Other Governments	2,240	0	2,240	0
<b>Total Assets</b>	<b>\$88,002</b>	<b>\$22,391</b>	<b>\$21,831</b>	<b>\$88,562</b>
<b>Liabilities:</b>				
Accrued Salaries and Benefits	\$559	\$394	\$559	\$394
Due to Others	1,211	590	1,211	590
Due to Other Governments	463	556	463	556
Undistributed Monies	85,769	70,378	69,125	87,022
<b>Total Liabilities</b>	<b>\$88,002</b>	<b>\$71,918</b>	<b>\$71,358</b>	<b>\$88,562</b>

*Continued*

**SENECA COUNTY, OHIO**  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS, Continued  
 YEAR ENDED DECEMBER 31, 2002

	<i>Beginning Balance 1/1/2002</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance 12/31/2002</i>
<b>Lodging Tax Fund</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$253	\$54,021	\$54,274	\$0
Taxes Receivable-Current	11,028	15,542	11,028	15,542
<b>Total Assets</b>	<b><u>\$11,281</u></b>	<b><u>\$69,563</u></b>	<b><u>\$65,302</u></b>	<b><u>\$15,542</u></b>
<b>Liabilities:</b>				
Undistributed Monies	\$11,281	\$161,524	\$157,263	\$15,542
<b>Total Liabilities</b>	<b><u>\$11,281</u></b>	<b><u>\$161,524</u></b>	<b><u>\$157,263</u></b>	<b><u>\$15,542</u></b>
<b>Law Enforcement Trust Agency Fund</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$3,087	\$215	\$2,135	\$1,167
<b>Total Assets</b>	<b><u>\$3,087</u></b>	<b><u>\$215</u></b>	<b><u>\$2,135</u></b>	<b><u>\$1,167</u></b>
<b>Liabilities:</b>				
Due To Others	\$132	\$0	\$132	\$0
Undistributed Monies	2,955	3,130	4,918	1,167
<b>Total Liabilities</b>	<b><u>\$3,087</u></b>	<b><u>\$3,130</u></b>	<b><u>\$5,050</u></b>	<b><u>\$1,167</u></b>
<b>Mental Health and Recovery Services Fund</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$2,695,019	\$6,237,400	\$5,872,295	\$3,060,124
Accounts Receivable	30	0	30	0
Accrued Interest	28	23	28	23
Due From Other Governments	99,323	143,858	99,323	143,858
<b>Total Assets</b>	<b><u>\$2,794,400</u></b>	<b><u>\$6,381,281</u></b>	<b><u>\$5,971,676</u></b>	<b><u>\$3,204,005</u></b>
<b>Liabilities:</b>				
Due to Others	\$206,813	\$280,666	\$206,813	\$280,666
Due to Other Governments	5,658	7,785	5,658	7,785
Accrued Salaries and Benefits	7,081	8,087	7,081	8,087
Compensated Absences Payable	1,192	2,488	1,192	2,488
Undistributed Monies	2,573,656	18,586,090	18,254,767	2,904,979
<b>Total Liabilities</b>	<b><u>\$2,794,400</u></b>	<b><u>\$18,885,116</u></b>	<b><u>\$18,475,511</u></b>	<b><u>\$3,204,005</u></b>

**SENECA COUNTY, OHIO**  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS, *Continued*  
 YEAR ENDED DECEMBER 31, 2002

	<i>Beginning Balance 1/1/2002</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance 12/31/2002</i>
<b>CROSSWAEH</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$0	\$1,600,788	\$1,600,788	\$0
<b>Total Assets</b>	<b>\$0</b>	<b>\$1,600,788</b>	<b>\$1,600,788</b>	<b>\$0</b>
<b>Liabilities:</b>				
Due to Others	\$0	\$4,638,188	\$4,638,188	\$0
<b>Total Liabilities</b>	<b>\$0</b>	<b>\$4,638,188</b>	<b>\$4,638,188</b>	<b>\$0</b>
<b>District Worker's Compensation Fund</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$0	\$1,972	\$986	\$986
<b>Total Assets</b>	<b>\$0</b>	<b>\$1,972</b>	<b>\$986</b>	<b>\$986</b>
<b>Liabilities:</b>				
Undistributed Monies	\$0	\$7,716	\$6,730	\$986
<b>Total Liabilities</b>	<b>\$0</b>	<b>\$7,716</b>	<b>\$6,730</b>	<b>\$986</b>
<b>Ohio Elections Commission Fund</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$30	\$240	\$270	\$0
<b>Total Assets</b>	<b>\$30</b>	<b>\$240</b>	<b>\$270</b>	<b>\$0</b>
<b>Liabilities:</b>				
Due to Other Governments	\$30	\$5,700	\$5,730	\$0
<b>Total Liabilities</b>	<b>\$30</b>	<b>\$5,700</b>	<b>\$5,730</b>	<b>\$0</b>
<b>Park District</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$18,554	\$74,228	\$40,327	\$52,455
Accounts Receivable	9,822	8,448	9,822	8,448
Interest	35	64	35	64
Due from Other Governments	0	2,755	0	2,755
<b>Total Assets</b>	<b>\$28,411</b>	<b>\$85,495</b>	<b>\$50,184</b>	<b>\$63,722</b>
<b>Liabilities:</b>				
Accrued Salaries	\$100	\$0	\$100	\$0
Due to Other Governments	433	517	433	517
Due to Others	0	2,763	0	2,763
Undistributed Monies	27,878	115,484	82,920	60,442
<b>Total Liabilities</b>	<b>\$28,411</b>	<b>\$118,764</b>	<b>\$83,453</b>	<b>\$63,722</b>

*Continued*

**SENECA COUNTY, OHIO**  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
**ALL AGENCY FUNDS, Continued**  
 YEAR ENDED DECEMBER 31, 2002

	<i>Beginning Balance 1/1/2002</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance 12/31/2002</i>
<b>Total-All Agency Funds</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	\$5,642,410	\$70,439,053	\$70,557,712	\$5,523,751
Segregated Cash Accounts	244,128	76,897	4,759	316,266
Segregated Investment Accounts	35,000	0	0	35,000
Taxes Receivable-Current	34,660,462	36,054,152	36,556,360	34,158,254
Taxes Receivable-Delinquent	2,613,968	2,720,804	2,700,267	2,634,505
Accounts Receivable	230,224	570,593	534,041	266,776
Accrued Interest	441	355	441	355
Due From Other Governments	1,644,761	4,660,867	1,644,761	4,660,867
<b>Total Assets</b>	<b><u><u>\$45,071,394</u></u></b>	<b><u><u>\$114,522,721</u></u></b>	<b><u><u>\$111,998,341</u></u></b>	<b><u><u>\$47,595,774</u></u></b>
<b>Liabilities:</b>				
Accrued Salaries and Benefits	\$60,005	\$64,677	\$60,005	\$64,677
Compensated Absences Payable	10,771	11,764	10,771	11,764
Due To Other Governments	34,874,484	187,602,584	186,085,943	36,391,125
Due to Primary Government	1,637,846	1,546,481	1,637,846	1,546,481
Due To Component Unit	4,704,400	5,137,756	4,704,400	5,137,756
Due To Others	384,274	52,740,854	52,646,540	478,588
Undistributed Monies	3,399,236	31,714,675	31,148,796	3,965,115
Accrued Interest Payable	378	268	378	268
<b>Total Liabilities</b>	<b><u><u>\$45,071,394</u></u></b>	<b><u><u>\$278,819,059</u></u></b>	<b><u><u>\$276,294,679</u></u></b>	<b><u><u>\$47,595,774</u></u></b>

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

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

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

**SENECA COUNTY, OHIO**  
**SCHEDULE OF GENERAL FIXED ASSETS**  
**BY SOURCE**  
**DECEMBER 31, 2002**

	<i>Seneca County Governmental Funds</i>	<i>Component Unit</i>	<i>Reporting Entity Total</i>
<b>General Fixed Assets:</b>			
Joint Ventures	\$2,498,780	\$205,477	\$2,704,257
Art & Museum Exhibits	411,605		411,605
Land	1,031,490		1,031,490
Buildings	17,128,171		17,128,171
Equipment	7,485,446	1,125,017	8,610,463
<b>Total General Fixed Assets</b>	<b><u>\$28,555,492</u></b>	<b><u>\$1,330,494</u></b>	<b><u>\$29,885,986</u></b>
<b>Investment in General Fixed Assets From:</b>			
Initial Investment in General Fixed Assets	\$5,907,315	\$8,638	\$5,915,953
General Obligation Bonds	5,871,454		5,871,454
Federal Grants	86,003		86,003
State Grants	2,024,906	69,458	2,094,364
General Fund Revenues	6,292,809		6,292,809
Special Revenue Funds	5,257,193	1,033,507	6,290,700
Gifts	161,521	13,414	174,935
Agency Funds	43,906		43,906
Art & Museum Exhibits	411,605		411,605
Joint Ventures	2,498,780	205,477	2,704,257
<b>Total Investment in General Fixed Assets</b>	<b><u>\$28,555,492</u></b>	<b><u>\$1,330,494</u></b>	<b><u>\$29,885,986</u></b>

**SENECA COUNTY, OHIO**  
**SCHEDULE OF GENERAL FIXED ASSETS**  
**BY SOURCE**  
**DECEMBER 31, 2002**

	<i>Seneca County Governmental Funds</i>	<i>Component Unit</i>	<i>Reporting Entity Total</i>
<b>General Fixed Assets:</b>			
Joint Ventures	\$2,498,780	\$205,477	\$2,704,257
Art & Museum Exhibits	411,605		411,605
Land	1,031,490		1,031,490
Buildings	17,128,171		17,128,171
Equipment	7,485,446	1,125,017	8,610,463
<b>Total General Fixed Assets</b>	<b><u>\$28,555,492</u></b>	<b><u>\$1,330,494</u></b>	<b><u>\$29,885,986</u></b>
<b>Investment in General Fixed Assets From:</b>			
Initial Investment in General Fixed Assets	\$5,907,315	\$8,638	\$5,915,953
General Obligation Bonds	5,871,454		5,871,454
Federal Grants	86,003		86,003
State Grants	2,024,906	69,458	2,094,364
General Fund Revenues	6,292,809		6,292,809
Special Revenue Funds	5,257,193	1,033,507	6,290,700
Gifts	161,521	13,414	174,935
Agency Funds	43,906		43,906
Art & Museum Exhibits	411,605		411,605
Joint Ventures	2,498,780	205,477	2,704,257
<b>Total Investment in General Fixed Assets</b>	<b><u>\$28,555,492</u></b>	<b><u>\$1,330,494</u></b>	<b><u>\$29,885,986</u></b>

**SENECA COUNTY, OHIO**  
**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS**  
**BY FUNCTION AND ACTIVITY**  
**YEAR ENDED DECEMBER 31, 2002**

	<i>Fixed Assets 1/1/2002</i>	<i>Additions</i>	<i>Deletions</i>	<i>Transfers</i>	<i>Fixed Assets 12/31/2002</i>
<b>Function:</b>					
General Government					
Legislative and Executive	\$18,890,202	\$351,536	(\$519,336)	\$382,739	\$19,105,141
Judicial	462,125	47,614	(11,572)	(14,962)	483,205
Public Safety	1,344,145	122,697	(57,697)	21,345	1,430,490
Public Works	3,230,004	292,929	(110,602)	(8,894)	3,403,437
Health	67,865	16,300			84,165
Human Services	1,261,723	215,101	(26,778)	(388,223)	1,061,823
Community and					
Economic Development	14,192	14,995	(9,500)		19,687
Other	57,159				57,159
Art & Museum Exhibits	409,795	1,810			411,605
Investment in Joint Ventures	2,348,646	150,134			2,498,780
<b>Primary Government</b>					
<b>Total General Fixed Assets</b>	<b>28,085,856</b>	<b>1,213,116</b>	<b>(735,485)</b>	<b>(7,995)</b>	<b>28,555,492</b>
Component Unit					
Health	1,134,183	19,802	(28,968)		1,125,017
Joint Venture	210,700		(5,223)		205,477
<b>Reporting Entity</b>					
<b>Total General Fixed Assets</b>	<b>\$29,430,739</b>	<b>\$1,232,918</b>	<b>(\$769,676)</b>	<b>(\$7,995)</b>	<b>\$29,885,986</b>

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

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

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

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

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

**SENECA COUNTY, OHIO**  
**COMBINED BALANCE SHEET**  
**MRDD COMPONENT UNIT**  
 DECEMBER 31, 2002

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund</u>	<u>Account Groups</u>	
	<u>General</u>	<u>Special Revenue</u>	<u>Type</u>	<u>General Fixed Assets</u>	<u>General Long-Term Debt</u>
			<u>Agency</u>		
<b>Assets and Other Debits:</b>					
<b>Current Assets:</b>					
Pooled Cash and Equivalents	\$5,388,007	\$460,736	\$16,552		
Segregated Cash Accounts					
Receivables:					
Accounts	22,594				
Property Taxes-Due from Primary Gov't Agency Fund	5,137,756				
Due From Other Governments	78,190	11,310			
Materials and Supplies	8,756				
Prepays	8,347	34			
Net Investment in Joint Ventures				\$205,477	
Property, Plant and Equipment:					
Furniture and Equipment				1,125,017	
Less: Accumulated Depreciation					
Other Assets					
<b>Other Debits:</b>					
Amounts to be Provided by Component Unit					\$297,679
<b>Total Assets and Other Debits</b>	<b><u>\$10,643,650</u></b>	<b><u>\$472,080</u></b>	<b><u>\$16,552</u></b>	<b><u>\$1,330,494</u></b>	<b><u>\$297,679</u></b>
<b>Liabilities:</b>					
<b>Current Liabilities:</b>					
Accounts Payable	\$17,851	\$4,848			
Contracts Payable	46,943	12,216			
Accrued Salaries and Benefits	178,415	3,455			
Compensated Absences Payable	12,670	745			\$297,679
Due to Others			\$16,552		
Due to Other Governments	142,895	4,088			
Deferred Revenue	5,303,722	3,600			
<b>Total Liabilities</b>	<b><u>5,702,496</u></b>	<b><u>28,952</u></b>	<b><u>16,552</u></b>	<b><u>0</u></b>	<b><u>297,679</u></b>
<b>Fund Equity and Other Credits:</b>					
Net Investment in Joint Ventures				205,477	
Investment in General Fixed Assets				1,125,017	
Net Assets: Unreserved					
Fund Balance-Reserved for Encumbrances	274,744	66,262			
Fund Balance Reserved for Inventory	8,756				
Fund Balance Reserved for Prepays	8,347	34			
Fund Balance-Unreserved, Undesignated	4,649,307	376,832			
<b>Total Fund Equity and Other Credits</b>	<b><u>4,941,154</u></b>	<b><u>443,128</u></b>	<b><u>0</u></b>	<b><u>1,330,494</u></b>	<b><u>0</u></b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b><u>\$10,643,650</u></b>	<b><u>\$472,080</u></b>	<b><u>\$16,552</u></b>	<b><u>\$1,330,494</u></b>	<b><u>\$297,679</u></b>

<b>Primary Government</b>	<b>Component Unit</b>	<b>Reporting Entity</b>
<i>2002 Totals</i>	<i>Seneca ReAd Industries, Inc.</i>	<i>2002 Totals</i>
\$5,865,295	\$368,487	\$5,865,295 368,487
22,594	58,302	80,896
5,137,756		5,137,756
89,500		89,500
8,756		8,756
8,381	2,898	11,279
205,477		205,477
1,125,017	461,531 (250,289) 988	1,586,548 (250,289) 988
297,679		297,679
<b><u>\$12,760,455</u></b>	<b><u>\$641,917</u></b>	<b><u>\$13,402,372</u></b>
\$22,699	\$1,236	\$23,935
59,159		59,159
181,870	16,714	198,584
311,094	13,251	324,345
16,552		16,552
146,983		146,983
5,307,322		5,307,322
<b><u>6,045,679</u></b>	<b><u>31,201</u></b>	<b><u>6,076,880</u></b>
205,477		205,477
1,125,017		1,125,017
	610,716	610,716
341,006		341,006
8,756		8,756
8,381		8,381
5,026,139		5,026,139
<b><u>6,714,776</u></b>	<b><u>610,716</u></b>	<b><u>7,325,492</u></b>
<b><u>\$12,760,455</u></b>	<b><u>\$641,917</u></b>	<b><u>\$13,402,372</u></b>

**SENECA COUNTY, OHIO**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**MRDD COMPONENT UNIT**  
**YEAR ENDED DECEMBER 31, 2002**

	<b>Governmental Fund Types</b>		
	<i>General</i>	<i>Special Revenue</i>	<i>2002 Totals</i>
<b>Revenues:</b>			
Taxes	\$4,057,674		\$4,057,674
Intergovernmental	2,808,738	\$467,294	3,276,032
Donations		5,971	5,971
Miscellaneous	160,361	36,101	196,462
<b>Total Revenue</b>	<b>7,026,773</b>	<b>509,366</b>	<b>7,536,139</b>
<b>Expenditures:</b>			
Current Operations:			
Health	5,445,316	326,835	5,772,151
<b>Total Expenditures</b>	<b>5,445,316</b>	<b>326,835</b>	<b>5,772,151</b>
<i>Excess of Revenues Over(Under) Expenditures</i>	<i>1,581,457</i>	<i>182,531</i>	<i>1,763,988</i>
<b>Other Financing Sources(Uses):</b>			
Operating Transfers In		179,800	179,800
Operating Transfers Out	(179,800)		(179,800)
<i>Total Other Financing Sources(Uses)</i>	<i>(179,800)</i>	<i>179,800</i>	<i>0</i>
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</i>	<i>1,401,657</i>	<i>362,331</i>	<i>1,763,988</i>
<i>Fund Balance at Beginning of Year</i>	<i>3,543,020</i>	<i>80,797</i>	<i>3,623,817</i>
Increase (Decrease) in Inventory	(3,523)		(3,523)
<b>Fund Balance at End of Year</b>	<b>\$4,941,154</b>	<b>\$443,128</b>	<b>\$5,384,282</b>

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**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, 2002**

	<i>General</i>			Variance: Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual	
<b>Revenues:</b>				
Taxes	\$4,275,000	\$4,275,000	\$4,256,220	(\$18,780)
Intergovernmental	2,449,000	2,449,000	2,526,978	77,978
Donations				
Miscellaneous	174,000	174,000	165,449	(8,551)
<b>Total Revenues</b>	<b>6,898,000</b>	<b>6,898,000</b>	<b>6,948,647</b>	<b>50,647</b>
<b>Expenditures:</b>				
Current Operations:				
Health				
Personal Services	5,060,000	5,042,000	4,543,481	498,519
Supplies	157,000	157,000	151,939	5,061
Contractual Services	653,000	751,500	674,465	77,035
Other	4,360,644	4,349,144	172,866	4,176,278
Capital Outlay	230,000	138,000	88,697	49,303
Capital Outlay				
Interest and Fiscal Charges				
<b>Total Expenditures</b>	<b>10,460,644</b>	<b>10,437,644</b>	<b>5,631,448</b>	<b>4,806,196</b>
<i>Excess of Revenues Over(Under) Expenditures</i>	<i>(3,562,644)</i>	<i>(3,539,644)</i>	<i>1,317,199</i>	<i>4,856,843</i>
<b>Other Financing Sources(Uses):</b>				
Advances-In			153,700	153,700
Advances-Out				
Operating Transfers-In				
Operating Transfers-Out	(156,800)	(179,800)	(179,800)	0
<b>Total Other Financing Sources(Uses)</b>	<b>(156,800)</b>	<b>(179,800)</b>	<b>(26,100)</b>	<b>153,700</b>
<i>Excess of Revenues and Other Financing Sources Over(Under) Expenditures and Other Uses</i>	<i>(3,719,444)</i>	<i>(3,719,444)</i>	<i>1,291,099</i>	<i>5,010,543</i>
<i>Fund Balance(Deficit) at Beginning of Year</i>	<i>3,479,743</i>	<i>3,479,743</i>	<i>3,479,743</i>	<i>0</i>
<i>Prior Year Encumbrances Not Expended</i>	<i>285,064</i>	<i>285,064</i>	<i>285,064</i>	<i>0</i>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$45,363</b>	<b>\$45,363</b>	<b>\$5,055,906</b>	<b>\$5,010,543</b>

*Special Revenue*

Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
\$439,696	\$441,507	\$457,011	\$15,504
5,000	5,000	5,971	971
33,035	35,900	36,112	212
<b>477,731</b>	<b>482,407</b>	<b>499,094</b>	<b>16,687</b>
93,617	106,485	105,433	1,052
277,164	449,541	209,766	239,775
38,355	41,805	35,594	6,211
11,318	6,815	6,033	782
11,583	11,083	6,920	4,163
19,000	19,000	19,000	0
<b>451,037</b>	<b>634,729</b>	<b>382,746</b>	<b>251,983</b>
26,694	(152,322)	116,348	268,670
71,800	179,800	(153,700) 179,800	(153,700) 0
<b>71,800</b>	<b>179,800</b>	<b>26,100</b>	<b>(153,700)</b>
98,494	27,478	142,448	114,970
145,056	145,056	145,056	0
89,909	89,909	89,909	0
<b>\$333,459</b>	<b>\$262,443</b>	<b>\$377,413</b>	<b>\$114,970</b>

**SENECA COUNTY, OHIO**  
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS  
**SENECA ReAD INDUSTRIES**  
 YEAR ENDED DECEMBER 31, 2002

<b>Operating Revenues:</b>	
Charges for Services	\$466,928
Other	4,046
	<u>470,974</u>
<b>Total Operating Revenues</b>	
<b>Operating Expenses:</b>	
Personal Services	381,585
Contract Services	15,659
Materials and Supplies	63,444
Other	15,820
Depreciation	27,121
	<u>503,629</u>
<b>Total Operating Expenses</b>	
<i>Operating Income(Loss)</i>	<u>(32,655)</u>
<b>Nonoperating Revenues(Expenses):</b>	
Donations	425
Interest Income	9,527
	<u>9,952</u>
<b>Total Nonoperating Revenues(Expenses)</b>	
<i>Net Income(Loss)</i>	<u>(22,703)</u>
<i>Net Assets at Beginning of Year</i>	<u>633,419</u>
<b>Net Assets at End of Year</b>	<b><u>\$610,716</u></b>

**SENECA COUNTY, OHIO**  
**STATEMENT OF CASH FLOWS**  
**SENECA ReAD INDUSTRIES**  
**YEAR ENDED DECEMBER 31, 2002**

<b>Cash Flows from Operating Activities:</b>	
Cash Received from Customers	\$476,373
Other	4,046
Cash Paid to Suppliers	(95,480)
Cash Paid to Employees	(383,761)
	<b>1,178</b>
<b>Net Cash Provided by (Used in ) Operating Activities</b>	
<b>Cash Flows from Noncapital Financing Activities:</b>	
Donations	425
	<b>425</b>
<b>Net Cash Provided by Noncapital Financing Activities</b>	
<b>Cash Flows from Capital and Related Financing Activities:</b>	
Purchase of Fixed Assets	(18,623)
	<b>(18,623)</b>
<b>Net Cash Used in Capital and Related Financing Activities</b>	
<b>Cash Flows from Investing Activities:</b>	
Interest Received	9,527
	<b>9,527</b>
<b>Net Cash Provided from Investing Activities</b>	
Net Increase in Cash and Cash Equivalents	(7,493)
Cash and Cash Equivalents, January 1	375,980
	<b>\$368,487</b>
<b>Cash and Cash Equivalents, December 31</b>	
<b>Adjustments to Reconcile Operating Income to Net Cash (Used in) Operating Activities:</b>	
Operating Income	(\$32,655)
<b>Changes in Assets and Liabilities</b>	
Increase (Decrease) in Accrued Salaries & Benefits	901
Increase (Decrease) in Compensated Absences	(3,077)
(Increase)Decrease in Prepaids	(507)
(Increase)Decrease in Accounts Receivable	9,445
Increase(Decrease) in Accounts Payable	(50)
Depreciation	27,121
	<b>\$1,178</b>
<b>Net Cash (Used in) Operating Activities</b>	

**SENECA COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**MRDD COMPONENT UNIT INDIVIDUAL SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2002**

	<i>Preschool Disabilities</i>	<i>Title VI-B</i>	<i>Title VI</i>	<i>Person Centered Planning</i>	<i>Supported Living Services</i>
<b>Assets:</b>					
Current Assets:					
Pooled Cash and Equivalents			\$128	\$19,852	\$282,377
Due From Other Governments					
Prepays					
<b>Total Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$128</b>	<b>\$19,852</b>	<b>\$282,377</b>
<b>Liabilities:</b>					
Current Liabilities:					
Accounts Payable					
Contracts Payable					\$3,636
Accrued Salaries and Benefits		\$147			
Compensated Absences Payable		961			32
Due to Other Governments	\$132				3,600
Deferred Revenue					
Advances From Other Funds					
<b>Total Liabilities</b>	<b>132</b>	<b>1,108</b>	<b>0</b>	<b>0</b>	<b>7,268</b>
<b>Fund Balances:</b>					
Fund Balance-Reserved for Encumbrances					14,391
Fund Balance-Reserved for Prepays					
Fund Balance-Undesignated	(132)	(1,108)	128	19,852	260,718
<b>Total Fund Balances</b>	<b>(132)</b>	<b>(1,108)</b>	<b>128</b>	<b>19,852</b>	<b>275,109</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$0</b>	<b>\$0</b>	<b>\$128</b>	<b>\$19,852</b>	<b>\$282,377</b>

<i>Family Resources Grant</i>	<i>Donations</i>	<i>Early Intervention Grant</i>	<i>Community Residential Services</i>	<i>2002 Totals</i>
\$31,457	\$10,217	\$23,597	\$93,108	\$460,736
	34		11,310	11,310
				34
<b><u>\$31,457</u></b>	<b><u>\$10,251</u></b>	<b><u>\$23,597</u></b>	<b><u>\$104,418</u></b>	<b><u>\$472,080</u></b>
\$3,739	\$910	\$199		\$4,848
1,633			\$6,947	12,216
		3,455		3,455
		598		745
114		2,758	91	4,088
				3,600
				0
<b><u>5,486</u></b>	<b><u>910</u></b>	<b><u>7,010</u></b>	<b><u>7,038</u></b>	<b><u>28,952</u></b>
19,380	165	1,319	31,007	66,262
	34			34
6,591	9,142	15,268	66,373	376,832
<b><u>25,971</u></b>	<b><u>9,341</u></b>	<b><u>16,587</u></b>	<b><u>97,380</u></b>	<b><u>443,128</u></b>
<b><u>\$31,457</u></b>	<b><u>\$10,251</u></b>	<b><u>\$23,597</u></b>	<b><u>\$104,418</u></b>	<b><u>\$472,080</u></b>

**SENECA COUNTY, OHIO**  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
**MRDD COMPONENT UNIT INDIVIDUAL SPECIAL REVENUE FUNDS**  
 YEAR ENDED DECEMBER 31, 2002

	<u>Preschool Disabilities</u>	<u>Title VI-B</u>	<u>Title VI</u>	<u>Person Centered Planning</u>
<b>Revenues:</b>				
Intergovernmental	\$910	\$26,295	\$2,300	
Donations				
Miscellaneous				\$2,110
	<u>910</u>	<u>26,295</u>	<u>2,300</u>	<u>2,110</u>
<b>Total Revenue</b>				
<b>Expenditures:</b>				
<i>Current Operations:</i>				
Health	564	26,767	3,059	2,374
	<u>564</u>	<u>26,767</u>	<u>3,059</u>	<u>2,374</u>
<b>Total Expenditures</b>				
<i>Excess of Revenues Over(Under) Expenditures</i>	<u>346</u>	<u>(472)</u>	<u>(759)</u>	<u>(264)</u>
<b>Other Financing Sources:</b>				
Operating Transfers-In				
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Other Financing Sources</b>				
<i>Excess of Revenues and Other Financing Sources over Expenditures</i>	346	(472)	(759)	(264)
<i>Fund Equity at Beginning of Year</i>	<u>(478)</u>	<u>(636)</u>	<u>887</u>	<u>20,116</u>
<b>Fund Equity at End of Year</b>	<u><u>(\$132)</u></u>	<u><u>(\$1,108)</u></u>	<u><u>\$128</u></u>	<u><u>\$19,852</u></u>

<i>Supported Living Services</i>	<i>Family Resources Grant</i>	<i>Donations</i>	<i>Early Intervention Grant</i>	<i>Community Residential Services</i>	<i>2002 Totals</i>
\$182,964	\$40,181		\$83,161	\$131,483	\$467,294
		\$5,971			5,971
20,562	19		13,410		36,101
<b>203,526</b>	<b>40,200</b>	<b>5,971</b>	<b>96,571</b>	<b>131,483</b>	<b>509,366</b>
49,607	61,268	13,728	83,788	85,680	326,835
<b>49,607</b>	<b>61,268</b>	<b>13,728</b>	<b>83,788</b>	<b>85,680</b>	<b>326,835</b>
153,919	(21,068)	(7,757)	12,783	45,803	182,531
171,800			8,000		179,800
171,800	0	0	8,000	0	179,800
325,719	(21,068)	(7,757)	20,783	45,803	362,331
(50,610)	47,039	17,098	(4,196)	51,577	80,797
<b>\$275,109</b>	<b>\$25,971</b>	<b>\$9,341</b>	<b>\$16,587</b>	<b>\$97,380</b>	<b>\$443,128</b>

**SENECA COUNTY, OHIO**  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
**MRDD COMPONENT UNIT SPECIAL REVENUE FUNDS**  
 YEAR ENDED DECEMBER 31, 2002

	<b>Preschool Disability Grant</b>			
	Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$5,042	\$910	\$910	\$0
Donations				
Miscellaneous				
<b>Total Revenues</b>	<b>5,042</b>	<b>910</b>	<b>910</b>	<b>0</b>
<b>Expenditures:</b>				
Current Operations:				
Health				
Personal Services	5042	910	910	0
Contractual Services				
Supplies				
Other				
Capital Outlay				
Capital Outlay				
<b>Total Expenditures</b>	<b>5,042</b>	<b>910</b>	<b>910</b>	<b>0</b>
<i>Excess of Revenues Over(Under) Expenditures</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>Other Financing Sources(Uses):</b>				
Advances-Out				
Operating Transfers-In				
<b>Total Other Financing Sources(Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Excess of Revenues and Other Financing Sources Over(Under) Expenditures and Other Uses</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Fund Balance(Deficit) at Beginning of Year</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Prior Year Encumbrances Not Expended</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<i>Title VI-B Grant</i>				<i>Title VI Grant</i>			
Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
\$18,175	\$18,175	\$17,906	(\$269)	\$5,231	\$2,300	\$2,300	\$0
<b>18,175</b>	<b>18,175</b>	<b>17,906</b>	<b>(269)</b>	<b>5,231</b>	<b>2,300</b>	<b>2,300</b>	<b>0</b>
28,495	28,495	28,226	269	3,059	128	0	128
<b>28,495</b>	<b>28,495</b>	<b>28,226</b>	<b>269</b>	<b>3,059</b>	<b>128</b>	<b>0</b>	<b>128</b>
(10,320)	(10,320)	(10,320)	0	2,172	2,172	2,300	128
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
(10,320)	(10,320)	(10,320)	0	2,172	2,172	2,300	128
10,320	10,320	10,320	0	(2,172)	(2,172)	(2,172)	0
0	0	0	0	0	0	0	0
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$128</b>	<b>\$128</b>

*Continued*

**SENECA COUNTY, OHIO**  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
 MRDD COMPONENT UNIT SPECIAL REVENUE FUNDS  
 YEAR ENDED DECEMBER 31, 2002

	<i>Person Centered Planning</i>			Variance: Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual	
<b>Revenues:</b>				
Intergovernmental				
Donations				
Miscellaneous		\$2,100	\$2,110	\$10
<b>Total Revenues</b>	<b>0</b>	<b>2,100</b>	<b>2,110</b>	<b>10</b>
<b>Expenditures:</b>				
Current Operations:				
Health				
Personal Services				
Contractual Services	20,087	17,087	844	16,243
Supplies		3,000	1,500	1,500
Other				
Capital Outlay				
Capital Outlay				
<b>Total Expenditures</b>	<b>20,087</b>	<b>20,087</b>	<b>2,344</b>	<b>17,743</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(20,087)</i>	<i>(17,987)</i>	<i>(234)</i>	<i>17,753</i>
<b>Other Financing Sources(Uses):</b>				
Advances-Out				
Operating Transfers-In				
<b>Total Other Financing Sources(Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Excess of Revenues and Other Financing Sources Over(Under) Expenditures and Other Uses</i>	<i>(20,087)</i>	<i>(17,987)</i>	<i>(234)</i>	<i>17,753</i>
<i>Fund Balance(Deficit) at Beginning of Year</i>	<i>20,087</i>	<i>20,087</i>	<i>20,087</i>	<i>0</i>
<i>Prior Year Encumbrances Not Expended</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$0</b>	<b>\$2,100</b>	<b>\$19,853</b>	<b>\$17,753</b>

<i>Supported Living Services</i>				<i>Family Resources Grant</i>			
Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
\$210,093	\$179,364	\$182,964	\$3,600	\$46,521	\$40,181	\$40,181	\$0
	20,369	20,561	192		9	19	10
<b>210,093</b>	<b>199,733</b>	<b>203,525</b>	<b>3,792</b>	<b>46,521</b>	<b>40,190</b>	<b>40,200</b>	<b>10</b>
62,045	212,045	42,580	169,465	42,995	52,216	47,753	4,463
700	700		700	30,500	30,950	28,956	1,994
				4,037	1,250	1,250	0
700	700	239	461				
19,000	19,000	19,000	0				
<b>82,445</b>	<b>232,445</b>	<b>61,819</b>	<b>170,626</b>	<b>77,532</b>	<b>84,416</b>	<b>77,959</b>	<b>6,457</b>
<b>127,648</b>	<b>(32,712)</b>	<b>141,706</b>	<b>174,418</b>	<b>(31,011)</b>	<b>(44,226)</b>	<b>(37,759)</b>	<b>6,467</b>
		(133,772)	(133,772)				
71,800	171,800	171,800	0				
<b>71,800</b>	<b>171,800</b>	<b>38,028</b>	<b>(133,772)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>199,448</b>	<b>139,088</b>	<b>179,734</b>	<b>40,646</b>	<b>(31,011)</b>	<b>(44,226)</b>	<b>(37,759)</b>	<b>6,467</b>
47,034	47,034	47,034	0	15,939	15,939	15,939	0
37,581	37,581	37,581	0	28,526	28,526	28,526	0
<b>\$284,063</b>	<b>\$223,703</b>	<b>\$264,349</b>	<b>\$40,646</b>	<b>\$13,454</b>	<b>\$239</b>	<b>\$6,706</b>	<b>\$6,467</b>

*Continued*

**SENECA COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**MRDD COMPONENT UNIT SPECIAL REVENUE FUNDS**  
**YEAR ENDED DECEMBER 31, 2002**

	<i>Donations</i>			Variance: Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual	
<b>Revenues:</b>				
Intergovernmental				
Donations	\$5,000	\$5,000	\$5,971	\$971
Miscellaneous				
<b>Total Revenues</b>	<b>5,000</b>	<b>5,000</b>	<b>5,971</b>	<b>971</b>
<b>Expenditures:</b>				
Current Operations:				
Health				
Personal Services				
Contractual Services				
Supplies	6,884	6,884	5,138	1,746
Other	2,022	2,522	1,868	654
Capital Outlay	10,883	10,383	6,681	3,702
Capital Outlay				
<b>Total Expenditures</b>	<b>19,789</b>	<b>19,789</b>	<b>13,687</b>	<b>6,102</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(14,789)</i>	<i>(14,789)</i>	<i>(7,716)</i>	<i>7,073</i>
<b>Other Financing Sources(Uses):</b>				
Advances-Out				
Operating Transfers-In				
<b>Total Other Financing Sources(Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Excess of Revenues and Other Financing Sources Over(Under) Expenditures and Other Uses</i>	<i>(14,789)</i>	<i>(14,789)</i>	<i>(7,716)</i>	<i>7,073</i>
<i>Fund Balance(Deficit) at Beginning of Year</i>	<i>10,613</i>	<i>10,613</i>	<i>10,613</i>	<i>0</i>
<i>Prior Year Encumbrances Not Expended</i>	<i>6,246</i>	<i>6,246</i>	<i>6,246</i>	<i>0</i>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$2,070</b>	<b>\$2,070</b>	<b>\$9,143</b>	<b>\$7,073</b>

<i>Early Intervention Grant</i>				<i>Community Residential Services</i>			
Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
\$46,634	\$92,577	\$92,577	\$0	\$108,000	\$108,000	\$120,173	\$12,173
33,035	13,422	13,422	0				
<b>79,669</b>	<b>105,999</b>	<b>105,999</b>	<b>0</b>	<b>108,000</b>	<b>108,000</b>	<b>120,173</b>	<b>12,173</b>
60,080	77,080	76,297	783				
6,139	9,114	2,491	6,623	145,898	159,079	116,098	42,981
271	271		271				
2,200	2,915	2,915	0				
			0				
<b>68,690</b>	<b>89,380</b>	<b>81,703</b>	<b>7,677</b>	<b>145,898</b>	<b>159,079</b>	<b>116,098</b>	<b>42,981</b>
10,979	16,619	24,296	7,677	(37,898)	(51,079)	4,075	55,154
		(19,928)	(19,928)				
	8,000	8,000	0				
<b>0</b>	<b>8,000</b>	<b>(11,928)</b>	<b>(19,928)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
10,979	24,619	12,368	(12,251)	(37,898)	(51,079)	4,075	55,154
8,263	8,263	8,263	0	34,972	34,972	34,972	0
1,449	1,449	1,449	0	16,107	16,107	16,107	0
<b>\$20,691</b>	<b>\$34,331</b>	<b>\$22,080</b>	<b>(\$12,251)</b>	<b>\$13,181</b>	<b>\$0</b>	<b>\$55,154</b>	<b>\$55,154</b>

**SENECA COUNTY, OHIO**  
**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**COMPONENT UNIT AGENCY FUND**  
**YEAR ENDED DECEMBER 31, 2002**

	<i>Beginning Balance 1/1/2002</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance 12/31/2002</i>
<b>Hospitalization</b>				
<b>Assets:</b>				
Pooled Cash and Cash Equivalents	<u>\$11,379</u>	<u>\$156,890</u>	<u>\$151,717</u>	<u>\$16,552</u>
<b>Total Assets</b>	<b><u><u>\$11,379</u></u></b>	<b><u><u>\$156,890</u></u></b>	<b><u><u>\$151,717</u></u></b>	<b><u><u>\$16,552</u></u></b>
<b>Liabilities:</b>				
Due to Others	<u>\$11,379</u>	<u>\$156,890</u>	<u>\$151,717</u>	<u>\$16,552</u>
<b>Total Liabilities</b>	<b><u><u>\$11,379</u></u></b>	<b><u><u>\$156,890</u></u></b>	<b><u><u>\$151,717</u></u></b>	<b><u><u>\$16,552</u></u></b>

# *Seneca County*

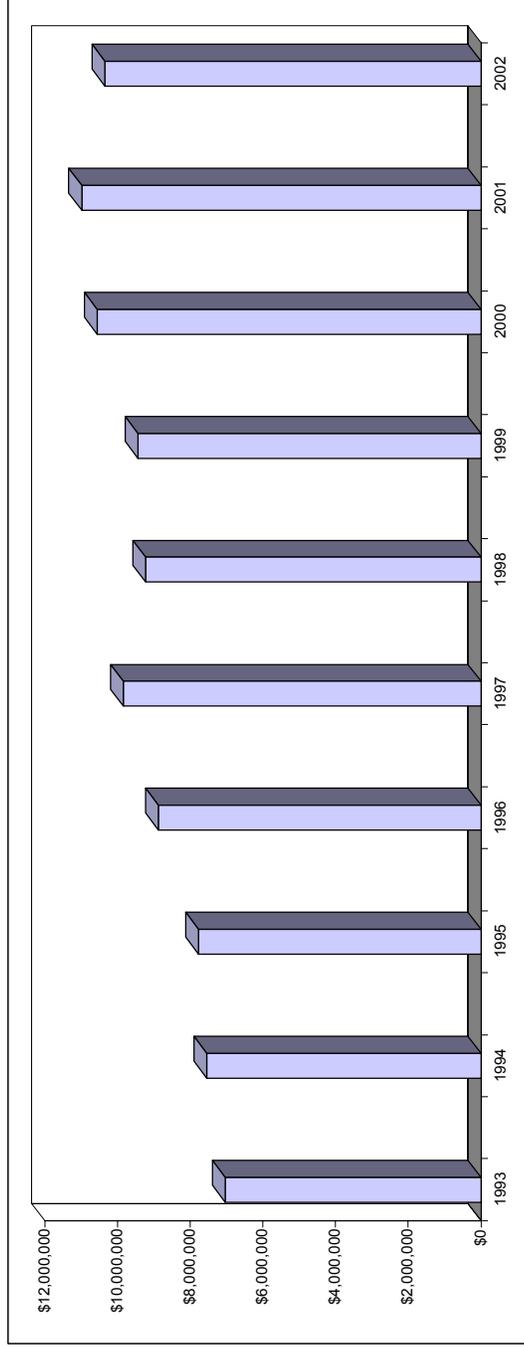
## *Statistical Section*





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

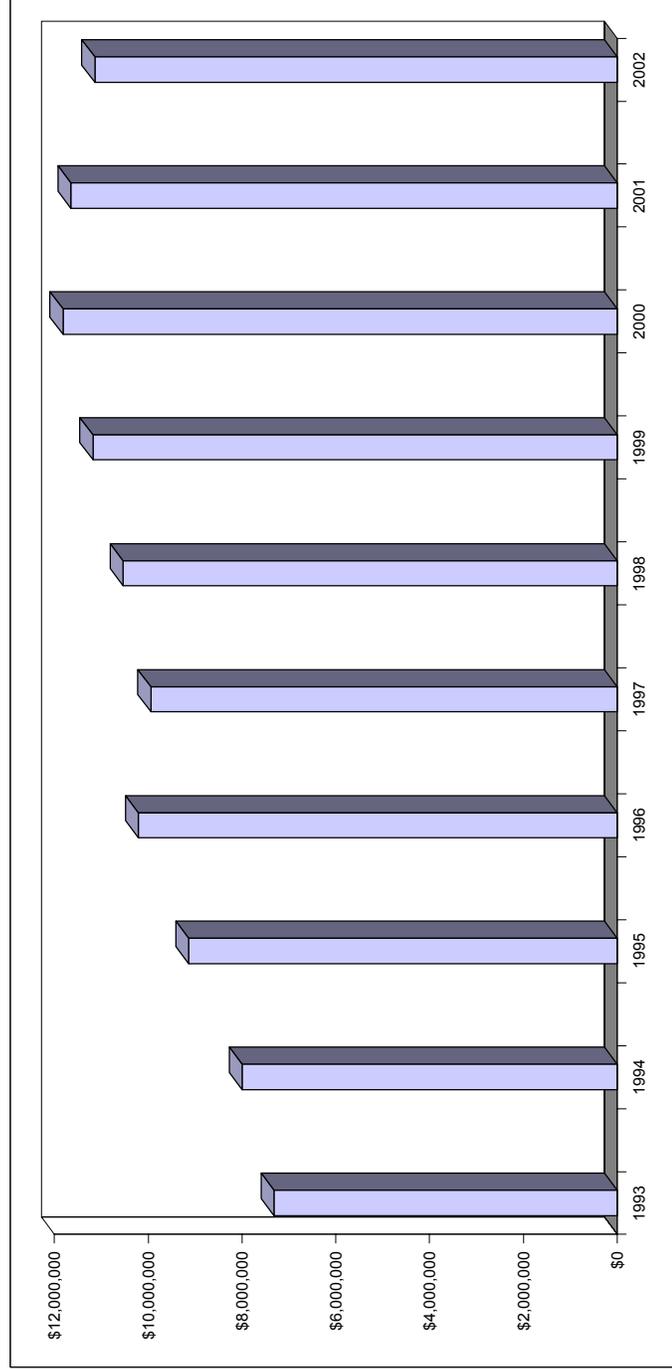
	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
General Government	\$3,925,526	\$3,952,666	\$4,028,836	\$4,743,427	\$5,116,713	\$4,902,397	\$5,254,530	\$5,882,059	\$6,022,119	\$5,577,035
Public Safety	1,716,550	2,135,742	2,558,083	2,810,618	2,945,486	3,229,486	3,320,554	3,771,339	3,857,523	3,868,653
Public Works	15,679	15,749	17,615	22,748	28,960	48,965	37,507	45,383	37,278	30,889
Health	61,090	59,362	59,292	63,209	65,789	65,319	68,238	71,712	72,070	82,978
Human Services	946,470	933,576	588,563	622,447	988,158	340,254	248,918	312,218	296,895	301,930
Conservation and Recreation	48,965	79,181	58,452	184,001	88,059	54,070	117,219	53,861	158,630	63,202
Economic Development	48,500	25,250	25,250	45,000	50,740	45,500	70,544	86,091	82,874	51,651
Capital Outlay	9,013	120,126	16,360	121,337	292,558	2,500	0	1,000	111,960	0
Intergovernmental	221,100	217,750	418,707	253,770	266,072	531,454	322,042	336,924	300,500	320,698
Debt Service	47,004	0	5,351	3,555	1,278	0	0	628	44,178	44,166
<b>TOTAL</b>	<b>\$7,039,897</b>	<b>\$7,539,402</b>	<b>\$7,776,509</b>	<b>\$8,870,112</b>	<b>\$9,843,813</b>	<b>\$9,219,945</b>	<b>\$9,439,552</b>	<b>\$10,561,215</b>	<b>\$10,984,027</b>	<b>\$10,341,202</b>



Source: Seneca County Auditor

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

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Property and Other Local Taxes	\$1,021,388	\$1,280,982	\$1,319,194	\$1,361,631	\$1,470,695	\$1,469,707	\$1,731,118	\$1,805,660	\$2,190,082	\$1,967,008
Sales Taxes	2,891,659	3,172,697	3,691,017	3,922,634	3,749,783	3,865,410	3,776,797	4,324,257	4,252,145	4,866,551
Charges for Services	1,332,536	1,271,922	1,779,007	2,104,588	1,911,863	1,783,378	1,717,204	1,617,938	1,924,668	2,413,771
Licenses and Permits	7,906	8,633	7,699	7,438	7,977	7,913	6,949	6,539	4,717	4,530
Fines & Forfeitures	88,451	104,432	101,881	106,681	98,547	108,978	106,651	125,635	125,340	127,069
Intergovernmental	1,320,542	1,493,905	1,162,974	1,527,382	1,641,972	1,820,883	2,426,985	2,654,009	1,957,690	1,052,424
Interest	277,286	362,016	693,554	786,601	882,701	950,268	890,237	1,043,446	850,767	362,238
(Decrease) in Fair Value of Investments	0	0	0	0	0	0	0	0	(3,650)	(56,442)
Rent	0	0	0	0	0	0	121,509	100,171	118,876	126,811
Donations	0	0	0	0	0	0	13,136	21,084	23,587	78,268
Other	374,609	300,537	382,659	390,777	183,370	526,539	394,274	123,729	204,548	199,179
<b>TOTAL</b>	<b>\$7,314,377</b>	<b>\$7,995,124</b>	<b>\$9,137,985</b>	<b>\$10,207,732</b>	<b>\$9,946,908</b>	<b>\$10,533,076</b>	<b>\$11,184,860</b>	<b>\$11,822,468</b>	<b>\$11,648,770</b>	<b>\$11,141,407</b>



Source: Seneca County Auditor

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

Collection Year	Current Tax Levy	Current Tax Collections	Percent Collected	Delinquent Tax Collections	Total Tax Collections	% of Total Collections To Current Tax Levy	Outstanding Delinquent Taxes	% of Total Outstanding Delinquent Tax To Current Levy
1993	\$2,480,704	\$2,357,190	95.02%	\$31,844	\$2,389,034	96.30%	\$123,514	4.979%
1994	\$2,725,272	\$2,724,465	99.97%	\$87,283	\$2,811,748	103.17%	\$122,763	4.505%
1995	\$2,900,315	\$2,891,132	99.68%	\$77,990	\$2,969,122	102.37%	\$71,303	2.458%
1996	\$3,173,326	\$3,010,093	94.86%	\$73,620	\$3,083,713	97.18%	\$68,843	2.169%
1997	\$3,231,683	\$3,098,518	95.88%	\$71,634	\$3,170,152	98.10%	\$83,244	2.576%
1998	\$3,322,509	\$3,180,121	95.71%	\$84,681	\$3,264,802	98.26%	\$95,814	2.884%
1999	\$3,315,865	\$3,145,168	94.85%	\$101,757	\$3,246,925	97.92%	\$79,341	2.393%
2000	\$3,805,912	\$3,653,432	95.99%	\$85,050	\$3,738,482	98.23%	\$94,879	2.493%
2001	\$3,896,857	\$3,672,154	94.23%	\$87,802	\$3,759,956	96.49%	\$149,612	3.839%
2002	5,476,068	5,258,425	96.03%	184,205	\$5,442,630	99.39%	205,861	3.759%

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	
1993	\$439,692,140	\$1,256,263,257	\$101,426,705	\$405,706,820	\$70,415,700	\$70,415,700	\$611,534,545	\$1,732,385,777	35.30%
1994	\$446,202,360	\$1,274,863,886	\$101,748,845	\$406,995,380	\$74,785,260	\$84,983,250	\$622,736,465	\$1,766,842,516	35.25%
1995	\$451,018,140	\$1,290,886,114	\$101,505,405	\$406,021,620	\$60,229,400	\$68,442,500	\$612,752,945	\$1,765,350,234	34.71%
1996	\$488,204,040	\$1,394,868,685	\$101,030,006	\$404,120,004	\$62,994,320	\$71,584,454	\$652,228,366	\$1,870,573,143	34.87%
1997	\$497,181,930	\$1,420,582,971	\$108,965,084	\$435,860,336	\$63,292,590	\$71,923,397	\$669,439,604	\$1,928,366,704	34.72%
1998	\$511,155,360	\$1,460,443,885	\$111,110,916	\$444,443,664	\$67,040,720	\$76,182,636	\$689,306,996	\$1,981,070,185	34.79%
1999	\$666,186,120	\$1,903,388,914	\$116,001,105	\$464,004,420	\$64,210,190	\$72,966,125	\$846,397,415	\$2,440,359,459	34.68%
2000	\$675,765,860	\$1,930,759,600	\$122,775,786	\$491,103,144	\$64,155,820	\$72,904,340	\$862,697,466	\$2,494,767,084	34.58%
2001	\$685,785,980	\$1,959,388,500	\$126,640,677	\$506,562,700	\$58,407,760	\$66,372,454	\$870,834,417	\$2,532,323,654	34.39%
2002	\$723,458,220	\$2,067,023,485	\$103,285,862	\$413,143,448	\$59,561,100	\$67,683,068	\$886,305,182	\$2,547,850,001	34.79%

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**

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
<b>COUNTY UNITS:</b>										
General Fund	\$1.90	\$1.90	\$1.90	\$1.90	\$1.90	\$1.90	\$1.90	\$1.90	\$1.90	\$1.90
<b>TOWNSHIPS:</b>										
Adams	4.50	4.50	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60
Big Springs	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Bloom	6.40	6.40	6.40	6.40	6.40	6.40	8.20	8.20	8.20	7.60
Clinton	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95
Eden	4.05	4.05	4.05	4.10	4.10	4.10	4.10	4.10	4.30	4.10
Hopewell	4.50	4.50	4.20	4.20	4.20	3.20	3.20	3.20	3.20	3.20
Jackson	4.50	4.70	4.70	4.70	4.70	5.00	5.00	5.00	5.00	5.30
Liberty	3.95	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Loudon	4.20	4.50	4.50	4.50	4.50	3.80	3.80	3.50	3.50	3.50
Pleasant	4.20	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Reed	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
Scipio	5.50	7.00	6.20	6.20	6.20	6.20	6.50	8.00	8.00	8.00
Seneca	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90
Thompson	3.30	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Venice	4.20	4.20	4.20	4.20	4.20	3.30	3.30	3.30	3.30	3.30
<b>SCHOOL DISTRICTS:</b>										
Arcadia	38.70	38.73	38.40	38.24	37.50	36.95	36.95	36.63	36.47	38.47
Bellevue	41.15	40.10	40.70	39.70	35.30	41.70	40.70	40.00	39.50	39.30
Bettsville	40.80	40.30	40.30	38.80	38.30	38.30	38.00	36.50	36.50	36.50
Buckeye Central	46.26	46.30	46.80	46.80	46.55	45.00	45.00	45.00	45.00	45.00
Carey EVSD	50.80	50.80	50.80	53.80	53.80	53.80	53.80	53.80	53.80	52.90
Clyde-Green Springs	46.85	48.10	48.00	47.30	46.60	46.60	46.45	46.35	46.25	46.10
Fostoria	47.83	48.43	53.28	53.28	53.28	52.88	52.88	52.88	51.38	55.68
Hopewell-Loudon	38.50	37.90	37.70	37.70	43.00	43.00	43.00	41.65	41.65	41.65
Lakota	37.50	44.50	44.00	44.00	43.25	43.10	42.00	41.80	41.80	41.70
Mohawk	47.11	46.82	42.80	42.80	36.90	36.90	36.90	36.90	36.90	36.90
New Riegel	\$39.90	\$39.50	\$39.30	\$39.30	\$39.30	\$38.00	\$42.32	\$42.32	\$42.32	\$42.32

Continued

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

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Old Fort	41.50	41.50	41.50	41.50	42.00	42.00	42.00	42.00	42.00	46.30
Seneca East	38.30	38.30	38.30	40.30	40.30	40.30	40.30	40.30	38.30	30.30
Tiffin	40.30	40.30	44.80	44.80	44.80	44.80	44.80	47.55	47.55	47.55
Vanlue	43.30	43.10	46.20	46.00	45.85	44.55	44.39	44.00	43.94	43.86
<b>Joint Vocational School:</b>										
EHOVE	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95
Vanguard	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Pioneer	3.70	3.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
<b>CITIES:</b>										
Fostoria	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80
Tiffin	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
<b>VILLAGES:</b>										
Attica	7.90	7.90	7.90	7.90	7.90	11.40	11.40	11.40	9.80	9.80
Bettsville	9.10	9.10	9.10	9.10	13.10	13.10	13.10	13.10	13.10	12.10
Bloomville	5.50	5.50	5.50	5.50	5.50	5.50	5.90	5.90	5.90	5.90
Green Springs	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80
New Riegel	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Republic	2.90	0.00	2.60	2.60	2.60	2.60	2.60	2.90	2.90	2.90
<b>SPECIAL DISTRICTS:</b>										
MRDD	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	6.20	6.20
General Health District	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Commission on Aging	0.10	0.10	0.10	0.10	0.10	0.10	0.40	0.40	0.40	0.30
A.V.R. Fire District	3.10	3.10	3.10	3.10	3.60	1.50	1.50	1.50	1.50	1.50
Bettsville Library	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Bettsville Recreation	1.00	1.00	1.00	0.50	0.50	0.50	1.00	1.00	1.00	1.00
Bascom Joint Fire District						1.80	1.80	1.80	1.80	1.80
Attica Venice Cemetery						0.90	0.90	0.90	0.90	0.90
Birchard Library								0.50	0.40	0.40
Bascom Joint Ambulance District								1.20	1.20	1.20
Bellevue Public Library										0.80

Source: Seneca County Auditor

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

<u>Year</u>	<u>Billed</u>	<u>Amount Collected</u>	<u>Percent Collected</u>
1993	\$373,710	\$269,213	72.04%
1994	\$320,640	\$229,851	71.69%
1995	\$305,043	\$213,315	69.93%
1996	\$284,315	\$227,011	79.84%
1997	\$285,889	\$249,001	87.10%
1998	\$306,988	\$259,394	84.50%
1999	\$459,562	\$384,152	83.59%
2000	\$426,462	\$343,822	80.62%
2001	\$475,446	\$358,994	75.51%
2002	\$485,998	\$403,145	82.95%

*Source: Seneca County Auditor*

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

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

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

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

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

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

	<i>Total Debt Limit(a)</i>	<i>Total Unvoted Debt Limit(b)</i>
Assessed Value of County Collection Year 2002	\$870,834,417	\$870,834,417
Debt Limitation	20,270,860	8,708,344
Total Outstanding Debt:		
General Obligation Bonds	7,090,000	7,090,000
OWDE Loan	106,283	0
OPWC Loan	44,539	0
Sheriff Computer Loan	11,023	0
Total	\$7,251,845	\$7,090,000
Exemptions:		
Jail Bonds	3,405,000	3,405,000
Debt Service Fund Cash	9,666	9,666
Total	\$3,414,666	\$3,414,666
Net Debt	3,837,179	3,675,334
Total Legal Debt Margin (Debt Limitation minus Net Debt)	\$16,433,681	\$5,033,010
(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>14,270,860</u>
		<u>\$20,270,860</u>
(b) The Debt Limitation equals 1% of assessed value		

Source: Seneca County Auditor

**Table 9**  
**Seneca County, Ohio**  
**Computation of Direct and Overlapping Debt**  
**December 31, 2002**

<i>Jurisdiction</i>	<i>Net Debt Outstanding</i>	<i>Percentage Applicable To Seneca County(a)</i>	<i>Amount Applicable To Seneca County</i>
<b>Seneca County</b>	\$7,090,000	100.00%	\$7,090,000
<b>Cities Wholly Within County</b>	4,497,000	100.00%	4,497,000
<b>Villages Wholly Within County</b>	245,000	100.00%	245,000
<b>Townships Wholly Within County</b>	0	100.00%	0
<b>School Districts Wholly Within County</b>	1,510,000	100.00%	1,510,000
<b>Entities not Wholly Within County:</b>			
City of Fostoria	7,634,642	66.29%	5,061,004
Village of Green Springs	19,789	55.98%	0
Bellevue Schools	2,810,000	10.00%	1,979
Clyde-Green Springs Schools	0	8.67%	243,627
Seneca East Schools	0	88.65%	0
Arcadia School	0	0.68%	0
Carey Schools	249,986	4.31%	10,774
Mohawk Schools	172,902	52.06%	90,013
Vanlue Schools	7,610,272	8.68%	0
Fostoria Schools	0	62.50%	4,756,420
Lakota Schools	0	36.50%	0
Buckeye Central Schools	0	0.25%	0
Vanguard Vocational	0	32.93%	0
Pioneer CTC	110,000	0.01%	11
EHOVE JVS	<u>100,000</u>	<u>0.01%</u>	<u>10</u>
<i>Total Entities not Wholly Within County</i>	<i>\$18,707,591</i>	<i>54.33%</i>	<i>\$10,163,838</i>
<b>Total Direct and Overlapping Debt</b>	<b>32,049,591</b>		

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

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

Year	Principal	Interest And Fiscal Charges	Total Debt Service	Total General Fund Expenditures(a)	Ratio of Debt Service To Total General Fund Expenditures
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%
2001	\$280,000	\$349,728	629,728	\$10,984,027	5.73%
2002	\$290,000	\$366,717	656,717	\$10,341,202	6.35%

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>
1993	59,733(c)	10,409	6.70%
1994	59,733(c)	10,349	4.80%
1995	59,733(c)	10,427	6.00%
1996	59,733(c)	9,903	5.90%
1997	59,733(c)	9,568	4.60%
1998	59,733(c)	9,409	5.00%
1999	59,733(c)	9,318	5.30%
2000	59,683(d)	9,107	5.30%
2001	59,683(d)	8,913	5.80%
2002	59,683(d)	8,687	5.80%

(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
1993	\$3,202,940	\$893,290	\$4,096,230	\$231,375,000	\$355,298,560	\$84,393,580	\$71,915,730
1994	\$4,197,430	\$3,820,030	\$8,017,460	\$241,750,000	\$359,142,160	\$87,060,200	\$72,369,830
1995	\$4,906,590	\$2,383,250	\$7,289,840	\$269,547,000	\$364,150,600	\$87,659,540	\$74,323,520
1996	\$6,506,220	\$3,183,290	\$9,689,510	\$297,179,000	\$399,891,980	\$88,312,060	\$76,868,940
1997	\$5,911,000	\$3,766,830	\$9,677,830	\$311,680,000	\$405,742,210	\$91,439,720	\$77,644,970
1998	\$7,433,670	\$5,685,230	\$13,118,900	\$341,734,000	\$413,267,770	\$97,887,590	\$80,193,280
1999	\$7,511,170	\$3,354,290	\$10,865,460	\$419,439,000	\$550,598,060	\$115,588,060	\$95,096,460
2000	\$9,092,690	\$4,313,060	\$13,405,750	\$456,168,000	\$559,189,730	\$116,576,130	\$96,635,970
2001	8,072,020	3,426,530	\$11,498,550	\$496,448,474	567,378,990	118,406,990	97,851,400
2002	9,097,040	2,564,410	\$11,661,450	\$520,334,459	601,144,870	122,313,350	98,273,630

(a) Source: Seneca County Auditor

(b) Source: Federal Reserve, Cleveland

Amounts are rounded to the nearest 1,000

**Table 13**  
**Seneca County, Ohio**  
**Principal Taxpayers**  
**December 31, 2002**

<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 (2002 Tax Year)</i>
Ohio Power Company	Electric Utility	\$452,170	\$16,996,970	\$17,449,140	1.97%
TKA Atlas Inc.	Manufacturing	2,423,670	9,043,460	\$11,467,130	1.29%
Ohio American Water Co.	Water Utility	134,350	8,770,690	\$8,905,040	1.00%
Honeywell International/ Bendix Autolite	Manufacturing	1,822,930	6,673,320	\$8,496,250	0.96%
Church and Dwight	Manufacturing	2,019,120	5,473,820	\$7,492,940	0.85%
Roppe Corporation	Manufacturing	1,097,150	6,199,220	\$7,296,370	0.82%
Norfolk & Southern Combined Railroad	Railroad	1,595,710	7,816,480	\$9,412,190	0.72%
Ohio Bell	Telephone Utility	295,170	5,055,230	\$5,350,400	0.60%
National Electrical Carbon	Manufacturing	906,740	3,935,700	\$4,842,440	0.55%
American Standard	Manufacturing	2,126,580	2,688,950	\$4,815,530	0.54%
North Central Electric	Electric Utility	610,370	4,156,650	\$4,767,020	0.54%

Source: Seneca County Auditor

**Table 14**  
**Seneca County, Ohio**  
**Salaries of Elected Officials**  
**December 31, 2002**

<u>Office</u>	<u>2002 Salary</u>
Auditor	\$48,139
Clerk of Courts	\$46,569
Coroner	\$36,025
Commissioner term began January 2001	\$48,590
Commissioner term began January 1999	\$36,784
Engineer	\$78,912
Prosecuting Attorney	\$83,422
Recorder	\$43,933
Sheriff	\$53,962
Treasurer	\$46,569

*Source: Seneca County Auditor*

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**Auditor of State  
Betty Montgomery**

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Telephone 614-466-4514  
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## **FINANCIAL CONDITION**

### **SENECA COUNTY**

#### **CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JULY 22, 2003**