



**Auditor of State  
Betty Montgomery**



**SENECA COUNTY**

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**SENECA COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2004**

<b>FEDERAL GRANTOR</b> <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Entity Number	Disbursements	Non-Cash Disbursements
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
<b><i>Passed through Ohio Public Safety</i></b>				
State Domestic Preparedness Equipment Support Program	97.004	K-195 K-474 L-081 K539	\$10,725 75,480 40,764 130,085	
Total State Domestic Preparedness Equipment Support Program			<u>257,054</u>	
Emergency Management Performance Grant	97.042	K-305 K965	140 38,009	
Total Emergency Management Performance Grant			<u>38,149</u>	
Pre-Disaster Mitigation	97.047	K-863	13,493	
State and Local All Hazards Emergency Operations Planning	97.051	K-273	18,849	
Total U. S. Department of Homeland Security			<u><b>327,545</b></u>	
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<b><i>Passed through Ohio Department of Development:</i></b>				
Community Development Block Grant	14.228	B-F-03-069-1 B-F-02-069-1	72,261 13,509	
New Horizons Fair Housing Assistance Program	14.228	B-N-02-069-1	4,427	
Community Housing Improvement Program	14.228	B-C-03-069-1	136,154	
Total Community Development Block Grant			<u>226,351</u>	
HOME Investment Partnerships Program	14.239	B-C-03-069-2	66,834	
Total U. S. Department of Housing and Urban Development			<u><b>293,185</b></u>	
<b>U.S. DEPARTMENT OF JUSTICE</b>				
<b><i>Direct Grant:</i></b>				
Supervised Visitation, Safe Havens for Children	16.527	2003-CW-BX-0020	109,791	
<b><i>Passed through Ohio Attorney General Office:</i></b>				
Crime Victim Assistance	16.575	2003VAGENE252T 2003VAGENE527T 2004VAGENE252T 2004VAGENE2527T	57,782 29,247 13,677 4,241	
Total Crime Victims Assistance			<u>104,947</u>	
Total U. S. Department of Justice			<u><b>214,738</b></u>	
<b>U.S. DEPARTMENT OF EDUCATION</b>				
<b><i>Passed through Ohio Department of Education:</i></b>				
Special Education Grants to States	84.027	066241-6BSF-2004 066241-6BSF-2005	22,130 16,294	
Total Special Education Grants to States			<u>38,424</u>	
State Grants Innovative Programs	84.298	066241-C2S1-2005 066241-C2S1-2004	219 441	
Total Innovative Education Program Strategies			<u>660</u>	

(Continued)

**SENECA COUNTY**

SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2004  
(Continued)

<b>FEDERAL GRANTOR</b> <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Entity Number	Disbursements	Non-Cash Disbursements
<b>U.S. DEPARTMENT OF EDUCATION (Continued)</b>				
<b><i>Passed through Seneca County Family and Children First Council</i></b>				
Special Education Grants for Infants and Families with Disabilities	84.181	74102FANS392	97,614	
Total U.S. Department of Education			<b>136,698</b>	
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
<b><i>Direct Grant</i></b>				
Airport Improvement Program	20.106	3-39-0076-0304	293,383	
<b><i>Passed through Ohio Department of Transportation</i></b>				
Highway Planning and Construction	20.205	04N155	2,440	
		03N158	460,444	
		03N157	605,941	
		N/A	11,822	
Total Highway Planning and Construction			<b>1,080,647</b>	
<b><i>Passed through Ohio Department of Public Safety</i></b>				
State and Community Highway Safety	20.600	2004SAN/1	27,156	
Total U. S. Department of Transportation			<b>1,401,186</b>	
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
<b><i>Passed through Ohio Department of Education:</i></b>				
<u>Nutrition Cluster:</u>				
Food Donation - MRDD	10.550			\$5,168
Special Breakfast Program - Youth Center	10.553		9,068	
National School Lunch Program-MRDD	10.555		13,371	
National School Lunch Program- Youth Center	10.555		13,951	
Total Nutrition Cluster			<b>36,390</b>	<b>5,168</b>
<b><i>Direct Grant</i></b>				
Rural Business Enterprise Grants	10.769		15,390	
Total U.S. Department of Agriculture			<b>51,780</b>	<b>5,168</b>
<b>U.S. DEPARTMENT OF LABOR</b>				
<b><i>Passed through Ohio Department of Jobs and Family Services</i></b>				
<u>Workforce Investment Act Cluster:</u>				
Workforce Investment Act - Adult Program			119,384	
Workforce Investment Act - Adult Administrative			(1,570)	
Workforce Investment Act - Adult Total	17.258		<b>117,814</b>	
Workforce Investment Act - Youth Activities			165,674	
Workforce Investment Act - Youth Administrative			(1,757)	
Workforce Investment Act - Youth Total	17.259		<b>163,917</b>	
Workforce Investment Act - Dislocated Workers			128,962	
Workforce Investment Act - Dislocated Worker Administrative			(1,543)	
Workforce Investment Act - Dislocated Worker Total	17.260		<b>127,419</b>	
Total Workforce Investment Act Cluster			<b>409,150</b>	
Total U.S. Department of Labor			<b>409,150</b>	

(Continued)

**SENECA COUNTY**

SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2004  
(Continued)

<b>FEDERAL GRANTOR</b> <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Entity Number	Disbursements	Non-Cash Disbursements
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<i>Passed through Ohio Department of Mental Retardation and Developmental Disabilities:</i>				
Medical Assistance Program	93.778			
Targeted Case Management			191,190	
CAFS			753,106	
Total Medical Assistance Program			<u>944,296</u>	
State Children's Insurance Program	93.767		2,458	
Social Services Block Grant	93.667		52,273	
Total U. S. Department of Health and Human Services			<u><b>999,027</b></u>	
<b>U.S. GENERAL SERVICES ADMINISTRATION</b>				
<i>Passed through Ohio Secretary of State - Election Division</i>				
Election Reform Payments	39.011		8,928	
Total U.S. General Services Administration			<u><b>8,928</b></u>	
<b>Total Federal Awards Expenditures</b>			<u><b>\$3,842,237</b></u>	<u><b>\$5,168</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, 2004**

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

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

#### **NOTE B - CHILD NUTRITION CLUSTER**

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

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

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

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

These loans are collateralized. At December 31, 2004, the gross amount of loans outstanding under this program was \$169,984.

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

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

#### **NOTE E - WORKFORCE INVESTMENT ACT (WIA)**

The Ohio Department of Job and Family Services (ODJFS) restructured the administration of the WIA program. The ODJFS named Montgomery County the fiscal agent of the Seneca County Job and Family Services WIA program. As a result, the process to account for the WIA activity changed. Starting July 1, 2004, the WIA funds flow to the Seneca County through Montgomery County. The allocation of administrative costs process also changed. Administrative costs were charged to the WIA program only from January 1, 2004 to June 30, 2004. No administrative cost were charged from July 1, 2004 to December 31, 2004, as a result, the allocation of administrative costs showed on the Federal Awards Expenditures schedule are negative amounts.





**Auditor of State  
Betty Montgomery**

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

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

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Seneca County, Ohio (the County) as of and for the year ended December 31, 2004, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 28, 2005, wherein we noted that our opinion on the Seneca Re-Ad Industries, Inc. component unit was based on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of the Seneca Re-Ad Industries Inc., in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards* and accordingly this report does not extend to that component unit.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting to determine our auditing procedures in order to express our opinions on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. In a separate letter to the County's management dated July 28, 2005, we reported other matters involving internal control over financial reporting we did not deem reportable conditions.

### **Compliance and Other Matters**

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*. In a separate letter to the County's management dated July 28, 2005, we reported other matters related to noncompliance we deemed immaterial.

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



**Betty Montgomery**  
Auditor of State

July 28, 2005



**Auditor of State  
Betty Montgomery**

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

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

To the Board of County Commissioners:

**Compliance**

We have audited the compliance of Seneca County (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement that apply to each of its major federal programs for the year ended December 31, 2004. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, Seneca County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2004. In a separate letter to the County's management dated July 28, 2005, we reported an other matter related to federal noncompliance not requiring inclusion in this report.

### **Internal Control Over Compliance**

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

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

### **Federal Awards Expenditures Schedule**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund and the aggregate remaining fund information of Seneca County, Ohio as of and for the year ended December 31, 2004, and have issued our report thereon dated July 28, 2005, wherein we noted that our opinion on the Seneca Re-Ad Industries, Inc. component unit was based on the report of other auditors. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying federal awards expenditures schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



**Betty Montgomery**  
Auditor of State

July 28, 2005

**SENECA COUNTY**

SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2004

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

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Workforce Investment Act Cluster CFDA #'s 17.258, 17.259, 17.260  Highway Planning and Construction CFDA #20.205
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

None.

**3. FINDINGS FOR FEDERAL AWARDS**

None.





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

# ***SENECA COUNTY, OHIO***

***Comprehensive  
Annual Financial Report  
For The Year Ended  
December 31, 2004***

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





***Seneca County, Ohio***

***COMPREHENSIVE***

***ANNUAL FINANCIAL REPORT***

***FOR THE YEAR ENDED DECEMBER 31, 2004***

***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, 2004**

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**SENECA COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**YEAR ENDED DECEMBER 31, 2004**

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

**LARRY A BEIDELSCHIES  
AUDITOR**

**PHONE  
447-0692**

July 28, 2005



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, 2004. 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 2003 Seneca County CAFR. The Financial Section includes the State of Ohio Auditor's independent accountant's report, the Management's Discussion and Analysis (MD&A), government-wide financial statements, fund financial statements, notes to the basic financial statements and the combining and individual fund financial statements and schedules. The Statistical Section presents historical financial, analytical, economic and demographic information, which may be useful for further analysis and comparisons. GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of the MD&A. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. Seneca County's MD&A can be found immediately following the report of the independent auditors (page 3).*

**REPORTING ENTITY**

*The financial statements contained within this comprehensive annual financial report include all funds, agencies, boards and commissions which comprise the legal entity of the County (the primary government) and all component units. Component units are organizations for which the County is financially accountable or which are fiscally dependent on the County. Seneca ReAd Industries, Inc., which is a legally separate entity is presented as a component unit.*

*The County serves as fiscal officer and custodian of funds but is not financially accountable for the Seneca County General Health District, the Seneca County Emergency Planning Commission, Seneca County Soil & Water Conservation District, Seneca County Regional Planning Commission, Seneca County Park District and the Seneca, Sandusky, Wyandot Mental Health and Recovery Services Board.*

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

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

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

#### ECONOMIC CONDITION AND OUTLOOK

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

*Seneca County is supported by a diverse agricultural community. In 2004, Seneca County had 1,190 farms. The county is the third largest in total farm acres in Ohio with approximately 299,000 acres of land in farms.*

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

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

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

#### MAJOR INITIATIVES

*Development has begun on US 224 west of Tiffin on a 40 acre site. Phase One of the project is now in progress to build the Northwest Medical Institute. The NW Medical Institute will house a variety of medical practitioners including general practitioners, orthopedics, sports medicine and physical therapists. X-ray and imaging services will also be available. The first phase of the project is projected to create 56 new jobs with projected annual payroll of \$2,700,000. Investment in the Phase One project is estimated at approximately \$7,000,000. Offsite improvements of 3000 feet of water and sewer lines will allow 500-600 acres of potential future development. Phase One is expected to be completed in 2005.*

*The County is moving ahead with the construction of an addition to the Seneca County Jail. The addition is expected to house between 48-60 additional prisoners. This will help alleviate overcrowding in the jail and provide space for housing Federal Immigration and Customs Enforcement prisoners being held awaiting deportation*

*Later this year a railroad overpass will be constructed following the completion of one in Hancock County in anticipation of loop road around Fostoria.*

*The Seneca County Airport has acquired additional land to comply with Federal Regulations for the Clear Zone. This land will be used to move and extend the taxiway. Funding for the land acquisition was provided by the Federal Aviation Administration.*

*The Seneca County Opportunity Center will soon begin construction on the tri-county Fostoria Community Early Childhood and Family Center. The \$2.4 million facility will house services from the Seneca County Opportunity Center, the Seneca County Health District, WSOS Head Start and the Fostoria Community Hospital. The 18,000 square foot structure will be divided into medical offices, administrative offices, classrooms, kitchen and a multi-purpose/indoor play area for the children. The design theme will reflect a 1900s train depot. Funding for the project will come from the Ohio Department of Mental Retardation and Developmental Disabilities, community donors and businesses through donations and pledges.*

## FINANCIAL INFORMATION

### BASIS OF ACCOUNTING

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

### INTERNAL CONTROLS

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

### BUDGETARY CONTROL

The Board of County Commissioners adopt permanent appropriations by April 1 each year. All disbursements and transfers of cash between funds require appropriation authority for all funds except agency funds. Budgets are controlled at the object level within a department and fund. Purchase orders are submitted to the Auditor's office by department heads. The funds are encumbered prior to their release to vendors. Those purchase orders that exceed the available appropriation are rejected until additional resources are secured. A computerized certification system allows the Auditor's office to ascertain the status of a department's appropriation prior to authorizing additional purchases from a certain account.

### CASH MANAGEMENT

During the year ended December 31, 2004, the County's cash resources were divided into bank deposits, short-term investments and government securities.

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

### RISK MANAGEMENT

The County maintains liability insurance in the amount of \$4,000,000 general aggregate. In addition, the County maintains replacement cost insurance on all buildings and their contents, with a \$2,500 deductible on contents. Blanket building and personal property insurance are in the amount of \$63,971,184, which includes builders risk coverage.

The County has insurance coverage in the following amounts for various items: \$1,000,000 for general liability, and \$100,000,000 for the boilers. Crime coverage is \$1,000,000; errors and omissions liability coverage amounts to \$1,000,000, employee dishonesty coverage is \$1,000,000, and law enforcement liability limit is \$1,000,000. Fleet insurance covers physical damage to vehicles for fire, theft and collision with \$2,500 deductible, \$1,000,000 liability and \$250,000 for the uninsured/underinsured motorist.

Seneca County is self-insured regarding employee health insurance. A third party administrator handles the program for the County. The specific retention amount per covered unit is \$50,000 per policy year, and the aggregate stop loss is \$88,531. The County's administrator has numerous programs that assure the County that every effort is being made to reduce losses.

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

### INDEPENDENT AUDIT

State statutes require a biannual audit, however, an audit is conducted annually. Included in this report is an audit opinion rendered on the County's general purpose financial statements as of December 31, 2004 by our independent auditor, Betty Montgomery, Auditor of State.

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

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

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

*The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Seneca County for its comprehensive annual financial report for the year ended December 31, 2003. 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 fourteen years 1990-2003. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.*

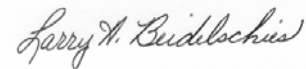
ACKNOWLEDGMENTS

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

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

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

Sincerely,



Larry A. Beidelschies  
Seneca County Auditor

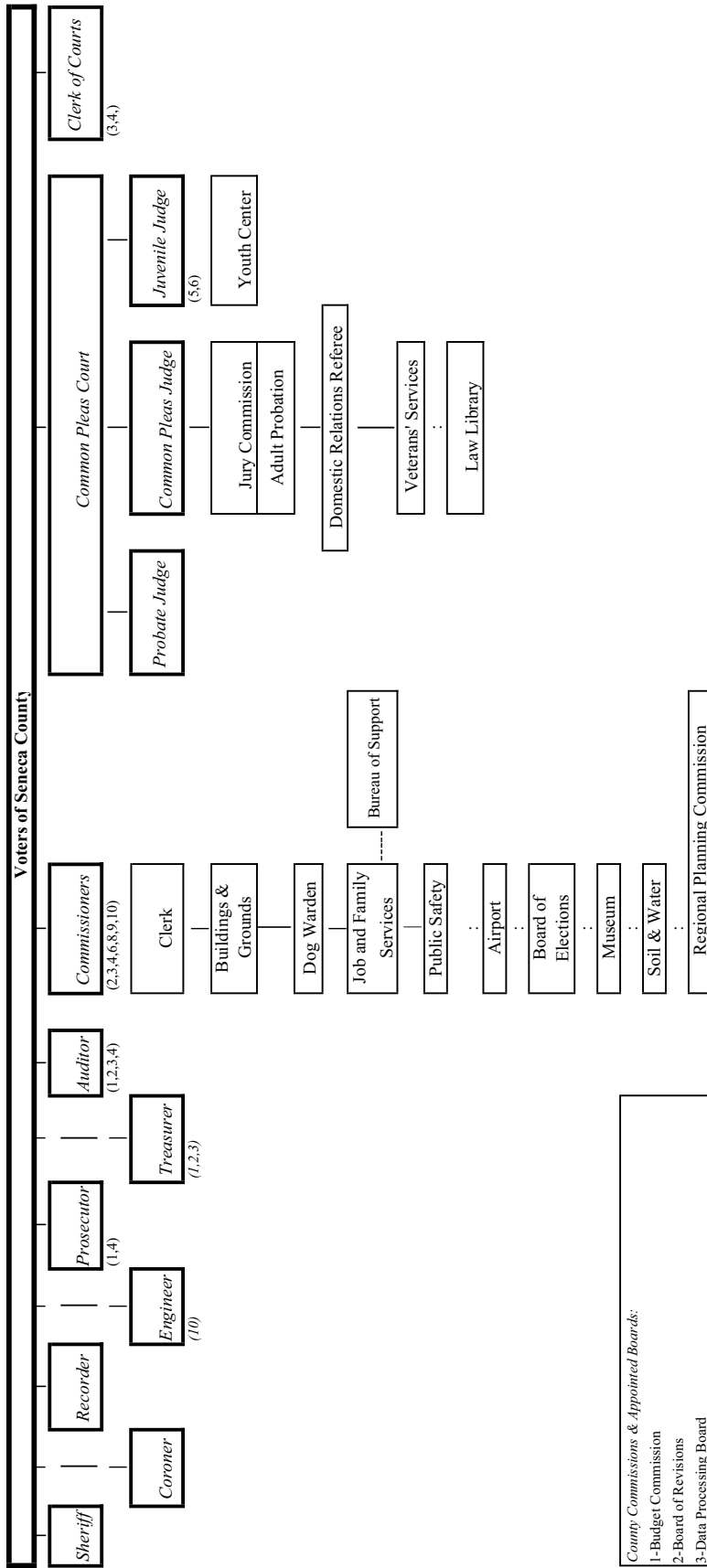


**SENECA COUNTY, OHIO**  
*ELECTED OFFICIALS*  
 December 31, 2004

<u>Administrator</u>	<u>Position</u>	<u>Term of Office</u>
Larry A. Beidelschies	Auditor	3/10/03-3/11/07
Mary Ward	Clerk of Courts	1/1/01-1/2/05
Tom Distel	Commissioner	1/3/01-12/31/04
Joseph Schock	Commissioner	1/1/03-12/31/06
Jimmie Young	Commissioner	12/9/02-12/31/04
Donald W. Shanabrook	Coroner	1/1/01-1/2/05
James R. Nimz	Engineer	1/1/01-1/2/05
Kenneth Egbert, Jr.	Prosecutor	1/1/01-1/2/05
Michael Dell	Recorder	1/1/01-1/2/05
Tom Steyer	Sheriff	1/1/01-1/2/05
Marguerite O. Bernard	Treasurer	9/3/01-9/4/05

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

# SENECA COUNTY Organization Chart



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

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

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Seneca County,  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2003

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.



*Nancy L. Zjelke*

President

*Jeffrey R. Emmer*

Executive Director

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# *Seneca County*

## *Financial Section*







**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

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

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Seneca County, Ohio (the County), as of and for the year ended December 31, 2004, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Seneca Re-Ad Industries, Inc., discretely presented component unit. Other auditors audited those financial statements. They have furnished their report thereon to us, and we base our opinion, insofar as it relates to the amounts included for the Seneca Re-Ad Industries, Inc., on the report of the other auditors.

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

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Seneca County, Ohio, as of December 31, 2004, and the

respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparisons for the General, Maintenance and Repair, Public Assistance, and Seneca County Opportunity Center funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 28, 2005, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

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



**Betty Montgomery**  
Auditor of State

July 28, 2005



**SENECA COUNTY, OHIO**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2004*  
*Unaudited*

This discussion and analysis of Seneca County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2004. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

**Financial Highlights**

Key financial highlights for 2004 are as follows:

The County's total net assets increased by \$5,700,539, representing a 8.4 percent increase over total net assets in 2003. A significant part of this increase is related to receiving a full year of the additional, temporary ½% sales tax that began January 1, 2004.

At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$15,514,429, an increase of \$2,329,939 from the prior year. Of the \$13,800,814 unreserved fund balance, \$10,503,841 is related to special revenue funds which provide specific programs to the citizens of Seneca County that are funded with resources that have restrictions on their use.

At the end of the current year, unreserved fund balance for the General Fund was \$3,045,538, an increase of \$855,193 from the prior year, and represents 26.8 percent of the total General Fund expenditures. This increase resulted from several key factors relating mainly to intergovernmental agreements to provide jail housing and the temporary sales tax rate increase of ½%, which became effective January 1, 2004.

**Overview of the Financial Statements**

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

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

**County-Wide Financial Statements**

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

**Statement of Net Assets and Statement of Activities**

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

The change in net assets is important because it tells the reader whether, for the County as a whole, the financial position of the County has improved or diminished during the year. However, in evaluating the

**SENECA COUNTY, OHIO**  
*Management's Discussion and Analysis*  
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overall position of the County, non-financial information such as changes in the County's tax base and the condition of the County's capital assets will also need to be evaluated.

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

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

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

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

**Fund Financial Statements**

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

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

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

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

**SENECA COUNTY, OHIO**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2004*  
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Proprietary Funds – The County has two types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities on the government-wide financial statements. The County uses enterprise funds to account for the Emergency Medical Services and the County Sewer District. Internal Service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. Specifically, the Employee Health Insurance fund accounts for the medical benefit self-insurance program for employees of the County. The basic proprietary fund financial statements can be found on pages 26 to 29 of this report.

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

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

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

**Government-Wide Financial Analysis**

Table 1 provides a summary of the County's net assets for 2004 compared to 2003:

Table 1  
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2004	2003	2004	2003	2004	2003
<b>Assets</b>						
Current and Other Assets	\$33,918,250	\$31,442,244	\$424,701	\$233,948	\$34,342,951	\$31,676,192
Capital Assets, Net	56,188,697	55,040,424	831,482	736,380	57,020,179	55,776,804
<b>Total Assets</b>	<b>90,106,947</b>	<b>86,482,668</b>	<b>1,256,183</b>	<b>970,328</b>	<b>91,363,130</b>	<b>87,452,996</b>
<b>Liabilities</b>						
Current and Other Liabilities	9,079,246	10,403,526	74,796	27,028	9,154,042	10,430,554
Long-term Liabilities	8,932,352	9,444,897	7,975	9,199	8,940,327	9,454,096
<b>Total Liabilities</b>	<b>18,011,598</b>	<b>19,848,423</b>	<b>82,771</b>	<b>36,227</b>	<b>18,094,369</b>	<b>19,884,650</b>
<b>Net Assets</b>						
Invested in Capital Assets, Net of						
Related Debt	48,733,697	46,955,578	831,482	736,380	49,565,179	47,691,958
Restricted	16,546,326	13,724,570			16,546,326	13,724,570
Unrestricted	6,815,326	5,954,097	341,930	197,721	7,157,256	6,151,818
<b>Total Net Assets</b>	<b>\$72,095,349</b>	<b>\$66,634,245</b>	<b>\$1,173,412</b>	<b>\$934,101</b>	<b>\$73,268,761</b>	<b>\$67,568,346</b>

As noted earlier, the County's net assets, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by \$73,268,761 (\$72,095,349 in governmental activities and \$1,173,412 in business-type activities) as of December 31, 2004. By far, the largest portion of the County's net assets (67.6 percent) reflects its investment in capital assets (e.g., land and improvements, buildings and building improvements, machinery and equipment, and infrastructure) less any related outstanding debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

**SENECA COUNTY, OHIO**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2004*  
*Unaudited*

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

An additional portion of the County's net assets (22.6 percent) includes resources that are subject to restrictions on how they can be used. The remaining portion of the County's unrestricted net assets (9.8 percent) includes the County's investment in joint ventures of \$2,874,831. Overall, the County's net assets increased \$5,700,539 mainly due to receiving a full year of the additional, temporary ½% sales tax that was imposed on January 1, 2004.

Table 2 shows the changes in net assets for 2004 as compared to 2003.

Table 2  
Change in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2004	2003	2004	2003	2004	2003
Revenues						
Program Revenues						
Charges for Services	\$4,224,334	\$4,329,245	\$379,369	\$232,588	\$4,603,703	\$4,561,833
Operating Grants and Contributions	16,442,037	17,517,667	16,900	21,311	16,458,937	17,538,978
Capital Grants and Contributions	4,944,696	3,035,436	268,349		5,213,045	3,035,436
Total Program Revenues	<u>25,611,067</u>	<u>24,882,348</u>	<u>664,618</u>	<u>253,899</u>	<u>26,275,685</u>	<u>25,136,247</u>
General Revenues						
Property Taxes	5,998,544	6,027,354			5,998,544	6,027,354
Sales Taxes	6,539,151	5,249,131			6,539,151	5,249,131
Grants and Entitlements Not Restricted to Specific Programs	1,810,210	1,539,153			1,810,210	1,539,153
Gifts and Donations	27,393	28,825			27,393	28,825
Investment Earnings	303,416	313,666	158		303,574	313,666
Miscellaneous	1,008,630	786,793	803	894	1,009,433	787,687
Total General Revenues	<u>15,687,344</u>	<u>13,944,922</u>	<u>961</u>	<u>894</u>	<u>15,688,305</u>	<u>13,945,816</u>
Total Revenues	<u>41,298,411</u>	<u>38,827,270</u>	<u>665,579</u>	<u>254,793</u>	<u>41,963,990</u>	<u>39,082,063</u>
Program Revenues						
General Government						
Legislative and Executive	4,844,018	3,828,702			4,844,018	3,828,702
Judicial	2,340,983	2,384,075			2,340,983	2,384,075
Public Safety	5,266,108	4,426,619			5,266,108	4,426,619
Public Works	2,295,767	5,818,898			2,295,767	5,818,898
Health	7,351,957	6,740,199			7,351,957	6,740,199
Human Services	8,970,886	8,413,832			8,970,886	8,413,832
Conservation and Recreation	272,000	179,826			272,000	179,826
Economic Development	53,261	700,943			53,261	700,943
Other	3,576,404	91,826			3,576,404	91,826
Intergovernmental	387,845	254,378			387,845	254,378
Interest	334,154	355,499			334,154	355,499
County Sewer District			235,146	97,623	235,146	97,623
Emergency Medical Services			334,922	330,306	334,922	330,306
Total Expenses	<u>35,693,383</u>	<u>33,194,797</u>	<u>570,068</u>	<u>427,929</u>	<u>36,263,451</u>	<u>33,622,726</u>
Excess (Deficiency) before Extraordinary						
Item and Transfers	5,605,028	5,632,473	95,511	(173,136)	5,700,539	5,459,337
Extraordinary Item		2,451,996			0	2,451,996
Transfers	(143,800)	(152,353)	143,800	152,353	0	0
Increase (Decrease) in Net Assets	<u>\$5,461,228</u>	<u>\$7,932,116</u>	<u>\$239,311</u>	<u>(\$20,783)</u>	<u>\$5,700,539</u>	<u>\$7,911,333</u>

**Governmental Activities**

Operating grants and contributions were the largest program revenue, accounting for \$16,442,037 or 39.8 percent of total governmental revenues. The major recipients of intergovernmental program revenues were

**SENECA COUNTY, OHIO**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2004*  
*Unaudited*

the Maintenance & Repair Fund (\$3,786,313), Public Assistance Fund (\$5,303,690) and MRDD Board Funds (\$3,240,629).

The County's direct charges to users of governmental services made up \$4,224,334 or 10.2 percent of total governmental revenues. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures, related to judicial activity and licenses and permits. Property tax revenues account for \$5,998,544 of the \$41,298,411 total revenues for governmental activities or 14.5 percent of total revenues. Another major component of general revenues was sales taxes, which accounted for \$6,539,151 or 15.8 percent of total revenues.

The Human Services program accounted for \$8,970,886 of the \$35,693,383 total expenses for governmental activities, or 25.1 percent of total expenses. The next largest program was Health, accounting for \$7,351,957 and representing 20.6 percent of total governmental expenses.

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

Table 3  
 Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2004	2003	2004	2003
General Government				
Legislative and Executive	\$4,844,018	\$3,828,702	\$2,805,418	\$1,593,290
Judicial	2,340,983	2,384,075	1,037,813	836,937
Public Safety	5,266,108	4,426,619	2,581,394	2,852,599
Public Works	2,295,767	5,818,898	(4,486,236)	(575,464)
Health	7,351,957	6,740,199	2,029,910	2,773,487
Human Services	8,970,886	8,413,832	1,711,969	409,535
Conservation and Recreation	272,000	179,826	173,148	53,974
Economic Development	53,261	700,943	(69,503)	(333,612)
Other	3,576,404	91,826	3,576,404	91,826
Intergovernmental	387,845	254,378	387,845	254,378
Interest Expense	334,154	355,499	334,154	355,499
<i>Total Expenses</i>	<u>\$35,693,383</u>	<u>\$33,194,797</u>	<u>\$10,082,316</u>	<u>\$8,312,449</u>

Charges for services, operating and capital grants and contributions of \$3,341,770 (46.5 percent of the total costs of general government services) were used to offset the general government expenses of the County. The remaining \$3,843,231 in general government expenses was funded by property taxes, sales taxes, and grants and entitlements not restricted to specific programs. A material portion of Human Services expenses (80.9 percent) and Health expenses (72.4 percent) are funded by charges for services and operating grants. The remaining Human Services and Health expenses of \$1,711,969 and \$2,029,910 respectively were funded by property taxes and grants and entitlements not restricted to specific programs.

**Business-Type Activities**

Business-type activities showed an increase in net assets of \$239,311 during 2004. Major revenue sources were charges for services of \$379,369 and transfers from governmental activities of \$143,800.

**SENECA COUNTY, OHIO**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2004*  
*Unaudited*

**Financial Analysis of County Funds**

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

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

As of December 31, 2004, the County's governmental funds reported a total ending fund balance of \$15,514,429, an increase of \$2,329,939 in comparison with the prior year. Approximately 88.9 percent of this total (\$13,800,814) constitutes unreserved fund balance. The remainder of the fund balance is reserved to indicate that it is not available for new spending because it has already been committed to liquidate contracts and purchase orders outstanding at year end (\$1,526,502) or represents long term receivables (notes receivables and advances) that are not available for current spending (\$187,113).

The General Fund is the primary operating fund of the County. At the end of 2004, unreserved fund balance was \$3,045,538, while total fund balance was \$3,550,895. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 26.9 percent of total General Fund expenditures, while total fund balance represents 31.3 percent of that same amount.

The fund balance of the County's General Fund increased by \$1,124,299 during 2004. Key factors in this increase are the ½% sales tax rate increase effective January 1, 2004, and increased housing of Federal Immigration and Customs Enforcement prisoners. Changes to the fund balances of the major funds were also noted. M&R fund balance increased by \$65,034 due to an increased number of intergovernmental revenues. The Public Assistance fund balance also increased by \$142,450, due to increased intergovernmental revenues. The MRDD Board maintained a fund balance increase of \$604,537 due to intergovernmental and property tax revenue increases exceeding the increased cost of services.

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

Unrestricted net assets of the Emergency Medical Services at December 31, 2004, were \$293,846, and for the County Sewer District were \$47,486. Unrestricted net assets increased by \$135,639 and \$9,498 respectively, while invested in capital assets net of related debt decreased by \$31,367 and increased by \$126,469 respectively, during 2004.

**Budgetary Highlights**

By State statute, the Board of County Commissioners must adopt the annual operating budget for the County by April 1 each year. Seneca County typically adopts permanent appropriations on or before the last day of the preceding year. For the General Fund, amendments to revenues during the fiscal year amounted to \$1,414,986 primarily due to the receiving a full year of the increased sales tax rate.

The availability of increased revenue allowed appropriations for expenditures to be increased by \$985,384. Actual revenue exceeded budget by 0.6% while actual expenditures were less than budget by 4.2%.

**SENECA COUNTY, OHIO**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2004*  
*Unaudited*

**Capital Assets and Debt Administration**

Capital Assets – The County's net book value of capital assets for governmental and business-type activities as of December 31, 2004, was \$57,020,179. These assets include land and improvements, buildings and improvements, machinery and equipment and infrastructure.

Major capital asset activity during 2004 included the upgrading of several computer systems throughout the County. Infrastructure additions included resurfacing projects and bridge replacements.

Note 10 (Capital Assets) provides capital asset activity during 2004.

Long-Term Debt – At December 31, 2004, the County had total general obligation bonded debt outstanding of \$6,475,000. Other outstanding debt includes an OWDA loan payable of \$98,312, and notes payable of \$980,000. The County's long-term bonded debt decreased by \$315,000 (4.6 percent) during 2004.

Additional information on the County's long-term debt can be found in Note 16 of this report. In addition to the bonded debt, the County's long-term obligations include compensated absences. Note 17 provides information regarding bond anticipation notes.

**Economic Factors**

The unemployment rate for the County is currently 6.8 percent, which decreased from 7.2 percent in 2004. The unemployment rate demonstrates the diversity of County employment opportunities.

Seneca County is primarily a rural community with a significant agricultural and durable goods manufacturing presence. The County's \$885 million assessed tax base has grown 23.2 percent over the last 7 years. Most of the growth is based on residential construction and revaluations of property within the County.

The County's debt burden, which represents 0.7 percent of the estimated property tax value in the County, remains modest. The 2005 budget is looking at a jail addition of approximately \$1 million, which will be funded by cash already available in the County General Fund. The jail addition will help alleviate overcrowding and to make space available for housing prisoners of the Immigration and Customs Enforcement Agency.

**Requests for Information**

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

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**Seneca County, Ohio**  
*Statement of Net Assets*  
December 31, 2004

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Seneca ReAds Industries, Inc.
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$14,663,330	\$315,857	\$14,979,187	
Cash and Cash Equivalents in Segregated Accounts				\$522,496
Cash and Cash Equivalents with Fiscal Agents				988
Materials and Supplies Inventory	249,517		249,517	
Accrued Interest Receivable	74,106	83	74,189	
Accounts Receivable	514,547	104,836	619,383	55,773
Internal Balances	(598)	598		
Intergovernmental Receivable	7,146,598		7,146,598	
Prepaid Items	238,295	274	238,569	
Taxes Receivable	3,280		3,280	
Sales Taxes Receivable	1,102,893		1,102,893	
Property Taxes Receivable	6,864,337		6,864,337	
Notes Receivable		3,053	3,053	
Loans Receivable	187,114		187,114	
Investment in Joint Venture	2,874,831		2,874,831	
Non-Depreciable Capital Assets	19,421,818	19,643	19,441,461	2,945
Depreciable Capital Assets, net	36,766,879	811,839	37,578,718	180,319
<i>Total Assets</i>	<u>90,106,947</u>	<u>1,256,183</u>	<u>91,363,130</u>	<u>762,521</u>
<b>LIABILITIES:</b>				
Accounts Payable	715,610	5,271	720,881	1,221
Accrued Wages	265,587	1,428	267,015	38,494
Accrued Wages and Benefits	320		320	
Contracts Payable	824,647	59,175	883,822	
Intergovernmental Payable	208,333	1,422	209,755	
Accrued Interest Payable	26,967		26,967	
Claims Payable	655,401		655,401	
Deferred Revenue	6,382,381	7,500	6,389,881	
Long-Term Liabilities:				
Due Within One Year	1,657,510	1,575	1,659,085	
Due in More Than One Year	7,274,842	6,400	7,281,242	
<i>Total Liabilities</i>	<u>18,011,598</u>	<u>82,771</u>	<u>18,094,369</u>	<u>39,715</u>
<b>NET ASSETS:</b>				
Invested in Capital Assets, Net of Related Debt	48,733,697	831,482	49,565,179	183,264
Restricted for Debt Service	17,589		17,589	
Restricted for Capital Outlay	1,100,863		1,100,863	
Restricted for Other Purposes	2,606,537		2,606,537	
Restricted for MRDD Services	8,601,443		8,601,443	
Restricted for Human Services	840,693		840,693	
Restricted for Road and Bridge	3,379,201		3,379,201	
Unrestricted	6,815,326	341,930	7,157,256	539,542
<i>Total Net Assets</i>	<u>\$72,095,349</u>	<u>\$1,173,412</u>	<u>\$73,268,761</u>	<u>\$722,806</u>

The notes to the financial statements are an integral part of this statement

**Seneca County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2004

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General Government:				
Legislative and Executive	\$4,844,018	\$1,617,875	\$87,212	\$333,513
Judicial	2,340,983	1,064,545	238,625	
Public Safety	5,266,108	411,837	2,248,127	24,750
Public Works	2,295,767	493,891	3,551,679	2,736,433
Health	7,351,957	181,758	3,290,289	1,850,000
Human Services	8,970,886	447,491	6,811,426	
Conservation and Recreation	272,000	2,953	95,899	
Community and Economic Development	53,261	3,984	118,780	
Capital Outlay	3,576,404			
Intergovernmental	387,845			
Interest and Fiscal Charges	334,154			
<i>Total Governmental Activities</i>	<u>35,693,383</u>	<u>4,224,334</u>	<u>16,442,037</u>	<u>4,944,696</u>
Business-Type Activities:				
County Sewer District Fund	235,146	102,332		268,349
Emergency Medical Services Fund	334,922	277,037	16,900	
<i>Total Business-Type Activities</i>	<u>570,068</u>	<u>379,369</u>	<u>16,900</u>	<u>268,349</u>
<i>Total Primary Government</i>	<u>\$36,263,451</u>	<u>\$4,603,703</u>	<u>\$16,458,937</u>	<u>\$5,213,045</u>
Component Units:				
Non-Major Component Units	971,154	600,235	427,896	
<i>Total Component Units</i>	<u>\$971,154</u>	<u>\$600,235</u>	<u>\$427,896</u>	<u>\$0</u>

General Revenues:

Taxes:

  Property Taxes

  Sales Taxes

  Grants and Entitlements not Restricted to Specific Programs

  Gifts and Donations

  Investment Earnings

  Miscellaneous

Transfers

*Total General Revenues and Transfers*

*Change in Net Assets*

*Net Assets Beginning of Year*

*Net Assets End of Year*

See accompanying notes to the financial statements

Net(Expense)Revenue and Changes in Net Assets			
Primary Government			Component Units
Governmental Activities	Business-Type Activities	Total	Seneca ReAds Industries, Inc.
(\$2,805,418)		(\$2,805,418)	
(1,037,813)		(1,037,813)	
(2,581,394)		(2,581,394)	
4,486,236		4,486,236	
(2,029,910)		(2,029,910)	
(1,711,969)		(1,711,969)	
(173,148)		(173,148)	
69,503		69,503	
(3,576,404)		(3,576,404)	
(387,845)		(387,845)	
(334,154)		(334,154)	
<u>(10,082,316)</u>		<u>(10,082,316)</u>	
	135,535	135,535	
	(40,985)	(40,985)	
	<u>94,550</u>	<u>94,550</u>	
<u>(10,082,316)</u>	<u>94,550</u>	<u>(9,987,766)</u>	
			<u>\$56,977</u>
			<u>56,977</u>
5,998,544		5,998,544	
6,539,151		6,539,151	
1,810,210		1,810,210	
27,393		27,393	2,834
303,416	158	303,574	9,298
1,008,630	803	1,009,433	3,761
(143,800)	143,800		
<u>15,543,544</u>	<u>144,761</u>	<u>15,688,305</u>	<u>15,893</u>
5,461,228	239,311	5,700,539	72,870
<u>66,634,121</u>	<u>934,101</u>	<u>67,568,222</u>	<u>649,936</u>
<u>\$72,095,349</u>	<u>\$1,173,412</u>	<u>\$73,268,761</u>	<u>\$722,806</u>

**Seneca County, Ohio**  
*Balance Sheet*  
*Governmental Funds*  
*December 31, 2004*

	General Fund	Maintenance and Repair Fund	Public Assistance Fund	Seneca County Opportunity Center
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,208,370	\$1,622,500	\$222,372	\$6,389,371
Materials and Supplies Inventory	48,735	188,333		11,437
Accrued Interest Receivable	70,505	858		
Accounts Receivable	138,456	20,129	54,453	138,858
Interfund Receivable	18,000			
Intergovernmental Receivable	1,077,883	1,852,261		2,238,772
Prepaid Items	163,659	1,710	9,273	9,366
Taxes Receivable	3,280			
Sales Taxes Receivable	1,102,893			
Property Taxes Receivable	1,586,010			5,278,327
Loans Receivable				
<i>Total Assets</i>	<u><u>\$6,417,791</u></u>	<u><u>\$3,685,791</u></u>	<u><u>\$286,098</u></u>	<u><u>\$14,066,131</u></u>
<b>LIABILITIES:</b>				
Accounts Payable	\$237,928	\$92,687	\$26,917	\$46,049
Accrued Wages	100,931	24,586	42,425	75,084
Contracts Payable	198,132	3,871	188,978	123,669
Intergovernmental Payable	93,163	15,493	29,878	53,638
Interfund Payable				
Deferred Revenue	2,236,742	1,550,384		7,179,661
<i>Total Liabilities</i>	<u><u>2,866,896</u></u>	<u><u>1,687,021</u></u>	<u><u>288,198</u></u>	<u><u>7,478,101</u></u>
<b>FUND BALANCES:</b>				
Reserved:				
Reserved for Encumbrances	505,357	110,751	47,615	493,158
Reserved for Notes Receivable				
Unreserved, Undesignated, Reported in:				
General Fund	3,045,538			
Special Revenue Funds		1,888,019	(49,715)	6,094,872
Debt Service Funds				
Capital Projects Funds				
<i>Total Fund Balances</i>	<u><u>3,550,895</u></u>	<u><u>1,998,770</u></u>	<u><u>(2,100)</u></u>	<u><u>6,588,030</u></u>
<i>Total Liabilities and Fund Balances</i>	<u><u>\$6,417,791</u></u>	<u><u>\$3,685,791</u></u>	<u><u>\$286,098</u></u>	<u><u>\$14,066,131</u></u>

See accompanying notes to the financial statements

<u>All Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$3,507,247	\$13,949,860
1,012	249,517
2,307	73,670
60,487	412,383
	18,000
1,977,682	7,146,598
22,283	206,291
	3,280
	1,102,893
	6,864,337
187,114	187,114
<u>\$5,758,132</u>	<u>\$30,213,943</u>
\$312,029	\$715,610
22,561	265,587
270,924	785,574
15,894	208,066
18,000	18,000
1,739,890	12,706,677
<u>2,379,298</u>	<u>14,699,514</u>
369,621	1,526,502
187,113	187,113
	3,045,538
2,570,665	10,503,841
42,726	42,726
208,709	208,709
<u>3,378,834</u>	<u>15,514,429</u>
<u>\$5,758,132</u>	<u>\$30,213,943</u>

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**Seneca County, Ohio**  
*Reconciliation of Total Governmental Fund Balances to  
 Net Assets of Governmental Activities  
 December 31, 2004*

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**Total Governmental Fund Balances** \$15,514,429

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

Capital assets used in governmental activities are not financial  
 resources and therefore are not reported in the funds 56,188,371

The investment in joint ventures by governmental activities  
 are not financial resources and therefore are not reported in  
 the funds year end balance 2,874,831

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

Property Taxes	374,124	
Grants	5,950,172	
Total		6,324,296

An internal service fund is used by management to charge  
 the costs of insurance to individual funds. The assets and  
 liabilities of the internal service fund net of the internal balance  
 resulting from look-back adjustments are included in  
 governmental activities in the statement of net assets. 152,741

Long-term liabilities, including bonds payable and accrued interest  
 payable, are not due and payable in the current period and  
 therefore are not reported in the funds:

General Obligation Bonds	6,475,000	
OWDA Loan	98,312	
Compensated Absences	1,379,040	
Bond Anticipation Notes	980,000	
Accrued Interest Payable	26,967	
Total		(8,959,319)

**Net Assets of Governmental Activities** \$72,095,349

See accompanying notes to the financial statements

**Seneca County, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2004*

	General Fund	Maintenance and Repair Fund	Public Assistance Fund	Seneca County Opportunity Center
<b>REVENUES:</b>				
Property Taxes	\$2,050,514			\$4,021,346
Sales Taxes	6,539,151			
Special Assessments				
Charges for Services	1,567,841	\$245,193	\$134,914	
Licenses and Permits	4,623			
Fines and Forfeitures	166,702	30,115		
Intergovernmental	3,453,549	3,818,023	5,303,690	3,624,239
Interest	281,291	14,784		
Decrease in Fair Value of Investments	(7,269)			
Rent	154,148		10,427	
Contributions and Donations	21,803			4,141
Other	246,823	22,138	326,205	289,082
<i>Total Revenues</i>	<u>14,479,176</u>	<u>4,130,253</u>	<u>5,775,236</u>	<u>7,938,808</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive	4,199,667			
Judicial	2,018,908			
Public Safety	4,067,234			
Public Works	41,277	3,183,003		
Health	62,651			7,303,840
Human Services	349,202		5,867,286	
Conservation and Recreation	171,118			
Community and Economic Development	39,039			
Capital Outlay		895,881		30,431
Intergovernmental	387,845			
Debt Service:				
Principal Retirements		14,846		
Interest and Fiscal Charges				
<i>Total Expenditures</i>	<u>11,336,941</u>	<u>4,093,730</u>	<u>5,867,286</u>	<u>7,334,271</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,142,235</u>	<u>36,523</u>	<u>(92,050)</u>	<u>604,537</u>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In	30,000		234,500	
Notes Issued				
Proceeds from Sale of Capital Assets	1,866	28,511		
Transfers Out	(2,049,802)			
<i>Total Other Financing Sources and Uses</i>	<u>(2,017,936)</u>	<u>28,511</u>	<u>234,500</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	1,124,299	65,034	142,450	604,537
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>2,426,596</u>	<u>1,933,736</u>	<u>(144,550)</u>	<u>5,983,493</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$3,550,895</u>	<u>\$1,998,770</u>	<u>(\$2,100)</u>	<u>\$6,588,030</u>

See accompanying notes to the financial statements



All Other Governmental Funds	Total Governmental Funds
	\$6,071,860
	6,539,151
\$187,265	187,265
1,051,626	2,999,574
134,128	138,751
212,020	408,837
5,315,764	21,515,265
8,311	304,386
	(7,269)
179,619	344,194
11,347	37,291
317,222	1,201,470
<u>7,417,302</u>	<u>39,740,775</u>
560,522	4,760,189
395,210	2,414,118
1,073,262	5,140,496
187,178	3,411,458
129,308	7,495,799
2,594,547	8,811,035
101,667	272,785
14,219	53,258
2,650,295	3,576,607
	387,845
1,600,314	1,615,160
338,663	338,663
<u>9,645,185</u>	<u>38,277,413</u>
<u>(2,227,883)</u>	<u>1,463,362</u>
1,688,769	1,953,269
980,000	980,000
	30,377
(47,267)	(2,097,069)
<u>2,621,502</u>	<u>866,577</u>
393,619	2,329,939
<u>2,985,215</u>	<u>13,184,490</u>
<u>\$3,378,834</u>	<u>\$15,514,429</u>

**Seneca County, Ohio**  
*Reconciliation of Statement of Revenues, Expenditures and Changes  
in Fund Balance of Governmental Funds to the Statement of Activities  
December 31, 2004*

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**Net Change in Fund Balances - Total Governmental Funds** **\$2,329,939**

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

Governmental funds report capital outlays as expenditures. However in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	4,323,506
Governmental funds only report the disposal of fixed assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal	(3,175,109)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	1,621,258
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets, the debt is reported as a liability.	1,615,160
Bond Anticipation Note	(980,000)
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	4,509
Some expenses reported in the statement of activities, such as compensated absences do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	
Compensated Absences	(122,615)
The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the entity wide statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated.	(155,420)

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**Change in Net Assets of Governmental Activities** **\$5,461,228**

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See accompanying notes to the financial statements

**Seneca County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
<b>REVENUES:</b>				
Property Taxes	\$1,977,000	\$2,210,469	\$2,219,885	\$9,416
Sales Taxes	6,600,000	6,501,430	6,501,430	0
Charges for Services	1,477,579	1,579,395	1,595,686	16,291
Licenses and Permits	4,260	4,485	4,623	138
Fines and Forfeitures	145,000	168,130	168,130	0
Intergovernmental	2,084,710	3,199,071	3,259,399	60,328
Interest	231,500	206,500	210,692	4,192
Decrease in Fair Value of Investments	0	(53,301)	(53,301)	0
Rent	137,600	154,709	154,710	1
Contributions and Donations	11,000	21,783	21,803	20
Other	128,200	219,164	221,245	2,081
<b>Total Revenues</b>	<b>12,796,849</b>	<b>14,211,835</b>	<b>14,304,302</b>	<b>92,467</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
<b>General Government:</b>				
Legislative and Executive	4,303,179	4,719,998	4,538,473	181,525
Judicial	2,115,321	2,199,475	2,172,398	27,077
Public Safety	4,146,123	4,501,719	4,351,638	150,081
Public Works	44,565	44,593	43,715	878
Health	90,077	90,077	90,077	0
Human Services	556,679	480,266	436,273	43,993
Conservation and Recreation	80,916	181,116	180,983	133
Community and Economic Development	146,000	221,000	115,539	105,461
Intergovernmental	372,559	402,559	387,845	14,714
<b>Total Expenditures</b>	<b>11,855,419</b>	<b>12,840,803</b>	<b>12,316,941</b>	<b>523,862</b>
<b>Excess of Revenues Over Expenditures</b>	<b>941,430</b>	<b>1,371,032</b>	<b>1,987,361</b>	<b>616,329</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	0	30,000	30,000	0
Proceeds from Sale of Fixed Assets	3,000	1,866	1,866	0
Advances In	0	0	413,000	413,000
Transfers Out	(2,012,524)	(2,167,427)	(2,049,802)	117,625
Advances Out			(364,000)	(364,000)
<b>Total Other Financing Sources (Uses)</b>	<b>(2,009,524)</b>	<b>(2,135,561)</b>	<b>(1,968,936)</b>	<b>166,625</b>
<b>Net Change in Fund Balance</b>	<b>(1,068,094)</b>	<b>(764,529)</b>	<b>18,425</b>	<b>782,954</b>
<b>Fund Balance at Beginning of Year</b>	<b>1,004,332</b>	<b>1,004,332</b>	<b>1,004,332</b>	<b>0</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>357,912</b>	<b>357,912</b>	<b>357,912</b>	<b>0</b>
<b>Fund Balance at End of Year</b>	<b>\$294,150</b>	<b>\$597,715</b>	<b>\$1,380,669</b>	<b>\$782,954</b>

See accompanying notes to the financial statements

**Seneca County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Fund*  
*For the Year Ended December 31, 2004*

	<b>Maintenance and Repair Fund</b>			Variance with Final Budget Over (Under)
	Original Budget	Final Budget	Actual	
<b>REVENUES:</b>				
Charges for Services	\$175,000	\$220,000	\$252,270	\$32,270
Fines and Forfeitures	27,000	27,000	29,216	2,216
Intergovernmental	3,550,000	3,638,958	3,748,132	109,174
Interest	20,000	12,700	14,636	1,936
Other	0	19,901	20,107	206
<b>Total Revenues</b>	<b>3,772,000</b>	<b>3,918,559</b>	<b>4,064,361</b>	<b>145,802</b>
<b>EXPENDITURES:</b>				
Current:				
Public Works	3,795,063	4,003,985	3,368,478	635,507
Capital Outlay	1,172,700	1,353,897	908,381	445,516
Debt Service:				
Principal Retirements	31,000	14,846	14,846	0
<b>Total Expenditures</b>	<b>4,998,763</b>	<b>5,372,728</b>	<b>4,291,705</b>	<b>1,081,023</b>
Excess of Revenues (Under) Expenditures	(1,226,763)	(1,454,169)	(227,344)	1,226,825
<b>OTHER FINANCING SOURCES:</b>				
Proceeds from Sale of Fixed Assets	0	28,511	28,511	0
<b>Net Change in Fund Balance</b>	<b>(1,226,763)</b>	<b>(1,425,658)</b>	<b>(198,833)</b>	<b>1,226,825</b>
Fund Balance at Beginning of Year	1,087,889	1,087,889	1,087,889	0
Prior Year Encumbrances Appropriated	526,764	526,764	526,764	0
<b>Fund Balance at End of Year</b>	<b>\$387,890</b>	<b>\$188,995</b>	<b>\$1,415,820</b>	<b>\$1,226,825</b>

See accompanying notes to the financial statements

**Seneca County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Fund*  
*For the Year Ended December 31, 2004*

	<b>Public Assistance Fund</b>			<b>Variance with</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Final Budget Over</b>
				<b>(Under)</b>
<b>REVENUES:</b>				
Charges for Services	\$100,000	\$134,914	\$134,914	\$0
Intergovernmental	6,199,000	5,547,289	5,547,289	0
Rent	0	10,427	10,427	0
Other	304,000	271,109	272,110	1,001
<b>Total Revenues</b>	<b>6,603,000</b>	<b>5,963,739</b>	<b>5,964,740</b>	<b>1,001</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Human Services	6,615,929	6,305,762	6,276,133	29,629
<b>Total Expenditures</b>	<b>6,615,929</b>	<b>6,305,762</b>	<b>6,276,133</b>	<b>29,629</b>
Excess of Revenues (Under) Expenditures	(12,929)	(342,023)	(311,393)	30,630
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	203,000	234,500	234,500	0
Advances In	0	0	310,000	310,000
Advances Out	0	0	(310,000)	(310,000)
<b>Total Other Financing Sources (Uses)</b>	<b>203,000</b>	<b>234,500</b>	<b>234,500</b>	<b>0</b>
<b>Net Change in Fund Balance</b>	<b>190,071</b>	<b>(107,523)</b>	<b>(76,893)</b>	<b>30,630</b>
Fund Balance (Deficit) at Beginning of Year	(114,411)	(114,411)	(114,411)	0
Prior Year Encumbrances Appropriated	206,430	206,430	206,430	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$282,090</b>	<b>(\$15,504)</b>	<b>\$15,126</b>	<b>\$30,630</b>

See accompanying notes to the financial statements

**Seneca County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Fund*  
*For the Year Ended December 31, 2004*

	<u>Seneca County Opportunity Center</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
REVENUES:				
Property Taxes	\$4,275,000	\$4,417,324	\$4,417,324	\$0
Intergovernmental	4,795,073	2,863,713	2,871,052	7,339
Contributions and Donations	3,000	4,200	4,141	(59)
Other	303,828	247,814	254,675	6,861
Total Revenues	<u>9,376,901</u>	<u>7,533,051</u>	<u>7,547,192</u>	<u>14,141</u>
EXPENDITURES:				
Current:				
Health	<u>15,995,603</u>	<u>13,368,486</u>	<u>8,053,869</u>	<u>5,314,617</u>
Excess of Revenues (Under) Expenditures	<u>(6,618,702)</u>	<u>(5,835,435)</u>	<u>(506,677)</u>	<u>5,328,758</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	1,071,171	321,800	321,800	0
Advances In	0	0	200,000	200,000
Transfers Out	(424,600)	(424,600)	(321,800)	102,800
Advances Out	<u>0</u>	<u>0</u>	<u>(200,000)</u>	<u>(200,000)</u>
Total Other Financing Sources (Uses)	<u>646,571</u>	<u>(102,800)</u>	<u>0</u>	<u>102,800</u>
Net Change in Fund Balance	(5,972,131)	(5,938,235)	(506,677)	5,431,558
Fund Balance at Beginning of Year	5,688,113	5,688,113	5,688,113	0
Prior Year Encumbrances Appropriated	<u>565,752</u>	<u>565,752</u>	<u>565,752</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$281,734</u></u>	<u><u>\$315,630</u></u>	<u><u>\$5,747,188</u></u>	<u><u>\$5,431,558</u></u>

See accompanying notes to the financial statements

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**Seneca County, Ohio**  
*Statement of Net Assets*  
*Proprietary Funds*  
*December 31, 2004*

	Emergency Medical Services Fund	County Sewer District Fund	Totals	Governmental Activities - Internal Service Funds
<b>ASSETS:</b>				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$286,699	\$29,158	\$315,857	\$713,470
Accrued Interest Receivable		83	83	436
Accounts Receivable	84,153	20,683	104,836	102,164
Prepaid Items	274		274	32,004
Notes Receivable		3,053	3,053	
<i>Total Current Assets</i>	<u>371,126</u>	<u>52,977</u>	<u>424,103</u>	<u>848,074</u>
Noncurrent Assets:				
Non-Depreciable Capital Assets		19,643	19,643	
Depreciable Capital Assets, net	81,352	730,487	811,839	322
<i>Total Noncurrent Assets</i>	<u>81,352</u>	<u>750,130</u>	<u>831,482</u>	<u>322</u>
<i>Total Assets</i>	<u>452,478</u>	<u>803,107</u>	<u>1,255,585</u>	<u>848,396</u>
<b>LIABILITIES:</b>				
Current Liabilities:				
Accounts Payable	4,625	646	5,271	
Accrued Wages	1,104	324	1,428	
Accrued Wages and Benefits				320
Contracts Payable	55,325	3,850	59,175	39,073
Intergovernmental Payable	751	671	1,422	267
Claims Payable				655,401
Deferred Revenue	7,500		7,500	
<i>Total Current Liabilities</i>	<u>69,305</u>	<u>5,491</u>	<u>74,796</u>	<u>695,061</u>
Noncurrent Liabilities:				
Long-Term Liabilities:				
Due Within One Year	1,575		1,575	
Due in More Than One Year	6,400		6,400	
<i>Total Noncurrent Liabilities</i>	<u>7,975</u>		<u>7,975</u>	
<i>Total Liabilities</i>	<u>77,280</u>	<u>5,491</u>	<u>82,771</u>	<u>695,061</u>
<b>NET ASSETS:</b>				
Invested in Capital Assets, Net of Related Debt	81,352	750,130	831,482	322
Unrestricted	293,846	47,486	341,332	153,013
<i>Total Net Assets</i>	<u>\$375,198</u>	<u>\$797,616</u>	1,172,814	<u>\$153,335</u>

Some amounts reported for business-type activities are different because of the adjustment to reflect the consolidation of internal service fund activities related to enterprise funds. 598

Net Assets of Business-Type Activities \$1,173,412

See accompanying notes to the financial statements



**Seneca County, Ohio**  
*Statement of Revenues, Expenses and Changes in Fund Net Assets*  
*Proprietary Funds*  
*For the Year Ended December 31, 2004*

	Enterprise Funds			Governmental Activities - Internal Service Funds
	Emergency Medical Services Fund	County Sewer District Fund	Totals	
<b>OPERATING REVENUES:</b>				
Charges for Services	\$277,037	\$93,183	\$370,220	\$2,169,291
Tap-In Fees		9,149	9,149	
Reimbursements				63,403
Other	529	274	803	101,726
<i>Total Operating Revenues</i>	<u>277,566</u>	<u>102,606</u>	<u>380,172</u>	<u>2,334,420</u>
<b>OPERATING EXPENSES:</b>				
Personal Services	75,426	51,491	126,917	22,025
Contractual Services	149,825	28,671	178,496	569,671
Materials and Supplies	37,656	821	38,477	
Claims				1,904,940
Depreciation	46,921	142,934	189,855	120
Other	24,166	11,229	35,395	
<i>Total Operating Expenses</i>	<u>333,994</u>	<u>235,146</u>	<u>569,140</u>	<u>2,496,756</u>
<i>Operating Income (Loss)</i>	<u>(56,428)</u>	<u>(132,540)</u>	<u>(188,968)</u>	<u>(162,336)</u>
<b>NON-OPERATING REVENUES (EXPENSES):</b>				
Interest		158	158	5,868
Operating Grants	16,900		16,900	
<i>Total Non-Operating Revenues (Expenses)</i>	<u>16,900</u>	<u>158</u>	<u>17,058</u>	<u>5,868</u>
<i>Income (Loss) Before Contributions and Transfers</i>	<u>(39,528)</u>	<u>(132,382)</u>	<u>(171,910)</u>	<u>(156,468)</u>
Transfers In	143,800		143,800	
Capital Contributions from Grants		268,349	268,349	
<i>Change in Net Assets</i>	<u>104,272</u>	<u>135,967</u>	<u>240,239</u>	<u>(156,468)</u>
<i>Net Assets (Deficit) at Beginning of Year</i>	<u>270,926</u>	<u>661,649</u>		<u>309,803</u>
<i>Net Assets (Deficit) at End of Year</i>	<u>\$375,198</u>	<u>\$797,616</u>		<u>\$153,335</u>
Some amounts reported for business-type activities are different because of the adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.			<u>(928)</u>	
Change in Net Assets of Business-Type Activities			<u>\$239,311</u>	
See Accompanying Notes to the Financial Statements				

**Seneca County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Year Ended December 31, 2004

	Emergency Medical Services Fund	County Sewer District Fund	Totals	Internal Service Funds
<b>Cash Flows from Operating Activities:</b>				
Received from Customers	\$198,543	\$85,642	\$284,185	
Received from Charges for Services		9,542	9,542	
Received from Interfund Services Provided				\$2,067,565
Received from Other Operating Sources	529	274	803	165,129
Payments to Suppliers for Goods and Services	(142,180)	(28,404)	(170,584)	(540,803)
Payments to Employees for Services	(78,737)	(53,645)	(132,382)	(22,029)
Payments for Other Operating Expenses	(26,116)	(11,229)	(37,345)	
Payments for Claims				(1,686,361)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>(47,961)</u>	<u>2,180</u>	<u>(45,781)</u>	<u>(16,499)</u>
<b>Cash Flows from Noncapital Financing Activities:</b>				
Received from Operating Grants	24,400		24,400	
Transfers In	143,800		143,800	
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>168,200</u>	<u>0</u>	<u>168,200</u>	<u>0</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>				
Payments for Capital Acquisitions	(15,554)	(1,055)	(16,609)	
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(15,554)</u>	<u>(1,055)</u>	<u>(16,609)</u>	<u>0</u>
<b>Cash Flows from Investing Activities:</b>				
Received for Interest on Investments		145	145	5,880
<i>Net Cash Provided by (Used for) Investing Activities</i>	<u>0</u>	<u>145</u>	<u>145</u>	<u>5,880</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	104,685	1,270	105,955	(10,619)
Cash and Cash Equivalents Beginning of Year	182,014	27,888	209,902	724,089
<i>Cash and Cash Equivalents End of Year</i>	<u>\$286,699</u>	<u>\$29,158</u>	<u>\$315,857</u>	<u>\$713,470</u>

**Seneca County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Year Ended December 31, 2004

	Emergency Medical Services Fund	County Sewer District Fund	Totals	Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	(56,428)	(132,540)	(188,968)	(162,336)
Adjustments:				
Depreciation	46,921	142,934	189,855	120
(Increase) Decrease in Assets:				
Account Receivable	(78,494)	(7,541)	(86,035)	(101,726)
Prepaid Items	(70)		(70)	(5,487)
Notes Receivable		393	393	
Increase (Decrease) in Liabilities:				
Accounts Payable	(6,301)	613	(5,688)	
Contracts Payable	49,722	475	50,197	34,355
Accrued Wages		(1,298)	(1,298)	
Accrued Wages and Benefits	(1,578)		(1,578)	101
Compensated Absences Payable	(1,224)		(1,224)	
Intergovernmental Payable	(509)	(856)	(1,365)	(105)
Claims Payable				218,579
<i>Total Adjustments</i>	<u>8,467</u>	<u>134,720</u>	<u>143,187</u>	<u>145,837</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u><u>(\$47,961)</u></u>	<u><u>\$2,180</u></u>	<u><u>(\$45,781)</u></u>	<u><u>(\$16,499)</u></u>

Non-Cash Capital Financing:

In 2004, the governmental funds contributed \$268,044 in capital assets to the County Sewer District Enterprise Fund.

See Accompanying Notes to the Financial Statements

**Seneca County, Ohio**  
*Statement of Fiduciary Net Assets*  
*Fiduciary Fund*  
*December 31, 2004*

	Agency Funds
<b>ASSETS:</b>	
Current Assets:	
Equity in Pooled Cash and Cash Equivalents	\$6,164,207
Cash and Cash Equivalents in Segregated Accounts	273,428
Investments in Segregated Accounts	35,000
Accrued Interest Receivable	247
Accounts Receivable	380,749
Intergovernmental Receivable	4,231,634
Taxes Receivable	15,496
Property Taxes Receivable	70,533,073
<i>Total Assets</i>	\$81,633,834
<b>LIABILITIES:</b>	
Current Liabilities:	
Accrued Wages	\$28,909
Intergovernmental Payable	76,900,394
Accrued Interest Payable	192
Undistributed Monies	4,176,398
Deposits Held and Due to Others	527,941
<i>Total Liabilities</i>	\$81,633,834

See accompanying notes to the financial statements

**SENECA COUNTY, OHIO**  
*Notes To The Basic Financial Statements*  
*December 31, 2004*

**NOTE 1 - REPORTING ENTITY**

Seneca County, Ohio (The County) was created in 1824. The County is governed by a Board of three commissioners elected by the voters of the County. Other officials elected by the voters of the County that manage various segments of the County's operations are the Auditor, Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Sheriff, two Common Pleas Court Judges and a Probate/Juvenile Court Judge. The County Commissioners authorize expenditures as well as serve as the budget and taxing authority, contracting body, and the chief administrators of public services for the County, although the elected officials manage the internal operations of their respective departments.

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

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable if it appoints a voting majority of the organizations governing body and 1) the County is able to impose its will on that organization or 2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County. Component units also include organizations that are fiscally dependent on the County in that the County approves the organization's budget, the issuance of the organization's debt or the levying of the organization's taxes.

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

**Seneca Re-Ad Industries, Inc.** Seneca Re-Ad Industries Inc., is a not-for-profit corporation duly organized under Chapter 1702 O.R.C., and classified as a 501(C)(3) non-profit corporation. It has contracted with the Seneca County Board of MRDD to provide sheltered employment for mentally retarded or handicapped adults in Seneca County. Responsibility for the provision of sheltered employment is with the Board of Trustees of Seneca Re-Ad Industries Inc., an eight member self appointing board that operates within the defined duties and stated rules of Seneca County MRDD. The Seneca Re-Ad Industries, Inc. receives all reasonable and just utility costs for the basic operation of this program from Seneca County MRDD. The staff, facilities, equipment, supplies and materials necessary for basic operation and care of the ground and facility for the Seneca Re-Ad program are also provided by Seneca County MRDD. In the event of dissolution of the non-profit corporation or the cancellation of the contract between Seneca County MRDD and Seneca Re-Ads, all materials and equipment purchased by the Seneca Re-Ads Industries, Inc. Board would become the property of the Seneca County MRDD Board.

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

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

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

Seneca County General Health District	Seneca County Regional Planning Commission
Seneca County Emergency Planning Commission	Seneca County Park District
Seneca County Soil and Water Conservation District	
Seneca, Sandusky, Wyandot Mental Health & Recovery Services Board	

**SENECA COUNTY, OHIO**  
*Notes To The Basic Financial Statements*  
*December 31, 2004*

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

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

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

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

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

**Northland Development and Management, Inc.**-Northland Development and Management, Inc. is a not-for-profit corporation organized for charitable purposes under Section 501C3 of the Internal Revenue Code of 1986. The corporation is a joint venture of the MRDD Board of Seneca, Sandusky, and Marion counties to provide a lifetime of affordable housing and residential services to citizens with mental retardation and other developmental disabilities. The corporation is governed by a board of at least ten trustees with each participating county board of mental retardation and developmental disabilities appointing two. The trustees shall serve a maximum of three consecutive three-year terms. Additional information is provided in Note 22.

**County Risk Sharing Authority, Inc. (CORSA)**-The County is a member of CORSA, which is a risk sharing pool among thirty-six counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. This coverage includes comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance. Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the CORSA are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one

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representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the Board of Trustees.

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

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**A. Basis of Presentation**

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

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

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

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

**B. Fund Accounting**

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

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

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

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

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

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

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

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

**Enterprise Funds**

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

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

**Internal Service Fund**

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

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

**C. Measurement Focus**



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**Government-Wide Financial Statements**

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

**Fund Financial Statements**

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

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

***D. Basis of Accounting***

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

**Revenues-Exchange and Non-exchange Transactions**

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

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

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

**Deferred Revenues**

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

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Property taxes for which there was an enforceable legal claim at December 31, 2004, but were levied to finance 2005 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements were met have also been recorded as deferred revenue.

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

**Expenses/Expenditures**

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

***E. Budgetary Process***

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

The certificate of estimated resources may be amended during the year if projected increases or the County Auditor identifies decreases in revenue. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources issued during 2004.

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

***F. Cash and Investments***

To improve cash management, cash received by the County is pooled and invested. Individual fund integrity is maintained through the County's records. Each fund's interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents". During 2004, investments were limited to STAR Ohio, negotiable certificates of deposit, money market investments, Federal Home Loan Bank Bonds and Federal Home Loan Mortgage Corporation Bonds.

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

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

The County has invested funds in the State Treasury Assets Reserve of Ohio (STAR Ohio) during 2004. 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

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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, 2004.

Interest earnings are allocated to County funds according to State statutes and grant requirements. Interest revenue credited to the General Fund during 2004 was \$281,291, which includes approximately \$231,063 assigned from the other County funds.

Investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are considered to be cash equivalents in the financial statements. Investments with an initial maturity of more than three months, and not purchased from the cash management pool, are reported as investments.

***G. Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2004 are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

***H. Inventory***

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

***I. Loans Receivable***

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

***J. Capital Assets***

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

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

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

DESCRIPTION

ESTIMATED LIVES

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Buildings and Building Improvements.....	31.5
Improvements other than Buildings .....	15
Furniture and Fixtures .....	7
Equipment .....	5
Infrastructure .....	5-50

***K. Interfund Receivables/Payables***

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

***L. Compensated Absences***

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

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

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

On governmental fund financial statements, compensated absences are recognized as a liability and expenditure to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account “Matured Compensated Absences Payable” in the fund from which the employees who have accumulated leave is paid. The noncurrent portion of the liability is not reported. For enterprise funds, the entire amount of compensated absences is reported as a fund liability.

***M. Accrued Liabilities and Long-Term Obligations***

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

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

***N. Net Assets***

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation adopted by the County or through external restrictions imposed by

creditors, grantors, or laws or regulations of other governments. The County’s policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

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**O. Fund Balance Reserves**

The County reserves those portions of fund balance which are legally segregated for specific future use or which do not represent available spendable resources and, therefore, are not available for appropriation for expenditures. Fund balance reserves have been established for encumbrances and notes receivable.

**P. Operating Revenues and Expenses**

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

**Q. Interfund Transactions**

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

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

**R. Extraordinary and Special Items**

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of management and are either unusual in nature or infrequent in occurrence. No events of this nature occurred in the County during 2004.

**S. Estimates**

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

**NOTE 3 – ACCOUNTABILITY**

The following funds had deficit fund balances as of December 31, 2004.

<u>Special Revenue funds:</u>	
Public Assistance	\$ (2,100)
Dog and Kennel	(26,123)
Recycling and Litter Grant	(5,438)
Sheriff Highway Safety Grant	(2,291)
Safe Communities Grant	(2,227)

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

**NOTE 4-BUDGETARY BASIS OF ACCOUNTING**

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

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Encumbrances are treated as expenditures (budget basis) rather than as a reservation of fund balance (GAAP basis).

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

	Net Change in Fund Balance			
	General	Maintenance and Repair	Public Assistance	MRDD Board
GAAP Basis	\$1,124,299	\$65,034	\$142,450	\$604,537
Net Adjustment for Revenue Accruals	238,126	(65,892)	499,504	130,184
2004 Encumbrances	789,713	206,679	207,245	642,182
Net Adjustment for Expenditure Accruals	(1,775,801)	122,110	(719,662)	(1,317,830)
2003 Encumbrances	(357,912)	(526,764)	(206,430)	(565,750)
Budget Basis	<u>\$18,425</u>	<u>(\$198,833)</u>	<u>(\$76,893)</u>	<u>(\$506,677)</u>

**NOTE 5 –DEPOSITS AND INVESTMENTS**

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

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

1. United States treasury bills, bonds, notes or any other obligations or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or other obligations or securities issued by any federal government agency, or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2 percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio, its political subdivisions, provided that such political subdivisions are located wholly or partly with the County;
5. Time certificates of deposit or savings or deposit accounts, including but not limited to passbook accounts;

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6. No load money market mutual funds consisting exclusively of obligations described in (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions:
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2), or cash, or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed 5 percent of the County's total average portfolio; and
10. Bankers acceptances for a period not to exceed two hundred seventy days and in an amount not to exceed 10 percent of the County's total average portfolio.

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

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

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

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

At year-end, the County had \$3,086 in undeposited cash on hand, which is included on the balance sheet of the County as part of "Equity in Pooled Cash and Cash Equivalents".

At year-end, the carrying amount of the County's deposits was \$19,858,599. At year-end, the bank balance was \$20,772,682. Of the bank balance \$1,040,626 was covered by federal depository insurance. The remaining balance was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money have been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC. The carrying value and bank balance of deposits for the Seneca ReAd Industries Inc. is \$522,496. All of the bank balances of the Seneca ReAds Industries are covered by federal depository insurance.

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

	<u>Category 3</u>	<u>Carrying Value</u>	<u>Fair Value</u>
Federal Home Loan Bank Bonds	\$591,282	\$591,282	\$591,282
Star Ohio	<u>0</u>	<u>998,855</u>	<u>998,855</u>
Total	<u>\$591,282</u>	<u>\$1,590,137</u>	<u>\$1,590,137</u>

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

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement No. 9	\$21,416,822	\$35,000
Cash on Hand	(3,086)	
Investments:		
Federal Home Loan Bank Bonds	(591,282)	591,282
Star Ohio	(998,855)	998,855
Non-Negotiable Certificate of Deposit	35,000	(35,000)
GASB Statement No. 3	\$19,858,599	\$1,590,137

**NOTE 6 - PROPERTY TAXES**

Property taxes include amounts levied against all real property, public utility property, and tangible personal property located in the County. Real property tax revenues received in 2004 represent the collection of 2003 taxes. Real property taxes for 2004 were levied after October 1, 2004, on the assessed values as of January 1, 2004, the lien date. These taxes will be collected in and are intended to finance 2005 operations. Assessed values are established by State statute at 35 percent of appraised market value. All property is required to be revalued every six years. The latest revaluation was completed in 1999. Real property taxes are payable annually or semiannually. The first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility real and tangible personal property taxes collected for 2004 were levied after October 1, 2004, on the assessed values determined as of December 31, 2003, the lien date. These taxes will be collected in and are intended to finance 2005 operations. Public utility real property is assessed at 35 percent of true value; tangible personal property is currently assessed at varying percentages of true value. Public utility property taxes are payable on the same dates as real property taxes described previously.

Tangible personal property tax revenues received in 2004 (other than public utility property) represent the collection of 2004 taxes. Tangible personal property taxes received in 2004 were levied after October 1, 2003, on the true value as of December 31, 2003. Tangible personal property is currently assessed at 25 percent of true value. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. The first payment is due April 30 with the remainder payable by September 20.

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

Accrued property taxes receivable represents delinquent taxes outstanding and real, tangible personal and public utility taxes which were measurable as of December 31, 2004, and for which there was an enforceable claim. Although total property tax collections for the next fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2004 operations. The receivable is therefore offset by deferred revenue. The full tax rate for all County operations for the year ended December 31, 2004 was \$1.90 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2004 property tax receipts were based are as follows:



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Real Property.....	\$730,647,590	82.54%
Public Utility Personal Property.....	58,333,290	6.59%
Tangible Personal Property .....	96,187,241	10.87%
Total Assessed Value .....	<u>\$885,168,121</u>	<u>100.00%</u>

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

In November, 1988, the Citizens of Seneca County passed a one percent sales and use tax on all retail sales except sales of motor vehicles made in the County and on the storage, use or consumption in the County of tangible personal property. On January 1, 2004 the Commissioners imposed a four-year temporary one-half of one percent sales tax effective January 1, 2004 through December 31, 2007. Proceeds of the tax are credited entirely to the General Fund.

Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The State Auditor then has five days in which to draw the warrant payable to the County.

A receivable is recognized at year-end for amounts that will be received from sales, which occurred during 2004. On the full accrual basis, the full amount of the receivable is recognized as revenue. On the modified accrual basis, the amount of the receivable not collected within the available period is recorded as deferred revenue.

**NOTE 8 – RECEIVABLES**

Receivables at December 31, 2004 consisted of taxes, interest, accounts (billings for user charged services including unbilled utility services), loans (community development block grant monies loaned to local businesses) and intergovernmental receivables arising from grants, entitlements and shared revenues. All intergovernmental revenues are considered collectible in full. Sewer enterprise fund receivables are considered collectible in full. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

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

Loans receivable expected to be collected in more than one year are \$187,114 in the EPA On-lot Septic Grant and Revolving Loan Funds.

A summary of the principal items of intergovernmental receivables follows:

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<u>Fund Type/Fund</u>	<u>Description</u>	<u>Amount</u>
<b>Major Funds</b>		
<i>General Fund</i>	Local Government	\$704,864
	Local Government Revenue Assistance	143,689
	Sheriff Salary Subsidy	2,064
	Court Fines	7,144
	Airport Grant	7,290
	Ohio Public Defender Reimbursement	71,294
	Jail Housing	140,016
	Other State Reimbursements	1,522
<u>Total General Fund</u>		<u>1,077,883</u>
<i>Maintenance and Repair</i>	Motor Vehicle License	1,125,069
	Gasoline Tax	724,712
	Court Fines	2,480
<u>Total Maintenance and Repair</u>		<u>1,852,261</u>
<i>Seneca County Board of MRDD</i>	PRC Reimbursement	14,979
	Title VI-B Grant	2,360
	Early Intervention Grant	33,419
	Construction Grant	1,850,000
	CAFS Grants	333,964
	Help Me Grow Grant	4,050
<u>Total Seneca County Board of MRDD</u>		<u>2,238,772</u>
<b>Other Governmental Fund</b>		
<i>Dog and Kennel</i>	Court Fines	50
<i>Community Corrections Grant</i>	Federal Grant	28,756
<i>Title V Delinquency Grant</i>	Federal Grant	26,267
<i>Workforce Investment Act Grant</i>	Federal Grant	77,650
<i>CDBG</i>	Federal Grant	446,357
<i>Children Services</i>	State Grant	114,086
<i>Recycling and Litter Prevention Grant</i>	State Grant	5,911
<i>CR 12 Bridge Replacement Grant</i>	Federal Grant	286,195
<i>Sheriff Highway Safety Grant</i>	Federal Grant	26,460
<i>Safe Communities Grant</i>	Federal Grant	29,000
<i>Victims of Crime Act Grant</i>	Federal Grant	83,968
<i>Homeland Security Grant</i>	Federal Grant	186,969
<i>Clerk of Courts Title Administration</i>	Senate Bill 59 Reimbursement	945
<i>Delinquent Care and Custody Grant</i>	Federal Grant	70,903
<i>State Domestic Preparedness Grant</i>	Federal Grant	42,451
<i>Safe Haven Grant</i>	Federal Grant	197,502
<i>CR 6 Bridge Replacement Grant</i>	Federal Grant	78,705
<i>Engineer Guardrail Upgrade Grant</i>	Federal Grant	275,507
<u>Total Other Governmental Funds</u>		<u>1,977,682</u>
<u>Total Governmental Funds</u>		<u>\$7,146,598</u>

**NOTE 9- FOOD STAMPS**

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The County's Department of Job and Family Services distributed through contracting issuance centers, federal food stamps to entitled recipients within Seneca County. The receipt and issuance of these stamps have the characteristics of a federal "grant;" however, the Department of Job and Family Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. The County's Department of Job and Family Services had on hand for distribution approximately \$2,700 of federal food stamps at December 31, 2004.

**NOTE 10 - CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2004:

	Balance 1/1/04	Additions	Deletions	Transfers	Balance 12/31/04
<b>Primary Government</b>					
Governmental Activities:					
<i>Non-depreciable Capital Assets</i>					
Land and Improvements	\$1,553,716	\$315,918			\$1,869,634
Construction in Progress	2,653,480		(\$2,653,480)		0
Infrastructure	17,245,105	311,788	(4,709)		17,552,184
Total Non-depreciable Capital Assets	<u>21,452,301</u>	<u>627,706</u>	<u>(2,658,189)</u>	<u>0</u>	<u>19,421,818</u>
<i>Depreciable Capital Assets:</i>					
Buildings and Improvements	17,373,873	2,653,480			20,027,353
Machinery and Equipment	9,463,719	1,196,380	(536,873)	(\$1,591)	10,121,635
Infrastructure	32,572,897	2,347,083	(1,025,045)		33,894,935
Total Depreciable Capital Assets	<u>59,410,489</u>	<u>6,196,943</u>	<u>(1,561,918)</u>	<u>(1,591)</u>	<u>64,043,923</u>
Less Accumulated Depreciation:					
Buildings and Building Improvements	(9,768,258)	(492,900)			(10,261,158)
Machinery and Equipment	(7,170,036)	(901,255)	477,693	928	(7,592,670)
Infrastructure	(8,884,076)	(1,106,445)	567,305		(9,423,216)
Total Accumulated Depreciation	<u>(25,822,370)</u>	<u>(2,500,600)</u>	<u>1,044,998</u>	<u>928</u>	<u>(27,277,044)</u>
Total Depreciable Capital Assets, Net	<u>33,588,119</u>	<u>3,696,343</u>	<u>(516,920)</u>	<u>(663)</u>	<u>36,766,879</u>
Total Governmental Activities Capital Assets, Net	<u>\$55,040,420</u>	<u>\$4,324,049</u>	<u>(\$3,175,109)</u>	<u>(\$663)</u>	<u>\$56,188,697</u>

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	Balance 1/1/04	Additions	Deletions	Transfers	Balance 12/31/04
<b>Business Type Activities:</b>					
<i>Non-depreciable Capital Assets</i>					
Land and Improvements	\$19,643				\$19,643
<i>Depreciable Capital Assets</i>					
Buildings and Improvements	218,465				218,465
Machinery and Equipment	808,261	\$16,609	(\$1,568)		823,302
Infrastructure	630,377	268,044			898,421
Total Depreciable Capital Assets	1,657,103	284,653	(1,568)	0	1,940,188
Less Accumulated Depreciation:					
Buildings and Improvements	(66,660)	(6,282)			(72,942)
Machinery and Equipment	(695,289)	(47,191)	1,568		(740,912)
Infrastructure	(178,113)	(136,382)			(314,495)
Total Accumulated Depreciation	(940,062)	(189,855)	1,568	0	(1,128,349)
<i>Total Depreciable Capital Assets, Net</i>	717,041	94,798	0	0	811,839
Business-Type Activities Capital Assets, Net	\$736,684	\$94,798	\$0	\$0	\$831,482

Depreciation expense was charged to governmental functions as follows:

Governmental Activities:	
General Government	
Legislative & Executive	\$598,061
Judicial	76,847
Public Safety	206,351
Public Works	1,352,239
Health	108,724
Human Services	153,192
Conservation & Recreation	5,186
Total Depreciation Expense	<u>\$2,500,600</u>

**NOTE 11 - RISK MANAGEMENT**

**A. Property and Liability**

The County is exposed to various risks of loss related to torts; damage to and theft or destruction of assets; errors and omissions; injuries to employees and natural disasters. The County maintains liability insurance in the amount of \$4,000,000 general aggregate. In addition, the County maintains replacement cost insurance on all buildings and their contents, with a \$2,500 deductible on contents. Blanket building and personal property insurance are in the amount of \$63,971,184, which includes builders risk coverage.

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

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

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

**SENECA COUNTY, OHIO**  
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**B. Health Care**

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

Claims incurred but not reported within the County's Self-Insurance Internal Service Fund were estimated based on historic claims data and generally accepted actuarial principles to be \$292,475 as of December 31, 2004. 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>12/31/02</u>	<u>Incurred</u>	<u>Paid</u>	<u>12/31/03</u>	<u>Incurred</u>	<u>Paid</u>	<u>12/31/04</u>
\$300,962	1,409,187	1,273,327	\$436,822	1,904,940	1,686,361	\$655,401

**C. Worker's Compensation**

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

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

**D. Natural Gas**

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

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

Counties sign up for the program through CCAO, who also receives payments and handles administrative duties. The gas commodity is managed by Exelon Energy. Since 2000 the member counties have saved \$3.5 million. Seneca County has saved \$40,188.68. CCAO earns approximately \$20,000 to defray expenses. No staff salaries are paid from the program. CCAO established the program as a service to the Counties. The Ohio schools have a similar program administered by the Ohio Schools Council.

**NOTE 12 - PENSION PLANS**

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**A. Ohio Public Employees Retirement System**

All Seneca County employees, with the exception of teachers who work for the Board of Mental Retardation and Developmental Disabilities, participate in the Ohio Public Employees Retirement System (OPERS), a cost sharing multiple-employer public employee retirement system created by the State of Ohio. OPERS administers three separate pension plans as follows: 1) The Traditional Pension Plan (TP) a cost sharing multiple-employer defined benefit pension plan. 2) The Member Directed Plan (MD) a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the Member Directed Plan, members accumulate retirement assets equal to the value of member and vested employer contributions plus any investment earnings thereon. 3) The Combined Plan (CO) a cost sharing multiple employer defined benefit pension plan. Under the Combined Plan employer contributions are invested by the retirement system to provide a formula retirement benefit similar in nature to the Traditional Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member Directed Plan. OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the Traditional Plan and Combined Plans. Members of the Member Directed Plan do not qualify for ancillary benefits. Benefits are established by Chapter 145 of the Ohio Revised Code. OPERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 466-2085 or 1-800-222-PERS (7377).

The Ohio Revised Code provides statutory authority for employee and employer contributions. For 2004, member and employer contribution rates were consistent across all three plans (TP, MD and CO). Separate divisions for law enforcement and public safety exist only within the Traditional Plan. The employee contribution rates for 2004 were 8.5 percent for employees other than law enforcement and public safety. The law enforcement and public safety classification consisted of sheriff, deputy sheriffs and township police with an employee contribution rate of 10.1 percent. All other members of the OPERS public safety division contribute at 9.0 percent. The 2004 employer contribution rate for non-law enforcement and public safety personnel was 13.55% of covered payroll. The law enforcement and public safety employer rate was 16.70% of covered payroll. The County's required contributions for pension obligations to OPERS for the years ended December 31, 2004, 2003 and 2002 were \$2,033,224, \$1,916,357 and \$1,952,839 respectively; equal to 100 percent of the dollar amount billed to each employer.

**B. State Teachers Retirement System**

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

Plan members were required to contribute 10 percent of their covered annual salary. The County is required to contribute 14%. Contribution rates are established by the State Teachers Retirement Board, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. The County's contributions for pension obligations to STRS Ohio for the years ended December 31, 2004, 2003 and 2002 were \$80,807, \$78,157 and \$78,093 respectively; 100 percent has been contributed for 2004 as well as for the years 2003 and 2002.

**NOTE 13 - POST-EMPLOYMENT BENEFITS**

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**A. Ohio Public Employees Retirement System (OPERS)**

Ohio Public Employees Retirement System provides post retirement health care coverage to age and service retirants with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. The health care coverage provided by the retirement system is considered an Other Post-employment Benefit as described in GASB Statement No. 12 "Disclosure of Information on Post-employment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of post retirement health care based on statutory authority of the Ohio Revised Code. For local government employers the rate was 13.55% of covered payroll; 4.0% was the portion that was used to fund health care for the year 2004. The employer rate for law enforcement employees for 2004 was 16.70% and 4.0% was used to fund health care.

Benefits are advanced funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2003, include a rate of return on investments of 8.0 percent, an annual increase in active employee total payroll increases of 4.0% compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .50% and 6.3% based on additional annual pay increases. Health care premiums were assumed to increase 4.0% annually.

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

At December 31, 2004, the number of active contribution participants was 369,885. The County's actual contributions for 2004, which were used to fund post employment benefits, were \$561,351. Employer contributions of \$31,525 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, 2003 (the latest information available) were \$10.5 billion. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$26.9 billion and \$16.4 billion, respectively.

On September 9, 2004 the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. The HCPP restructures OPERS' health care coverage to improve the financial solvency of the fund in response to skyrocketing health care costs.

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

**B. State Teachers Retirement System**

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

STRS Ohio retirees who participate in the Defined Benefits Plan or the Combined Plan and their dependents are eligible for health care coverage. The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. All benefit recipients pay a portion of the health care cost in the form of a monthly premium. Under Ohio law, the cost of coverage paid from STRS Ohio funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. For the year ended December 31, 2004 the MRDD Board allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. For the County, this amount was \$5,772.

STRS Ohio pays health care benefits from the Health Care Stabilization Fund. The balance in the Fund was \$3.1 billion at June 2004. For the fiscal year ended June 30, 2004, net health care costs paid by STRS Ohio were \$268,739,000 and STRS Ohio had 111,853 eligible benefit recipients.

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**NOTE 14 - OTHER EMPLOYEE BENEFITS**

*Compensated Absences*-County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time, not to exceed vacation earned in three years, is paid upon separation if the employee has at least one year of service with the County. Sick leave time may be accrued without limit. Accumulated, unused sick leave is paid at varying rates depending on length of service to employees who retire.

**NOTE 15 - CONTRACTUAL COMMITMENTS**

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

	<u>Project</u> <u>Authorization</u>	<u>Expended</u> <u>to Date</u>	<u>Outstanding</u>
TR 88 Bridge .....	\$557,592	\$460,445	\$97,147
CR 6 Bridge .....	951,859	605,941	345,918
Cr 12 Bridge .....	288,636	2,440	286,196
Honey Creek Sewer .....	741,446	540,221	201,225
CROSSWAEH Addition .....	2,409,750	32,175	2,377,575

Seneca County is committed under various leases for office equipment. These leases are considered for accounting purposes to be operating leases. Lease expenditures for the year ended December 31, 2004 amounted to \$66,063. Future minimum lease payments for these leases are as follows:

<u>Year</u>	<u>Total Annual</u> <u>Lease Payments</u>
2005	\$14,013
2006	9,118

**NOTE 16 - LONG-TERM DEBT**

The County issued general obligation bonds to provide funds for the acquisition of major capital facilities. In addition, general obligation bonds have been issued to refund both general obligation bonds and short-term notes. General Obligations bonds pledge the full faith and credit of the government. The \$6,475,000 of general obligation bonds currently outstanding with annual debt service requirements to maturity, including interest of \$2,765,009 is as follows:

<u>Purpose</u>	<u>Issued Date</u>	<u>Interest Rates</u>	<u>Issued Amount</u>	<u>Maturity Date</u>
General government-refunding .....	June 1, 1998 .....	3.75-5.00% .....	6,615,000 .....	December 1, 2023
General government .....	November 1, 1998 .....	3.25-4.65% .....	1,725,000 .....	December 1, 2018

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2005 .....	330,000	301,648	2010-2014 .....	2,060,000	931,562
2006 .....	340,000	287,517	2015-2019 .....	2,090,000	406,850
2007 .....	365,000	272,782	2020-2023 .....	530,000	67,500
2008 .....	370,000	256,780	Total Payments .....	<u>\$6,475,000</u>	<u>\$2,765,009</u>
2009 .....	390,000	240,370			

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

<u>Year</u>	<u>Principal</u>	<u>Year</u>	<u>Principal</u>
2005 .....	5,314	2010-2014 .....	26,570
2006 .....	5,314	2015-2019 .....	26,570



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2007 .....	5,314	2020-2023 .....	18,602
2008 .....	5,314	Total Payments .....	<u>\$98,312</u>
2009 .....	5,314		

A Bond Anticipation note issued on December 1, 2003 in the amount of \$1,280,000 was reduced by \$300,000 and rewritten on December 2, 2004 in the amount of \$980,000. The original Bond Anticipation Note for \$1,250,000 was issued in December 1999 and used for Capital Facilities renovations at the ASC Building. In December 2002 an additional \$150,000 was issued to build the new dog shelter and other necessary renovations. This note is rolled over and paid down each year. The current interest rate is 2.35%. The County's overall debt margin was \$17,416,452 with an unvoted debt margin of \$5,606,422 at December 31, 2004. The County's general long-term obligations at year-end consisted of the following:

	<i>Outstanding</i> 12/31/03	<i>Additions</i>	<i>Deductions</i>	<i>Outstanding</i> 12/31/04	<i>Amount Due</i> <i>Within One Year</i>
<b>Governmental Activities</b>					
General Obligation Bonds	\$6,790,000		(\$315,000)	\$6,475,000	\$330,000
Compensated Absences	1,256,425	182,648	(60,033)	1,379,040	342,196
Capital Facilities Note	1,280,000	980,000	(1,280,000)	980,000	980,000
OPWC Reconstruction Loan	14,846		(14,846)	0	0
OWDA On-Lot Septic Loan	103,626		(5,314)	98,312	5,314
	<hr/>				
Governmental Activities	\$9,444,897	\$1,162,648	(\$1,675,193)	\$8,932,352	\$1,657,510
	<hr/>				
<b>Business Type Activities</b>					
Compensated Absences	\$9,199	\$1,565	(\$2,789)	\$7,975	\$1,575

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

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

**NOTE 17 - NOTE PAYABLE**

A summary of the note transactions for the year ended December 31, 2004 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 4.5% and was paid off on March 17, 2004.

	<u>Outstanding</u> 12/31/03	Issued	Retired	<u>Outstanding</u> 12/31/04
<u>Bond Retirement:</u>				

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Bond Principal	<u>\$310,000</u>	<u>0</u>	<u>\$310,000</u>	<u>0</u>
Total Notes Payable	<u>\$310,000</u>	<u>0</u>	<u>\$310,000</u>	<u>0</u>

**NOTE 18 - INTERFUND TRANSACTIONS**

Interfund balances at December 31, 2004 consist of the following individual fund receivables, payables and transfers:

Due to General Fund from	
Safe Communities Grant	\$15,000
Sheriff Highway Safety Grant	<u>3,000</u>
Total General Fund	<u>\$18,000</u>

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

The following transfers were made during 2004:

		Transfers Out		
		General	Other Governmental	Total
Transfers In	General		\$30,000	\$30,000
	Public Assistance	\$234,500		234,500
	All Other Governmental	<u>1,671,502</u>	<u>17,267</u>	<u>1,688,769</u>
	Total Governmental	1,906,002	47,267	1,953,269
	Business-Type Activity:			
	Emergency Medial Service	<u>143,800</u>	<u>0</u>	<u>143,800</u>
	Total	<u>\$2,049,802</u>	<u>\$47,267</u>	<u>\$2,097,069</u>

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

**NOTE 19 - CONTINGENT LIABILITIES**

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

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

**NOTE 20-CONDUIT DEBT OBLIGATIONS**

Seneca County has issued Hospital and Healthcare Facilities Revenue Refunding Bonds to provide financial assistance to the Mercy Health Systems, Flat Rock Homes, and Good Shepherd Home. Multifamily Housing Revenue Bonds have also been issued to KB Portfolio, LLC Projects (Willow Creek Apartments). The bonds and lease are secured by the property financed and are payable solely from the payments received on the underlying leases. Upon repayment of the bonds and lease, ownership of the acquired facilities transfers to the entities served by the issuances. Neither Seneca County, the State of Ohio, nor any political subdivision thereof is

obligated in any manner for the repayment of the bonds or lease. Therefore, these obligations are not reported as liabilities in the accompanying financial statements. As of December 31, 2004 an estimated \$29.4 million in bond and lease obligations was outstanding.

**SENECA COUNTY, OHIO**  
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**NOTE 21-PUBLIC ENTITY RISK POOLS**

**A. County Risk Sharing Authority (CORSA)**

The County is a member of CORSA, which is a public entity risk sharing pool of thirty-nine counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. This coverage includes comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance. Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates.

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

**B. County Commissioners Association Service Corporation (CCAOSC)**

The County is participating in a pool established under the rules of Ohio Revised Code Section 4123.29, which permits the establishment of employer group rating plans. The County Commissioners Association Service Corporation (CCAOSC) was established through the County Commissioners Association of Ohio (CCAO) in order to group the experience of employers for workers' compensation rating purposes. CCAOSC retains the services of a third party administrator in the administration of workers' compensation claims. A Group Executive Committee consists of seven members. Two of the members are president and treasurer, the remaining five members, who must be county commissioners, are elected by the participants. The Group Executive Committee calculates annual rate contributions and rebates, approves the selection of a TPA, approves proposed TPA fees and determines eligibility of participants. The County may withdraw from the group with sixty days written notice and is responsible for payment of its workers' compensation with no further responsibilities or equity. Further financial information for the County Commissioner Association of Ohio Service Corporation can be seen in the CCAO Treasurer's Report as of December 31, 2004.

**NOTE 22- JOINT VENTURES**

**A. Sandusky County- Seneca County-City of Tiffin Port Authority**

Seneca County joined Sandusky County and the City of Tiffin in a joint venture, as described in Note 1, to purchase a railroad line from Tiffin to Woodville. The Port Authority may be dissolved at any time upon the enactment of an ordinance by the City and resolutions by the Counties. Any real or personal property will be returned to the subdivision from which it was received. Upon dissolution of the Port Authority, any personal property belonging to the Port Authority will be distributed equally to the City and the Counties after paying all expenses and debts. Non-interest revenue bonds were issued by the Port Authority to purchase 25.1 miles of railroad in May 1990. Debt service requirements are secured by future revenue from shippers who will utilize the railroad. The bonds come due in the years 2009 throughout 2028. Summary financial information for the year ended December 31, 2004 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, 2004.

	<u>Joint Venture</u>	<u>County Share</u>
Total Assets	\$4,136,569	\$1,378,857
Total Liabilities	<u>1,166,225</u>	<u>388,742</u>

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Net Assets	2,970,344	990,115
Revenues	328,722	109,574
Expenses	<u>215,161</u>	<u>71,720</u>
Increase in Net Assets	113,561	37,854

**B. Ottawa, Sandusky, Seneca Solid Waste District**

Seneca County has also entered into a joint venture with Ottawa and Sandusky Counties to form the Ottawa, Sandusky, Seneca County Solid Waste District. The Counties contributed no initial funding and the District is funded entirely by fees. In the event that fees are not sufficient for the operations, the counties shall share all operating costs and expenses incurred in the same proportions as the populations of the respective counties bears to the total population of all counties. Seneca County's share of the total is 36.35%. Summary financial information as of, and for the fiscal year ended December 31, 2004 is presented below:

	<u>Joint Venture</u>	<u>County Share</u>
Beginning Fund Balance	\$1,271,269	\$462,106
Revenues	657,598	239,037
Expenses	<u>1,407,211</u>	<u>511,521</u>
Ending Fund Balance	<u>521,656</u>	<u>189,622</u>

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

**C. Mental Health and Recovery Services (MHRS)**

The Mental Health and Recovery Services Board (MHRS) is a governmental joint venture between Seneca, Sandusky and Wyandot counties. The MHRS Board provides mental health education, consultation, training and referral services to the public. Seneca County serves as the fiscal agent of the MHRS Board. The counties share in the equity of the MHRS Board based on the percentages of population within the three counties. The population for each of the joint venture participants and the related equity interest for the year ended December 31, 2004 is:

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

Summary financial information as of, and for the fiscal year ended December 31, 2004 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, 2004.

	<u>Joint Venture</u>	<u>County Share</u>
Beginning Fund Balance	\$3,383,440	\$1,387,210
Revenues	6,070,654	2,488,968

**SENECA COUNTY, OHIO**  
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Expenses	<u>6,296,022</u>	<u>2,581,369</u>
Ending Fund Balance	<u>3,158,072</u>	<u>1,294,809</u>

**D. Northland Development & Management, Inc.**

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

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

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

Summary financial information as of, and for the fiscal year ended December 31, 2004 is presented below. Further financial information can be found in the Northland Development & Management, Inc. financial report as of December 31, 2004.

	<u>Joint Venture</u>	<u>County Share</u>
Total Assets	2,493,938	913,813
Total Liabilities	<u>1,506,471</u>	<u>513,528</u>
Net Assets	987,467	400,285
Revenues	469,826	156,609
Expenses	<u>267,565</u>	<u>89,188</u>
Increase in Net Assets	202,261	67,421

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

Seneca Re-Ad Industries, Inc. is a not-for-profit corporation duly organized under Chapter 1702 O.R.C., and classified as a 501C3 nonprofit corporation. It has contracted with the Seneca County MRDD Board to provide sheltered employment for mentally retarded or handicapped adults in Seneca County. Responsibility for the provision of sheltered employment is with the Board of Trustees of Seneca Re-Ad Industries, Inc., an eight member self-appointing board that operates within the defined duties and stated rules of Seneca

County MRDD. The Seneca Re-Ad Industries, Inc. receives all reasonable and just utility costs for the basic operation of this program from Seneca County MRDD. The staff, facilities, equipment, supplies and materials necessary for basic operation and care of the grounds and facility for the Seneca Re-Ad program are also provided by Seneca County MRDD. In the event of dissolution of the non-profit corporation or the cancellation of the contract between Seneca County MRDD and Seneca Re-Ads, all materials and equipment purchased by the Seneca Re-Ad Industries, Inc. Board would become the property of the Seneca County MRDD Board.

Seneca Re-Ad Industries has a June 30 reporting year-end; therefore, all information pertaining to the industries will be presented as of and for the year ended June 30, 2004. Further financial information can be seen in the Seneca Re-Ad Industries Financial Report as of June 30, 2004 available from Reichert & Associates, CPA's, 206 West Hardin Street, Findlay, OH 45840.

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

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

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

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

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

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

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

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

	<u>Fair Value</u>
National City Checking Account	\$85,206
Fifth Third Bank CD	49,220
Fifth Third Savings	10,000
Firststar Capital CD	99,557
Old Fort Bank CD	85,038
First Ohio Credit Union CD	94,442
Home Savings Savings	98,493
Petty Cash Funds	540
Total Cash and Short Term Investments	\$522,496

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

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

- c. Capital Assets – A summary of changes in capital assets by class during the fiscal year ended June 30, 2004 are as follows:

**SENECA COUNTY, OHIO**  
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	<u>Balance June 30, 2003</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2004</u>
Land	\$2,945			\$2,945
Building	130,590			130,590
Furniture and Fixtures	68,813		(\$5,731)	63,082
Machinery and Equipment	199,702	\$5,986		205,688
Vehicles	<u>78,025</u>		<u>(24,075)</u>	<u>53,950</u>
<i>Subtotal</i>	480,075	5,986	(29,806)	456,255
Accumulated Depreciation	<u>(276,001)</u>		<u>3,010</u>	<u>(272,991)</u>
<i>Net Capital Assets</i>	<u>\$204,074</u>	<u>\$5,986</u>	<u>(\$26,796)</u>	<u>\$183,264</u>

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

- d. Federal Taxes - The entity has been classified as a publicly supported organization that is not a private foundation under Section 509 (a) of the Internal Revenue Code and is exempt from federal income tax under Section 501(c) 3.
- e. Lease Agreements – Seneca ReAd Industries, Inc. has a lease agreement with the 169 Board. The 169 Board is to provide the workshop with a facility, staff and other expenses at the Opportunity Center for \$1 per year. In return, the workshop is to provide the equipment and operating expenses. The lease agreement is renewed annually. Roppe Rubber Corporation has entered into an agreement with the Seneca County Commissioners. Roppe Rubber is providing building space to carry on workshop activities including maintenance, insurance, and taxes. As long as the workshop performs work, assembles parts and products for Roppe Rubber, no rent will be charged for the use of the building. The lease can be renewed at the end of each three-year term for another three-year term. An in-kind contribution has been added to the financial statement totaling \$69,600 calculated at \$5,800 per month for 21,600 square feet.
- f. MR/DD In Kind Contribution – The value of the In-Kind contribution has been determined in accordance with the formula developed by the Ohio Association of Adult Services. In-Kind contributions amounted to \$358,296.
- g. Accrued Vacation – A liability for accrued vacation for \$11,707 has been recognized. Vacation is accumulated based on length of service. Employees are eligible for five days paid vacation after one year of employment and ten days paid vacation after five years of employment.

**NOTE 24 - RELATED PARTY TRANSACTIONS**

For the year ended December 31, 2004 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	\$133,000

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



## ***NON-MAJOR GOVERNMENTAL FUNDS SENECA COUNTY, OHIO***

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## ***NON-MAJOR GOVERNMENTAL FUNDS SENECA COUNTY, OHIO, continued***

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## ***NON-MAJOR GOVERNMENTAL FUNDS SENECA COUNTY, OHIO, continued***

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

*TYBER ROAD CONSTRUCTION FUND*-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).

## ***NON-MAJOR GOVERNMENTAL FUNDS SENECA COUNTY, OHIO, continued***

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

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

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

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

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

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

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

**Seneca County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2004*

	Special Revenue	Debt Service	Capital Projects	Total
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,232,585	\$42,528	\$232,134	\$3,507,247
Materials and Supplies Inventory	1,012			1,012
Accrued Interest Receivable	2,025	198	84	2,307
Accounts Receivable	60,487			60,487
Intergovernmental Receivable	890,918		1,086,764	1,977,682
Prepaid Items	22,158		125	22,283
Loans Receivable	169,984		17,130	187,114
<i>Total Assets</i>	<u><u>\$4,379,169</u></u>	<u><u>\$42,726</u></u>	<u><u>\$1,336,237</u></u>	<u><u>\$5,758,132</u></u>
<b>LIABILITIES:</b>				
Accounts Payable	\$312,006		\$23	\$312,029
Accrued Wages	22,278		283	22,561
Contracts Payable	137,979		132,945	270,924
Intergovernmental Payable	15,548		346	15,894
Interfund Payable	18,000			18,000
Deferred Revenue	803,227		936,663	1,739,890
<i>Total Liabilities</i>	<u><u>1,309,038</u></u>	<u><u>0</u></u>	<u><u>1,070,260</u></u>	<u><u>2,379,298</u></u>
<b>FUND BALANCES:</b>				
Reserved:				
Reserved for Encumbrances	329,483		40,138	369,621
Reserved for Notes Receivable	169,983		17,130	187,113
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	2,570,665			2,570,665
Debt Service Funds		42,726		42,726
Capital Projects Funds			208,709	208,709
<i>Total Fund Balances</i>	<u><u>3,070,131</u></u>	<u><u>42,726</u></u>	<u><u>265,977</u></u>	<u><u>3,378,834</u></u>
<i>Total Liabilities and Fund Balances</i>	<u><u>\$4,379,169</u></u>	<u><u>\$42,726</u></u>	<u><u>\$1,336,237</u></u>	<u><u>\$5,758,132</u></u>

**Seneca County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2004*

	Real Estate Assessment Fund	Ditch Maintenance Fund	Child Support Enforcement Agency Fund	DRETAC
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$757,722	\$177,664	\$610,116	\$57,450
Materials and Supplies Inventory		1,012		
Accrued Interest Receivable				
Accounts Receivable	306		15,785	
Intergovernmental Receivable				
Prepaid Items	14,624		2,266	
Loans Receivable				
<i>Total Assets</i>	<u>\$772,652</u>	<u>\$178,676</u>	<u>\$628,167</u>	<u>\$57,450</u>
<b>LIABILITIES:</b>				
Accounts Payable	\$53	\$105	\$22	\$786
Accrued Wages	1,009	1,757	4,106	1,486
Contracts Payable	42,044	461	12,080	1,102
Intergovernmental Payable	580	794	2,756	920
Interfund Payable				
Deferred Revenue				
<i>Total Liabilities</i>	<u>43,686</u>	<u>3,117</u>	<u>18,964</u>	<u>4,294</u>
<b>FUND BALANCES:</b>				
Reserved:				
Reserved for Encumbrances	5,801	33,047	100,141	4,357
Reserved for Notes Receivable				
Unreserved, Undesignated, Reported in: Special Revenue Funds	<u>723,165</u>	<u>142,512</u>	<u>509,062</u>	<u>48,799</u>
<i>Total Fund Balances</i>	<u>728,966</u>	<u>175,559</u>	<u>609,203</u>	<u>53,156</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$772,652</u>	<u>\$178,676</u>	<u>\$628,167</u>	<u>\$57,450</u>

Public Safety Building Fund	Dog & Kennel Fund	Allen Eiry Special Guardianship Fund	Community Corrections Grant Fund	Title V Delinquency Grant Fund	Workforce Investment Act Fund	E-911 Fund
\$5,071	\$28,357	\$1,863	\$7,468	\$8,756	\$30,948	\$10,129
	1,102 50 300		28,756	26,267	77,650	
<u>\$5,071</u>	<u>\$29,809</u>	<u>\$1,863</u>	<u>\$36,224</u>	<u>\$35,023</u>	<u>\$108,598</u>	<u>\$10,129</u>
\$450 62 33	\$1,673 1,241 894 966	\$261 485 439	\$72 697 22 495	\$4,125	\$16,643	\$2,288 26 21
	51,158		28,756	26,267	753	
<u>545</u>	<u>55,932</u>	<u>1,185</u>	<u>30,042</u>	<u>30,392</u>	<u>17,396</u>	<u>2,335</u>
453	6,445	621	1,921	7,755	18,127	5,347
<u>4,073</u>	<u>(32,568)</u>	<u>57</u>	<u>4,261</u>	<u>(3,124)</u>	<u>73,075</u>	<u>2,447</u>
<u>4,526</u>	<u>(26,123)</u>	<u>678</u>	<u>6,182</u>	<u>4,631</u>	<u>91,202</u>	<u>7,794</u>
<u>\$5,071</u>	<u>\$29,809</u>	<u>\$1,863</u>	<u>\$36,224</u>	<u>\$35,023</u>	<u>\$108,598</u>	<u>\$10,129</u>

*Continued*

**Seneca County**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds, continued*  
*December 31, 2004*

	Children Services Fund	Foster Children Donations Fund	Recycling and Litter Prevention Fund	Pre Disaster Mitigation Grant Fund
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$171,344	\$14,482	\$7,073	
Materials and Supplies Inventory				
Accrued Interest Receivable				
Accounts Receivable	7,357			
Intergovernmental Receivable	114,086		5,911	
Prepaid Items				
Loans Receivable				
<i>Total Assets</i>	<u>\$292,787</u>	<u>\$14,482</u>	<u>\$12,984</u>	<u>\$0</u>
<b>LIABILITIES:</b>				
Accounts Payable	\$246,758	\$1,585	\$6,156	
Accrued Wages			895	
Contracts Payable			4,803	
Intergovernmental Payable			657	
Interfund Payable				
Deferred Revenue			5,911	
<i>Total Liabilities</i>	<u>246,758</u>	<u>1,585</u>	<u>18,422</u>	<u>0</u>
<b>FUND BALANCES:</b>				
Reserved:				
Reserved for Encumbrances	21,473	1,621	621	6,473
Reserved for Notes Receivable				
Unreserved, Undesignated, Reported in: Special Revenue Funds	24,556	11,276	(6,059)	(6,473)
<i>Total Fund Balances</i>	<u>46,029</u>	<u>12,897</u>	<u>(5,438)</u>	<u>0</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$292,787</u>	<u>\$14,482</u>	<u>\$12,984</u>	<u>\$0</u>



<u>Probate Ct Programs Fund</u>	<u>CDBG Fund</u>	<u>Sheriff Highway Safety Grant Fund</u>	<u>Drug Law Enforcement Fund</u>	<u>Emergency Management Agency Fund</u>	<u>Safe Communities Grant Fund</u>	<u>Juvenile Ct Programs Fund</u>
\$96,228	\$288,239	\$1,025	\$351	\$39,782	\$14,066	\$96,126
5,720	1,824					712
2,569		26,460		998	29,000	
	169,984					
<u>\$104,517</u>	<u>\$460,047</u>	<u>\$27,485</u>	<u>\$351</u>	<u>\$40,780</u>	<u>\$43,066</u>	<u>\$96,838</u>
\$8,905	\$2,438			\$14,590	\$438	\$495
208	229	\$291		1,015	103	247
637				208	548	2,097
65	107	25		731	204	193
		3,000			15,000	
		26,460			29,000	
<u>9,815</u>	<u>2,774</u>	<u>29,776</u>	<u>0</u>	<u>16,544</u>	<u>45,293</u>	<u>3,032</u>
7,445	10,921			10,697	8,476	565
	169,983					
<u>87,257</u>	<u>276,369</u>	<u>(2,291)</u>	<u>351</u>	<u>13,539</u>	<u>(10,703)</u>	<u>93,241</u>
<u>94,702</u>	<u>457,273</u>	<u>(2,291)</u>	<u>351</u>	<u>24,236</u>	<u>(2,227)</u>	<u>93,806</u>
<u>\$104,517</u>	<u>\$460,047</u>	<u>\$27,485</u>	<u>\$351</u>	<u>\$40,780</u>	<u>\$43,066</u>	<u>\$96,838</u>

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**Seneca County**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds, continued*  
*December 31, 2004*

	Victims of Crime Act Grant Fund	Real Estate Escrow Interest Fund	Homeland Security Grant Fund	Victim Assistance Court Fines Fund
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$37,202	\$327		\$4,592
Materials and Supplies Inventory				
Accrued Interest Receivable		201		
Accounts Receivable	5,964			55
Intergovernmental Receivable	83,968		\$186,969	
Prepaid Items				34
Loans Receivable				
<i>Total Assets</i>	<u><u>\$127,134</u></u>	<u><u>\$528</u></u>	<u><u>\$186,969</u></u>	<u><u>\$4,681</u></u>
<b>LIABILITIES:</b>				
Accounts Payable	\$22			\$151
Accrued Wages	1,282			
Contracts Payable	101			
Intergovernmental Payable	1,128	\$7		
Interfund Payable				
Deferred Revenue	87,100		\$186,969	
<i>Total Liabilities</i>	<u><u>89,633</u></u>	<u><u>7</u></u>	<u><u>186,969</u></u>	<u><u>151</u></u>
<b>FUND BALANCES:</b>				
Reserved:				
Reserved for Encumbrances	1,512		2,650	1,071
Reserved for Notes Receivable				
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	35,989	521	(2,650)	3,459
<i>Total Fund Balances</i>	<u><u>37,501</u></u>	<u><u>521</u></u>	<u><u></u></u>	<u><u>4,530</u></u>
<i>Total Liabilities and Fund Balances</i>	<u><u>\$127,134</u></u>	<u><u>\$528</u></u>	<u><u>\$186,969</u></u>	<u><u>\$4,681</u></u>

Hazardous Materials Fund	Youth Center JAIBG Fund	Clerk of Courts Title Administration Fund	Recorder Equipment Fund	Washington Street Bridge Fund	Delinquent Care and Custody Grant Fund	Underground Storage Tank Fund
\$23,673	\$1,405	\$133,377	\$156,091	\$7,138	\$191,546	\$11,855
		12,370 945 179	144		70,903	
<u>\$23,673</u>	<u>\$1,405</u>	<u>\$146,871</u>	<u>\$156,235</u>	<u>\$7,138</u>	<u>\$262,449</u>	<u>\$11,855</u>
\$2,549	\$499	\$268			\$5,459	
	620	1,680	\$14,694		4,136	
		1,245			121,782	
<u>2,549</u>	<u>1,119</u>	<u>3,193</u>	<u>14,694</u>	<u>0</u>	<u>131,377</u>	<u>0</u>
10,650	60	1,325	16,772	2,430		11,000
<u>10,474</u>	<u>226</u>	<u>142,353</u>	<u>124,769</u>	<u>4,708</u>	<u>131,072</u>	<u>855</u>
<u>21,124</u>	<u>286</u>	<u>143,678</u>	<u>141,541</u>	<u>7,138</u>	<u>131,072</u>	<u>11,855</u>
<u>\$23,673</u>	<u>\$1,405</u>	<u>\$146,871</u>	<u>\$156,235</u>	<u>\$7,138</u>	<u>\$262,449</u>	<u>\$11,855</u>

*Continued*

**Seneca County**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds, continued*  
*December 31, 2004*

	Annexation Petition Fund	METRICH-Drug Law Enforcement Fund	State Domestic Preparedness Grant Fund	Common Pleas Ct Programs Fund
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$350	\$7,312	\$11,595	\$138,273
Materials and Supplies Inventory				
Accrued Interest Receivable				
Accounts Receivable				10,762
Intergovernmental Receivable			42,451	
Prepaid Items				408
Loans Receivable				
<i>Total Assets</i>	<u>\$350</u>	<u>\$7,312</u>	<u>\$54,046</u>	<u>\$149,443</u>
<b>LIABILITIES:</b>				
Accounts Payable		\$3,312	\$11,956	\$5,626
Accrued Wages				
Contracts Payable				760
Intergovernmental Payable				32
Interfund Payable				
Deferred Revenue			41,569	
<i>Total Liabilities</i>	<u>0</u>	<u>3,312</u>	<u>53,525</u>	<u>6,418</u>
<b>FUND BALANCES:</b>				
Reserved:				
Reserved for Encumbrances			25,886	
Reserved for Notes Receivable				
Unreserved, Undesignated, Reported in: Special Revenue Funds	350	4,000	(25,365)	143,025
<i>Total Fund Balances</i>	<u>350</u>	<u>4,000</u>	<u>521</u>	<u>143,025</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$350</u>	<u>\$7,312</u>	<u>\$54,046</u>	<u>\$149,443</u>

Sheriff Programs Fund	FEMA Supplemental Planning Grant Fund	Safe Havens Grant	Total Nonmajor Special Revenue
\$45,756	\$1,833	\$36,000	\$3,232,585
			1,012
			2,025
210			60,487
		197,502	890,918
780			22,158
			169,984
<u>\$46,746</u>	<u>\$1,833</u>	<u>\$233,502</u>	<u>\$4,379,169</u>
\$548			\$312,006
			22,278
140		\$36,000	137,979
14			15,548
			18,000
		197,502	803,227
<u>702</u>	<u>0</u>	<u>233,502</u>	<u>1,309,038</u>
3,820			329,483
			169,983
<u>42,224</u>	<u>1,833</u>		<u>2,570,665</u>
<u>46,044</u>	<u>1,833</u>	<u>0</u>	<u>3,070,131</u>
<u>\$46,746</u>	<u>\$1,833</u>	<u>\$233,502</u>	<u>\$4,379,169</u>

**Seneca County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2004*

	CDBG	CR 12 Bridge Replacement Fund	EPA On-lot Septic Systems Grant Fund	Federal Funds CR 6 Bridge Replacement GrantFund
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$51,895		\$82,910	
Accrued Interest Receivable			84	
Intergovernmental Receivable	446,357	\$286,195		\$78,705
Prepaid Items	125			
Loans Receivable			17,130	
<i>Total Assets</i>	<u>\$498,377</u>	<u>\$286,195</u>	<u>\$100,124</u>	<u>\$78,705</u>
<b>LIABILITIES:</b>				
Accounts Payable	\$2		\$21	
Accrued Wages	268		15	
Contracts Payable	50,640			\$78,705
Intergovernmental Payable	313		33	
Deferred Revenue	374,961	\$286,195		
<i>Total Liabilities</i>	<u>426,184</u>	<u>286,195</u>	<u>69</u>	<u>78,705</u>
<b>FUND BALANCES:</b>				
Reserved:				
Reserved for Encumbrances	28,899			
Reserved for Notes Receivable			17,130	
Unreserved, Undesignated, Reported in: Capital Projects Funds	43,294		82,925	
<i>Total Fund Balances</i>	<u>72,193</u>	<u>0</u>	<u>100,055</u>	<u>0</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$498,377</u>	<u>\$286,195</u>	<u>\$100,124</u>	<u>\$78,705</u>

Honey Creek Sewer Project Fund	Bd of Education Annex Fund	Hanson Building Construction Fund	County Capital Projects Fund	Engineer Guardrail Upgrade Fund	Total Nonmajor Capital Projects
\$67,929	\$16,250	\$7,202	\$5,948		\$232,134
					84
				\$275,507	1,086,764
					125
					17,130
<u>\$67,929</u>	<u>\$16,250</u>	<u>\$7,202</u>	<u>\$5,948</u>	<u>\$275,507</u>	<u>\$1,336,237</u>
					\$23
					283
		\$3,600			132,945
					346
				\$275,507	936,663
<u>0</u>	<u>0</u>	<u>3,600</u>	<u>0</u>	<u>275,507</u>	<u>1,070,260</u>
					\$23
					283
					132,945
					346
					936,663
4,928		3,600	2,711		40,138
					17,130
63,001	16,250	2	3,237		208,709
<u>67,929</u>	<u>16,250</u>	<u>3,602</u>	<u>5,948</u>	<u>0</u>	<u>265,977</u>
<u>\$67,929</u>	<u>\$16,250</u>	<u>\$7,202</u>	<u>\$5,948</u>	<u>\$275,507</u>	<u>\$1,336,237</u>

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**Seneca County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2004*

	Special Revenue	Debt Service	Capital Projects	Total
<b>REVENUES:</b>				
Special Assessments	\$187,265			\$187,265
Charges for Services	1,051,626			1,051,626
Licenses and Permits	134,128			134,128
Fines and Forfeitures	212,020			212,020
Intergovernmental	2,672,804		\$2,642,960	5,315,764
Interest	4,831	\$1,197	2,283	8,311
Rent	5,200	174,419		179,619
Contributions and Donations	11,347			11,347
Other	233,397		83,825	317,222
<i>Total Revenues</i>	<u>4,512,618</u>	<u>175,616</u>	<u>2,729,068</u>	<u>7,417,302</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive	560,522			560,522
Judicial	395,210			395,210
Public Safety	1,073,262			1,073,262
Public Works	187,145		33	187,178
Health	129,308			129,308
Human Services	2,594,547			2,594,547
Conservation and Recreation	101,667			101,667
Community and Economic Development	14,219			14,219
Capital Outlay	265		2,650,030	2,650,295
Debt Service:				
Principal Retirements		315,000	1,285,314	1,600,314
Interest and Fiscal Charges		319,315	19,348	338,663
<i>Total Expenditures</i>	<u>5,056,145</u>	<u>634,315</u>	<u>3,954,725</u>	<u>9,645,185</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(543,527)</u>	<u>(458,699)</u>	<u>(1,225,657)</u>	<u>(2,227,883)</u>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In	535,579	800,566	352,624	1,688,769
Notes Issued			980,000	980,000
Transfers Out	(27,267)		(20,000)	(47,267)
<i>Total Other Financing Sources and Uses</i>	<u>508,312</u>	<u>800,566</u>	<u>1,312,624</u>	<u>2,621,502</u>
<i>Net Change in Fund Balance</i>	<u>(35,215)</u>	<u>341,867</u>	<u>86,967</u>	<u>393,619</u>
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>3,105,346</u>	<u>(299,141)</u>	<u>179,010</u>	<u>2,985,215</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$3,070,131</u>	<u>\$42,726</u>	<u>\$265,977</u>	<u>\$3,378,834</u>

**Seneca County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2004*

	Real Estate Assessment Fund	Ditch Maintenance Fund	Child Support Enforcement Agency Fund	DRETAC
REVENUES:				
Special Assessments		\$187,265		
Charges for Services	\$417,727		\$174,149	\$100,577
Licenses and Permits	90			
Fines and Forfeitures				
Intergovernmental			446,277	
Interest				
Rent				
Contributions and Donations				
Other	24	2,048	37,132	659
<i>Total Revenues</i>	<u>417,841</u>	<u>189,313</u>	<u>657,558</u>	<u>101,236</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	438,143			87,939
Judicial				
Public Safety				
Public Works		171,755		
Health				
Human Services			580,216	
Conservation and Recreation				
Community and Economic Development				
Capital Outlay		265		
<i>Total Expenditures</i>	<u>438,143</u>	<u>172,020</u>	<u>580,216</u>	<u>87,939</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(20,302)</u>	<u>17,293</u>	<u>77,342</u>	<u>13,297</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In				
Transfers Out				
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(20,302)	17,293	77,342	13,297
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>749,268</u>	<u>158,266</u>	<u>531,861</u>	<u>39,859</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$728,966</u>	<u>\$175,559</u>	<u>\$609,203</u>	<u>\$53,156</u>

Public Safety Building Fund	Dog & Kennel Fund	Allen Eiry Special Guardianship Fund	Community Corrections Grant Fund	Title V Delinquency Grant Fund	Workforce Investment Act Fund	E-911 Fund
	\$26,531 125,323 6,391		\$42,956	\$8,756	\$156,392	
\$5,200	4					
3,351		\$42,247	12		80,000	
8,551	158,249	42,247	42,968	8,756	236,392	0
7,036						
			71,206	4,125		13,627
	129,308					
		43,491			155,190	
7,036	129,308	43,491	71,206	4,125	155,190	13,627
1,515	28,941	(1,244)	(28,238)	4,631	81,202	(13,627)
					10,000	10,200
	(17,267)					
0	(17,267)	0	0	0	10,000	10,200
1,515	11,674	(1,244)	(28,238)	4,631	91,202	(3,427)
3,011	(37,797)	1,922	34,420			11,221
\$4,526	(\$26,123)	\$678	\$6,182	\$4,631	\$91,202	\$7,794

*Continued*

**Seneca County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds, continued*  
*For the Year Ended December 31, 2004*

	Children Services Fund	Foster Children Donations Fund	Recycling and Litter Prevention Fund	Pre Disaster Mitigation Grant Fund
REVENUES:				
Special Assessments				
Charges for Services			\$2,504	
Licenses and Permits				
Fines and Forfeitures				
Intergovernmental	\$1,100,795		101,308	\$19,417
Interest				
Rent				
Contributions and Donations		\$4,909	1,680	
Other	45,716		18	
<i>Total Revenues</i>	<u>1,146,511</u>	<u>4,909</u>	<u>105,510</u>	<u>19,417</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Judicial				
Public Safety				19,417
Public Works				
Health				
Human Services	1,552,811	2,379		
Conservation and Recreation			101,667	
Community and Economic Development				
Capital Outlay				
<i>Total Expenditures</i>	<u>1,552,811</u>	<u>2,379</u>	<u>101,667</u>	<u>19,417</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(406,300)</u>	<u>2,530</u>	<u>3,843</u>	<u>0</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In	421,582			
Transfers Out				
<i>Total Other Financing Sources and Uses</i>	<u>421,582</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	15,282	2,530	3,843	
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>30,747</u>	<u>10,367</u>	<u>(9,281)</u>	
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$46,029</u>	<u>\$12,897</u>	<u>(\$5,438)</u>	<u>\$0</u>

<u>Probate Ct Programs Fund</u>	<u>CDBG Fund</u>	<u>Sheriff Highway Safety Grant Fund</u>	<u>Drug Law Enforcement Fund</u>	<u>Emergency Management Agency Fund</u>	<u>Safe Communities Grant Fund</u>	<u>Juvenile Ct Programs Fund</u>
\$47,133				\$311		\$29,744
29,491				38,009	\$27,157	7,544
	\$4,176					8,475
<u>1</u>	<u>3,593</u>	<u>\$1</u>		<u>13,800</u>	<u>5</u>	<u>1,508</u>
<u>76,625</u>	<u>7,769</u>	<u>1</u>	<u>0</u>	<u>52,120</u>	<u>27,162</u>	<u>47,271</u>
77,610		2,404	449	131,010	21,916	63,179
2,340	14,219					
<u>79,950</u>	<u>14,219</u>	<u>2,404</u>	<u>449</u>	<u>131,010</u>	<u>21,916</u>	<u>63,179</u>
<u>(3,325)</u>	<u>(6,450)</u>	<u>(2,403)</u>	<u>(449)</u>	<u>(78,890)</u>	<u>5,246</u>	<u>(15,908)</u>
				75,000		
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>75,000</u>	<u>0</u>	<u>0</u>
<u>(3,325)</u>	<u>(6,450)</u>	<u>(2,403)</u>	<u>(449)</u>	<u>(3,890)</u>	<u>5,246</u>	<u>(15,908)</u>
<u>98,027</u>	<u>463,723</u>	<u>112</u>	<u>800</u>	<u>28,126</u>	<u>(7,473)</u>	<u>109,714</u>
<u>\$94,702</u>	<u>\$457,273</u>	<u>(\$2,291)</u>	<u>\$351</u>	<u>\$24,236</u>	<u>(\$2,227)</u>	<u>\$93,806</u>

*Continued*

**Seneca County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds, continued*  
*For the Year Ended December 31, 2004*

	Victims of Crime Act Grant Fund	Real Estate Escrow Interest Fund	Homeland Security Grant Fund	Victim Assistance Court Fines Fund
REVENUES:				
Special Assessments				
Charges for Services				
Licenses and Permits				
Fines and Forfeitures	\$32,009			\$588
Intergovernmental	68,424		\$46,264	
Interest		\$651		
Rent				
Contributions and Donations				530
Other	33	2		
<i>Total Revenues</i>	<u>100,466</u>	<u>653</u>	<u>46,264</u>	<u>1,118</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive		578		
Judicial				
Public Safety			46,264	
Public Works				
Health				
Human Services	110,018			2,311
Conservation and Recreation				
Community and Economic Development				
Capital Outlay				
<i>Total Expenditures</i>	<u>110,018</u>	<u>578</u>	<u>46,264</u>	<u>2,311</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(9,552)</u>	<u>75</u>	<u>0</u>	<u>(1,193)</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In				
Transfers Out				
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>(9,552)</u>	<u>75</u>		<u>(1,193)</u>
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>47,053</u>	<u>446</u>		<u>5,723</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$37,501</u>	<u>\$521</u>	<u>\$0</u>	<u>\$4,530</u>

Hazardous Materials Fund	Youth Center JAIBG Fund	Clerk of Courts Title Administration Fund	Recorder Equipment Fund	Washington Street Bridge Fund	Delinquent Care and Custody Grant Fund	Underground Storage Tank Fund
		\$169,683	\$43,312			
	\$11,083	18,157			\$212,132	
\$2,966	11	94		\$400	103	
<u>2,966</u>	<u>11,094</u>	<u>187,934</u>	<u>43,312</u>	<u>400</u>	<u>212,235</u>	<u>0</u>
			15,728	70		
5,983	12,287	152,250			495,574	
<u>5,983</u>	<u>12,287</u>	<u>152,250</u>	<u>15,728</u>	<u>70</u>	<u>495,574</u>	
<u>(3,017)</u>	<u>(1,193)</u>	<u>35,684</u>	<u>27,584</u>	<u>330</u>	<u>(283,339)</u>	<u>0</u>
11,000	1,232	(10,000)				
<u>11,000</u>	<u>1,232</u>	<u>(10,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7,983	39	25,684	27,584	330	(283,339)	
<u>13,141</u>	<u>247</u>	<u>117,994</u>	<u>113,957</u>	<u>6,808</u>	<u>414,411</u>	<u>11,855</u>
<u>\$21,124</u>	<u>\$286</u>	<u>\$143,678</u>	<u>\$141,541</u>	<u>\$7,138</u>	<u>\$131,072</u>	<u>\$11,855</u>

*Continued*

**Seneca County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds, continued*  
*For the Year Ended December 31, 2004*

	Annexation Petition Fund	METRICH-Drug Law Enforcement Fund	State Domestic Preparedness Grant Fund	Common Pleas Ct Programs Fund
REVENUES:				
Special Assessments				
Charges for Services	\$1,050			\$17,891
Licenses and Permits				
Fines and Forfeitures		\$87		135,269
Intergovernmental			\$211,672	
Interest				
Rent				
Contributions and Donations				
Other				51
<i>Total Revenues</i>	<u>1,050</u>	<u>87</u>	<u>211,672</u>	<u>153,211</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	2,100			
Judicial				98,046
Public Safety		5,812	199,297	
Public Works				
Health				
Human Services				
Conservation and Recreation				
Community and Economic Development				
Capital Outlay				
<i>Total Expenditures</i>	<u>2,100</u>	<u>5,812</u>	<u>199,297</u>	<u>98,046</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,050)</u>	<u>(5,725)</u>	<u>12,375</u>	<u>55,165</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In				
Transfers Out				
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>(1,050)</u>	<u>(5,725)</u>	<u>12,375</u>	<u>55,165</u>
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>1,400</u>	<u>9,725</u>	<u>(11,854)</u>	<u>87,860</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$350</u>	<u>\$4,000</u>	<u>\$521</u>	<u>\$143,025</u>



<u>Sheriff Programs Fund</u>	<u>FEMA Supplemental Planning Grant Fund</u>	<u>Sewer Grinder Pump Grant Fund</u>	<u>Safe Havens Grant</u>	<u>Help America Vote Act Grant</u>	<u>Total Nonmajor Special Revenue</u>
					\$ 187,265
\$21,014					1,051,626
8,715					134,128
641					212,020
	\$18,849	\$15,390	\$121,291		2,672,804
					4,831
					5,200
3,828					11,347
22					233,397
<u>34,220</u>	<u>18,849</u>	<u>15,390</u>	<u>121,291</u>	<u>0</u>	<u>4,512,618</u>
				8,928	560,522
					395,210
29,167	18,849				1,073,262
		15,390			187,145
					129,308
			145,791		2,594,547
					101,667
					14,219
					265
<u>29,167</u>	<u>18,849</u>	<u>15,390</u>	<u>145,791</u>	<u>8,928</u>	<u>5,056,145</u>
<u>5,053</u>	<u>0</u>	<u>0</u>	<u>(24,500)</u>	<u>(8,928)</u>	<u>(543,527)</u>
6,565					535,579
					(27,267)
<u>6,565</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>508,312</u>
11,618			(24,500)	(8,928)	(35,215)
<u>34,426</u>	<u>1,833</u>		<u>24,500</u>	<u>8,928</u>	<u>3,105,346</u>
<u>\$46,044</u>	<u>\$1,833</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,070,131</u>

**Seneca County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Project Funds*  
*For the Year Ended December 31, 2004*

	CDBG	CR 12 Bridge Replacement Fund	EPA On-lot Septic Systems Grant Fund	TR 88 Bridge Replacement Grant Fund
<b>REVENUES:</b>				
Intergovernmental	\$395,539	\$13,062		\$460,445
Interest			\$1,623	
Other	7		395	
<i>Total Revenues</i>	<u>395,546</u>	<u>13,062</u>	<u>2,018</u>	<u>460,445</u>
<b>EXPENDITURES:</b>				
Current:				
Public Works			33	
Capital Outlay	330,651	13,062	11,001	458,758
Debt Service:				
Principal Retirements			5,314	
Interest and Fiscal Charges				
<i>Total Expenditures</i>	<u>330,651</u>	<u>13,062</u>	<u>16,348</u>	<u>458,758</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>64,895</u>	<u>0</u>	<u>(14,330)</u>	<u>1,687</u>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In				
Notes Issued				
Transfers Out				
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	64,895	0	(14,330)	1,687
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>7,298</u>		<u>114,385</u>	<u>(1,687)</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$72,193</u>	<u>\$0</u>	<u>\$100,055</u>	<u>\$0</u>

Federal Funds CR 6 Bridge Replacement Fund	Tyber Rd Reconstruction Fund	Honey Creek Sewer Project Fund	Issue 2 Fund	Bd of Education Annex Fund	Hanson Building Construction Fund	County Capital Projects Fund
\$684,646	\$9,730	\$76,612	\$933,626		\$660 83,423	
<u>684,646</u>	<u>9,730</u>	<u>76,612</u>	<u>933,626</u>	<u>0</u>	<u>84,083</u>	<u>0</u>
682,943		4,369	940,242		158,752	25,502
						1,280,000 19,348
<u>682,943</u>	<u>0</u>	<u>4,369</u>	<u>940,242</u>	<u>0</u>	<u>158,752</u>	<u>1,324,850</u>
<u>1,703</u>	<u>9,730</u>	<u>72,243</u>	<u>(6,616)</u>	<u>0</u>	<u>(74,669)</u>	<u>(1,324,850)</u>
					1,826	350,798 980,000
	(20,000)					
<u>0</u>	<u>(20,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,826</u>	<u>1,330,798</u>
1,703	(10,270)	72,243	(6,616)		(72,843)	5,948
<u>(1,703)</u>	<u>10,270</u>	<u>(4,314)</u>	<u>6,616</u>	<u>16,250</u>	<u>76,445</u>	
<u>\$0</u>	<u>\$0</u>	<u>\$67,929</u>	<u>\$0</u>	<u>\$16,250</u>	<u>\$3,602</u>	<u>\$5,948</u>

**Seneca County**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Project Funds*  
*For the Year Ended December 31, 2004*

	CROSSWAEH CBCF Fund	Total Nonmajor Capital Projects
REVENUES:		
Intergovernmental	\$69,300	\$2,642,960
Interest		2,283
Other		83,825
<i>Total Revenues</i>	<u>69,300</u>	<u>2,729,068</u>
EXPENDITURES:		
Current:		
Public Works		33
Capital Outlay	24,750	2,650,030
Debt Service:		
Principal Retirements		1,285,314
Interest and Fiscal Charges		19,348
<i>Total Expenditures</i>	<u>24,750</u>	<u>3,954,725</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>44,550</u>	<u>(1,225,657)</u>
OTHER FINANCING SOURCES AND USES:		
Transfers In		352,624
Notes Issued		980,000
Transfers Out		(20,000)
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>1,312,624</u>
<i>Net Change in Fund Balance</i>	44,550	86,967
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>(44,550)</u>	<u>179,010</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$0</u>	<u>\$265,977</u>

## ***FIDUCIARY FUNDS***

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

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

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

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

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

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

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

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

***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.

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

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

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

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

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

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

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

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

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

## ***FIDUCIARY FUNDS***

### ***SENECA COUNTY, OHIO, continued***

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

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

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

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

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

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

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

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

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

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

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

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

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

**Seneca County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2004*

	Beginning Balance	Additions	Deductions	Ending Balance
<b>Real Estate Tax Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$1,333,770	\$31,159,256	\$31,288,871	\$1,204,155
Property Taxes Receivable	24,166,986	78,415,264	38,779,666	63,802,584
Total Assets	<u>\$25,500,756</u>	<u>\$109,574,520</u>	<u>\$70,068,537</u>	<u>\$65,006,739</u>
LIABILITIES:				
Intergovernmental Payable	\$25,500,327	\$109,574,949	\$70,068,574	\$65,006,702
Deposits Held and Due to Others	429	37	429	37
Total Liabilities	<u>\$25,500,756</u>	<u>\$109,574,986</u>	<u>\$70,069,003</u>	<u>\$65,006,739</u>
<b>Undivided Tax Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$129,013	\$1,937,548	\$1,880,337	\$186,224
Intergovernmental Receivable	753,921	776,298	753,921	776,298
Total Assets	<u>\$882,934</u>	<u>\$2,713,846</u>	<u>\$2,634,258</u>	<u>\$962,522</u>
LIABILITIES:				
Intergovernmental Payable	\$882,934	\$3,003,390	\$2,923,802	\$962,522
Total Liabilities	<u>\$882,934</u>	<u>\$3,003,390</u>	<u>\$2,923,802</u>	<u>\$962,522</u>
<b>Inheritance Tax Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$202,544	\$866,639	\$626,562	\$442,621
Total Assets	<u>\$202,544</u>	<u>\$866,639</u>	<u>\$626,562</u>	<u>\$442,621</u>
LIABILITIES:				
Intergovernmental Payable	\$202,544	\$866,639	\$626,562	\$442,621
Total Liabilities	<u>\$202,544</u>	<u>\$866,639</u>	<u>\$626,562</u>	<u>\$442,621</u>
<b>Unclassified Tax Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$371,647	\$7,123,517	\$7,093,918	\$401,246
Property Taxes Receivable	6,837,356	8,524,942	8,631,826	6,730,472
Total Assets	<u>\$7,209,003</u>	<u>\$15,648,459</u>	<u>\$15,725,744</u>	<u>\$7,131,718</u>
LIABILITIES:				
Intergovernmental Payable	\$7,209,003	\$15,648,459	\$15,725,744	\$7,131,718
Total Liabilities	<u>\$7,209,003</u>	<u>\$15,648,459</u>	<u>\$15,725,744</u>	<u>\$7,131,718</u>

*Continued*

**Seneca County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds, continued*  
*For the Year Ended December 31, 2004*

	Beginning Balance	Additions	Deductions	Ending Balance
<b>Local Government Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,685,940	\$2,685,940	\$0
Intergovernmental Receivable	1,566,589	1,566,365	1,566,589	1,566,365
Total Assets	<u>\$1,566,589</u>	<u>\$4,252,305</u>	<u>\$4,252,529</u>	<u>\$1,566,365</u>
LIABILITIES:				
Intergovernmental Payable	1,566,589	4,897,457	4,897,681	1,566,365
Total Liabilities	<u>\$1,566,589</u>	<u>\$4,897,457</u>	<u>\$4,897,681</u>	<u>\$1,566,365</u>
<b>Library Local Government Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,297,597	\$2,297,597	\$0
Intergovernmental Receivable	1,367,442	1,351,157	1,367,442	1,351,157
Total Assets	<u>\$1,367,442</u>	<u>\$3,648,754</u>	<u>\$3,665,039</u>	<u>\$1,351,157</u>
LIABILITIES:				
Intergovernmental Payable	1,367,442	4,324,013	4,340,298	1,351,157
Total Liabilities	<u>\$1,367,442</u>	<u>\$4,324,013</u>	<u>\$4,340,298</u>	<u>\$1,351,157</u>
<b>Emergency Planning Commission Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$95,618	\$17,614	\$17,421	\$95,811
Intergovernmental Receivable	0	1,294	0	1,294
Total Assets	<u>\$95,618</u>	<u>\$18,908</u>	<u>\$17,421</u>	<u>\$97,105</u>
LIABILITIES:				
Accrued Wages	\$526	\$205	\$526	\$205
Intergovernmental Payable	271	151	271	151
Undistributed Monies	94,649	19,705	18,040	96,314
Deposits Held and Due to Others	172	435	172	435
Total Liabilities	<u>\$95,618</u>	<u>\$20,496</u>	<u>\$19,009</u>	<u>\$97,105</u>

*Continued*



**Seneca County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds, continued*  
*For the Year Ended December 31, 2004*

	Beginning Balance	Additions	Deductions	Ending Balance
<b>County Law Library Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$61,045	\$61,045	\$0
Intergovernmental Receivable	3,033	4,200	3,033	4,200
Total Assets	<u>\$3,033</u>	<u>\$65,245</u>	<u>\$64,078</u>	<u>\$4,200</u>
LIABILITIES:				
Intergovernmental Payable	\$3,033	\$0	\$3,033	\$0
Deposits Held and Due to Others	0	66,412	62,212	4,200
Total Liabilities	<u>\$3,033</u>	<u>\$66,412</u>	<u>\$65,245</u>	<u>\$4,200</u>
 <b>Local Government Revenue Assistance Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$504,282	\$504,282	\$0
Intergovernmental Receivable	287,599	287,378	287,599	287,378
Total Assets	<u>\$287,599</u>	<u>\$791,660</u>	<u>\$791,881</u>	<u>\$287,378</u>
LIABILITIES:				
Intergovernmental Payable	\$287,599	\$910,599	\$910,820	\$287,378
Total Liabilities	<u>\$287,599</u>	<u>\$910,599</u>	<u>\$910,820</u>	<u>\$287,378</u>
 <b>Soil and Water Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$597	\$323,315	\$322,495	\$1,417
Accounts Receivable	0	168	0	168
Intergovernmental Receivable	11,429	13,043	11,429	13,043
Total Assets	<u>\$12,026</u>	<u>\$336,526</u>	<u>\$333,924</u>	<u>\$14,628</u>
LIABILITIES:				
Accrued Wages	\$7,437	\$2,730	\$7,437	\$2,730
Intergovernmental Payable	4,160	2,461	4,160	2,461
Undistributed Monies	0	355,015	346,185	8,830
Deposits Held and Due to Others	429	607	429	607
Total Liabilities	<u>\$12,026</u>	<u>\$360,813</u>	<u>\$358,211</u>	<u>\$14,628</u>

*Continued*

**Seneca County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds, continued*  
*For the Year Ended December 31, 2004*

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	Beginning Balance	Additions	Deductions	Ending Balance
<b>Law Enforcement Trust Agency</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$77	\$749	\$0	\$826
Total Assets	<u>\$77</u>	<u>\$749</u>	<u>\$0</u>	<u>\$826</u>
LIABILITIES:				
Undistributed Monies	\$77	\$749	\$0	\$826
Total Liabilities	<u>\$77</u>	<u>\$749</u>	<u>\$0</u>	<u>\$826</u>
<b>MHRS Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$3,383,440	\$6,244,655	\$6,470,024	\$3,158,071
Accrued Interest Receivable	11	6	11	6
Accounts Receivable	111		111	
Intergovernmental Receivable	279,790	210,011	279,790	210,011
Total Assets	<u>\$3,663,352</u>	<u>\$6,454,672</u>	<u>\$6,749,936</u>	<u>\$3,368,088</u>
LIABILITIES:				
Accrued Wages	\$8,802	\$3,250	\$8,802	\$3,250
Intergovernmental Payable	4,300	2,513	4,300	2,513
Undistributed Monies	2,509,800	7,421,059	6,790,039	3,140,820
Deposits Held and Due to Others	1,140,450	221,505	1,140,450	221,505
Total Liabilities	<u>\$3,663,352</u>	<u>\$7,648,327</u>	<u>\$7,943,591</u>	<u>\$3,368,088</u>
<b>Forfeited Land Tax Sale Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$7,735	\$0	\$550	\$7,185
Total Assets	<u>\$7,735</u>	<u>\$0</u>	<u>\$550</u>	<u>\$7,185</u>
LIABILITIES:				
Undistributed Monies	\$7,735	\$0	\$550	\$7,185
Total Liabilities	<u>\$7,735</u>	<u>\$0</u>	<u>\$550</u>	<u>\$7,185</u>

*Continued*

**Seneca County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds, continued*  
*For the Year Ended December 31, 2004*

	Beginning Balance	Additions	Deductions	Ending Balance
<b>Regional Planning Commission Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$23,466	\$99,050	\$96,446	\$26,070
Accounts Receivable	6,322	0	6,322	0
Intergovernmental Receivable	0	3,000	0	3,000
Total Assets	<u>\$29,788</u>	<u>\$102,050</u>	<u>\$102,768</u>	<u>\$29,070</u>
LIABILITIES:				
Accrued Wages	\$3,699	\$1,459	\$3,699	\$1,459
Intergovernmental Payable	1,452	910	1,452	910
Undistributed Monies	24,311	111,910	109,687	26,534
Deposits Held and Due to Others	326	167	326	167
Total Liabilities	<u>\$29,788</u>	<u>\$114,446</u>	<u>\$115,164</u>	<u>\$29,070</u>
<b>Board of Health Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$381,812	\$2,183,516	\$2,106,180	\$459,148
Accounts Receivable	59,600	52,658	59,600	52,658
Intergovernmental Receivable	13,632	2,452	13,632	2,452
Property Taxes Receivable	0	17	0	17
Total Assets	<u>\$455,044</u>	<u>\$2,238,643</u>	<u>\$2,179,412</u>	<u>\$514,275</u>
LIABILITIES:				
Accrued Wages	\$80,803	\$21,265	\$80,803	\$21,265
Intergovernmental Payable	26,327	74,024	26,327	74,024
Undistributed Monies	319,687	2,315,923	2,266,749	368,861
Deposits Held and Due to Others	28,227	50,125	28,227	50,125
Total Liabilities	<u>\$455,044</u>	<u>\$2,461,337</u>	<u>\$2,402,106</u>	<u>\$514,275</u>
<b>Lodging Tax Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$59,723	\$59,723	\$0
Taxes Receivable	13,938	15,496	13,938	15,496
Total Assets	<u>\$13,938</u>	<u>\$75,219</u>	<u>\$73,661</u>	<u>\$15,496</u>
LIABILITIES:				
Undistributed Monies	\$13,659	\$76,467	\$74,940	\$15,186
Deposits Held and Due to Others	279	310	279	310
Total Liabilities	<u>\$13,938</u>	<u>\$76,777</u>	<u>\$75,219</u>	<u>\$15,496</u>

*Continued*

**Seneca County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds, continued*  
*For the Year Ended December 31, 2004*

	Beginning Balance	Additions	Deductions	Ending Balance
<b>District Worker's Compensation Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$47	\$35,594	\$35,582	\$59
Total Assets	\$47	\$35,594	\$35,582	\$59
LIABILITIES:				
Undistributed Monies	\$47	\$35,594	\$35,582	\$59
Total Liabilities	\$47	\$35,594	\$35,582	\$59
<b>Ohio Elections Commission Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$270	\$300	\$570	\$0
Accounts Receivable	30	0	30	0
Total Assets	\$300	\$300	\$600	\$0
LIABILITIES:				
Intergovernmental Payable	\$300	\$300	\$600	\$0
Total Liabilities	\$300	\$300	\$600	\$0
<b>Ohio Housing Trust Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$95,667	\$319,030	\$343,197	\$71,500
Accounts Receivable	1,427	928	1,427	928
Total Assets	\$97,094	\$319,958	\$344,624	\$72,428
LIABILITIES:				
Intergovernmental Payable	\$97,094	\$390,734	\$416,124	\$71,704
Deposits Held and Due to Others	0	724	0	724
Total Liabilities	\$97,094	\$391,458	\$416,124	\$72,428
<b>METRICH-Law Enforcement Trust Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$40,820	\$1,963	\$5,802	\$36,981
Total Assets	\$40,820	\$1,963	\$5,802	\$36,981
LIABILITIES:				
Undistributed Monies	\$40,622	\$1,963	\$9,996	\$32,589
Deposits Held and Due to Others	198	4,392	198	4,392
Total Liabilities	\$40,820	\$6,355	\$10,194	\$36,981

*Continued*

**Seneca County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds, continued*  
*For the Year Ended December 31, 2004*

	Beginning Balance	Additions	Deductions	Ending Balance
<b>Park District</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$15,958	\$401,541	\$388,175	\$29,324
Accrued Interest Receivable	14	48	14	48
Intergovernmental Receivable	30,000	0	30,000	0
<b>Total Assets</b>	<b>\$45,972</b>	<b>\$401,589</b>	<b>\$418,189</b>	<b>\$29,372</b>
LIABILITIES:				
Intergovernmental Payable	\$308	\$168	\$308	\$168
Undistributed Monies	42,901	401,883	417,211	27,573
Deposits Held and Due to Others	2,763	1,631	2,763	1,631
<b>Total Liabilities</b>	<b>\$45,972</b>	<b>\$403,682</b>	<b>\$420,282</b>	<b>\$29,372</b>
<b>Ohio Children's Trust Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$19,216	\$19,216	\$0
Intergovernmental Receivable	9,608	0	9,608	0
<b>Total Assets</b>	<b>\$9,608</b>	<b>\$19,216</b>	<b>\$28,824</b>	<b>\$0</b>
LIABILITIES:				
Undistributed Monies	\$9,608	\$19,216	\$28,824	\$0
<b>Total Liabilities</b>	<b>\$9,608</b>	<b>\$19,216</b>	<b>\$28,824</b>	<b>\$0</b>
<b>CROSSWAEH Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,615,957	\$1,615,957	\$0
Intergovernmental Receivable	830,745	16,436	830,745	16,436
<b>Total Assets</b>	<b>\$830,745</b>	<b>\$1,632,393</b>	<b>\$2,446,702</b>	<b>\$16,436</b>
LIABILITIES:				
Undistributed Monies	\$830,745	\$1,632,393	\$2,463,138	\$0
Deposits Held and Due to Others	16,436	16,436	16,436	16,436
<b>Total Liabilities</b>	<b>\$830,745</b>	<b>\$1,648,829</b>	<b>\$2,463,138</b>	<b>\$16,436</b>

**Seneca County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds, continued*  
*For the Year Ended December 31, 2004*

	Beginning Balance	Additions	Deductions	Ending Balance
<b>Title V Delinquency Prevention Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$16,651	\$33,301	\$49,952	\$0
Intergovernmental Receivable	33,301		33,301	
Total Assets	<u>\$49,952</u>	<u>\$33,301</u>	<u>\$83,253</u>	<u>\$0</u>
LIABILITIES:				
Undistributed Monies	\$49,952	\$33,301	\$83,253	\$0
Total Liabilities	<u>\$49,952</u>	<u>\$33,301</u>	<u>\$83,253</u>	<u>\$0</u>
<b>Dog Warden EPA Trust Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,338	\$0	\$2,338
Accrued Interest Receivable	0	1	0	1
Total Assets	<u>\$0</u>	<u>\$2,339</u>	<u>\$0</u>	<u>\$2,339</u>
LIABILITIES:				
Undistributed Monies	\$0	\$2,339	\$0	\$2,339
Total Liabilities	<u>\$0</u>	<u>\$2,339</u>	<u>\$0</u>	<u>\$2,339</u>
<b>County Courts Fund</b>				
ASSETS:				
Cash and Cash Equivalents in Segregated Accounts	\$394,599	\$4,052	\$149,218	\$249,433
Investments in Segregated Accounts	35,000			35,000
Accrued Interest Receivable	183	192	183	192
Accounts Receivable	487,406	630,874	792,953	325,327
Total Assets	<u>\$917,188</u>	<u>\$635,118</u>	<u>\$942,354</u>	<u>\$609,952</u>
LIABILITIES:				
Accrued Interest Payable	\$183	\$192	\$183	\$192
Undistributed Monies	755,359	5,506,328	5,865,103	396,584
Deposits Held and Due to Others	161,646	213,176	161,646	213,176
Total Liabilities	<u>\$917,188</u>	<u>\$5,719,696</u>	<u>\$6,026,932</u>	<u>\$609,952</u>

*Continued*

**Seneca County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds, continued*  
*For the Year Ended December 31, 2004*

	Beginning Balance	Additions	Deductions	Ending Balance
<b>Sheriff Agency Fund</b>				
ASSETS:				
Cash and Cash Equivalents in Segregated Accounts	\$109,152	\$0	\$85,157	\$23,995
Total Assets	<u>\$109,152</u>	<u>\$0</u>	<u>\$85,157</u>	<u>\$23,995</u>
LIABILITIES:				
Undistributed Monies	\$94,956	\$2,136,490	\$2,221,647	\$9,799
Deposits Held and Due to Others	14,196	0	0	14,196
Total Liabilities	<u>\$109,152</u>	<u>\$2,136,490</u>	<u>\$2,221,647</u>	<u>\$23,995</u>
<b>Payroll Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$88,374	\$20,104,978	\$20,152,121	\$41,231
Accounts Receivable	0	1,668	0	1,668
Total Assets	<u>\$88,374</u>	<u>\$20,106,646</u>	<u>\$20,152,121</u>	<u>\$42,899</u>
LIABILITIES:				
Undistributed Monies	\$0	\$20,106,646	\$20,063,747	\$42,899
Deposits Held and Due to Others	88,374	0	88,374	0
Total Liabilities	<u>\$88,374</u>	<u>\$20,106,646</u>	<u>\$20,152,121</u>	<u>\$42,899</u>
<b>Totals</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$6,187,506	\$78,098,664	\$78,121,963	\$6,164,207
Cash and Cash Equivalents in Segregated Accounts	503,751	4,052	234,375	273,428
Investments in Segregated Accounts	35,000	0	0	35,000
Accrued Interest Receivable	208	247	208	247
Accounts Receivable	554,896	686,296	860,443	380,749
Intergovernmental Receivable	5,187,089	4,231,634	5,187,089	4,231,634
Taxes Receivable	13,938	15,496	13,938	15,496
Property Taxes Receivable	31,004,342	86,940,223	47,411,492	70,533,073
Total Assets	<u>\$43,486,730</u>	<u>\$169,976,612</u>	<u>\$131,829,508</u>	<u>\$81,633,834</u>
LIABILITIES:				
Accrued Wages	\$101,267	\$28,909	\$101,267	\$28,909
Intergovernmental Payable	37,153,683	139,696,767	99,950,056	76,900,394
Accrued Interest Payable	183	192	183	192
Undistributed Monies	4,794,108	40,176,981	40,794,691	4,176,398
Deposits Held and Due to Others	1,437,489	575,957	1,485,505	527,941
Total Liabilities	<u>\$43,486,730</u>	<u>\$180,478,806</u>	<u>\$142,331,702</u>	<u>\$81,633,834</u>

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
<b>REVENUES:</b>				
Property Taxes	\$1,977,000	\$2,210,469	\$2,219,885	\$9,416
Sales Taxes	6,600,000	6,501,430	6,501,430	0
Charges for Services	1,477,579	1,579,395	1,595,686	16,291
Licenses and Permits	4,260	4,485	4,623	138
Fines and Forfeitures	145,000	168,130	168,130	0
Intergovernmental	2,084,710	3,199,071	3,259,399	60,328
Interest	231,500	206,500	210,692	4,192
Decrease in Fair Value of Investments		(53,301)	(53,301)	0
Rent	137,600	154,709	154,710	1
Contributions and Donations	11,000	21,783	21,803	20
Other	128,200	219,164	221,245	2,081
<b>Total Revenues</b>	<b>12,796,849</b>	<b>14,211,835</b>	<b>14,304,302</b>	<b>92,467</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
<b>General Government:</b>				
<b>Legislative and Executive</b>				
<i>Commissioners</i>				
Personal Services	259,463	262,037	255,245	6,792
Contractual Services	5,569	5,226	5,226	0
Materials and Supplies	1,020	2,032	900	1,132
Capital Outlay	22,135	45,056	33,592	11,464
Other	8,640	8,185	8,104	81
<i>Microfilm</i>				
Personal Services	116	70	70	0
<i>Mailroom</i>				
Contractual Services	2,092	9,075	9,075	0
Materials and Supplies	95,600	96,100	96,100	0
Other	1,900	1,900	1,900	0
<i>Auditor</i>				
Personal Services	222,258	227,376	226,807	569
Contractual Services	9,070	17,833	9,593	8,240
Materials and Supplies	8,016	7,947	7,344	603
Capital Outlay	38,644	38,644	38,644	0
Other	21,205	20,635	20,135	500
<i>Treasurer</i>				
Personal Services	99,015	102,790	102,083	707
Contractual Services	1,800	1,800	1,679	121
Materials and Supplies	1,300	1,222	1,076	146
Capital Outlay	10,915	10,915	10,915	0
Other	2,095	1,983	1,983	0

*Continued*



**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund, continued*  
*For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
<i>Prosecutor</i>				
Personal Services	464,019	474,788	473,186	1,602
Contractual Services	15,000	25,784	25,784	0
Materials and Supplies	10,341	10,332	10,332	0
Capital Outlay	3,900	3,900	3,900	0
Other	37,865	46,320	46,306	14
<i>Exam of Co Offices</i>				
Contractual Services	56,000	70,875	70,875	0
<i>Data Processing</i>				
Contractual Services	39,075	39,073	35,035	4,038
Materials and Supplies	4,348	4,163	4,163	0
<i>Bd of Elections</i>				
Personal Services	177,301	188,124	188,058	66
Contractual Services	10,000	12,504	12,064	440
Materials and Supplies	24,708	39,610	39,555	55
Capital Outlay	10,013	10,013	10,013	0
Other	12,631	12,216	12,216	0
<i>Maintenance</i>				
Personal Services	206,294	218,092	215,997	2,095
Contractual Services	597,106	593,496	592,476	1,020
Materials and Supplies	31,143	49,520	49,512	8
Capital Outlay	7,500	3,188	3,188	0
Other	157	119	119	0
<i>Recorder</i>				
Personal Services	123,422	125,036	106,304	18,732
Travel	700	700	700	0
Contractual Services	66,575	90,575	90,574	1
Materials and Supplies	4,708	4,607	4,451	156
Other	1,835	1,880	1,872	8
<i>Insurance and Pension</i>				
Personal Services	5,674	6,358	6,358	0
Contractual Services	1,103,675	1,164,540	1,164,540	0
Other	12,543	48,768	22,700	26,068
<i>Miscellaneous</i>				
Personal Services	50,198	45,575	45,575	0
Contractual Services	85,309	105,777	95,177	10,600
Materials and Supplies	10,000	9,000	9,000	0
Capital Outlay	0	334,167	334,167	0
Other	20,000	30,000	33,805	(3,805)
<i>Contingencies</i>				
Other	300,286	90,072	0	90,072

Continued

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund, continued*  
*For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
<b>Total Legislative and Executive</b>	<b>4,303,179</b>	<b>4,719,998</b>	<b>4,538,473</b>	<b>181,525</b>
<b>Judicial</b>				
<i>Fostoria Municipal Court</i>				
Personal Services	21,275	21,275	21,275	0
Contractual Services	54,229	53,714	53,713	1
Other	48,885	49,385	46,944	2,441
<i>Common Pleas Ct 2</i>				
Personal Services	107,334	108,364	107,531	833
Contractual Services	4,397	1,901	1,901	0
Materials and Supplies	14,697	19,865	19,865	0
Capital Outlay	827	827	827	0
Other	7,056	4,730	4,729	1
<i>Domestic Relations Ct 2</i>				
Personal Services	87,651	93,266	93,266	0
Other	2,520	2,500	2,500	0
<i>Common Plea Ct 1</i>				
Personal Services	97,030	101,021	100,782	239
Travel	1,793	2,050	2,050	0
Contractual Services	3,415	4,331	4,331	0
Materials and Supplies	9,064	7,617	7,617	0
Capital Outlay	334	334	334	0
Other	2,135	1,530	1,530	0
<i>Domestic Relations Ct 1</i>				
Personal Services	105,462	107,665	107,526	139
<i>Probate Ct</i>				
Personal Services	133,027	145,889	145,634	255
Contractual Services	6,668	4,637	4,637	0
Materials and Supplies	10,020	9,005	9,005	0
Other	3,436	2,518	2,446	72
<i>Clerk of Courts</i>				
Personal Services	152,331	163,222	162,885	337
Travel	500	0	0	0
Contractual Services	7,900	7,838	7,838	0
Materials and Supplies	5,694	10,163	10,163	0
Other	500	1,066	1,066	0
<i>Tiffin Municipal Ct</i>				
Contractual Services	110,420	110,420	110,414	6
Other	107,725	119,436	119,136	300

Continued

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund, continued*  
*For the Year Ended December 31, 2004*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Over (Under)
<i>Public Defender</i>				
Other	7,000	11,000	11,000	0
<i>Law Library</i>				
Personal Services	8,657	23,722	23,208	514
<i>Hearing and Trial Costs</i>				
Personal Services	1,166	1,581	1,580	1
Contractual Services	211,765	228,033	224,170	3,863
Materials and Supplies	261	261	261	0
Other	40,713	37,054	37,016	38
<i>Juvenile Court</i>				
Personal Services	396,799	402,769	385,516	17,253
Contractual Services	291,690	292,450	291,785	665
Materials and Supplies	8,711	6,208	6,208	0
Capital Outlay	2,533	2,533	2,533	0
Other	19,701	19,295	19,176	119
<i>Miscellaneous</i>				
Contractual Services	20,000	20,000	20,000	0
<b>Total Judicial</b>	<b>2,115,321</b>	<b>2,199,475</b>	<b>2,172,398</b>	<b>27,077</b>
<b>Total General Government:</b>	<b>6,418,500</b>	<b>6,919,473</b>	<b>6,710,871</b>	<b>208,602</b>
<b>Public Safety</b>				
<i>Youth Center</i>				
Personal Services	524,235	539,575	505,124	34,451
Contractual Services	80,965	79,832	76,303	3,529
Materials and Supplies	13,453	12,733	12,321	412
Capital Outlay	1,641	1,641	1,641	0
Other	1,009	800	731	69
<i>Coroner</i>				
Personal Services	53,846	52,916	52,728	188
Contractual Services	37,145	36,895	36,895	0
Materials and Supplies	0	300	300	0
Other	1,493	2,093	2,093	0
<i>Sheriff</i>				
Personal Services	1,275,244	1,304,007	1,196,331	107,676
Contractual Services	54,202	50,051	49,329	722
Materials and Supplies	58,155	56,650	56,650	0
Capital Outlay	151,379	151,379	151,379	0
Other	31,000	31,950	31,911	39

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund, continued*  
*For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
<i>Criminal Justice</i>				
Personal Services	1,408,401	1,652,096	1,651,868	228
Contractual Services	158,576	172,622	172,619	3
Materials and Supplies	288,822	321,054	320,318	736
Other	6,557	7,125	7,126	(1)
<i>Ct House Annex Security</i>				
Personal Services	0	26,000	24,471	1,529
Contractual Services	0	500	0	500
Materials and Supplies	0	500	500	0
Capital Outlay	0	1,000	1,000	0
<b>Total Public Safety</b>	<b>4,146,123</b>	<b>4,501,719</b>	<b>4,351,638</b>	<b>150,081</b>
<b>Public Works</b>				
<i>Tax Map</i>				
Personal Services	40,119	39,254	38,393	861
Contractual Services	625	514	514	0
Materials and Supplies	1,358	2,362	2,345	17
Capital Outlay	2,463	2,463	2,463	0
<b>Total Public Works</b>	<b>44,565</b>	<b>44,593</b>	<b>43,715</b>	<b>878</b>
<i>Health</i>				
<i>Vital Statistics</i>				
Other	1,000	1,000	1,000	0
<i>Crippled Children Aid</i>				
Other	89,077	89,077	89,077	0
<b>Total Health</b>	<b>90,077</b>	<b>90,077</b>	<b>90,077</b>	<b>0</b>
<b>Human Services</b>				
<i>Soldiers and Sailors</i>				
Personal Services	227,320	227,783	219,311	8,472
Contractual Services	37,606	26,959	26,959	0
Materials and Supplies	23,170	15,368	15,368	0
Capital Outlay	46,000	44,200	27,830	16,370
Other	200,181	146,596	127,991	18,605
<i>Veterans Services</i>				
Contractual Services	3,000	3,000	3,000	0
Materials and Supplies	5,000	5,360	4,814	546
Other	14,402	11,000	11,000	0
<b>Total Human Services</b>	<b>556,679</b>	<b>480,266</b>	<b>436,273</b>	<b>43,993</b>

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund, continued*  
*For the Year Ended December 31, 2004*

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
<b>Conservation and Recreation</b>				
Airport				
Contractual Services	52,940	152,212	152,212	0
<i>Museum</i>				
Personal Services	27,476	28,404	28,371	33
Materials and Supplies	500	500	400	100
<b>Total Conservation and Recreation</b>	<b>80,916</b>	<b>181,116</b>	<b>180,983</b>	<b>133</b>
<b>Community and Economic Development</b>				
Other	146,000	221,000	115,539	105,461
<b>Total Community and Economic Development</b>	<b>146,000</b>	<b>221,000</b>	<b>115,539</b>	<b>105,461</b>
<b>Intergovernmental</b>				
Other	85,000	115,000	100,286	14,714
<i>Agriculture</i>				
Other	287,559	287,559	287,559	0
<b>Total Intergovernmental</b>	<b>372,559</b>	<b>402,559</b>	<b>387,845</b>	<b>14,714</b>
<b>Total Expenditures</b>	<b>11,855,419</b>	<b>12,840,803</b>	<b>12,316,941</b>	<b>523,862</b>
Excess of Revenues Over Expenditures	941,430	1,371,032	1,987,361	616,329
OTHER FINANCING SOURCES (USES):				
Transfers In	0	30,000	30,000	0
Proceeds from Sale of Fixed Assets	3,000	1,866	1,866	0
Advances In	0	0	413,000	413,000
Transfers Out	(2,012,524)	(2,167,427)	(2,049,802)	117,625
Advances Out	0	0	(364,000)	(364,000)
<b>Total Other Financing Sources (Uses)</b>	<b>(2,009,524)</b>	<b>(2,135,561)</b>	<b>(1,968,936)</b>	<b>166,625</b>
Net Change in Fund Balance	(1,068,094)	(764,529)	18,425	782,954
Fund Balance at Beginning of Year	1,004,332	1,004,332	1,004,332	0
Prior Year Encumbrances Appropriated	357,912	357,912	357,912	0
Fund Balance at End of Year	<u>\$ 294,150</u>	<u>\$ 597,715</u>	<u>\$ 1,380,669</u>	<u>\$ 782,954</u>

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Fund*  
*For the Year Ended December 31, 2004*

	<b>Maintenance and Repair Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
<b>REVENUES:</b>				
Charges for Services	\$175,000	\$220,000	\$252,270	\$32,270
Fines and Forfeitures	27,000	27,000	29,216	2,216
Intergovernmental	3,550,000	3,638,958	3,748,132	109,174
Interest	20,000	12,700	14,636	1,936
Other	0	19,901	20,107	206
<b>Total Revenues</b>	<b>3,772,000</b>	<b>3,918,559</b>	<b>4,064,361</b>	<b>145,802</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
<b>Public Works</b>				
Personal Services	1,765,800	1,804,157	1,631,749	172,408
Travel	50,100	10,100	2,927	7,173
Contractual Services	854,891	777,124	497,176	279,948
Materials and Supplies	825,446	973,506	872,835	100,671
Capital Outlay	190,000	332,000	288,623	43,377
Other	108,826	107,098	75,168	31,930
Capital Outlay	1,172,700	1,353,897	908,381	445,516
<b>Debt Service:</b>				
Principal Retirement	31,000	14,846	14,846	0
<b>Total Expenditures</b>	<b>4,998,763</b>	<b>5,372,728</b>	<b>4,291,705</b>	<b>1,081,023</b>
<b>Excess of Revenues (Under) Expenditures</b>	<b>(1,226,763)</b>	<b>(1,454,169)</b>	<b>(227,344)</b>	<b>1,226,825</b>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Proceeds from Sale of Fixed Assets	0	28,511	28,511	0
<b>Net Change in Fund Balance</b>	<b>(1,226,763)</b>	<b>(1,425,658)</b>	<b>(198,833)</b>	<b>1,226,825</b>
Fund Balance at Beginning of Year	1,087,889	1,087,889	1,087,889	0
Prior Year Encumbrances Appropriated	526,764	526,764	526,764	0
<b>Fund Balance at End of Year</b>	<b>\$387,890</b>	<b>\$188,995</b>	<b>\$1,415,820</b>	<b>\$1,226,825</b>

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Fund*  
*For the Year Ended December 31, 2004*

	<b>Public Assistance Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
<b>REVENUES:</b>				
Charges for Services	\$100,000	\$134,914	\$134,914	\$0
Intergovernmental	6,199,000	5,547,289	5,547,289	0
Rent	0	10,427	10,427	0
Other	304,000	271,109	272,110	1,001
<b>Total Revenues</b>	<b>6,603,000</b>	<b>5,963,739</b>	<b>5,964,740</b>	<b>1,001</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Human Services				
Personal Services	2,914,000	3,100,967	3,073,895	27,072
Travel	31,497	39,601	38,851	750
Contractual Services	2,642,702	2,565,472	2,563,663	1,809
Materials and Supplies	94,841	88,502	88,502	0
Capital Outlay	139,496	85,171	85,171	0
Other	793,393	426,049	426,051	(2)
<b>Total Expenditures</b>	<b>6,615,929</b>	<b>6,305,762</b>	<b>6,276,133</b>	<b>29,629</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(12,929)</b>	<b>(342,023)</b>	<b>(311,393)</b>	<b>30,630</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	203,000	234,500	234,500	0
Advances In	0	0	310,000	310,000
Advances Out	0	0	(310,000)	(310,000)
<b>Total Other Financing Sources (Uses)</b>	<b>203,000</b>	<b>234,500</b>	<b>234,500</b>	<b>0</b>
<b>Net Change in Fund Balance</b>	<b>190,071</b>	<b>(107,523)</b>	<b>(76,893)</b>	<b>30,630</b>
<b>Fund (Deficit) at Beginning of Year</b>	<b>(114,411)</b>	<b>(114,411)</b>	<b>(114,411)</b>	<b>0</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>206,430</b>	<b>206,430</b>	<b>206,430</b>	<b>0</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$282,090</b>	<b>(\$15,504)</b>	<b>\$15,126</b>	<b>\$30,630</b>

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Fund*  
*For the Year Ended December 31, 2004*

<b>Seneca County Opportunity Center</b>				
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
<b>REVENUES:</b>				
Property Taxes	\$4,275,000	\$4,417,324	\$4,417,324	\$0
Intergovernmental	4,795,073	2,863,713	2,871,052	7,339
Contributions and Donations	3,000	4,200	4,141	(59)
Other	303,828	247,814	254,675	6,861
<b>Total Revenues</b>	<b>9,376,901</b>	<b>7,533,051</b>	<b>7,547,192</b>	<b>14,141</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
<b>Health</b>				
Personal Services	6,049,379	6,047,016	5,746,098	300,918
Contractual Services	3,704,526	1,233,324	1,083,343	149,981
Materials and Supplies	265,884	304,253	287,588	16,665
Capital Outlay	814,677	657,698	493,663	164,035
Other	5,161,137	5,126,195	443,177	4,683,018
<b>Total Expenditures</b>	<b>15,995,603</b>	<b>13,368,486</b>	<b>8,053,869</b>	<b>5,314,617</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(6,618,702)</b>	<b>(5,835,435)</b>	<b>(506,677)</b>	<b>5,328,758</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	1,071,171	321,800	321,800	0
Advances In	0	0	200,000	200,000
Transfers Out	(424,600)	(424,600)	(321,800)	102,800
Advances Out	0	0	(200,000)	(200,000)
<b>Total Other Financing Sources (Uses)</b>	<b>646,571</b>	<b>(102,800)</b>	<b>0</b>	<b>102,800</b>
<b>Net Change in Fund Balance</b>	<b>(5,972,131)</b>	<b>(5,938,235)</b>	<b>(506,677)</b>	<b>5,431,558</b>
<b>Fund Balance at Beginning of Year</b>	<b>5,688,113</b>	<b>5,688,113</b>	<b>5,688,113</b>	<b>0</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>565,752</b>	<b>565,752</b>	<b>565,752</b>	<b>0</b>
<b>Fund Balance at End of Year</b>	<b>\$281,734</b>	<b>\$315,630</b>	<b>\$5,747,188</b>	<b>\$5,431,558</b>



**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds*  
*For the Year Ended December 31, 2004*

	<b>Real Estate Assessment Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
<b>REVENUES:</b>				
Charges for Services	\$350,000	\$416,077	\$417,505	\$1,428
Licenses and Permits	0	100	90	(10)
Other	0	24	24	0
<b>Total Revenues</b>	<b>350,000</b>	<b>416,201</b>	<b>417,619</b>	<b>1,418</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
<b>General Government:</b>				
Legislative and Executive				
Personal Services	138,000	141,025	90,131	50,894
Contractual Services	825,870	622,501	294,147	328,354
Materials and Supplies	11,564	10,764	6,701	4,063
Capital Outlay	12,000	82,000	81,988	12
Other	5,286	4,750	3,000	1,750
<b>Total Expenditures</b>	<b>992,720</b>	<b>861,040</b>	<b>475,967</b>	<b>385,073</b>
<b>Net Change in Fund Balance</b>	<b>(642,720)</b>	<b>(444,839)</b>	<b>(58,348)</b>	<b>386,491</b>
<b>Fund Balance at Beginning of Year</b>	<b>590,202</b>	<b>590,202</b>	<b>590,202</b>	<b>0</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>177,970</b>	<b>177,970</b>	<b>177,970</b>	<b>0</b>
<b>Fund Balance at End of Year</b>	<b>\$125,452</b>	<b>\$323,333</b>	<b>\$709,824</b>	<b>\$386,491</b>

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds, continued*  
*For the Year Ended December 31, 2004*

	<b><i>Ditch Maintenance Fund</i></b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
<b>REVENUES:</b>				
Special Assessments	\$182,699	\$187,265	\$187,265	\$0
Other	1,000	2,185	2,185	0
<b>Total Revenues</b>	<b>183,699</b>	<b>189,450</b>	<b>189,450</b>	<b>0</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Public Works				
Personal Services	86,000	94,500	76,932	17,568
Contractual Services	7,738	16,144	10,253	5,891
Materials and Supplies	21,954	35,097	19,502	15,595
Capital Outlay	39,569	157,884	95,786	62,098
Other	35,630	42,929	5,781	37,148
<b>Total Expenditures</b>	<b>190,891</b>	<b>346,554</b>	<b>208,254</b>	<b>138,300</b>
Net Change in Fund Balance	(7,192)	(157,104)	(18,804)	138,300
Fund Balance at Beginning of Year	155,662	155,662	155,662	0
Prior Year Encumbrances Appropriated	7,192	7,192	7,192	0
<b>Fund Balance at End of Year</b>	<b>\$155,662</b>	<b>\$5,750</b>	<b>\$144,050</b>	<b>\$138,300</b>

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds, continued*  
*For the Year Ended December 31, 2004*

	<b>Child Support Enforcement Agency Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
<b>REVENUES:</b>				
Charges for Services	\$130,000	\$130,000	\$186,022	\$56,022
Intergovernmental	800,000	526,303	446,277	(80,026)
Other	5,000	5,000	37,299	32,299
<b>Total Revenues</b>	<b>935,000</b>	<b>661,303</b>	<b>669,598</b>	<b>8,295</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Human Services				
Personal Services	418,500	418,500	279,199	139,301
Contractual Services	745,763	616,296	467,508	148,788
Materials and Supplies	9,723	5,043	5,043	0
Capital Outlay	8,000	4,000	4,000	0
Other	37,808	38,921	13,121	25,800
<b>Total Expenditures</b>	<b>1,219,794</b>	<b>1,082,760</b>	<b>768,871</b>	<b>313,889</b>
<b>Excess of Revenues (Under) Expenditures</b>	<b>(284,794)</b>	<b>(421,457)</b>	<b>(99,273)</b>	<b>322,184</b>
<b>OTHER FINANCING SOURCES AND (USES):</b>				
Advances In	0	0	80,000	80,000
Advances Out	0	0	(80,000)	(80,000)
<b>Total Other Financing Sources and (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Change in Fund Balance</b>	<b>(284,794)</b>	<b>(421,457)</b>	<b>(99,273)</b>	<b>322,184</b>
<b>Fund Balance at Beginning of Year</b>	<b>389,452</b>	<b>389,452</b>	<b>389,452</b>	<b>0</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>207,694</b>	<b>207,694</b>	<b>207,694</b>	<b>0</b>
<b>Fund Balance at End of Year</b>	<b>\$312,352</b>	<b>\$175,689</b>	<b>\$497,873</b>	<b>\$322,184</b>

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds, continued*  
*For the Year Ended December 31, 2004*

	<b>DRETAC Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
<b>REVENUES:</b>				
Charges for Services	\$40,000	\$100,577	\$100,577	\$0
Other	0	659	659	0
<b>Total Revenues</b>	<b>40,000</b>	<b>101,236</b>	<b>101,236</b>	<b>0</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
<b>General Government:</b>				
Legislative & Executive				
Personal Services	59,653	88,794	80,798	7,996
Contractual Services	2,489	9,172	8,030	1,142
Materials and Supplies	1,405	5,072	4,808	264
Other	225	1,025	525	500
<b>Total Expenditures</b>	<b>63,772</b>	<b>104,063</b>	<b>94,161</b>	<b>9,902</b>
Net Change in Fund Balance	(23,772)	(2,827)	7,075	9,902
Fund Balance at Beginning of Year	41,714	41,714	41,714	0
Prior Year Encumbrances Appropriated	2,417	2,417	2,417	0
<b>Fund Balance at End of Year</b>	<b>\$20,359</b>	<b>\$41,304</b>	<b>\$51,206</b>	<b>\$9,902</b>

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds, continued*  
*For the Year Ended December 31, 2004*

	<b>Public Safety Building Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Rent	\$4,500	\$5,000	\$5,200	\$200
Other	2,000	3,001	3,351	350
Total Revenues	<u>6,500</u>	<u>8,001</u>	<u>8,551</u>	<u>550</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Personal Services	2,685	3,260	2,788	472
Contractual Services	551	1,905	1,406	499
Materials and Supplies	2,927	965	328	637
Capital Outlay	0	1,501	0	1,501
Other	3,389	3,852	3,343	509
Total Expenditures	<u>9,552</u>	<u>11,483</u>	<u>7,865</u>	<u>3,618</u>
Net Change in Fund Balance	(3,052)	(3,482)	686	4,168
Fund Balance at Beginning of Year	383	383	383	0
Prior Year Encumbrances Appropriated	<u>3,099</u>	<u>3,099</u>	<u>3,099</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$430</u></u>	<u><u>\$0</u></u>	<u><u>\$4,168</u></u>	<u><u>\$4,168</u></u>

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds, continued*  
*For the Year Ended December 31, 2004*

	<b><i>Dog and Kennel Fund</i></b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
<b>REVENUES:</b>				
Charges for Services	\$19,000	\$25,100	\$27,443	\$2,343
Licenses and Permits	134,225	134,225	125,910	(8,315)
Fines and Forfeitures	7,400	6,900	6,436	(464)
Interest	0	0	5	5
<b>Total Revenues</b>	<b>160,625</b>	<b>166,225</b>	<b>159,794</b>	<b>(6,431)</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
<b>Health</b>				
Personal Services	84,540	97,074	95,600	1,474
Contractual Services	13,882	14,420	11,993	2,427
Materials and Supplies	33,251	30,044	30,023	21
Capital Outlay	4,000	5,800	2,620	3,180
Other	11,253	9,426	2,846	6,580
<b>Total Expenditures</b>	<b>146,926</b>	<b>156,764</b>	<b>143,082</b>	<b>13,682</b>
Excess of Revenues Over Expenditures	13,699	9,461	16,712	7,251
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers Out	(2,800)	(17,267)	(17,267)	0
<b>Net Change in Fund Balance</b>	<b>10,899</b>	<b>(7,806)</b>	<b>(555)</b>	<b>7,251</b>
Fund Balance at Beginning of Year	9,115	9,115	9,115	0
Prior Year Encumbrances Appropriated	10,906	10,906	10,906	0
<b>Fund Balance at End of Year</b>	<b>\$30,920</b>	<b>\$12,215</b>	<b>\$19,466</b>	<b>\$7,251</b>

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds, continued*  
*For the Year Ended December 31, 2004*

	<b>Allen Eiry Special Guardianship Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Other	\$42,000	\$42,286	\$42,247	(\$39)
Total Revenues	42,000	42,286	42,247	(39)
EXPENDITURES:				
Current:				
Human Services				
Personal Services	43,149	43,078	42,652	426
Contractual Services	820	344	344	0
Materials and Supplies	886	1,153	1,153	0
Capital Outlay	0	306	305	1
Other	1,501	1,177	1,177	0
Total Expenditures	46,356	46,058	45,631	427
Net Change in Fund Balance	(4,356)	(3,772)	(3,384)	388
Fund Balance at Beginning of Year	3,302	3,302	3,302	0
Prior Year Encumbrances Appropriated	1,063	1,063	1,063	0
Fund Balance at End of Year	\$9	\$593	\$981	\$388

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds, continued*  
*For the Year Ended December 31, 2004*

	<b>Community Correction Grant Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
<b>REVENUES:</b>				
Intergovernmental	\$57,155	\$57,156	\$57,156	\$0
Other	0	12	12	0
<b>Total Revenues</b>	<b>57,155</b>	<b>57,168</b>	<b>57,168</b>	<b>0</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Public Safety				
Personal Services	48,179	51,273	50,256	1,017
Contractual Services	4,228	4,044	3,728	316
Materials and Supplies	4,543	5,365	4,954	411
Other	16,450	16,304	16,154	150
<b>Total Expenditures</b>	<b>73,400</b>	<b>76,986</b>	<b>75,092</b>	<b>1,894</b>
Excess of Revenues (Under) Expenditures	(16,245)	(19,818)	(17,924)	1,894
<b>OTHER FINANCING (USES):</b>				
Transfers Out	(600)	(2,952)	0	2,952
<b>Net Change in Fund Balance</b>	<b>(16,845)</b>	<b>(22,770)</b>	<b>(17,924)</b>	<b>4,846</b>
Fund Balance at Beginning of Year	20,055	20,055	20,055	0
Prior Year Encumbrances Appropriated	3,321	3,321	3,321	0
<b>Fund Balance at End of Year</b>	<b>\$6,531</b>	<b>\$606</b>	<b>\$5,452</b>	<b>\$4,846</b>

*Continued*



**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds, continued*  
*For the Year Ended December 31, 2004*

	<b>Title V Delinquency Grant Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$8,756	\$8,756	\$8,756	\$0
EXPENDITURES:				
Current:				
General Government:				
Judicial				
Contractual Services	8,756	8,756	7,755	1,001
Net Change in Fund Balance	0	0	1,001	1,001
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$0	\$0	\$1,001	\$1,001

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds, continued*  
*For the Year Ended December 31, 2004*

	<b>Workforce Investment Act Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
<b>REVENUES:</b>				
Intergovernmental	\$345,000	\$79,495	\$79,495	\$0
Other	0	80,000	80,000	0
<b>Total Revenues</b>	<b>345,000</b>	<b>159,495</b>	<b>159,495</b>	<b>0</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Human Services				
Contractual Services	220,000	150,225	150,225	0
Materials and Supplies	13,000	4,208	4,208	0
Capital Outlay	6,500	6,171	6,171	0
Other	31,500	8,891	8,891	0
<b>Total Expenditures</b>	<b>271,000</b>	<b>169,495</b>	<b>169,495</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	74,000	(10,000)	(10,000)	0
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In	0	10,000	10,000	0
Advances In	0	0	80,000	80,000
Advances Out	0	0	(80,000)	(80,000)
<b>Total Other Financing Sources and Uses</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>
<b>Net Change in Fund Balance</b>	<b>74,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
Fund Balance at Beginning of Year	0	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$74,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds, continued*  
*For the Year Ended December 31, 2004*

	<b>E-911 Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Other	\$7,000	\$0	\$0	\$0
Total Revenues	7,000	0	0	0
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	2,355	3,897	1,774	2,123
Contractual Services	15,145	13,219	11,648	1,571
Materials and Supplies	455	200	200	0
Capital Outlay	0	4,200	3,475	725
Total Expenditures	17,955	21,516	17,097	4,419
Excess of Revenues (Under) Expenditures	(10,955)	(21,516)	(17,097)	4,419
OTHER FINANCING SOURCES:				
Transfers In	10,200	10,200	10,200	0
Net Change in Fund Balance	(755)	(11,316)	(6,897)	4,419
Fund Balance at Beginning of Year	10,866	10,866	10,866	0
Prior Year Encumbrances Appropriated	450	450	450	0
Fund Balance at End of Year	\$10,561	\$0	\$4,419	\$4,419

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds, continued*  
*For the Year Ended December 31, 2004*

	<b>Children Services Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
<b>REVENUES:</b>				
Intergovernmental	\$600,000	\$982,948	\$996,822	\$13,874
Other	55,000	45,168	44,323	(845)
<b>Total Revenues</b>	<b>655,000</b>	<b>1,028,116</b>	<b>1,041,145</b>	<b>13,029</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Human Services				
Contractual Services	996,213	1,446,213	1,446,212	1
Other	76,041	100,503	86,913	13,590
<b>Total Expenditures</b>	<b>1,072,254</b>	<b>1,546,716</b>	<b>1,533,125</b>	<b>13,591</b>
<b>Excess of Revenues (Under) Expenditures</b>	<b>(417,254)</b>	<b>(518,600)</b>	<b>(491,980)</b>	<b>26,620</b>
<b>OTHER FINANCING SOURCES:</b>				
Transfers In	300,000	421,582	421,582	0
<b>Net Change in Fund Balance</b>	<b>(117,254)</b>	<b>(97,018)</b>	<b>(70,398)</b>	<b>26,620</b>
Fund Balance at Beginning of Year	189,122	189,122	189,122	0
Prior Year Encumbrances Appropriated	22,254	22,254	22,254	0
<b>Fund Balance at End of Year</b>	<b>\$94,122</b>	<b>\$114,358</b>	<b>\$140,978</b>	<b>\$26,620</b>

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds, continued*  
*For the Year Ended December 31, 2004*

	<b>Foster Children Donations Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Contributions and Donations	\$2,500	\$2,500	\$4,909	\$2,409
EXPENDITURES:				
Current:				
Human Services				
Other	5,907	6,110	5,600	510
Net Change in Fund Balance	(3,407)	(3,610)	(691)	2,919
Fund Balance at Beginning of Year	9,570	9,570	9,570	0
Prior Year Encumbrances Appropriated	2,407	2,407	2,407	0
Fund Balance at End of Year	\$8,570	\$8,367	\$11,286	\$2,919

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds, continued*  
*For the Year Ended December 31, 2004*

	<b>Recycling and Litter Prevention Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
<b>REVENUES:</b>				
Charges for Services	\$500	\$2,600	\$2,504	(\$96)
Intergovernmental	93,294	105,250	101,308	(3,942)
Contributions and Donations	1,200	1,700	1,680	(20)
Other	21,466	1,000	18	(982)
<b>Total Revenues</b>	<b>116,460</b>	<b>110,550</b>	<b>105,510</b>	<b>(5,040)</b>
<b>EXPENDITURES:</b>				
Current:				
Conservation and Recreation				
Personal Services	68,373	65,020	64,580	440
Contractual Services	26,378	21,977	21,895	82
Materials and Supplies	10,300	10,190	10,012	178
Capital Outlay	1,300	3,615	3,615	0
Other	8,509	9,720	9,720	0
<b>Total Expenditures</b>	<b>114,860</b>	<b>110,522</b>	<b>109,822</b>	<b>700</b>
Excess of Revenues Over (Under) Expenditures	1,600	28	(4,312)	(4,340)
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In	0	719	719	0
Transfers Out	0	(719)	(719)	0
Advances Out	0	0	(10,000)	(10,000)
<b>Total Other Financing Sources and Uses</b>	<b>0</b>	<b>0</b>	<b>(10,000)</b>	<b>(10,000)</b>
Net Change in Fund Balance	1,600	28	(14,312)	(14,340)
Fund Balance at Beginning of Year	1,401	1,401	1,401	0
Prior Year Encumbrances Appropriated	8,575	8,575	8,575	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$11,576</b>	<b>\$10,004</b>	<b>(\$4,336)</b>	<b>(\$14,340)</b>

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds, continued*  
*For the Year Ended December 31, 2004*

	<b>Pre-Disaster Mitigation Grant Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$25,890	\$25,890	\$19,417	(\$6,473)
EXPENDITURES:				
Current:				
Public Safety				
Contractual Services	25,890	25,890	25,890	0
Net Change in Fund Balance	0	0	(6,473)	(6,473)
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance (Deficit) at End of Year	\$0	\$0	(\$6,473)	(\$6,473)

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds, continued*  
*For the Year Ended December 31, 2004*

	<b>Probate Court Programs Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Charges for Services	\$51,900	\$48,740	\$47,882	(\$858)
Fines and Forfeitures	19,000	29,996	29,411	(585)
Other	0	1	1	0
Total Revenues	<u>70,900</u>	<u>78,737</u>	<u>77,294</u>	<u>(1,443)</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial				
Personal Services	2,922	9,039	7,380	1,659
Contractual Services	36,235	33,131	29,209	3,922
Materials and Supplies	1,298	1,233	1,000	233
Capital Outlay	27,400	47,374	45,851	1,523
Other	15,413	26,403	23,803	2,600
Total Expenditures	<u>83,268</u>	<u>117,180</u>	<u>107,243</u>	<u>9,937</u>
Net Change in Fund Balance	(12,368)	(38,443)	(29,949)	8,494
Fund Balance at Beginning of Year	69,221	69,221	69,221	0
Prior Year Encumbrances Appropriated	<u>40,527</u>	<u>40,527</u>	<u>40,527</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 97,380</u>	<u>\$ 71,305</u>	<u>\$ 79,799</u>	<u>\$ 8,494</u>

*Continued*



**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds, continued*  
*For the Year Ended December 31, 2004*

	<b>CDBG Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
<b>REVENUES:</b>				
Charges for Services	\$2,500	\$2,500	\$2,500	\$0
Interest	568	1,264	1,265	1
Other	28,414	26,771	25,610	(1,161)
<b>Total Revenues</b>	<b>31,482</b>	<b>30,535</b>	<b>29,375</b>	<b>(1,160)</b>
<b>EXPENDITURES:</b>				
Current:				
Community and Economic Development				
Personal Services	9,821	9,781	8,878	903
Travel	134	124	124	0
Contractual Services	3,191	14,141	7,641	6,500
Materials and Supplies	798	396	396	0
Capital Outlay	0	1,050	981	69
Other	1,577	5,605	5,576	29
<b>Total Expenditures</b>	<b>15,521</b>	<b>31,097</b>	<b>23,596</b>	<b>7,501</b>
Net Change in Fund Balance	15,961	(562)	5,779	6,341
Fund Balance at Beginning of Year	269,368	269,368	269,368	0
Prior Year Encumbrances Appropriated	2,131	2,131	2,131	0
<b>Fund Balance at End of Year</b>	<b>\$ 287,460</b>	<b>\$ 270,937</b>	<b>\$ 277,278</b>	<b>\$ 6,341</b>

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds, continued*  
*For the Year Ended December 31, 2004*

<b>Sheriff Highway Safety Grant Fund</b>				
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$9,000	\$9,000	\$0	(\$9,000)
Other	1	1	1	0
Total Revenues	9,001	9,001	1	(9,000)
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	0	2,364	2,088	276
Excess of Revenues Over (Under) Expenditures	9,001	6,637	(2,087)	(8,724)
OTHER FINANCING SOURCES AND USES:				
Advances In	0	0	3,000	3,000
Transfers Out	(112)	(113)	0	113
Total Other Financing Sources and Uses	(112)	(113)	3,000	3,113
Net Change in Fund Balance	8,889	6,524	913	(5,611)
Fund Balance at Beginning of Year	112	112	112	0
Fund Balance at End of Year	\$9,001	\$6,636	\$1,025	(\$5,611)

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Special Revenue Funds, continued  
 For the Year Ended December 31, 2004*

	<b>Drug Law Enforcement Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Fines and Forfeitures	\$500	\$0	\$0	\$0
EXPENDITURES:				
Current:				
Public Safety				
Materials and Supplies	420	184	83	101
Net Change in Fund Balance	80	(184)	(83)	101
Fund Balance at Beginning of Year	114	114	114	0
Prior Year Encumbrances Appropriated	320	320	320	0
Fund Balance at End of Year	\$514	\$250	\$351	\$101

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds, continued*  
*For the Year Ended December 31, 2004*

	<b>Emergency Management Agency Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
<b>REVENUES:</b>				
Charges for Services	\$0	\$311	\$311	\$0
Intergovernmental	30,000	36,600	38,149	1,549
Other	0	13,483	13,800	317
<b>Total Revenues</b>	<b>30,000</b>	<b>50,394</b>	<b>52,260</b>	<b>1,866</b>
<b>EXPENDITURES:</b>				
Current:				
Public Safety				
Personal Services	64,500	72,720	72,718	2
Contractual Services	14,092	37,097	35,300	1,797
Materials and Supplies	9,945	16,262	16,262	0
Capital Outlay	38,893	41,623	31,541	10,082
Other	3,114	2,998	2,247	751
<b>Total Expenditures</b>	<b>130,544</b>	<b>170,700</b>	<b>158,068</b>	<b>12,632</b>
Excess of Revenues (Under) Expenditures	(100,544)	(120,306)	(105,808)	14,498
<b>OTHER FINANCING SOURCES:</b>				
Transfers In	75,000	75,000	75,000	0
Net Change in Fund Balance	(25,544)	(45,306)	(30,808)	14,498
Fund Balance at Beginning of Year	19,763	19,763	19,763	0
Prior Year Encumbrances Appropriated	25,543	25,543	25,543	0
<b>Fund Balance at End of Year</b>	<b>\$19,762</b>	<b>\$0</b>	<b>\$14,498</b>	<b>\$14,498</b>

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds, continued*  
*For the Year Ended December 31, 2004*

	<b>Safe Communities Grant Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
<b>REVENUES:</b>				
Intergovernmental	\$28,000	\$37,000	\$27,157	(\$9,843)
Other	2	5	5	0
<b>Total Revenues</b>	<b>28,002</b>	<b>37,005</b>	<b>27,162</b>	<b>(9,843)</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Public Safety				
Personal Services	11,803	19,282	17,178	2,104
Contractual Services	2,544	9,766	9,766	0
Materials and Supplies	1,039	3,577	3,549	28
Capital Outlay	5,000	5,000	5,000	0
Other	1,100	1,638	1,621	17
<b>Total Expenditures</b>	<b>21,486</b>	<b>39,263</b>	<b>37,114</b>	<b>2,149</b>
Excess of Revenues Over (Under) Expenditures	6,516	(2,258)	(9,952)	(7,694)
<b>OTHER FINANCING SOURCES AND USES:</b>				
Advances In	0	0	8,000	8,000
Transfers Out	(251)	(259)	0	259
<b>Total Other Financing Sources and Uses</b>	<b>(251)</b>	<b>(259)</b>	<b>8,000</b>	<b>8,259</b>
Net Change in Fund Balance	6,265	(2,517)	(1,952)	565
Fund Balance at Beginning of Year	597	597	597	0
Prior Year Encumbrances Appropriated	5,959	5,959	5,959	0
<b>Fund Balance at End of Year</b>	<b>\$12,821</b>	<b>\$4,039</b>	<b>\$4,604</b>	<b>\$565</b>

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds, continued*  
*For the Year Ended December 31, 2004*

	<b>Juvenile Court Programs Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Charges for Services	\$60,000	\$33,000	\$32,972	(\$28)
Fines and Forfeitures	9,900	8,400	8,077	(323)
Intergovernmental	0	8,475	8,475	0
Contributions and Donations	350	0	0	0
Other	0	856	1,508	652
Total Revenues	70,250	50,731	51,032	301
EXPENDITURES:				
Current:				
General Government:				
Judicial				
Personal Services	20,683	20,684	15,827	4,857
Contractual Services	20,000	50,000	27,975	22,025
Materials and Supplies	0	10,259	5,441	4,818
Capital Outlay	20,000	30,000	11,801	18,199
Other	10,100	10,100	2,608	7,492
Total Expenditures	70,783	121,043	63,652	57,391
Net Change in Fund Balance	(533)	(70,312)	(12,620)	57,692
Fund Balance at Beginning of Year	105,965	105,965	105,965	0
Fund Balance at End of Year	\$ 105,432	\$ 35,653	\$ 93,345	\$ 57,692

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds, continued*  
*For the Year Ended December 31, 2004*

	<b>Victims of Crime Act Grant Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
<b>REVENUES:</b>				
Fines and Forfeitures	\$27,569	\$32,385	\$31,792	(\$593)
Intergovernmental	116,057	87,029	87,101	72
Other	83	33	33	0
<b>Total Revenues</b>	<b>143,709</b>	<b>119,447</b>	<b>118,926</b>	<b>(521)</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Human Services				
Personal Services	131,132	112,092	104,708	7,384
Contractual Services	4,644	4,591	4,577	14
Materials and Supplies	3,006	4,408	3,966	442
Capital Outlay	0	1,370	1,370	0
Other	2,092	1,798	1,329	469
<b>Total Expenditures</b>	<b>140,874</b>	<b>124,259</b>	<b>115,950</b>	<b>8,309</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>2,835</b>	<b>(4,812)</b>	<b>2,976</b>	<b>7,788</b>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In	0	2,615	17,501	14,886
Transfers Out	(1,549)	(17,501)	(17,501)	0
<b>Total Other Financing Sources and Uses</b>	<b>(1,549)</b>	<b>(14,886)</b>	<b></b>	<b>14,886</b>
<b>Net Change in Fund Balance</b>	<b>1,286</b>	<b>(19,698)</b>	<b>2,976</b>	<b>22,674</b>
<b>Fund Balance at Beginning of Year</b>	<b>30,653</b>	<b>30,653</b>	<b>30,653</b>	<b>0</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>1,939</b>	<b>1,939</b>	<b>1,939</b>	<b>0</b>
<b>Fund Balance at End of Year</b>	<b>\$33,878</b>	<b>\$12,894</b>	<b>\$35,568</b>	<b>\$22,674</b>

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds, continued*  
*For the Year Ended December 31, 2004*

	<b>Real Estate Tax Escrow Interest Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Interest	\$1,000	\$430	\$562	\$132
Other	0	2	2	0
	1,000	432	564	132
Total Revenues				
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Personal Services	1,415	1,047	852	195
Materials and Supplies	200	0	0	0
	1,615	1,047	852	195
Total Expenditures				
Net Change in Fund Balance	(615)	(615)	(288)	327
Fund Balance at Beginning of Year	615	615	615	
Fund Balance at End of Year	\$0	\$0	\$327	\$327

*Continued*



**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds, continued*  
*For the Year Ended December 31, 2004*

	<b>Homeland Security Grant Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$233,233	\$48,914	\$46,264	(\$2,650)
EXPENDITURES:				
Current:				
Public Safety				
Capital Outlay	5,500	5,500	5,500	0
Other	227,733	227,733	43,414	184,319
Total Expenditures	233,233	233,233	48,914	184,319
Net Change in Fund Balance	0	(184,319)	(2,650)	181,669
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance (Deficit) at End of Year	\$0	(\$184,319)	(\$2,650)	\$181,669

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds, continued*  
*For the Year Ended December 31, 2004*

	<i>Victim Assistance Court Fine Fund</i>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Fines and Forfeitures	\$400	\$535	\$585	\$50
Contributions and Donations	0	530	530	0
<b>Total Revenues</b>	<b>400</b>	<b>1,065</b>	<b>1,115</b>	<b>50</b>
EXPENDITURES:				
Current:				
Human Services				
Contractual Services	400	400	400	0
Materials and Supplies	877	1,162	1,162	0
Capital Outlay	0	500	500	0
Other	703	1,700	1,365	335
<b>Total Expenditures</b>	<b>1,980</b>	<b>3,762</b>	<b>3,427</b>	<b>335</b>
Net Change in Fund Balance	(1,580)	(2,697)	(2,312)	385
Fund Balance at Beginning of Year	4,703	4,703	4,703	0
Prior Year Encumbrances Appropriated	980	980	980	0
<b>Fund Balance at End of Year</b>	<b>\$4,103</b>	<b>\$2,986</b>	<b>\$3,371</b>	<b>\$385</b>

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds, continued*  
*For the Year Ended December 31, 2004*

	<b>Hazardous Materials Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Other	\$0	\$1,740	\$2,966	\$1,226
Total Revenues	0	1,740	2,966	1,226
EXPENDITURES:				
Current:				
Public Safety				
Contractual Services	825	9,209	8,588	621
Materials and Supplies	20,031	17,105	12,678	4,427
Capital Outlay	4,200	4,200	0	4,200
Other	1,800	1,800	1,800	0
Total Expenditures	26,856	32,314	23,066	9,248
Excess of Revenues (Under) Expenditures	(26,856)	(30,574)	(20,100)	10,474
OTHER FINANCING SOURCES:				
Transfers In	11,000	11,000	11,000	0
Net Change in Fund Balance	(15,856)	(19,574)	(9,100)	10,474
Fund Balance at Beginning of Year	3,718	3,718	3,718	0
Prior Year Encumbrances Appropriated	15,856	15,856	15,856	0
Fund Balance at End of Year	\$3,718	\$0	\$10,474	\$10,474

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds, continued*  
*For the Year Ended December 31, 2004*

	<b>Youth Center JAIBG Grant Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
<b>REVENUES:</b>				
Intergovernmental	\$12,315	\$11,083	\$11,083	\$0
Other	0	11	11	0
<b>Total Revenues</b>	<b>12,315</b>	<b>11,094</b>	<b>11,094</b>	<b>0</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Public Safety				
Personal Services	447	447	215	232
Contractual Services	1,066	2,716	2,716	0
Capital Outlay	6,819	9,599	9,599	0
<b>Total Expenditures</b>	<b>8,332</b>	<b>12,762</b>	<b>12,530</b>	<b>232</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>3,983</b>	<b>(1,668)</b>	<b>(1,436)</b>	<b>232</b>
<b>OTHER FINANCING SOURCES:</b>				
Transfers In	0	1,232	1,232	0
<b>Net Change in Fund Balance</b>	<b>3,983</b>	<b>(436)</b>	<b>(204)</b>	<b>232</b>
Fund Balance at Beginning of Year	447	447	447	0
<b>Fund Balance at End of Year</b>	<b>\$4,430</b>	<b>\$11</b>	<b>\$243</b>	<b>\$232</b>

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds, continued*  
*For the Year Ended December 31, 2004*

	<u>Clerk of Courts Title Administration Fund</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
REVENUES:				
Charges for Services	\$180,000	\$173,060	\$169,650	(\$3,410)
Intergovernmental	15,000	18,300	18,642	342
Other	0	94	94	0
Total Revenues	<u>195,000</u>	<u>191,454</u>	<u>188,386</u>	<u>(3,068)</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial				
Personal Services	163,246	158,246	133,815	24,431
Contractual Services	2,678	3,602	2,079	1,523
Materials and Supplies	7,338	7,354	5,805	1,549
Capital Outlay	2,700	19,319	16,008	3,311
Other	4,053	11,550	2,849	8,701
Total Expenditures	<u>180,015</u>	<u>200,071</u>	<u>160,556</u>	<u>39,515</u>
Excess of Revenues Over (Under) Expenditures	<u>14,985</u>	<u>(8,617)</u>	<u>27,830</u>	<u>36,447</u>
OTHER FINANCING (USES):				
Transfers Out	<u>0</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>0</u>
Net Change in Fund Balance	14,985	(18,617)	17,830	36,447
Fund Balance at Beginning of Year	110,186	110,186	110,186	0
Prior Year Encumbrances Appropriated	<u>3,769</u>	<u>3,769</u>	<u>3,769</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 128,940</u>	<u>\$ 95,338</u>	<u>\$ 131,785</u>	<u>\$ 36,447</u>

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds, continued*  
*For the Year Ended December 31, 2004*

	<b>Recorder Equipment Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Charges for Services	\$0	\$43,000	\$43,376	\$376
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Contractual Services	2,182	25,555	22,555	3,000
Capital Outlay	10,000	10,000	10,000	
Total Expenditures	12,182	35,555	32,555	3,000
Net Change in Fund Balance	(12,182)	7,445	10,821	3,376
Fund Balance at Beginning of Year	113,122	113,122	113,122	0
Prior Year Encumbrances Appropriated	682	682	682	0
Fund Balance at End of Year	\$101,622	\$121,249	\$124,625	\$3,376

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds, continued*  
*For the Year Ended December 31, 2004*

	<b>Washington Street Bridge Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Contributions and Donations	\$600	\$300	\$400	\$100
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Contractual Services	4,935	2,500	2,500	0
Net Change in Fund Balance	(4,335)	(2,200)	(2,100)	100
Fund Balance at Beginning of Year	4,373	4,373	4,373	0
Prior Year Encumbrances Appropriated	2,435	2,435	2,435	0
Fund Balance at End of Year	\$2,473	\$4,608	\$4,708	\$100

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**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds, continued*  
*For the Year Ended December 31, 2004*

	<b><i>Delinquent Care and Custody Grant Fund</i></b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$500,000	\$249,119	\$249,119	\$0
Other	0	103	103	0
<b>Total Revenues</b>	<b>500,000</b>	<b>249,222</b>	<b>249,222</b>	<b>0</b>
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	252,554	459,184	413,168	46,016
Contractual Services	136,985	93,216	90,216	3,000
Materials and Supplies	4,792	2,910	2,910	0
Other	5,995	5,267	5,267	0
<b>Total Expenditures</b>	<b>400,326</b>	<b>560,577</b>	<b>511,561</b>	<b>49,016</b>
Excess of Revenues Over (Under) Expenditures	99,674	(311,355)	(262,339)	49,016
OTHER FINANCING SOURCES AND USES:				
Transfers In	0	223,696	223,763	67
Transfers Out	0	(223,763)	(223,763)	0
<b>Total Other Financing Sources and Uses</b>	<b>0</b>	<b>(67)</b>	<b>0</b>	<b>67</b>
Net Change in Fund Balance	99,674	(311,422)	(262,339)	49,083
Fund Balance at Beginning of Year	450,433	450,433	450,433	0
Prior Year Encumbrances Appropriated	3,452	3,452	3,452	0
<b>Fund Balance at End of Year</b>	<b>\$553,559</b>	<b>\$142,463</b>	<b>\$191,546</b>	<b>\$49,083</b>

*Continued*



**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds, continued*  
*For the Year Ended December 31, 2004*

	<i>Underground Storage Tank Fund</i>			Variance with Final Budget Over (Under)
	Original Budget	Final Budget	Actual	
EXPENDITURES:				
Current:				
Public Works				
Contractual Services	\$22,850	\$11,000	\$11,000	\$0
Net Change in Fund Balance	(22,850)	(11,000)	(11,000)	0
Fund Balance at Beginning of Year	5	5	5	0
Prior Year Encumbrances Appropriated	11,850	11,850	11,850	0
Fund Balance at End of Year	(\$10,995)	\$855	\$855	\$0

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds, continued*  
*For the Year Ended December 31, 2004*

	<i>Annexation Petition Fund</i>			Variance with Final Budget Over (Under)
	Original Budget	Final Budget	Actual	
REVENUES:				
Charges for Services	\$700	\$1,050	\$1,050	\$0
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Other	2,800	2,100	2,100	0
Net Change in Fund Balance	(2,100)	(1,050)	(1,050)	0
Fund Balance at Beginning of Year	700	700	700	0
Prior Year Encumbrances Appropriated	700	700	700	0
Fund Balance at End of Year	(\$700)	\$350	\$350	\$0

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds, continued*  
*For the Year Ended December 31, 2004*

	<b>METRICH-Drug Law Enforcement Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Fines and Forfeitures	\$500	\$87	\$87	\$0
EXPENDITURES:				
Current:				
Public Safety				
Contractual Services	900	0	0	0
Materials and Supplies	2,500	500	0	500
Other	1,150	2,500	2,500	0
Total Expenditures	4,550	3,000	2,500	500
Net Change in Fund Balance	(4,050)	(2,913)	(2,413)	500
Fund Balance at Beginning of Year	5,675	5,675	5,675	0
Prior Year Encumbrances Appropriated	4,050	4,050	4,050	0
Fund Balance at End of Year	\$5,675	\$6,812	\$7,312	\$500

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds, continued*  
*For the Year Ended December 31, 2004*

	<b>State Domestic Preparedness Grant Fund</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
REVENUES:				
Intergovernmental	\$90,823	\$260,609	\$210,790	(\$49,819)
Other	0	3,500	3,500	0
<b>Total Revenues</b>	<u>90,823</u>	<u>264,109</u>	<u>214,290</u>	<u>(49,819)</u>
EXPENDITURES:				
Current:				
Public Safety				
Materials and Supplies	20,000	33,350	31,036	2,314
Capital Outlay	70,822	216,508	209,500	7,008
<b>Total Expenditures</b>	<u>90,822</u>	<u>249,858</u>	<u>240,536</u>	<u>9,322</u>
Net Change in Fund Balance	1	14,251	(26,246)	(40,497)
Fund Balance (Deficit) at Beginning of Year	<u>(1)</u>	<u>(1)</u>	<u>(1)</u>	<u>0</u>
Fund Balance (Deficit) at End of Year	<u>\$0</u>	<u>\$14,250</u>	<u>(\$26,247)</u>	<u>(\$40,497)</u>

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds, continued*  
*For the Year Ended December 31, 2004*

	<b>Common Pleas Court Programs Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Charges for Services	\$19,100	\$18,476	\$18,303	(\$173)
Fines and Forfeitures	0	135,000	132,026	(2,974)
Other	0	51	51	0
Total Revenues	<u>19,100</u>	<u>153,527</u>	<u>150,380</u>	<u>(3,147)</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial				
Personal Services	7,125	7,125	2,665	4,460
Contractual Services	6,888	7,250	11,021	(3,771)
Materials and Supplies	4,412	4,110	3,087	1,023
Capital Outlay	14,836	14,836	73,913	(59,077)
Other	1,300	1,300	806	494
Total Expenditures	<u>34,561</u>	<u>34,621</u>	<u>91,492</u>	<u>(56,871)</u>
Net Change in Fund Balance	(15,461)	118,906	58,888	(60,018)
Fund Balance at Beginning of Year	78,584	78,584	78,584	0
Prior Year Encumbrances Appropriated	<u>800</u>	<u>800</u>	<u>800</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 63,923</u>	<u>\$ 198,290</u>	<u>\$ 138,272</u>	<u>\$ (60,018)</u>

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds, continued*  
*For the Year Ended December 31, 2004*

	<b>Sheriff Programs Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Charges for Services	\$8,511	\$18,025	\$20,804	\$2,779
Licenses and Permits	13,000	8,505	8,715	210
Fines and Forfeitures	700	700	641	(59)
Intergovernmental	1,511	0	0	0
Contributions and Donations	500	3,770	3,828	58
Other	0	25	22	(3)
Total Revenues	<u>24,222</u>	<u>31,025</u>	<u>34,010</u>	<u>2,985</u>
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	1,212	1,174	1,160	14
Contractual Services	4,000	4,000	3,510	490
Materials and Supplies	9,379	6,398	6,348	50
Capital Outlay	17,200	21,568	18,758	2,810
Other	10,041	7,888	6,092	1,796
Total Expenditures	<u>41,832</u>	<u>41,028</u>	<u>35,868</u>	<u>5,160</u>
Excess of Revenues (Under) Expenditures	<u>(17,610)</u>	<u>(10,003)</u>	<u>(1,858)</u>	<u>8,145</u>
OTHER FINANCING SOURCES:				
Transfers In	<u>0</u>	<u>6,565</u>	<u>6,565</u>	<u>0</u>
Net Change in Fund Balance	(17,610)	(3,438)	4,707	8,145
Fund Balance at Beginning of Year	28,877	28,877	28,877	0
Prior Year Encumbrances Appropriated	<u>8,071</u>	<u>8,071</u>	<u>8,071</u>	<u>0</u>
Fund Balance at End of Year	<u>\$19,338</u>	<u>\$33,510</u>	<u>\$41,655</u>	<u>\$8,145</u>

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds, continued*  
*For the Year Ended December 31, 2004*

	<b>FEMA Supplemental Planning Grant Fund</b>			Variance with Final Budget Over (Under)
	Original Budget	Final Budget	Actual	
REVENUES:				
Intergovernmental	\$0	\$18,849	\$18,849	\$0
EXPENDITURES:				
Current:				
Public Safety				
Contractual Services	21,618	21,618	21,618	0
Net Change in Fund Balance	(21,618)	(2,769)	(2,769)	0
Fund Balance (Deficit) at Beginning of Year	(17,016)	(17,016)	(17,016)	0
Prior Year Encumbrances Appropriated	21,618	21,618	21,618	0
Fund Balance (Deficit) at End of Year	(\$17,016)	\$1,833	\$1,833	\$0

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds, continued*  
*For the Year Ended December 31, 2004*

	<b>Sewer Grinder Pump Grant Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$15,390	\$15,390	\$15,390	\$0
EXPENDITURES:				
Current:				
Public Works				
Contractual Services	15,390	15,390	15,390	0
Net Change in Fund Balance	0	0	0	0
Fund Balance (Deficit) at Beginning of Year	(15,390)	(15,390)	(15,390)	0
Prior Year Encumbrances Appropriated	15,390	15,390	15,390	0
Fund Balance (Deficit) at End of Year	\$0	\$0	\$0	\$0

*Continued*



**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds, continued*  
*For the Year Ended December 31, 2004*

	<b>Safe Havens Grant Fund</b>			Variance with Final Budget Over (Under)
	Original Budget	Final Budget	Actual	
REVENUES:				
Intergovernmental	\$171,646	\$121,291	\$121,291	\$0
EXPENDITURES:				
Current:				
Human Services				
Contractual Services	149,276	145,791	145,791	0
Materials and Supplies	1,900	0	0	0
Capital Outlay	6,700	0	0	0
Other	13,770	0	0	0
Total Expenditures	171,646	145,791	145,791	0
Net Change in Fund Balance	0	(24,500)	(24,500)	0
Fund Balance at Beginning of Year	24,500	24,500	24,500	0
Fund Balance at End of Year	\$24,500	\$0	\$0	\$0

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds, continued*  
*For the Year Ended December 31, 2004*

	<b>Help America Vote Act Grant Fund</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Contractual Services	\$8,928	\$0	\$0	\$0
Capital Outlay	0	8,928	8,928	0
Total Expenditures	<u>8,928</u>	<u>8,928</u>	<u>8,928</u>	<u>0</u>
Net Change in Fund Balance	(8,928)	(8,928)	(8,928)	0
Fund Balance at Beginning of Year	8,928	8,928	8,928	0
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Debt Service Fund*  
*For the Year Ended December 31, 2004*

	<b>Bond Retirement Fund</b>			Variance with Final Budget Over (Under)
	Original Budget	Final Budget	Actual	
REVENUES:				
Interest	\$0	\$1,100	\$1,103	\$3
Rent	220,986	169,200	174,419	5,219
Total Revenues	<u>220,986</u>	<u>170,300</u>	<u>175,522</u>	<u>5,222</u>
EXPENDITURES:				
Debt Service:				
Principal Retirements	310,000	625,000	625,000	0
Interest and Fiscal Charges	171,491	328,983	319,315	9,668
Total Expenditures	<u>481,491</u>	<u>953,983</u>	<u>944,315</u>	<u>9,668</u>
Excess of Revenues (Under) Expenditures	<u>(260,505)</u>	<u>(783,683)</u>	<u>(768,793)</u>	<u>14,890</u>
OTHER FINANCING SOURCES:				
Transfers In	733,024	810,234	800,566	(9,668)
Net Change in Fund Balance	472,519	26,551	31,773	5,222
Fund Balance at Beginning of Year	<u>10,755</u>	<u>10,755</u>	<u>10,755</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$483,274</u></u>	<u><u>\$37,306</u></u>	<u><u>\$42,528</u></u>	<u><u>\$5,222</u></u>

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Capital Projects Funds*  
*For the Year Ended December 31, 2004*

	<b>CDBG Fund</b>			Variance with Final Budget Over (Under)
	Original Budget	Final Budget	Actual	
REVENUES:				
Intergovernmental	\$672,000	\$362,003	\$342,643	(\$19,360)
Other	0	7	7	0
<b>Total Revenues</b>	<b>672,000</b>	<b>362,010</b>	<b>342,650</b>	<b>(19,360)</b>
EXPENDITURES:				
Capital Outlay	663,737	367,776	342,225	25,551
Net Change in Fund Balance	8,263	(5,766)	425	6,191
Fund Balance at Beginning of Year	1,151	1,151	1,151	0
Prior Year Encumbrances Appropriated	4,621	4,621	4,621	0
<b>Fund Balance at End of Year</b>	<b>\$14,035</b>	<b>\$6</b>	<b>\$6,197</b>	<b>\$6,191</b>

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Capital Projects Funds, continued*  
*For the Year Ended December 31, 2004*

	<b><i>EPA On-lot Septic Systems Grant Fund</i></b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$0	\$2,597	\$2,597	\$0
Interest	222	282	293	11
Other	11,122	14,122	14,627	505
	11,344	17,001	17,517	516
Total Revenues				
EXPENDITURES:				
Capital Outlay	4,809	11,332	11,308	24
Debt Service:				
Principal Retirements	5,314	5,314	5,314	
	10,123	16,646	16,622	24
Total Expenditures				
Net Change in Fund Balance	1,221	355	895	540
Fund Balance at Beginning of Year	80,155	80,155	80,155	0
Prior Year Encumbrances Appropriated	1,859	1,859	1,859	0
Fund Balance at End of Year	\$83,235	\$82,369	\$82,909	\$540

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Capital Projects Funds, continued*  
*For the Year Ended December 31, 2004*

	<b>TR 88 Bridge Replacement Grant Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$684,142	\$460,445	\$460,445	\$0
EXPENDITURES:				
Capital Outlay	684,142	460,445	460,445	0
Net Change in Fund Balance	0	0	0	0
Fund Balance (Deficit) at Beginning of Year	(6,000)	(6,000)	(6,000)	0
Prior Year Encumbrances Appropriated	6,000	6,000	6,000	0
Fund Balance at End of Year	\$0	\$0	\$0	\$0

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Capital Projects Funds, continued*  
*For the Year Ended December 31, 2004*

	<b>CR 12 Bridge Replacement Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$281,397	\$2,440	\$2,440	\$0
EXPENDITURES:				
Capital Outlay	281,397	2,440	2,440	0
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0	\$0

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Capital Projects Funds, continued*  
*For the Year Ended December 31, 2004*

	<b>CR 6 Bridge Replacement Grant Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$951,859	\$684,647	\$605,941	(\$78,706)
EXPENDITURES:				
Capital Outlay	951,859	684,647	684,646	1
Net Change in Fund Balance	0	0	(78,705)	(78,705)
Fund Balance (Deficit) at Beginning of Year	(6,000)	(6,000)	(6,000)	0
Prior Year Encumbrances Appropriated	6,000	6,000	6,000	0
Fund Balance (Deficit) at End of Year	\$0	\$0	\$ (78,705)	\$ (78,705)

*Continued*



**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Capital Projects Funds, continued*  
*For the Year Ended December 31, 2004*

	<b><i>Tyber Rd Reconstruction Fund</i></b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$9,800	\$9,730	\$9,730	0
Excess of Revenues Over Expenditures	9,800	9,730	9,730	0
OTHER FINANCING (USES):				
Transfers Out	(20,000)	(20,000)	(20,000)	0
Net Change in Fund Balance	(10,200)	(10,270)	(10,270)	0
Fund Balance at Beginning of Year	10,270	10,270	10,270	0
Fund Balance at End of Year	\$70	\$0	\$0	\$0

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Capital Projects Funds, continued*  
*For the Year Ended December 31, 2004*

	<b>Honey Creek Sewer Project Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$384,269	\$384,269	\$212,419	(\$171,850)
EXPENDITURES:				
Capital Outlay	487,198	461,173	252,356	208,817
Net Change in Fund Balance	(102,929)	(76,904)	(39,937)	36,967
Fund Balance (Deficit) at Beginning of Year	(168,305)	(168,305)	(168,305)	0
Prior Year Encumbrances Appropriated	271,243	271,243	271,243	0
Fund Balance at End of Year	\$9	\$26,034	\$63,001	\$36,967

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Capital Projects Funds, continued  
 For the Year Ended December 31, 2004*

	<b>Issue 2 Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$938,136	\$933,626	\$933,626	\$0
EXPENDITURES:				
Capital Outlay	968,539	\$946,138	\$946,138	\$0
Net Change in Fund Balance	(30,403)	(12,512)	(12,512)	\$0
Fund Balance at Beginning of Year	(11,275)	(11,275)	(11,275)	\$0
Prior Year Encumbrances Appropriated	23,787	\$23,787	\$23,787	\$0
Fund Balance (Deficit) at End of Year	(\$17,891)	\$0	\$0	\$0

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Capital Projects Funds, continued*  
*For the Year Ended December 31, 2004*

	<b>Board of Education Annex Fund</b>			Variance with Final Budget Over (Under)
	Original Budget	Final Budget	Actual	
Fund Balance (Deficit) at Beginning of Year	\$16,250	\$16,250	\$16,250	\$0
Fund Balance (Deficit) at End of Year	\$16,250	\$16,250	\$16,250	\$0

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Capital Projects Funds, continued*  
*For the Year Ended December 31, 2004*

	<b>Hanson Building Construction Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$129,536	\$42,077	\$42,077	\$0
Interest	0	735	735	0
Other	0	83,423	83,423	0
	129,536	126,235	126,235	0
Total Revenues				
EXPENDITURES:				
Capital Outlay	400,947	412,446	412,446	0
Excess of Revenues Over (Under) Expenditures	(271,411)	(286,211)	(286,211)	0
OTHER FINANCING SOURCES:				
Transfers In	0	1,826	1,826	0
Net Change in Fund Balance	(271,411)	(284,385)	(284,385)	0
Fund Balance (Deficit) at Beginning of Year	(115,561)	(115,561)	(115,561)	0
Prior Year Encumbrances Appropriated	399,947	399,947	399,947	0
Fund Balance at End of Year	\$12,975	\$1	\$1	\$0

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Capital Projects Funds, continued*  
*For the Year Ended December 31, 2004*

	<b>County Capital Projects Fund</b>			Variance with Final Budget Over (Under)
	Original Budget	Final Budget	Actual	
EXPENDITURES:				
Capital Outlay	\$3,058	\$28,508	\$28,213	\$295
Debt Service:				
Principal Retirements	0	1,280,000	1,280,000	0
Interest and Fiscal Charges	0	19,348	19,348	0
Total Expenditures	<u>3,058</u>	<u>1,327,856</u>	<u>1,327,561</u>	<u>295</u>
Excess of Revenues (Under) Expenditures	<u>(3,058)</u>	<u>(1,327,856)</u>	<u>(1,327,561)</u>	<u>295</u>
OTHER FINANCING SOURCES:				
Transfers In	180,000	350,798	350,798	0
Notes Issued	0	980,000	980,000	0
Total Other Financing Sources	<u>180,000</u>	<u>1,330,798</u>	<u>1,330,798</u>	<u>0</u>
Net Change in Fund Balance	176,942	2,942	3,237	295
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$176,942</u></u>	<u><u>\$2,942</u></u>	<u><u>\$3,237</u></u>	<u><u>\$295</u></u>

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Capital Projects Funds, continued*  
*For the Year Ended December 31, 2004*

	<b>CROSSWAEH CBCF Fund</b>			Variance with Final Budget Over (Under)
	Original Budget	Final Budget	Actual	
REVENUES:				
Intergovernmental	\$2,155,450	\$69,300	\$69,300	\$0
EXPENDITURES:				
Capital Outlay	2,155,450	24,750	24,750	0
Excess of Revenues Over Expenditures	0	44,550	44,550	0
OTHER FINANCING (USES):				
Advances Out	0	0	(50,000)	(50,000)
Net Change in Fund Balance	0	44,550	(5,450)	(50,000)
Fund Balance at Beginning of Year	5,450	5,450	5,450	0
Fund Balance at End of Year	<u>\$5,450</u>	<u>\$50,000</u>	<u>\$0</u>	<u>(\$50,000)</u>

**Seneca County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Enterprise Fund*  
*For the Year Ended December 31, 2004*

	<b>Emergency Medical Services Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
<b>OPERATING REVENUES:</b>				
Charges for Services	\$135,000	\$185,000	\$198,543	\$13,543
Other	3,000	600	529	(71)
<b>Total Operating Revenues</b>	<b>138,000</b>	<b>185,600</b>	<b>199,072</b>	<b>13,472</b>
<b>OPERATING EXPENSES:</b>				
Personal Services	66,300	79,331	78,737	594
Contractual Services	102,606	172,130	159,291	12,839
Materials and Supplies	38,477	48,002	46,214	1,788
Capital Outlay	71,500	168,009	20,153	147,856
Other	22,818	42,542	39,412	3,130
<b>Total Operating Expenses</b>	<b>301,701</b>	<b>510,014</b>	<b>343,807</b>	<b>166,207</b>
<b>Operating Income (Loss)</b>	<b>(163,701)</b>	<b>(324,414)</b>	<b>(144,735)</b>	<b>179,679</b>
<b>NON-OPERATING REVENUES:</b>				
Operating Grants	10,000	24,400	24,400	0
<b>(Loss) Before Transfers</b>	<b>(153,701)</b>	<b>(300,014)</b>	<b>(120,335)</b>	<b>179,679</b>
Transfers In	118,000	118,000	143,800	25,800
<b>Net Change in Fund Equity</b>	<b>(35,701)</b>	<b>(182,014)</b>	<b>23,465</b>	<b>205,479</b>
Fund Equity at Beginning of Year	146,904	146,904	146,904	0
Prior Year Encumbrances Appropriated	35,110	35,110	35,110	0
<b>Fund Equity at End of Year</b>	<b>\$146,313</b>	<b>\$0</b>	<b>\$205,479</b>	<b>\$205,479</b>



**Seneca County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Enterprise Fund*  
*For the Year Ended December 31, 2004*

	<b>County Sewer District Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
<b>OPERATING REVENUES:</b>				
Charges for Services	\$78,615	\$80,615	\$85,662	\$5,047
Tap-In Fees	587	9,737	9,687	(50)
Other	0	227	254	27
<b>Total Operating Revenues</b>	<b>79,202</b>	<b>90,579</b>	<b>95,603</b>	<b>5,024</b>
<b>OPERATING EXPENSES:</b>				
Personal Services	36,100	55,670	53,100	2,570
Contractual Services	34,141	35,273	35,273	0
Materials and Supplies	2,040	1,533	859	674
Capital Outlay	2,000	1,055	1,055	0
Other	26,687	13,500	11,173	2,327
<b>Total Operating Expenses</b>	<b>100,968</b>	<b>107,031</b>	<b>101,460</b>	<b>5,571</b>
<b>Operating Income (Loss)</b>	<b>(21,766)</b>	<b>(16,452)</b>	<b>(5,857)</b>	<b>10,595</b>
<b>NON-OPERATING REVENUES (EXPENSES):</b>				
Advances In	0	0	40,000	40,000
Advances Out	0	0	(40,000)	(40,000)
<b>Net Change in Fund Equity</b>	<b>(21,766)</b>	<b>(16,452)</b>	<b>(5,857)</b>	<b>10,595</b>
Fund Equity at Beginning of Year	24,407	24,407	24,407	0
Prior Year Encumbrances Appropriated	3,481	3,481	3,481	0
<b>Fund Equity at End of Year</b>	<b>\$6,122</b>	<b>\$11,436</b>	<b>\$22,031</b>	<b>\$10,595</b>

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# *Seneca County*

## *Statistical Section*

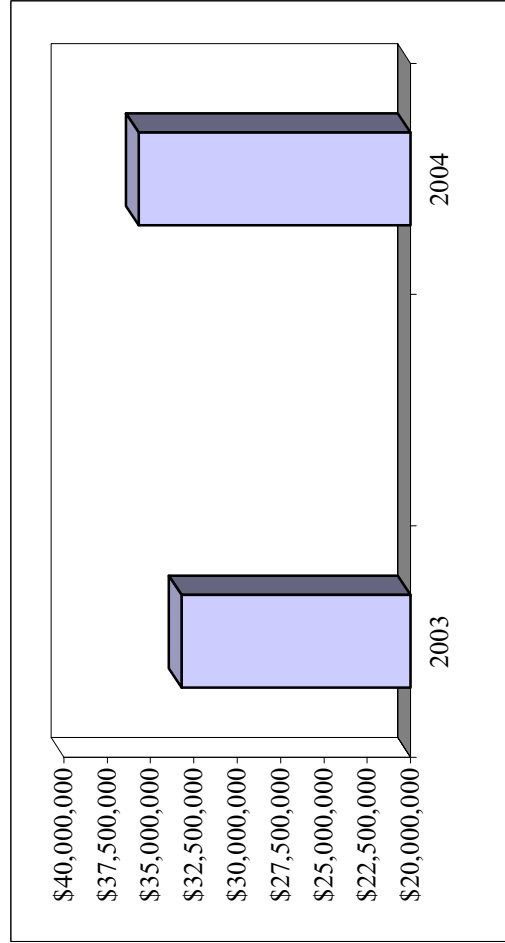




***The Following Unaudited Statistical Tables  
Reflect Social and Economic Data,  
Financial Trends, and Fiscal Capacity of the County***

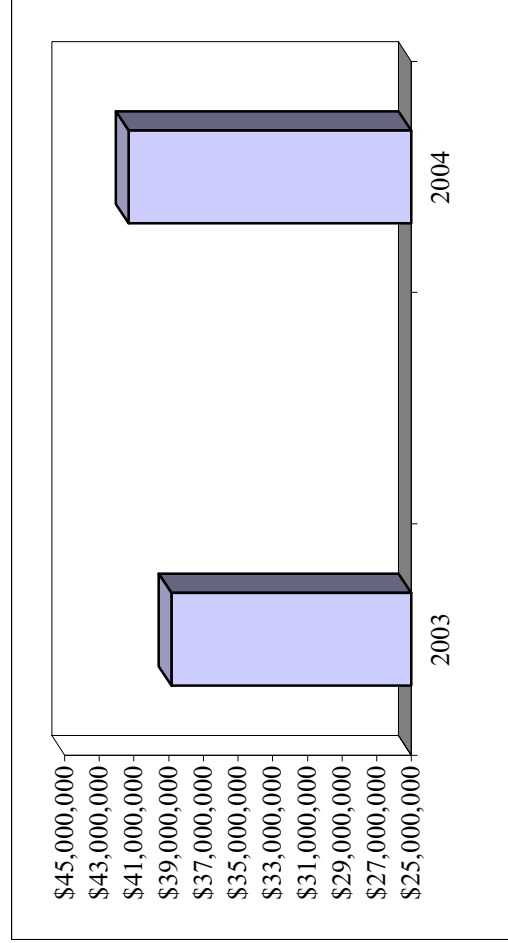
**Table 1**  
**Seneca County, Ohio**  
**Government-Wide Expenses by Function**  
**Last Two Years**

	2003	2004
General Government		
Legislative and Executive	\$3,828,702	\$4,844,018
Judicial	2,384,075	2,340,983
Public Safety	4,426,619	5,266,108
Public Works	5,818,898	2,295,767
Health	6,740,199	7,351,957
Human Services	8,413,832	8,970,886
Conservation and Recreation	179,826	272,000
Community and Economic Development	700,943	53,261
Other	91,826	3,576,404
Intergovernmental	254,378	387,845
Interest and Fiscal Changes	355,499	334,154
<b>TOTAL</b>	<b>\$33,194,797</b>	<b>\$35,693,383</b>



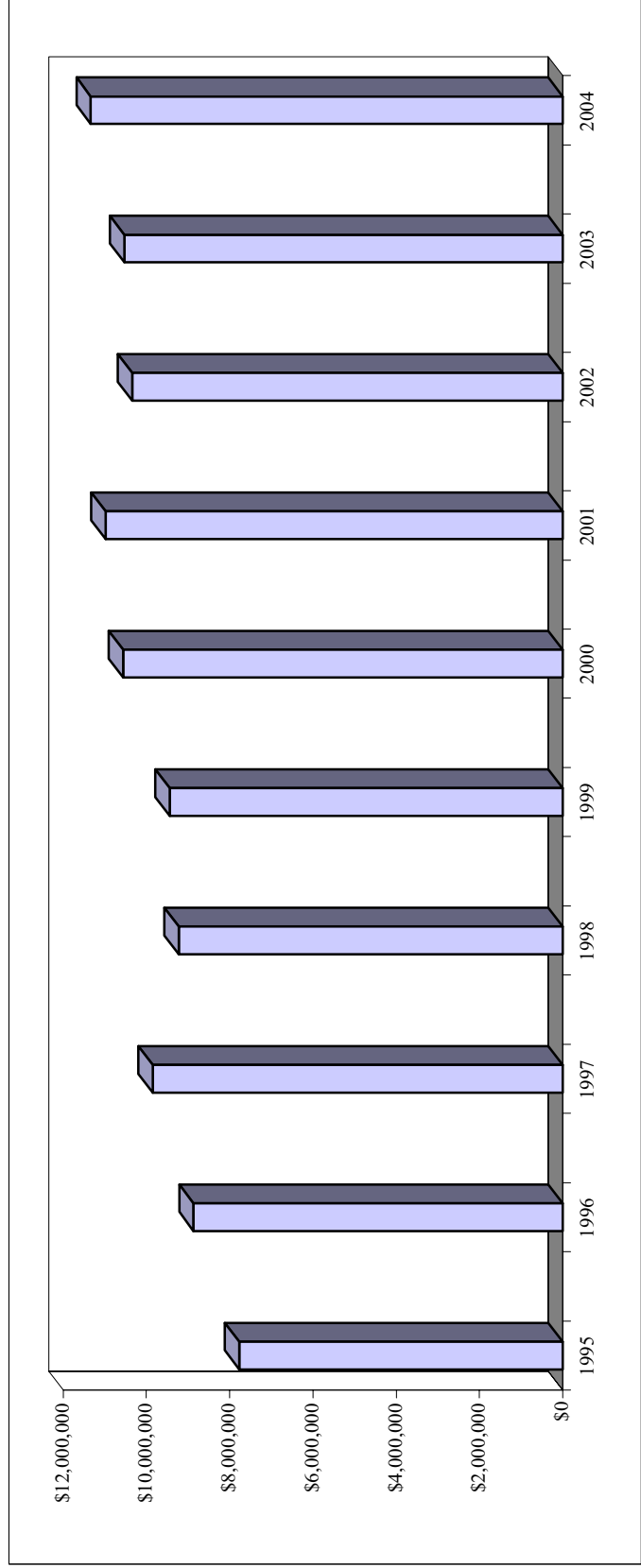
**Table 2**  
**Seneca County, Ohio**  
**Government-Wide Revenues by Source**  
**Last Two Years**

	2003	2004
Charges for Services and Sales	\$4,329,245	\$4,224,334
Operating Grants and Contributions	17,517,667	16,442,037
Capital Grants and Contributions	3,035,436	4,944,696
Property Taxes	6,027,354	5,998,544
Sales Taxes	5,249,131	6,539,151
Grants and Entitlements not Restricted to Specific Programs	1,539,153	1,810,210
Gifts and Donations	28,825	27,393
Investment Earnings	313,666	303,416
Miscellaneous	786,793	1,008,630
<b>TOTAL</b>	<b>\$38,827,270</b>	<b>\$41,298,411</b>



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

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
General Government	\$4,028,836	\$4,743,427	\$5,116,713	\$4,902,397	\$5,254,530	\$5,882,059	\$6,022,119	\$5,577,035	\$5,681,520	\$6,218,575
Public Safety	2,558,083	2,810,618	2,945,486	3,229,486	3,320,554	3,771,339	3,857,523	3,868,653	3,676,006	4,067,234
Public Works	17,615	22,748	28,960	48,965	37,507	45,383	37,278	30,889	30,820	41,277
Health	59,292	63,209	65,789	65,319	68,238	71,712	72,070	82,978	86,495	62,651
Human Services	588,563	622,447	988,158	340,254	248,918	312,218	296,895	301,930	235,621	349,202
Conservation and Recreation	58,452	184,001	88,059	54,070	117,219	53,861	158,630	63,202	66,827	171,118
Economic Development	25,250	45,000	50,740	45,500	70,544	86,091	82,874	51,651	486,148	39,039
Capital Outlay	16,360	121,337	292,558	2,500	0	1,000	111,960	0	254,378	0
Intergovernmental	418,707	253,770	266,072	531,454	322,042	336,924	300,500	320,698	0	387,845
Debt Service	5,351	3,555	1,278	0	0	628	44,178	44,166	11,091	0
<b>TOTAL</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>	<b>\$10,528,906</b>	<b>\$11,336,941</b>

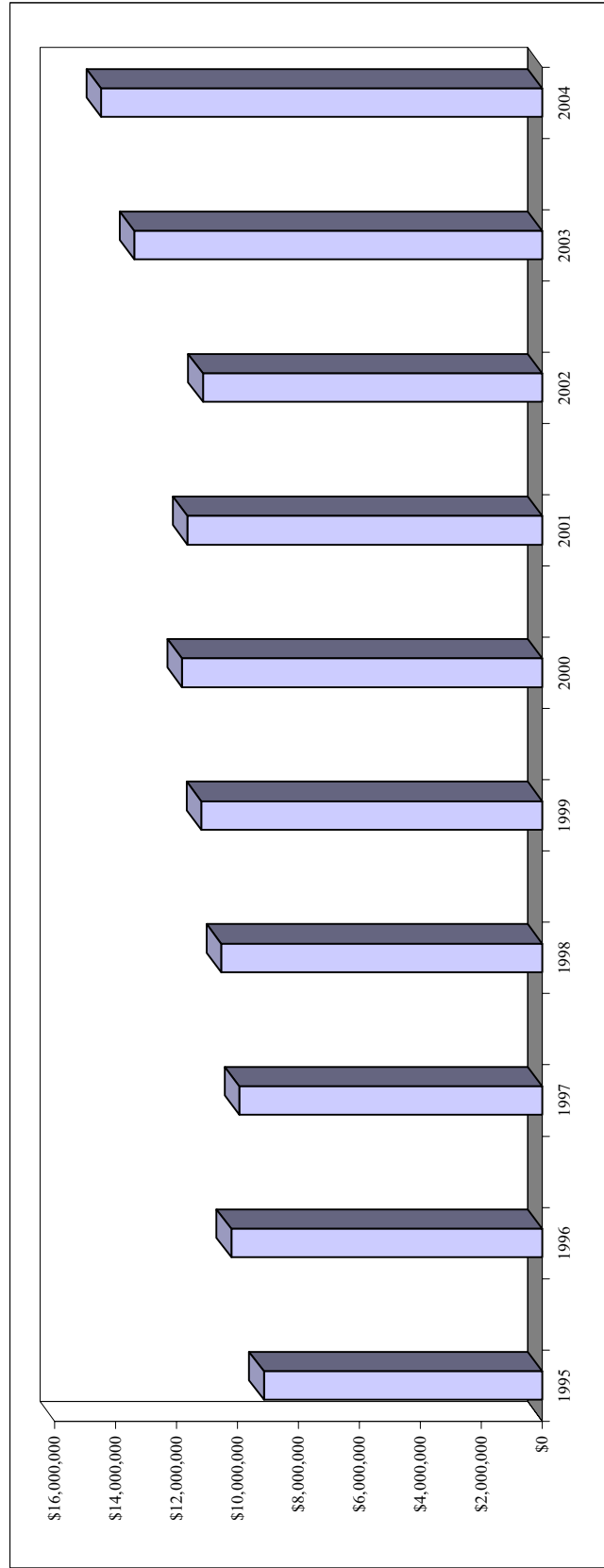


Source: Seneca County Auditor



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

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Property and Other Local Taxes	\$1,319,194	\$1,361,631	\$1,470,695	\$1,469,707	\$1,731,118	\$1,805,660	\$2,190,082	\$1,967,008	\$1,948,562	\$2,050,514
Sales Taxes	3,691,017	3,922,634	3,749,783	3,865,410	3,776,797	4,324,257	4,252,145	4,866,551	5,591,033	6,539,151
Intergovernmental	1,162,974	1,527,382	1,641,972	1,820,883	2,426,985	2,654,009	1,957,690	1,052,424	3,308,316	3,453,549
Interest	693,554	786,601	882,701	950,268	890,237	1,043,446	850,767	362,238	289,874	281,291
Licenses and Permits	7,699	7,438	7,977	7,913	6,949	6,539	4,717	4,530	6,282	4,623
Fines & Forfeitures	101,881	106,681	98,547	108,978	106,651	125,635	125,340	127,069	159,163	166,702
Rent	0	0	0	0	121,509	100,171	118,876	126,811	144,231	154,148
Charges for Services	1,779,007	2,104,588	1,911,863	1,783,378	1,717,204	1,617,938	1,924,668	2,413,771	1,708,517	1,567,841
Donations	0	0	0	0	13,136	21,084	23,587	78,268	22,427	21,803
(Decrease) in Fair Value of Investments							(3,650)	(56,442)	(15,886)	(7,269)
Gain on Sale of Investment									3,656	
Other	382,659	390,777	183,370	526,539	394,274	123,729	204,548	199,179	222,423	246,823
<b>TOTAL</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>	<b>\$13,388,598</b>	<b>\$14,479,176</b>



Source: Seneca County Auditor

**Table 5  
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
1995	\$2,900,315	\$2,891,132	99.68%	\$77,990	\$2,969,122	102.37%	\$71,303	2.458%
1996	\$3,173,326	\$3,010,093	94.86%	\$73,620	\$3,083,713	97.18%	\$68,843	2.169%
1997	\$3,231,683	\$3,098,518	95.88%	\$71,634	\$3,170,152	98.10%	\$83,244	2.576%
1998	\$3,322,509	\$3,180,121	95.71%	\$84,681	\$3,264,802	98.26%	\$95,814	2.884%
1999	\$3,315,865	\$3,145,168	94.85%	\$101,757	\$3,246,925	97.92%	\$79,341	2.393%
2000	\$3,805,912	\$3,653,432	95.99%	\$85,050	\$3,738,482	98.23%	\$94,879	2.493%
2001	\$3,896,857	\$3,672,154	94.23%	\$87,802	\$3,759,956	96.49%	\$149,612	3.839%
2002	\$5,476,068	\$5,258,425	96.03%	\$184,205	\$5,442,630	99.39%	\$205,861	3.759%
2003	\$5,526,466	\$5,269,671	95.35%	\$180,543	\$5,450,214	98.62%	\$370,021	6.695%
2004	\$5,817,291	\$5,495,470	94.47%	\$217,170	\$5,712,640	98.20%	\$240,292	4.131%

Includes the following County Agencies:

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

Source: Seneca County Auditor

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

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	
1995	\$451,018,140	\$1,290,886,114	\$101,505,405	\$406,021,620	\$60,229,400	\$68,442,500	\$612,752,945	\$1,765,350,234	34.71%
1996	\$488,204,040	\$1,394,868,685	\$101,030,006	\$404,120,004	\$62,994,320	\$71,584,454	\$652,228,366	\$1,870,573,143	34.87%
1997	\$497,181,930	\$1,420,582,971	\$108,965,084	\$435,860,336	\$63,292,590	\$71,923,397	\$669,439,604	\$1,928,366,704	34.72%
1998	\$511,155,360	\$1,460,443,885	\$111,110,916	\$444,443,664	\$67,040,720	\$76,182,636	\$689,306,996	\$1,981,070,185	34.79%
1999	\$666,186,120	\$1,903,388,914	\$116,001,105	\$464,004,420	\$64,210,190	\$72,966,125	\$846,397,415	\$2,440,359,459	34.68%
2000	\$675,765,860	\$1,930,759,600	\$122,775,786	\$491,103,144	\$64,155,820	\$72,904,340	\$862,697,466	\$2,494,767,084	34.58%
2001	\$685,785,980	\$1,959,388,500	\$126,640,677	\$506,562,700	\$58,407,760	\$66,372,454	\$870,834,417	\$2,532,323,654	34.39%
2002	\$723,458,220	\$2,067,023,485	\$103,285,862	\$413,143,448	\$59,561,100	\$67,683,068	\$886,305,182	\$2,547,850,001	34.79%
2003	\$730,647,590	\$2,086,707,400	\$103,062,865	\$412,251,460	\$60,385,750	\$68,620,170	\$893,796,208	\$2,567,579,030	34.81%
2004	\$743,368,850	\$2,123,911,000	\$96,187,241	\$384,748,964	\$58,333,290	\$66,287,830	\$897,889,381	\$2,574,947,794	34.87%

Source: Seneca County Auditor

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

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
<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	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60
Big Springs	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Bloom	6.40	6.40	6.40	6.40	8.20	8.20	8.20	7.60	7.60	7.40
Clinton	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95
Eden	4.05	4.10	4.10	4.10	4.10	4.10	4.30	4.10	4.10	4.10
Hopewell	4.20	4.20	4.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Jackson	4.70	4.70	4.70	5.00	5.00	5.00	5.00	5.30	5.30	5.30
Liberty	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Loudon	4.50	4.50	4.50	3.80	3.80	3.50	3.50	3.50	3.50	3.50
Pleasant	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Reed	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
Scipio	6.20	6.20	6.20	6.20	6.50	8.00	8.00	8.00	8.00	8.00
Seneca	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90
Thompson	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Venice	4.20	4.20	4.20	3.30	3.30	3.30	3.30	3.30	3.30	3.30
<b>SCHOOL DISTRICTS:</b>										
Arcadia	38.40	38.24	37.50	36.95	36.95	36.63	36.47	38.47	38.51	44.78
Bellevue	40.70	39.70	35.30	41.70	40.70	40.00	39.50	39.30	38.80	38.80
Bettsville	40.30	38.80	38.30	38.30	38.00	36.50	36.50	36.50	36.50	36.50
Buckeye Central	46.80	46.80	46.55	45.00	45.00	45.00	45.00	45.00	45.00	45.00
Carey EVSD	50.80	53.80	53.80	53.80	53.80	53.80	53.80	52.90	52.90	52.90
Clyde-Green Springs	48.00	47.30	46.60	46.60	46.45	46.35	46.25	46.10	46.50	46.45
Fostoria	53.28	53.28	53.28	52.88	52.88	52.88	51.38	55.68	55.68	65.31
Hopewell-Loudon	37.70	37.70	43.00	43.00	43.00	41.65	41.65	41.65	41.10	41.65
Lakota	44.00	44.00	43.25	43.10	42.00	41.80	41.80	41.70	41.45	41.45
Mohawk	42.80	42.80	36.90	36.90	36.90	36.90	36.90	36.90	42.89	42.89
New Riegel	39.30	39.30	39.30	38.00	42.32	42.32	42.32	42.32	42.32	42.32

*Continued*

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

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Old Fort	41.50	41.50	42.00	42.00	42.00	42.00	42.00	46.30	46.30	46.30
Seneca East	38.30	40.30	40.30	40.30	40.30	40.30	38.30	30.30	30.30	30.30
Tiffin	44.80	44.80	44.80	44.80	44.80	47.55	47.55	47.55	47.55	52.55
Vanlue	46.20	46.00	45.85	44.55	44.39	44.00	43.94	43.86	43.66	39.54
<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	4.70	4.70	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	11.40	11.40	11.40	9.80	9.80	9.80	9.80
Bettsville	9.10	9.10	13.10	13.10	13.10	13.10	13.10	12.10	12.10	12.10
Bloomville	5.50	5.50	5.50	5.50	5.90	5.90	5.90	5.90	5.90	5.70
Green Springs	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80
New Riegel	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Republic	2.60	2.60	2.60	2.60	2.60	2.90	2.90	2.90	2.90	2.90
<b>SPECIAL DISTRICTS:</b>										
MRDD	4.20	4.20	4.20	4.20	4.20	4.20	6.20	6.20	6.20	6.20
General Health District	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Commission on Aging	0.10	0.10	0.10	0.10	0.40	0.40	0.40	0.30	0.30	0.30
A.V.R. Fire District	3.10	3.10	3.60	1.50	1.50	1.50	1.50	1.50	1.50	3.25
Bettsville Library	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Bettsville Recreation	1.00	0.50	0.50	0.50	1.00	1.00	1.00	1.00	0.50	1.00
Bascom Joint Fire District				1.80	1.80	1.80	1.80	1.80	1.80	1.80
Attica Venice Cemetery				0.90	0.90	0.90	0.90	0.90	0.90	0.90
Birchard Library				0.50	0.50	0.50	0.40	0.40	0.00	0.00
Bascom Joint Ambulance District				1.20	1.20	1.20	1.20	1.20	1.20	1.20
Bellevue Public Library						0.80	0.80	0.80	0.80	0.80

Source: Seneca County Auditor

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

<u>Year</u>	<u>Billed</u>	<u>Amount Collected</u>	<u>Percent Collected</u>
1995	\$305,043	\$213,315	69.93%
1996	\$284,315	\$227,011	79.84%
1997	\$285,889	\$249,001	87.10%
1998	\$306,988	\$259,394	84.50%
1999	\$459,562	\$384,152	83.59%
2000	\$426,462	\$343,822	80.62%
2001	\$475,446	\$358,994	75.51%
2002	\$485,998	\$403,145	82.95%
2003	\$531,860	\$423,044	79.54%
2004	\$520,276	\$521,258	100.19%

*Source: Seneca County Auditor*

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

<i>Year</i>	<i>Population</i>	<i>Assessed Value(a)</i>	<i>Gross Bonded Debt(a)</i>	<i>Debt Service Monies Available</i>	<i>Net Bonded Debt</i>	<i>Ratio of Net Bonded Debt To Assessed Valuation</i>	<i>Net Bonded Debt per Capita</i>
1995 (b)	59,733(c)	\$613,544,945	\$3,825,000	\$45,000	\$3,780,000	0.62%	\$63
1996 (b)	59,733(c)	\$652,228,366	\$3,745,000	\$0	\$3,745,000	0.57%	\$63
1997 (b)	59,733(c)	\$669,439,604	\$3,660,000	\$0	\$3,660,000	0.55%	\$61
1998 (b)	59,733(c)	\$689,306,996	\$8,190,000	\$0	\$8,190,000	1.19%	\$137
1999 (b)	59,733(c)	\$846,397,415	\$7,930,000	\$0	\$7,930,000	0.94%	\$133
2000 (b)	58,683(d)	\$862,697,466	\$7,660,000	\$0	\$7,660,000	0.89%	\$131
2001 (b)	58,683(d)	\$870,834,417	\$7,380,000	\$0	\$7,380,000	0.85%	\$126
2002 (b)	58,683(d)	\$886,305,182	\$7,090,000	\$0	\$7,090,000	0.80%	\$121
2003 (b)	58,683(d)	\$893,796,205	\$6,790,000	\$0	\$6,790,000	0.76%	\$114
2004 (b)	58,683(d)	\$897,889,381	\$6,475,000	\$0	\$6,475,000	0.72%	\$108

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

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

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

**Table 10**  
**Seneca County, Ohio**  
**Computation of Legal Debt Margin**

	<i>Total Debt Limit(a)</i>	<i>Total Unvoted Debt Limit(b)</i>
Assessed Value of County Collection Year 2004	\$893,889,381	\$893,889,381
Debt Limitation	20,847,235	8,938,894
Total Outstanding Debt:		
General Obligation Bonds	6,475,000	6,475,000
OWDA Loan	98,312	0
Total	\$6,573,312	\$6,475,000
Exemptions:		
Jail Bonds	3,100,000	3,100,000
Debt Service Fund Cash	42,528	42,528
Total	\$3,142,528	\$3,142,528
Net Debt	3,430,784	3,332,472
Total Legal Debt Margin (Debt Limitation minus Net Debt)	\$17,416,451	\$5,606,422
(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>14,847,235</u>
		<u>\$20,847,235</u>

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

*Source: Seneca County Auditor*



**Table 11**  
**Seneca County, Ohio**  
**Computation of Direct and Overlapping Debt**  
**December 31, 2004**

<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>	\$6,450,000	100.00%	\$6,450,000
<b>Cities Wholly Within County</b>	6,695,000	100.00%	6,695,000
<b>Villages Wholly Within County</b>	122,752	100.00%	122,752
<b>Townships Wholly Within County</b>	0	100.00%	0
<b>School Districts Wholly Within County</b>	12,179,094	100.00%	12,179,094
<b>Entities not Wholly Within County:</b>			
City of Fostoria	695,620	66.29%	461,126
Village of Green Springs	0	55.98%	0
Bellevue Schools	469,459	10.00%	46,946
Clyde-Green Springs Schools	0	8.67%	0
Seneca East Schools	0	88.65%	0
Arcadia School	0	0.68%	0
Carey Schools	0	4.31%	0
Mohawk Schools	7,669,993	52.06%	3,992,998
Vanlue Schools	0	8.68%	0
Fostoria Schools	6,888,505	62.50%	4,305,316
Lakota Schools	0	36.50%	0
Buckeye Central Schools	0	0.25%	0
Vanguard Vocational	0	32.93%	0
Pioneer CTC	0	0.01%	0
EHOVE JVS	0	0.01%	0
<i>Total Entities not Wholly Within County</i>	<u>\$15,723,577</u>	56.01%	<u>\$8,806,386</u>
<b>Total Direct and Overlapping Debt</b>	<b>41,170,423</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 12**  
**Seneca County, Ohio**  
**Ratio of Annual Debt Principal Expenditures**  
**For General Bonded Debt to Total General Fund Expenditures**  
**Last Ten Years**

<i>Year</i>	<i>Principal</i>	<i>Interest And Fiscal Charges</i>	<i>Total Debt Service</i>	<i>Total General Fund Expenditures(a)</i>	<i>Ratio of Debt Service To Total General Fund Expenditures</i>
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%
2003	\$300,000	\$327,505	\$627,505	\$10,516,465	5.97%
2004	\$315,000	\$314,982	\$629,982	\$11,336,941	5.56%

*Source: Seneca County Auditor  
GAAP Basis Financial Data*

**Table 13**  
**Seneca County, Ohio**  
**Demographic Statistics**  
**Last Ten Years**

<u>Year</u>	<u>Population</u>	<u>School Enrollment(a)</u>	<u>Unemployment Rate Seneca County(b)</u>
1995	59,733(c)	10,427	6.00%
1996	59,733(c)	9,903	5.90%
1997	59,733(c)	9,568	4.60%
1998	59,733(c)	9,409	5.00%
1999	59,733(c)	9,318	5.30%
2000	59,683(d)	9,107	5.30%
2001	59,683(d)	8,913	5.80%
2002	59,683(d)	8,687	7.90%
2003	59,683(d)	8,534	7.20%
2004	59,683(d)	8,408	6.80%

(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 14**  
**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
1995	\$4,906,590	\$2,383,250	\$7,289,840	\$269,547,000	\$364,150,600	\$87,659,540	\$74,323,520
1996	\$6,506,220	\$3,183,290	\$9,689,510	\$297,179,000	\$399,891,980	\$88,312,060	\$76,868,940
1997	\$5,911,000	\$3,766,830	\$9,677,830	\$311,680,000	\$405,742,210	\$91,439,720	\$77,644,970
1998	\$7,433,670	\$5,685,230	\$13,118,900	\$341,734,000	\$413,267,770	\$97,887,590	\$80,193,280
1999	\$7,511,170	\$3,354,290	\$10,865,460	\$419,439,000	\$550,598,060	\$115,588,060	\$95,096,460
2000	\$9,092,690	\$4,313,060	\$13,405,750	\$456,168,000	\$559,189,730	\$116,576,130	\$96,635,970
2001	\$8,072,020	\$3,426,530	\$11,498,550	\$496,448,474	\$567,378,990	\$118,406,990	\$97,851,400
2002	\$9,097,040	\$2,564,410	\$11,661,450	\$520,334,459	\$601,144,870	\$122,313,350	\$98,273,630
2003	\$8,005,420	\$3,129,570	\$11,134,990	\$532,566,308	\$608,764,650	\$121,582,940	\$103,295,060
2004	\$10,503,710	\$3,975,650	\$14,479,360	\$607,055,547	\$619,814,210	\$123,554,640	\$105,720,330

(a) Source: Seneca County Auditor

(b) Source: Federal Reserve, Cleveland

Amounts are rounded to the nearest 1,000

**Table 15**  
**Seneca County, Ohio**  
**Principal Taxpayers**  
**December 31, 2004**

<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 (2004 Tax Year)</i>
Ohio Power Company	Electric Utility	\$468,530	\$17,577,280	\$18,045,810	2.00%
TKA Atlas Inc	Manufacturing	\$2,423,670	\$7,697,080	\$10,120,750	1.12%
Ohio American Water Co	Water Utility	\$134,350	\$9,172,990	\$9,307,340	1.03%
Honeywell International/ Bendix Autolite Corp	Manufacturing	\$1,822,930	\$7,044,390	\$8,867,320	0.98%
Norfolk & Southern Combined Railroad	Railroad	\$1,752,820	\$5,030,920	\$6,783,740	0.75%
Church and Dwight Co Inc	Manufacturing	\$1,700,360	\$4,457,380	\$6,157,740	0.68%
American Standard Inc	Manufacturing	\$2,126,580	\$3,969,310	\$6,095,890	0.67%
Taiho Corp of America	Manufacturing	\$468,510	\$5,022,650	\$5,491,160	0.58%
North Central Electric	Electric Utility	\$610,370	\$4,596,270	\$5,206,640	0.57%
Ohio Bell	Telephone Utility	\$295,170	\$4,858,430	\$5,153,600	0.57%
Columbia Gas	Gas Utility	\$62,050	\$5,069,690	\$5,131,740	0.57%
TGFW III LLC	Investors	\$4,559,800	\$0	\$4,559,800	0.50%

Source: Seneca County Auditor

**Table 16**  
**Seneca County, Ohio**  
**Salaries of Elected Officials**  
**December 31, 2004**

<u>Office</u>	<u>2004 Salary</u>
Auditor	\$62,021
Clerk of Courts	\$48,259
Coroner	\$37,332
Commissioner	\$50,354
Engineer	\$81,777
Prosecuting Attorney	\$86,450
Recorder	\$45,528
Sheriff	\$55,921
Treasurer	\$48,259

*Source: Seneca County Auditor*



**Auditor of State  
Betty Montgomery**

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## **FINANCIAL CONDITION**

### **SENECA COUNTY**

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

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
AUGUST 23, 2005**