

**SENECA COUNTY, OHIO**

**SINGLE AUDIT REPORT**

**FOR THE YEAR ENDED DECEMBER 31, 2006**





Mary Taylor, CPA  
Auditor of State

Board of County Commissioners  
Seneca County  
109 South Washington Street  
Tiffin, Ohio 44883

We have reviewed the *Independent Auditor's Report* of Seneca County prepared by James G. Zupka, CPA, Inc., for the audit period January 1, 2006 through December 31, 2006. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Seneca County is responsible for compliance with these laws and regulations.

*Mary Taylor*

Mary Taylor, CPA  
Auditor of State

July 20, 2007

**This Page is Intentionally Left Blank.**

**SENECA COUNTY, OHIO  
SINGLE AUDIT REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2006**

---

---

TABLE OF CONTENTS

	<u>PAGE</u>
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1-2
Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133	3-4
Schedule of Expenditures of Federal Awards	5 - 7
Notes to Schedule of Expenditures of Federal Awards	8
Schedule of Findings and Questioned Costs	9
Status of Prior Citations and Recommendations	10

**This Page is Intentionally Left Blank.**

**JAMES G. ZUPKA, C.P.A., INC.**

*Certified Public Accountants*

*5240 East 98<sup>th</sup> Street*

*Garfield Hts., Ohio 44125*

Member American Institute of Certified Public Accountants

(216) 475 - 6136

Ohio Society of Certified Public Accountants

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

To the Board of Commissioners  
Seneca County, Ohio

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, 2006, which collectively comprise Seneca County, Ohio's basic financial statements and have issued our report thereon dated June 5, 2007, 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the Seneca Re-Ad Industries, Inc., as described in our report on Seneca County, Ohio's financial statements. The financial statements of Seneca Re-Ad Industries, Inc. were not audited in accordance with *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Seneca County, Ohio's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Seneca County, Ohio's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Seneca County, Ohio's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects Seneca County, Ohio's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of Seneca County, Ohio's financial statements that is more than inconsequential will not be prevented or detected by Seneca County, Ohio's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by Seneca County, Ohio's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Seneca County, Ohio's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to the management of Seneca County, Ohio, in a separate letter dated June 5, 2007.

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

James G. Zupka, CPA, Inc.  
Certified Public Accountants

June 5, 2007

**JAMES G. ZUPKA, C.P.A., INC.**

*Certified Public Accountants*

*5240 East 98<sup>th</sup> Street*

*Garfield Hts., Ohio 44125*

---

Member American Institute of Certified Public Accountants

(216) 475 - 6136

Ohio Society of Certified Public Accountants

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

To the Board of Commissioners  
Seneca County, Ohio

**Compliance**

We have audited the compliance of Seneca County, Ohio, with the types of compliance requirements described in U.S. Office of Management and Budget (OMB) Circular A-133, *Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2006. Seneca County, Ohio's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Seneca County, Ohio's management. Our responsibility is to express an opinion on Seneca County, Ohio's compliance based on our audit.

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

In our opinion, Seneca County, Ohio complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2006.

### **Internal Control Over Compliance**

The management of Seneca County, Ohio 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 Seneca County, Ohio's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the 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 detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

### **Schedule of Expenditures of Federal Awards**

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, 2006, and have issued our report thereon dated June 5, 2007, 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 for the purpose of forming opinions on the financial statements that collectively comprise Seneca County, Ohio's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

James G. Zupka, CPA, Inc.  
Certified Public Accountant

June 5, 2007

**SENECA COUNTY, OHIO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2006**

**Federal Grantor**

<i>Pass Through Grantor</i> Program Title	CFDA Number	Pass Through Entity Number	Disbursements
<b>U.S. Department of Homeland Security</b>			
<i>Passed through Ohio Department of Public Safety</i>			
<i>Homeland Security Cluster</i>			
Emergency Management Performance Grant	97.042	L-628	\$ 18,933
State Homeland Security Program	97.073	L-626	<u>192,786</u>
<b>Total U.S. Department of Homeland Security</b>			<u>211,719</u>
<b>U.S. Department of Housing and Urban Development</b>			
<i>Passed through Ohio Department of Development</i>			
Community Development Block Grant	14.228	B-F-04-069-1	19,000
		B-F-05-069-1	86,763
		B-E-04-069-1	487,081
		B-C-05-069-1	<u>116,384</u>
Total Community Development Block Grant			<u>709,228</u>
HOME Investment Partnerships Program	14.239	B-C-05-069-2	<u>104,747</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<u>813,975</u>
<b>U.S. Department of Justice</b>			
<i>Passed through the Ohio Attorney General's Office</i>			
Crime Victim Assistance	16.575	2006VAGEN252	70,742
		2007VAGEN252	<u>28,384</u>
Total Crime Victim Assistance			<u>99,126</u>
<i>Passed through Ohio Department of Youth Services</i>			
Juvenile Accountability Block Grant Program	16.523	2005-JB-015-B041	<u>18,862</u>
<b>Total U.S. Department of Justice</b>			<u>117,988</u>
<b>U.S. Department of Education</b>			
<i>Passed through Ohio Department of Education</i>			
<i>Special Education Cluster:</i>			
Special Education Grants to States	84.027	066241-6BSF-2006	38,796
<i>Passed through Seneca County Family and Children First Council</i>			
Special Education Grants for Infants and Families with Disabilities	84.181	74102FANS392	<u>48,306</u>
<b>Total U.S. Department of Education</b>			<u>87,102</u>

(Continued)

**SENECA COUNTY, OHIO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2006**  
**(CONTINUED)**

**Federal Grantor**

<i>Pass Through Grantor</i> Program Title	CFDA Number	Pass Through Entity Number	Disbursements
<b>U.S. Department of Transportation</b>			
<i>Direct Grant</i>			
Airport Improvement Program	20.106	3-39-0076-0304	<u>36,407</u>
<i>Passed Through Ohio Department of Transportation</i>			
Highway Planning and Construction	20.205	05N128	2,233,202
		06N011	569,620
		06N010	593,425
		06N158	6,600
		05N118	<u>1,999</u>
Total Highway Planning and Construction			<u>3,404,846</u>
<i>Passed through Ohio Department of Public Safety</i>			
State and Community Highway Safety	20.600	HVEO-2007-74-00-00-00414-00	6,611
		LEO-2006-74-00-00-00517	<u>18,686</u>
Total State and Community Highway Safety			<u>25,297</u>
<b>Total U.S. Department of Transportation</b>			<u>3,466,550</u>
<b>U.S. Department of Agriculture</b>			
<i>Passed through Ohio Department of Education</i>			
<i>Nutrition Cluster</i>			
Food Donation - MR/DD	10.550		<u>6,076</u>
Special Breakfast Program - Youth Center	10.553		<u>11,373</u>
National School Lunch Program - MR/DD	10.555		11,697
National School Lunch Program - Youth Center	10.555		<u>11,279</u>
Total National School Lunch Program			<u>22,976</u>
<b>Total U.S. Department of Agriculture</b>			<u>40,425</u>
<b>U.S. Department of Labor</b>			
<i>Passed through Montgomery County Department of Job and Family Services</i>			
<i>Workforce Investment Act Cluster:</i>			
Workforce Investment Act - Adult Program	17.258		214,680
Workforce Investment Act - Adult Administrative	17.258		<u>24,527</u>
Total Workforce Investment Act - Adult			<u>239,207</u>
Workforce Investment Act - Youth Activities	17.259		161,207
Workforce Investment Act - Youth Administrative	17.259		<u>791</u>
Total Workforce Investment Act - Youth			<u>161,998</u>

(Continued)

**SENECA COUNTY, OHIO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2006**  
**(CONTINUED)**

**Federal Grantor**

<i>Pass Through Grantor</i> Program Title	CFDA Number	Pass Through Entity Number	Disbursements
<b>U.S. Department of Labor (Continued)</b>			
<i>Passed through Montgomery County Department of Job and Family Services</i>			
<i>Workforce Investment Act Cluster (Continued)</i>			
Workforce Investment Act - Dislocated Workers	17.260		130,217
Workforce Investment Act - Dislocated Workers - Administrative	17.260		<u>14,242</u>
Total Workforce Investment Act - Dislocated Workers			<u>144,459</u>
Workforce Investment Act - Veterans' Employment	17.802		1,151
Workforce Investment Act - Veterans' Employment - Administrative	17.802		<u>2,123</u>
Total Workforce Investment Act - Veterans' Employment			<u>3,274</u>
Total Workforce Investment Act Cluster			<u>548,938</u>
<b>Total U.S. Department of Labor</b>			<u>548,938</u>
<b>U.S. General Services Administration</b>			
<i>Passed through Ohio Secretary of State - Election Division</i>			
Help America Vote Act	90.401	E-06-0047-74	<u>524,732</u>
<b>Total U.S. General Services Administration</b>			<u>524,732</u>
<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 - Targeted Case Management	93.778		74,644
Medical Assistance Program - CAFS			<u>456,809</u>
Total Medical Assistance Program			<u>531,453</u>
Temporary Assistance for Needy Families - MR/DD	93.558		10,980
Title XX	93.667		<u>51,675</u>
			<u>62,655</u>
<b>Total U.S. Department of Health and Human Services</b>			<u>594,108</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 6,405,537</u>

**SENECA COUNTY, OHIO**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2006**

---

---

**NOTE 1: SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE 2: 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 that federal monies are expended first.

**NOTE 3: 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 to moderate income households and to eligible persons and to rehabilitate homes. The U.S. 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, 2006, the gross amount of loans outstanding under this program was \$93,936.

**NOTE 4: 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 5: WORKFORCE INVESTMENT ACT (WIA)**

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

**SENECA COUNTY, OHIO  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A-133 & §.505  
DECEMBER 31, 2006**

---

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

2006(i)	Type of Financial Statement Opinion	Unqualified
2006(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
2006(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
2006(iii)	Was there any reported noncompliance at the financial statement level (GAGAS)?	No
2006(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
2006(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
2006(v)	Type of Major Programs' Compliance Opinions	Unqualified
2006(vi)	Are there any reportable findings under .510?	No
2006(vii)	Major Programs (list):  Community Development Block Grant - CFDA #14.228 Help America Vote Act - CFDA #90.401 Medical Assistance Program - CFDA #93.778	
2006(viii)	Dollar Threshold: A/B Programs	Type A: \$300,000 Type B: All Others
2006(ix)	Low Risk Auditee?	Yes

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

None.

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None.

**SENECA COUNTY, OHIO**  
**STATUS OF PRIOR CITATIONS AND RECOMMENDATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2006**

---

---

The prior audit report, as of December 31, 2005, included no citations or instances of noncompliance. Management letter recommendations were corrected, repeated, or procedures instituted to prevent occurrences in this audit period.



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

# ***SENECA COUNTY, OHIO***

***Comprehensive  
Annual Financial Report  
For The Year Ended  
December 31, 2006***

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



***Seneca County, Ohio***

***COMPREHENSIVE***

***ANNUAL FINANCIAL REPORT***

***FOR THE YEAR ENDED DECEMBER 31, 2006***

***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, 2006**

**TABLE OF CONTENTS**

***Introductory Section:***

Table of Contents .....	I-2
Letter of Transmittal .....	I-5
List of Elected Officials .....	I-9
Organization Chart .....	I-10
Certificate of Achievement .....	I-11

***Financial Section:***

Report of Independent Accountant .....	1
--	---

GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS:

Management’s Discussion and Analysis .....	3
--	---

*Basic Financial Statements*

*Government-Wide Financial Statements:*

Statement of Net Assets-Primary Government .....	11
Statement of Activities-Primary Government .....	12

*Fund Financial Statements:*

Balance Sheet-Governmental Funds .....	14
Reconciliation of Total Governmental Fund Balances to Net Assets of Governmental Activities .....	17
Statement of Revenues, Expenditures and Changes in Fund Balances -Governmental Funds .....	18
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities .....	20
Statement of Revenues, Expenditures and Changes in Fund Balances -Budget (Non-GAAP) Basis and Actual:	
General Fund .....	21
Maintenance and Repair .....	22
Public Assistance .....	23
Seneca County Opportunity Center .....	24
Statement of Net Assets-Proprietary Funds .....	26
Statement of Revenues, Expenses and Changes in Fund Net Assets -Proprietary Funds .....	27
Statement of Cash Flows-Proprietary Funds .....	28
Statement of Fiduciary Net Assets -Fiduciary Funds .....	30
Notes to the Basic Financial Statements .....	31

**SENECA COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**YEAR ENDED DECEMBER 31, 2006**

COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES:

*Combining Statements-Nonmajor Governmental Funds:*

Fund Descriptions .....	59
Combining Balance Sheet-Nonmajor Governmental Funds .....	63
Combining Statement of Revenues, Expenditures and Changes in Fund Balances-Nonmajor Governmental Funds .....	77
Schedule of Revenues, Expenditures and Changes in Fund Balance -Budget (Non-GAAP) Basis and Actual	
Major Governmental Funds.....	90
Nonmajor Special Revenue Funds .....	99
Nonmajor Debt Service Funds .....	142
Nonmajor Capital Projects Funds.....	144
 Schedule of Revenues, Expenses and Changes in Fund Balance -Budget (Non-GAAP) Basis and Actual	
Enterprise Funds.....	156

*Combining Statements-Agency Funds:*

Fund Descriptions .....	158
Combining Statement of Changes in Assets and Liabilities-Agency Funds .....	160

**Statistical Section:**

<i>Table</i>	<i>Page</i>
1.....Net Assets by Category-Last Four Years.....	S-3
2.....Change in Net Assets-Last Four Years .....	S-4
3.....Fund Balances, Governmental Funds-Last Four Years .....	S-6
4.....Change in Fund Balances, Governmental Funds-Last Four Years .....	S-7
5.....Assessed Value and Estimated Value of Taxable Property-Last Ten Years.....	S-8
6.....Direct and Overlapping Property Tax Rates-Last Ten Years .....	S-9
7.....Property Tax Levies and Collections-Last Ten Years .....	S-11
8.....Principal Property Tax Payers-Current and Nine Years Ago .....	S-12
9.....Taxable Sales by Type- Last Four Years .....	S-13
10.....Ratios of Outstanding Debt by Type-Last Ten Years.....	S-14
11.....Ratios of General Bonded Debt Outstanding and Legal Debt Margin-Last Ten Years.....	S-15
12.....Computation of Direct and Overlapping Debt-Last Ten Years .....	S-16
13.....Demographic and Economic Statistics-Last Ten Years.....	S-17
14.....Principal Employers-Current .....	S-18
15.....Full-Time Equivalent County Government Employees by Function/Program-Last Four Years.....	S-19
16.....Capital Asset Indicators by Function/Program-Last Four Years .....	S-20
17.....Operating Indicators by Function/Program-Last Four Years .....	S-21

*This page intentionally left blank.*

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

**LARRY A BEIDELSCHIES  
AUDITOR**

**PHONE  
447-0692**

June 5, 2007



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, 2006. 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 2005 Seneca County CAFR. The Financial Section includes the independent accountant's report, the Management's Discussion and Analysis (MD&A), government-wide financial statements, fund financial statements, notes to the basic financial statements and the combining and individual fund financial statements and schedules. The Statistical Section presents historical financial, analytical, economic and demographic information, which may be useful for further analysis and comparisons. GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of the MD&A. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. Seneca County's MD&A can be found immediately following the report of the independent auditors (page3).*

**REPORTING ENTITY**

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

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

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

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

*The Sandusky County-Seneca County-City of Tiffin Port Authority is included as a joint venture and its activities are included in and reported on in the notes to the financial statements. Also reported, as joint ventures are the Ottawa, Sandusky, Seneca County Solid Waste District, Mental Health and Recovery Services and Northland Development and Management, Inc. The County's equity in these joint ventures is disclosed in the financial statements. The County is also involved in the risk sharing pools of CORSA and the County Commissioners Association of Ohio Service Corporation. A complete discussion of the County's reporting entity is provided in Note 1 of the notes to the basic 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 2006, Seneca County had 1,170 farms. The county is the third largest in total farm acres in Ohio with approximately 277,000 acres of land in farms.*

*Seneca County is a leading producer of grain crops in Ohio. According to the 2006 Ohio Agricultural Statistics and Ohio Department of Agriculture Annual Report, (the latest information available), Seneca County farmers ranked 14<sup>th</sup> in corn production with an average of 141.1 bushels per acre. Area producers ranked 15<sup>th</sup> in soybean production with 118,000 acres and 6<sup>th</sup> in wheat production. Soybeans averaged 42.6 bushels per acre and wheat averages 63.3 bushels per acre.*

*Livestock production remains an important part of the agricultural picture of Seneca County. County livestock producers generated sales from 11,200 beef cows and calves, 31,800 hogs and pigs, and 3,100 sheep and lambs. The County ranked 6<sup>th</sup> in the State in the production of sheep, 47<sup>th</sup> in cattle and calves, and 14<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

*Seneca County has been selected by a number of corporations for significant investment and new facilities. Recent project announcements will result in over \$200 million in new investment for industrial and medical projects being located in Seneca County.*

*The largest project is a facility by Fostoria Ethanol, LLC. The company is partnering with South Dakota based Poet and Poet Design and Construction. Currently, Poet manages, produces, and markets nearly 1 billion gallons of ethanol annually. For the Fostoria project, Poet plans to purchase new machinery and equipment and nearly 250 acres of land for construction of the facility. The 50,000 square foot facility will produce 65 million gallons per year of ethanol. The facility will consume 21 million bushels of locally grown corn and produce 178,000 tons of premium Dakota Gold Enhanced Nutrition Distillers Products. When complete, the \$130 million project will create 41 jobs within the first three years of operations. Completion is expected to be in late 2008.*

*PPC Insulators, a global manufacturer and distributor of porcelain insulators for the power and processing industries, located its operations in a new 42,000 square foot facility in Eagle Rock Business Park, Tiffin, in May 2007. The new building is the final step in the consolidation of the US business under one roof and will provide needed capacity for future growth of its operations. The move is expected to bring 29 new jobs to Seneca County.*

*Mercy Hospital has begun the development of a new hospital campus to be located on the northwest side of US 224 in Tiffin. When completed, this \$60 million facility will provide a modern environment with state of the art technology to accommodate the latest medicine. The campus will also serve as a center for offices and other commercial development. Completion is expected to occur in 2008.*

*The Seneca County Airport has continued the development of a twenty year "master plan". Once the plan is approved by the Federal Aviation Administration and the County Commissioners it will guide the future development of the Seneca County Airport for the next 20 years. The Master Plan must be in place for the County to continue receiving federal funding.*

*The Commissioners are continuing to move forward in implementing the "Space Utilization Master Plan" that was approved in 2005. The goal of the plan is to provide adequate space for all county offices many years into the future. A major part of this plan includes the future of the Courthouse. Several options are being considered, including partial demolition of the interior while salvaging part of the façade or complete demolition and construction of a new structure.*

#### 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 3 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, 2006, 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 administered 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 \$83,851,136, 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 \$75,868. 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 basic financial statements as of December 31, 2006 by our independent auditor, James G. Zupka, CPA, Inc..

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, 2005. 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 sixteen years 1990-2005. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

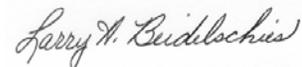
ACKNOWLEDGMENTS

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 Hall for their assistance with budgetary and capital assets. Without that knowledge and dedication this report would not be possible.

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

Sincerely,



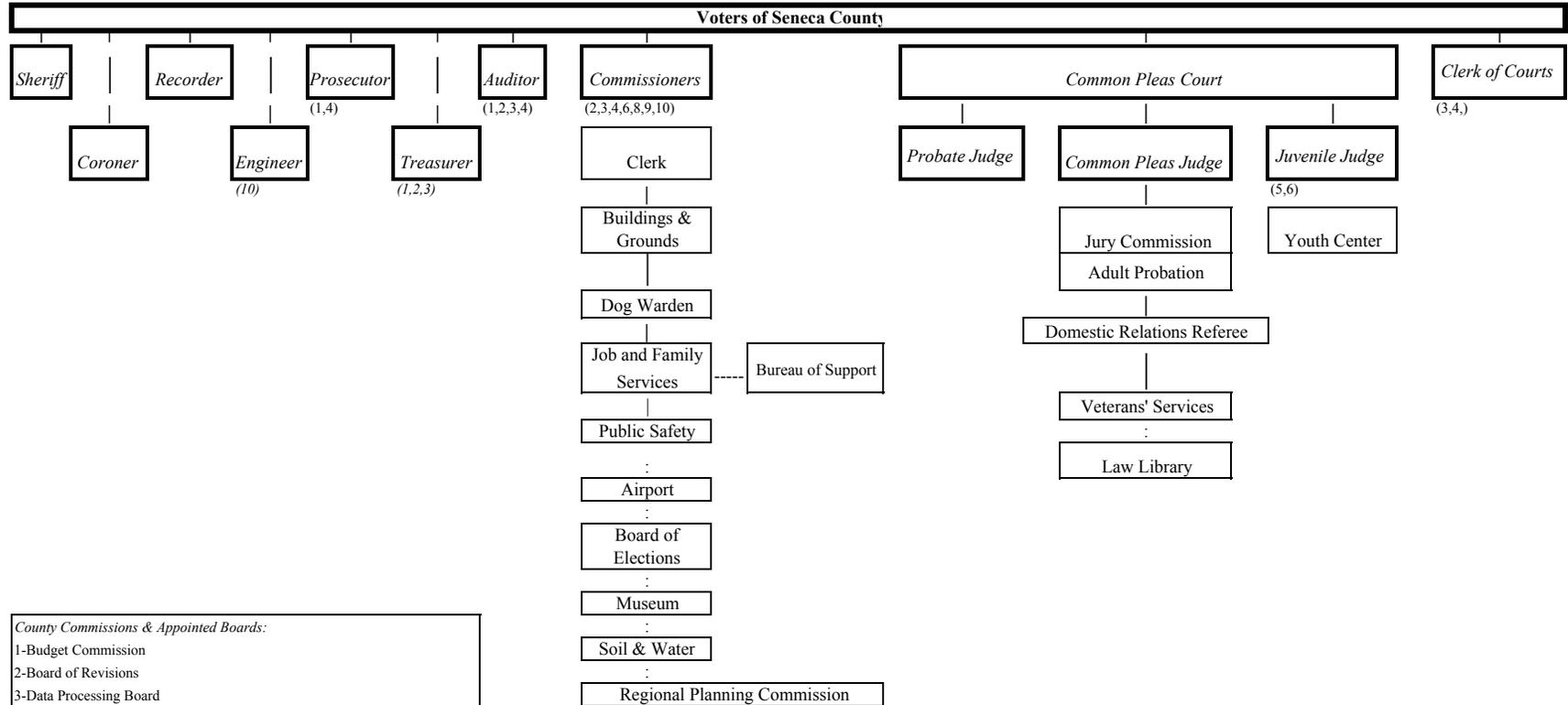
Larry A. Beidelschies  
Seneca County Auditor

**SENECA COUNTY, OHIO**  
*ELECTED OFFICIALS*  
 December 31, 2006

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

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

# SENECA COUNTY Organization Chart



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

(#,#) denotes positions held on corresponding County Commission

— Administrative Jurisdiction  
 ..... Indirect Relationship

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

**Seneca County  
Ohio**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2005

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.



President

Executive Director

*This page intentionally left blank.*

# *Seneca County*

## *Financial Section*





# JAMES G. ZUPKA, C.P.A., INC.

*Certified Public Accountants*

*5240 East 98<sup>th</sup> Street*

*Garfield Hts., Ohio 44125*

---

Member American Institute of Certified Public Accountants

(216) 475 - 6136

Ohio Society of Certified Public Accountants

## INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners  
Seneca County, Ohio

The Honorable Mary Taylor  
Auditor of State  
State of Ohio

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, as of and for the year ended December 31, 2006, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Seneca County, Ohio'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 based our opinion, insofar as it relates to the amounts included for the Seneca Re-Ad Industries, Inc., on the report of the other auditors.

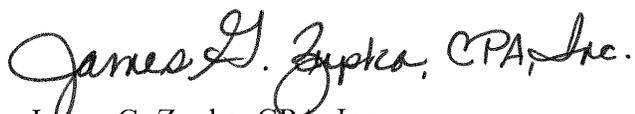
We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and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

In our opinion, based on our report and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Seneca County, Ohio, as of December 31, 2006, and the respective changes in financial position, and, where applicable, cash flows 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 June 5, 2007, on our consideration of Seneca County, Ohio's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Management's Discussion and Analysis on pages 3 through 9 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Seneca County, Ohio's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements and schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

  
James G. Zupka, CPA, Inc.  
Certified Public Accountants

June 5, 2007

**SENECA COUNTY, OHIO**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2006*  
*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, 2006. 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 2006 are as follows:

The County's total net assets increased by \$6,537,540 in 2006, representing an 8.4 percent increase over the 2005 total net assets. A significant part of this increase is related to the construction grants for various bridge replacement projects which have increased infrastructure in capital assets.

At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$17,981,088, an increase of \$1,309,829 from the prior year. Of the \$15,393,674 unreserved fund balance, \$12,785,241 is related to special revenue funds which provide specific programs to the citizens of Seneca County that are funded with resources that have restrictions on their use.

At the end of the current year, unreserved fund balance for the General Fund was \$2,945,164, an increase of \$859,673 from the prior year, and represents 6.8 percent of the total General Fund expenditures. This increase resulted from several key factors including rising interest rates and increased sales tax revenues.

**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, continued*  
*For the Year Ended December 31, 2006*  
*Unaudited*

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 Seneca County Opportunity Center 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

**SENECA COUNTY, OHIO**  
*Management's Discussion and Analysis, continued*  
*For the Year Ended December 31, 2006*  
*Unaudited*

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

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

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

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

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

**Government-Wide Financial Analysis**

Table 1 provides a summary of the County's net assets for 2006 compared to 2005:

Table 1  
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2006	2005	2006	2005	2006	2005
<b>Assets</b>						
Current and Other Assets	\$36,826,204	\$37,532,058	\$475,307	\$344,141	\$37,301,511	\$37,876,199
Capital Assets, Net	62,811,440	56,515,297	1,611,617	1,519,412	64,423,057	58,034,709
<b>Total Assets</b>	<b>99,637,644</b>	<b>94,047,355</b>	<b>2,086,924</b>	<b>1,863,553</b>	<b>101,724,568</b>	<b>95,910,908</b>
<b>Liabilities</b>						
Current and Other Liabilities	9,225,344	9,910,000	38,149	27,478	9,263,493	9,937,478
Long-term Liabilities	8,324,115	8,560,151	198,449	12,308	8,522,564	8,572,459
<b>Total Liabilities</b>	<b>17,549,459</b>	<b>18,470,151</b>	<b>236,598</b>	<b>39,786</b>	<b>17,786,057</b>	<b>18,509,937</b>
<b>Net Assets</b>						
Invested in Capital Assets, Net of Related Debt	56,151,440	49,455,297	1,611,617	1,519,412	57,763,057	50,974,709
Restricted	17,756,944	19,898,780			17,756,944	19,898,780
Unrestricted	8,179,801	6,223,127	238,709	304,355	8,418,510	6,527,482
<b>Total Net Assets</b>	<b>\$82,088,185</b>	<b>\$75,577,204</b>	<b>\$1,850,326</b>	<b>\$1,823,767</b>	<b>\$83,938,511</b>	<b>\$77,400,971</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 \$83,938,511 (\$82,088,185 in governmental activities and \$1,850,326 in business-type activities) as of December 31, 2006. By far, the largest portion of the County's net assets (68.8 percent) reflects its investment in capital assets (e.g., land and land improvements, buildings and building improvements, machinery and equipment,

**SENECA COUNTY, OHIO**  
*Management's Discussion and Analysis, continued*  
*For the Year Ended December 31, 2006*  
*Unaudited*

and infrastructure) less any related outstanding debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

Although the County's investment in its capital assets is reported net of related debt, it 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 (21.2 percent) includes resources that are subject to restrictions on how they can be used. The remaining portion of the County's unrestricted net assets (10.0 percent) includes the County's investment in joint ventures of \$3,379,863. Overall, the County's net assets increased \$6,537,540 mainly due to the constructions grants for various bridge replacement projects.

Table 2 shows the changes in net assets for 2006 as compared to 2005.

Table 2  
Change in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2006	2005	2006	2005	2006	2005
Revenues						
Program Revenues						
Charges for Services	\$5,150,473	\$4,555,556	\$534,951	\$337,569	\$5,685,424	\$4,893,125
Operating Grants and Contributions	17,451,539	16,624,376		11,500	17,451,539	16,635,876
Capital Grants and Contributions	5,899,651	5,435,150			5,899,651	5,435,150
Total Program Revenues	<u>28,501,663</u>	<u>26,615,082</u>	<u>534,951</u>	<u>349,069</u>	<u>29,036,614</u>	<u>26,964,151</u>
General Revenues						
Property Taxes	6,227,385	6,605,308			6,227,385	6,605,308
Sales Taxes	6,831,027	5,727,145			6,831,027	5,727,145
Grants and Entitlements Not Restricted to Specific Programs	2,318,200	2,545,838			2,318,200	2,545,838
Gifts and Donations	4,448	6,886			4,448	6,886
Investment Earnings	1,282,950	513,327	342	126	1,283,292	513,453
Miscellaneous	969,453	1,197,144	12,311	5,574	981,764	1,202,718
Total General Revenues	<u>17,633,463</u>	<u>16,595,648</u>	<u>12,653</u>	<u>5,700</u>	<u>17,646,116</u>	<u>16,601,348</u>
Total Revenues	<u>46,135,126</u>	<u>43,210,730</u>	<u>547,604</u>	<u>354,769</u>	<u>46,682,730</u>	<u>43,565,499</u>
General Government						
Legislative and Executive	2,843,352	5,242,137			2,843,352	5,242,137
Judicial	2,418,830	2,524,798			2,418,830	2,524,798
Public Safety	9,347,816	5,685,752			9,347,816	5,685,752
Public Works	5,026,704	7,054,178			5,026,704	7,054,178
Health	8,674,928	7,747,886			8,674,928	7,747,886
Human Services	9,655,044	9,541,701			9,655,044	9,541,701
Conservation and Recreation	392,344	895,555			392,344	895,555
Economic Development	936,157	509,215			936,157	509,215
Interest	328,970	326,300			328,970	326,300
County Sewer District			160,908	125,787	160,908	125,787
Emergency Medical Services			360,137	355,250	360,137	355,250
Total Expenses	<u>39,624,145</u>	<u>39,527,522</u>	<u>521,045</u>	<u>481,037</u>	<u>40,145,190</u>	<u>40,008,559</u>
Excess (Deficiency) before Transfers	6,510,981	3,683,208	26,559	(126,268)	6,537,540	3,556,940
Premium on Debt Issued		2,171			0	2,171
Proceeds from Sale of Capital Assets		1,007			0	1,007
Capital Contributions Other Funds				572,092	0	572,092
Transfers		(204,531)		204,531	0	0
Increase (Decrease) in Net Assets	<u>\$6,510,981</u>	<u>\$3,481,855</u>	<u>\$26,559</u>	<u>\$650,355</u>	<u>\$6,537,540</u>	<u>\$4,132,210</u>

**SENECA COUNTY, OHIO**  
*Management's Discussion and Analysis, continued*  
*For the Year Ended December 31, 2006*  
*Unaudited*

**Governmental Activities**

Operating grants and contributions were the largest program revenue, accounting for \$17,451,539 or 37.8 percent of total governmental revenues. The major recipients of intergovernmental program revenues were the Maintenance & Repair Fund (\$4,181,537), Public Assistance Fund (\$5,684,593) and Seneca County Opportunity Center Funds (\$3,532,521).

The County's direct charges to users of governmental services made up \$5,150,473 or 11.2 percent of total governmental revenues. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures, related to judicial activity and licenses and permits. Property tax revenues account for \$6,227,385 of the \$46,135,126 total revenues for governmental activities or 13.5 percent of total revenues. Another major component of general revenues was sales taxes, which accounted for \$6,831,027 or 14.8 percent of total revenues.

The Human Services program accounted for \$9,655,044 of the \$39,624,145 total expenses for governmental activities, or 24.4 percent of total expenses. Human Services programs include those services provided by the Department of Job and Family Services as well as Child Support Enforcement Agency, Victim Assistance and others. The next largest program was Public Safety, accounting for \$9,347,816 and representing 23.6 percent of total governmental expenses. Public Safety activities are provided mainly by the Sheriff's Office, Youth Center and Emergency Management Agency. The increase in costs this year related in large part to two construction projects, the expansion at the Seneca County Jail to house additional prisoners and the women's facility at the CROSSWAEH Community Based Correction Facility.

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	
	2006	2005	2006	2005
General Government				
Legislative and Executive	\$2,843,352	\$5,242,137	\$476,186	\$3,434,099
Judicial	2,418,830	2,524,798	1,256,236	1,308,529
Public Safety	9,347,816	5,685,752	4,417,357	3,554,221
Public Works	5,026,704	7,054,178	(3,064,488)	(1,880,748)
Health	8,674,928	7,747,886	5,528,160	4,806,276
Human Services	9,655,044	9,541,701	1,022,986	1,495,988
Conservation and Recreation	392,344	895,555	391,396	467,235
Economic Development	936,157	509,215	765,679	(599,460)
Interest Expense	328,970	326,300	328,970	326,300
<i>Total Expenses</i>	<u>\$39,624,145</u>	<u>\$39,527,522</u>	<u>\$11,122,482</u>	<u>\$12,912,440</u>

Charges for services, operating and capital grants and contributions of \$3,529,760 (67.1 percent of the total costs of general government services) were used to offset the general government expenses of the County. The remaining \$1,732,422 in general government expenses was funded by property taxes, sales taxes, and grants and entitlements not restricted to specific programs. General government services consist mainly of

**SENECA COUNTY, OHIO**  
*Management's Discussion and Analysis, continued*  
*For the Year Ended December 31, 2006*  
*Unaudited*

the services provided by the Commissioners, Auditor, Treasurer, Recorder, Prosecutor, Clerk of Courts and the Juvenile, Probate and Common Pleas Judges. A material portion of Human Services expenses (89.4 percent) and Public Safety expenses (52.7 percent) are funded by charges for services, operating and capital grants. The remaining Human Services of \$1,022,986 and Public Safety of \$4,417,357 were funded by property taxes and grants and entitlements not restricted to specific programs. Public Works is funded entirely by state and federal programs, many of which have been approved and recognized in the financial statements even though the actual expenses have not yet been incurred.

**Business-Type Activities**

Business-type activities showed an increase in net assets of \$26,559 during 2006. Major revenue sources were charges for services of \$534,951. In 2006, the allocation of local government revenue assistance money was separated from the Emergency Medical Services and placed in its own Special Revenue fund for better tracking purposes.

**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, 2006, the County's governmental funds reported a total ending fund balance of \$17,981,088, an increase of \$1,309,829 in comparison with the prior year. Approximately 85.6 percent of this total (\$15,393,674) 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 (\$2,482,499) long term receivables (notes receivables and advances) that are not available for current spending (\$104,915).

The General Fund is the primary operating fund of the County. At the end of 2006, unreserved fund balance was \$2,945,164, while total fund balance was \$3,568,580. 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 23.4 percent of total General Fund expenditures, while total fund balance represents 28.4 percent of that same amount.

The fund balance of the County's General Fund increased by \$859,673 during 2006, key factors in this increase are related to the increased interest rates and sales tax revenues. Changes to the fund balances of the major funds were also noted. M&R fund balance increased by \$855,382 due to decreased expenses for capital projects. The Public Assistance fund balance increased by \$261,561, due to additional intergovernmental revenues received for state funded programs. The Seneca County Opportunity Center's fund balance decreased by \$20,200 due to the expenses related to the construction of the Fostoria Community Early Childhood and Family Center.

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, 2006, were \$82,981, and for the County Sewer District were \$153,318. Total Net assets of the Emergency Medical Services increased by \$24,134, mainly due to the issuance of a note used to purchase updated heart monitors for each of the

**SENECA COUNTY, OHIO**  
*Management's Discussion and Analysis, continued*  
*For the Year Ended December 31, 2006*  
*Unaudited*

ambulance squads. The Total Net Assets of the County Sewer District only increased by \$1,354, increased user and tap in fees were able to offset increased costs very closely.

**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 \$1,934,843 primarily due to additional investment income from interest rate increases as well as additional intergovernmental revenue for the airport upgrades and other miscellaneous revenue sources. The availability of increased revenue allowed appropriations for expenditures to be increased by \$2,147,580. Actual revenue exceeded budget by 1.7% while actual expenditures were less than budget by 2.3%.

**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, 2006, was \$64,423,057. These assets include land and improvements, buildings and improvements, machinery and equipment and infrastructure.

Major capital asset activity during 2006 included completing construction on the Fostoria Early Childhood and Family Center and the expansion of the Seneca County Jail. Infrastructure additions included several bridge replacements.

Note 10 (Capital Assets) provides capital asset activity during 2006.

Long-Term Debt – At December 31, 2006, the County had total general obligation bonded debt outstanding of \$5,805,000. Other outstanding debt includes an OWDA loan payable of \$87,684, OPWC loan payable of \$12,662, and notes payable of \$1,035,000. The County's long-term bonded debt decreased by \$340,000 (5.5 percent) during 2006. In 2006, a note was issued for \$180,000 to purchase EMS equipment, cardiac monitors and defibrillators. 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.

**Economic Factors**

The unemployment rate for the County is currently 5.5 percent, which decreased from 6.1 percent in 2005. 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 \$921 million assessed tax base has grown 3.9 percent over the last 5 years. Most of the growth is based on residential construction and revaluations of property within the County.

The County's debt burden, which represents 0.22 percent of the estimated property tax value in the County, remains modest.

**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.

*This page intentionally left blank.*

**Seneca County, Ohio**  
**Statement of Net Assets**  
**December 31, 2006**

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	Seneca ReAd Industries
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$17,397,010	\$161,612	\$17,558,622	
Cash and Cash Equivalents in Segregated Accounts				\$604,000
Cash and Cash Equivalents with Escrow Agents				988
Materials and Supplies Inventory	380,070		380,070	
Accrued Interest Receivable	99,515	56	99,571	
Accounts Receivable	441,365	309,359	750,724	42,699
Internal Balances	(2,410)	2,410		
Intergovernmental Receivable	6,853,401		6,853,401	
Prepaid Items	251,709	378	252,087	
Sales Taxes Receivable	1,096,403		1,096,403	
Property Taxes Receivable	6,830,816		6,830,816	
Notes Receivable		1,492	1,492	
Loans Receivable	98,462		98,462	
Investment in Joint Venture	3,379,863		3,379,863	
Non-Depreciable Capital Assets	21,580,852	26,243	21,607,095	2,945
Depreciable Capital Assets, net	41,230,588	1,585,374	42,815,962	229,425
<i>Total Assets</i>	<u>99,637,644</u>	<u>2,086,924</u>	<u>101,724,568</u>	<u>880,057</u>
<b>LIABILITIES:</b>				
Accounts Payable	259,581	4,557	264,138	1,019
Accrued Wages and Benefits	299,430	2,201	301,631	26,217
Contracts Payable	1,504,313	9,537	1,513,850	
Intergovernmental Payable	317,366	2,344	319,710	
Accrued Interest Payable	31,777		31,777	
Retainage Payable	183,199		183,199	
Claims Payable	355,876		355,876	
Unearned Revenue	6,273,802		6,273,802	
Capital Leases Payable		19,510	19,510	
Undistributed Monies				14,493
Long-Term Liabilities:				
Due Within One Year	1,593,181	181,608	1,774,789	
Due in More Than One Year	6,730,934	16,841	6,747,775	
<i>Total Liabilities</i>	<u>17,549,459</u>	<u>236,598</u>	<u>17,786,057</u>	<u>41,729</u>
<b>NET ASSETS:</b>				
Invested in Capital Assets, Net of Related Debt	56,151,440	1,611,617	57,763,057	232,370
Restricted for Capital Outlay	1,569,073		1,569,073	
Restricted for Other Purposes	3,087,349		3,087,349	
Restricted for MRDD Services	6,964,420		6,964,420	
Restricted for Human Services	1,569,422		1,569,422	
Restricted for Road and Bridge	4,566,680		4,566,680	
Unrestricted	8,179,801	238,709	8,418,510	605,958
<i>Total Net Assets</i>	<u>\$82,088,185</u>	<u>\$1,850,326</u>	<u>\$83,938,511</u>	<u>\$838,328</u>

See accompanying notes to the financial statements.

**Seneca County, Ohio**  
**Statement of Activities**  
For the Year Ended December 31, 2006

	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	\$2,843,352	\$1,653,472	\$632,615	\$81,079
Judicial	2,418,830	983,973	178,621	
Public Safety	9,347,816	471,278	2,162,194	2,296,987
Public Works	5,026,704	524,905	4,164,302	3,401,985
Health	8,674,928	886,376	2,260,392	
Human Services	9,655,044	578,643	8,053,415	
Conservation and Recreation	392,344	948		
Community and Economic Development	936,157	50,878		119,600
Interest and Fiscal Charges	328,970			
<i>Total Governmental Activities</i>	<u>39,624,145</u>	<u>5,150,473</u>	<u>17,451,539</u>	<u>5,899,651</u>
Business-Type Activities:				
County Sewer District Fund	160,908	161,626		
Emergency Medical Services Fund	360,137	373,325		
<i>Total Business-Type Activities</i>	<u>521,045</u>	<u>534,951</u>		
<i>Total Primary Government</i>	<u>\$40,145,190</u>	<u>\$5,685,424</u>	<u>\$17,451,539</u>	<u>\$5,899,651</u>
Component Units:				
Non-Major Component Units	920,073	573,762	401,551	
<i>Total Component Units</i>	<u>\$920,073</u>	<u>\$573,762</u>	<u>\$401,551</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

*Total General Revenues*

*Change in Net Assets*

*Net Assets Beginning of Year*

*Net Assets End of Year*

See accompanying notes to the financial statements.

<u>Net(Expense)Revenue and Changes in Net Assets</u>			<u>Component Units</u>
<u>Primary Government</u>			
<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>	<u>Non-Major Component Units</u>
(\$476,186)		(\$476,186)	
(1,256,236)		(1,256,236)	
(4,417,357)		(4,417,357)	
3,064,488		3,064,488	
(5,528,160)		(5,528,160)	
(1,022,986)		(1,022,986)	
(391,396)		(391,396)	
(765,679)		(765,679)	
(328,970)		(328,970)	
<u>(11,122,482)</u>		<u>(11,122,482)</u>	
	\$718	718	
	13,188	13,188	
	<u>13,906</u>	<u>13,906</u>	
<u>(11,122,482)</u>	<u>13,906</u>	<u>(11,108,576)</u>	
			<u>\$55,240</u>
			<u>55,240</u>
6,227,385		6,227,385	
6,831,027		6,831,027	
2,318,200		2,318,200	
4,448		4,448	1,354
1,282,950	342	1,283,292	9,289
969,453	12,311	981,764	3,472
<u>17,633,463</u>	<u>12,653</u>	<u>17,646,116</u>	<u>14,115</u>
6,510,981	26,559	6,537,540	69,355
<u>75,577,204</u>	<u>1,823,767</u>	<u>77,400,971</u>	<u>768,973</u>
<u>\$82,088,185</u>	<u>\$1,850,326</u>	<u>\$83,938,511</u>	<u>\$838,328</u>

*Seneca County, Ohio*  
*Balance Sheet*  
*Governmental Funds*  
*December 31, 2006*

	<u>General Fund</u>	<u>Maintenance and Repair Fund</u>	<u>Public Assistance Fund</u>	<u>Seneca County Opportunity Center</u>
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,101,145	\$2,505,444	\$424,278	\$6,676,959
Materials and Supplies Inventory	45,196	319,746		12,211
Accrued Interest Receivable	87,138	4,059		
Accounts Receivable	96,132	15,536	999	70,693
Interfund Receivable	333,250			
Intergovernmental Receivable	1,646,409	1,966,297		421,486
Prepaid Items	136,504	1,197	11,844	53,117
Sales Taxes Receivable	1,096,403			
Property Taxes Receivable	1,546,329			5,284,487
Loans Receivable				
<i>Total Assets</i>	<u><u>\$7,088,506</u></u>	<u><u>\$4,812,279</u></u>	<u><u>\$437,121</u></u>	<u><u>\$12,518,953</u></u>
<b>LIABILITIES:</b>				
Accounts Payable	\$149,676	\$22,523	\$38,615	\$23,489
Accrued Wages	124,876	20,874	46,299	78,005
Contracts Payable	351,878	17,516	242,336	80,949
Intergovernmental Payable	148,512	22,070	48,003	77,551
Retainage Payable				
Interfund Payable				
Deferred Revenue	2,744,984	1,634,976		5,579,694
<i>Total Liabilities</i>	<u><u>3,519,926</u></u>	<u><u>1,717,959</u></u>	<u><u>375,253</u></u>	<u><u>5,839,688</u></u>
<b>FUND BALANCES:</b>				
Reserved:				
Reserved for Encumbrances	623,416	235,178	115,435	405,660
Reserved for Notes Receivable				
Unreserved, Undesignated, Reported in:				
General Fund	2,945,164			
Special Revenue Funds		2,859,142	(53,567)	6,279,498
Debt Service Funds				
Capital Projects Funds				(5,893)
<i>Total Fund Balances</i>	<u><u>3,568,580</u></u>	<u><u>3,094,320</u></u>	<u><u>61,868</u></u>	<u><u>6,679,265</u></u>
<i>Total Liabilities and Fund Balances</i>	<u><u>\$7,088,506</u></u>	<u><u>\$4,812,279</u></u>	<u><u>\$437,121</u></u>	<u><u>\$12,518,953</u></u>

See accompanying notes to the financial statements.

<u>All Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$5,029,265	\$16,737,091
2,917	380,070
6,191	97,388
91,025	274,385
	333,250
2,819,209	6,853,401
6,584	209,246
	1,096,403
	6,830,816
98,462	98,462
<u>\$8,053,653</u>	<u>\$32,910,512</u>
\$25,278	\$259,581
28,931	298,985
772,939	1,465,618
20,753	316,889
183,199	183,199
333,250	333,250
2,112,248	12,071,902
<u>3,476,598</u>	<u>14,929,424</u>
1,102,810	2,482,499
104,915	104,915
	2,945,164
3,700,168	12,785,241
19,964	19,964
(350,802)	(356,695)
<u>4,577,055</u>	<u>17,981,088</u>
<u>\$8,053,653</u>	<u>\$32,910,512</u>

*This page intentionally left blank.*

**Seneca County, Ohio**  
*Reconciliation of Total Governmental Fund Balances to  
 Net Assets of Governmental Activities  
 December 31, 2006*

<hr/> <hr/>	
<b>Total Governmental Fund Balances</b>	<b>\$17,981,088</b>
 <i>Amounts reported for governmental activities in the statement of net assets are different because</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds	62,811,358
 The investment in joint ventures by governmental activities are not financial resources and therefore are not reported in the funds year end balance	 3,379,863
 Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds	
Property Taxes	386,164
Grants	5,412,118
<hr/>	
Total	5,798,282
 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.	 473,486
 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	(5,805,000)
OWDA Loan	(87,684)
Compensated Absences	(1,576,431)
Bond Anticipation Notes	(855,000)
Accrued Interest Payable	(31,777)
<hr/>	
Total	(8,355,892)
 <b>Net Assets of Governmental Activities</b>	 <b><u><u>\$82,088,185</u></u></b>

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, 2006*

	General Fund	Maintenance and Repair Fund	Public Assistance Fund	Seneca County Opportunity Center
<b>REVENUES:</b>				
Property Taxes	\$2,142,417			\$4,085,967
Sales Taxes	6,831,027			
Special Assessments				
Charges for Services	1,572,233	\$306,268	\$243,734	647,041
Licenses and Permits	3,328			
Fines and Forfeitures	184,446	40,537		
Intergovernmental	2,784,162	4,181,537	5,684,593	3,532,521
Interest	1,127,956	105,848		2,516
Rent	167,045			26,595
Contributions and Donations	948			4,448
Other	628,028	10,708	239,365	188,426
<i>Total Revenues</i>	<u>15,441,590</u>	<u>4,644,898</u>	<u>6,167,692</u>	<u>8,487,514</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive	4,619,043			
Judicial	2,088,850			
Public Safety	4,945,472			
Public Works	45,557	3,043,148		
Health	66,700			7,158,564
Human Services	362,550		6,255,119	
Conservation and Recreation	379,960			
Community and Economic Development	61,342			
Capital Outlay		746,368		1,349,150
Debt Service:				
Principal Retirements				
Interest and Fiscal Charges				
<i>Total Expenditures</i>	<u>12,569,474</u>	<u>3,789,516</u>	<u>6,255,119</u>	<u>8,507,714</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,872,116</u>	<u>855,382</u>	<u>(87,427)</u>	<u>(20,200)</u>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In - Primary Government	453		348,988	
Notes Issued				
Proceeds from Sale of Capital Assets	575			
Transfers Out - Primary Government	(2,013,471)			
<i>Total Other Financing Sources and Uses</i>	<u>(2,012,443)</u>	<u>0</u>	<u>348,988</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	859,673	855,382	261,561	(20,200)
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>2,708,907</u>	<u>2,238,938</u>	<u>(199,693)</u>	<u>6,699,465</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u><u>\$3,568,580</u></u>	<u><u>\$3,094,320</u></u>	<u><u>\$61,868</u></u>	<u><u>\$6,679,265</u></u>

See accompanying notes to the financial statements.

All Other Governmental Funds	Total Governmental Funds
	\$6,228,384
	6,831,027
\$176,859	176,859
1,068,011	3,837,287
100,548	103,876
249,784	474,767
10,938,645	27,121,458
23,278	1,259,598
204,792	398,432
1,275	6,671
249,865	1,316,392
<u>13,013,057</u>	<u>47,754,751</u>
982,726	5,601,769
343,582	2,432,432
854,581	5,800,053
140,724	3,229,429
155,861	7,381,125
3,143,460	9,761,129
3,816	383,776
3,096	64,438
8,972,348	11,067,866
1,260,314	1,260,314
324,016	324,016
<u>16,184,524</u>	<u>47,306,347</u>
<u>(3,171,467)</u>	<u>448,404</u>
1,848,534	2,197,975
855,000	855,000
5,850	6,425
<u>(184,504)</u>	<u>(2,197,975)</u>
<u>2,524,880</u>	<u>861,425</u>
(646,587)	1,309,829
<u>5,223,642</u>	<u>16,671,259</u>
<u>\$4,577,055</u>	<u>\$17,981,088</u>

**Seneca County, Ohio**  
*Reconciliation of Statement of Revenues, Expenditures and Changes  
in Fund Balance of Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2006*

<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$1,309,829</b>
 <i>Amounts reported for governmental activities in the statement of activities are different because</i>	
Governmental funds report capital outlays as expenditures. However in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	6,427,194
Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal	(130,931)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(1,503,404)
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.	1,260,314
Governmental funds report the effect of issuance costs when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities	(855,000)
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(4,954)
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	(169,278)
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.	177,211
<b>Change in Net Assets of Governmental Activities</b>	<b>\$6,510,981</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*  
*General Fund*  
*For the Year Ended December 31, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
<b>REVENUES:</b>				
Property Taxes	\$2,116,500	\$2,290,703	\$2,302,589	\$11,886
Sales Taxes	6,525,000	6,748,398	6,748,398	0
Charges for Services	1,403,800	1,564,001	1,568,525	4,524
Licenses and Permits	2,810	3,278	3,328	50
Fines and Forfeitures	160,000	183,970	183,970	0
Intergovernmental	2,492,590	2,690,310	2,856,454	166,144
Interest	453,500	1,072,973	1,082,419	9,446
Rent	148,280	166,783	171,513	4,730
Contributions and Donations	200	750	750	0
Other	101,870	617,199	677,062	59,863
<b>Total Revenues</b>	<b>13,404,550</b>	<b>15,338,365</b>	<b>15,595,008</b>	<b>256,643</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
<b>General Government:</b>				
Legislative and Executive	4,646,257	5,364,672	5,175,462	189,210
Judicial	2,269,602	2,331,000	2,283,272	47,728
Public Safety	4,629,241	5,036,522	5,018,363	18,159
Public Works	45,167	46,925	44,979	1,946
Health	108,316	83,186	83,186	0
Human Services	548,789	499,341	449,703	49,638
Conservation and Recreation	369,537	591,775	578,802	12,973
Community and Economic Development	50,961	61,342	61,342	0
<b>Total Expenditures</b>	<b>12,667,870</b>	<b>14,014,763</b>	<b>13,695,109</b>	<b>319,654</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>736,680</b>	<b>1,323,602</b>	<b>1,899,899</b>	<b>576,297</b>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In - Primary Government	0	453	453	0
Proceeds from Sale of Capital Assets	0	575	575	0
Advances In	0	0	36,000	36,000
Transfers Out - Primary Government	(1,232,784)	(2,033,471)	(2,013,471)	20,000
Advances Out	0	0	(333,250)	(333,250)
<b>Total Other Financing Sources and Uses</b>	<b>(1,232,784)</b>	<b>(2,032,443)</b>	<b>(2,309,693)</b>	<b>(277,250)</b>
<b>Net Change in Fund Balance</b>	<b>(496,104)</b>	<b>(708,841)</b>	<b>(409,794)</b>	<b>299,047</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>854,258</b>	<b>854,258</b>	<b>854,258</b>	<b>0</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>559,290</b>	<b>559,290</b>	<b>559,290</b>	<b>0</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$917,444</b>	<b>\$704,707</b>	<b>\$1,003,754</b>	<b>\$299,047</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, continued*  
*For the Year Ended December 31, 2006*

	<b>Maintenance and Repair Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Charges for Services	\$250,000	\$300,000	\$312,434	\$12,434
Fines and Forfeitures	27,000	38,000	39,847	1,847
Intergovernmental	3,900,000	4,212,159	4,196,230	(15,929)
Interest	15,000	100,000	104,013	4,013
Other		9,076	10,648	1,572
Total Revenues	<u>4,192,000</u>	<u>4,659,235</u>	<u>4,663,172</u>	<u>3,937</u>
EXPENDITURES:				
Current:				
Public Works	3,989,058	4,670,133	3,385,830	1,284,303
Capital Outlay	<u>1,108,062</u>	<u>1,184,640</u>	<u>746,368</u>	<u>438,272</u>
Total Expenditures	<u>5,097,120</u>	<u>5,854,773</u>	<u>4,132,198</u>	<u>1,722,575</u>
Excess of Revenues Over (Under) Expenditures	<u>(905,120)</u>	<u>(1,195,538)</u>	<u>530,974</u>	<u>1,726,512</u>
Net Change in Fund Balance	(905,120)	(1,195,538)	530,974	1,726,512
Fund Balance (Deficit) at Beginning of Year	1,519,304	1,519,304	1,519,304	0
Prior Year Encumbrances Appropriated	<u>205,119</u>	<u>205,119</u>	<u>205,119</u>	<u>0</u>
Fund Balance (Deficit) at End of Year	<u><u>\$819,303</u></u>	<u><u>\$528,885</u></u>	<u><u>\$2,255,397</u></u>	<u><u>\$1,726,512</u></u>

See accompanying notes to the financial statements

**Seneca County, Ohio**  
*Statement of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Special Revenue Fund, continued  
For the Year Ended December 31, 2006*

	<b>Public Assistance Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Charges for Services	\$250,000	\$243,734	\$243,734	\$0
Intergovernmental	5,350,000	5,598,450	5,684,593	86,143
Other	360,000	250,700	244,652	(6,048)
Total Revenues	<u>5,960,000</u>	<u>6,092,884</u>	<u>6,172,979</u>	<u>80,095</u>
EXPENDITURES:				
Current:				
Human Services	5,900,354	6,657,110	6,598,952	58,158
Total Expenditures	<u>5,900,354</u>	<u>6,657,110</u>	<u>6,598,952</u>	<u>58,158</u>
Excess of Revenues Over (Under) Expenditures	<u>59,646</u>	<u>(564,226)</u>	<u>(425,973)</u>	<u>138,253</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	<u>185,000</u>	<u>348,988</u>	<u>348,988</u>	<u>0</u>
Total Other Financing Sources and Uses	<u>185,000</u>	<u>348,988</u>	<u>348,988</u>	<u>0</u>
Net Change in Fund Balance	244,646	(215,238)	(76,985)	138,253
Fund Balance (Deficit) at Beginning of Year	(13)	(13)	(13)	0
Prior Year Encumbrances Appropriated	<u>215,253</u>	<u>215,253</u>	<u>215,253</u>	<u>0</u>
Fund Balance (Deficit) at End of Year	<u><u>\$459,886</u></u>	<u><u>\$2</u></u>	<u><u>\$138,255</u></u>	<u><u>\$138,253</u></u>

See accompanying notes to the financial statements

**Seneca County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Fund, continued*  
*For the Year Ended December 31, 2006*

	<b>Seneca County Opportunity Center</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
<b>REVENUES:</b>				
Property Taxes	\$4,417,000	\$4,405,169	\$4,420,993	\$15,824
Charges for Services	500,000	663,866	663,866	0
Intergovernmental	3,911,683	3,771,825	3,789,643	17,818
Interest	0	2,612	2,617	5
Rent	90,000	28,000	26,375	(1,625)
Contributions and Donations	4,200	4,448	4,448	0
Other	699,771	200,569	176,493	(24,076)
<b>Total Revenues</b>	<b>9,622,654</b>	<b>9,076,489</b>	<b>9,084,435</b>	<b>7,946</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Health	13,919,865	13,591,257	7,884,845	5,706,412
Capital Outlay	234,667	1,595,879	1,564,756	31,123
<b>Total Expenditures</b>	<b>14,154,532</b>	<b>15,187,136</b>	<b>9,449,601</b>	<b>5,737,535</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(4,531,878)</b>	<b>(6,110,647)</b>	<b>(365,166)</b>	<b>5,745,481</b>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In - Primary Government	520,940	679,743	679,743	0
Advances In	0	0	1,600,000	1,600,000
Transfers Out - Primary Government	(431,000)	(679,743)	(679,743)	0
Advances Out	0	0	(1,600,000)	(1,600,000)
<b>Total Other Financing Sources and Uses</b>	<b>89,940</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Change in Fund Balance</b>	<b>(4,441,938)</b>	<b>(6,110,647)</b>	<b>(365,166)</b>	<b>5,745,481</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>5,663,455</b>	<b>5,663,455</b>	<b>5,663,455</b>	<b>0</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>729,968</b>	<b>729,968</b>	<b>729,968</b>	<b>0</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$1,951,485</b>	<b>\$282,776</b>	<b>\$6,028,257</b>	<b>\$5,745,481</b>

See accompanying notes to the financial statements

*This page intentionally left blank.*

**Seneca County, Ohio**  
*Statement of Fund Net Assets*  
*Proprietary Funds*  
*December 31, 2006*

	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	\$14,865	\$146,747	\$161,612	\$659,919
Accrued Interest Receivable		56	56	2,127
Accounts Receivable	285,554	23,805	309,359	166,980
Prepaid Items	378		378	42,463
Notes Receivable		1,492	1,492	
<i>Total Current Assets</i>	<u>300,797</u>	<u>172,100</u>	<u>472,897</u>	<u>871,489</u>
Noncurrent Assets:				
Non-Depreciable Capital Assets		26,243	26,243	
Depreciable Capital Assets, net	366,434	1,218,940	1,585,374	82
<i>Total Noncurrent Assets</i>	<u>366,434</u>	<u>1,245,183</u>	<u>1,611,617</u>	<u>82</u>
<i>Total Assets</i>	<u>667,231</u>	<u>1,417,283</u>	<u>2,084,514</u>	<u>871,571</u>
<b>LIABILITIES:</b>				
Current Liabilities:				
Accounts Payable	4,519	38	4,557	
Accrued Wages	1,367	834	2,201	445
Contracts Payable	5,197	4,340	9,537	38,695
Intergovernmental Payable	1,436	908	2,344	477
Claims Payable				355,876
Deferred Revenue				182
Capital Leases Payable	19,510		19,510	
<i>Total Current Liabilities</i>	<u>32,029</u>	<u>6,120</u>	<u>38,149</u>	<u>395,675</u>
Noncurrent Liabilities:				
Long-Term Liabilities:				
Due Within One Year	180,923	685	181,608	
Due in More Than One Year	4,864	11,977	16,841	
<i>Total Noncurrent Liabilities</i>	<u>185,787</u>	<u>12,662</u>	<u>198,449</u>	
<i>Total Liabilities</i>	<u>217,816</u>	<u>18,782</u>	<u>236,598</u>	<u>395,675</u>
<b>NET ASSETS:</b>				
Invested in Capital Assets, Net of Related Debt	366,434	1,245,183	1,611,617	82
Unrestricted	82,981	153,318	236,299	475,814
<i>Total Net Assets</i>	<u>\$449,415</u>	<u>\$1,398,501</u>	<u>1,847,916</u>	<u>\$475,896</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.

2,410

Net Assets of Business-Type Activities

\$ 1,850,326

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, 2006*

	Enterprise Funds			Governmental Activities - Internal Service Funds
	Emergency Medical Services Fund	County Sewer District Fund	Totals	
<b>OPERATING REVENUES:</b>				
Charges for Services	\$6,670	\$104,111	\$110,781	\$2,326,030
Tap-In Fees		57,515	57,515	
Patient Fees	366,655		366,655	
Reimbursements				160,418
Other	3,957	294	4,251	86,006
<i>Total Operating Revenues</i>	<u>377,282</u>	<u>161,920</u>	<u>539,202</u>	<u>2,572,454</u>
<b>OPERATING EXPENSES:</b>				
Personal Services	90,343	49,999	140,342	25,850
Contractual Services	70,068	44,512	114,580	679,598
Materials and Supplies	87,330	792	88,122	
Claims				1,715,281
Depreciation	84,261	51,067	135,328	120
Other	25,710	14,538	40,248	
<i>Total Operating Expenses</i>	<u>357,712</u>	<u>160,908</u>	<u>518,620</u>	<u>2,420,849</u>
<i>Operating Income (Loss)</i>	<u>19,570</u>	<u>1,012</u>	<u>20,582</u>	<u>151,605</u>
<b>NON-OPERATING REVENUES (EXPENSES):</b>				
Interest		342	342	26,677
Proceeds from Sale of Capital Assets	8,060		8,060	
Interest and Fiscal Charges	(3,496)		(3,496)	
<i>Total Non-Operating Revenues (Expenses)</i>	<u>4,564</u>	<u>342</u>	<u>4,906</u>	<u>26,677</u>
<i>Income (Loss) Before Contributions and Transfers</i>	<u>24,134</u>	<u>1,354</u>	<u>25,488</u>	<u>178,282</u>
<i>Change in Net Assets</i>	24,134	1,354	25,488	178,282
<i>Net Assets (Deficit) at Beginning of Year</i>	<u>425,281</u>	<u>1,397,147</u>		<u>297,614</u>
<i>Net Assets (Deficit) at End of Year</i>	<u>\$449,415</u>	<u>\$1,398,501</u>		<u>\$475,896</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>1,071</u>	
Change in Net Assets of Business-Type Activities			<u>\$26,559</u>	
See accompanying notes to the financial statements.				

**Seneca County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Year Ended December 31, 2006

	Emergency Medical Services Fund	County Sewer District Fund	Totals	Internal Service Funds
<b>Cash Flows from Operating Activities:</b>				
Received from Customers	\$173,918	\$99,178	\$273,096	
Received from Charges for Services		58,511	58,511	
Received from Interfund Services Provided				\$2,295,882
Received from Other Operating Sources	3,957	294	4,251	198,005
Payments to Suppliers for Goods and Services	(148,983)	(43,613)	(192,596)	(692,377)
Payments to Employees for Services	(96,336)	(50,010)	(146,346)	(25,663)
Payments for Other Operating Expenses	(25,710)	(14,538)	(40,248)	
Payments for Claims				(1,936,695)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>(93,154)</u>	<u>49,822</u>	<u>(43,332)</u>	<u>(160,848)</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>				
Proceeds from Capital Related Debt	360,000	13,347	373,347	
Payments for Capital Acquisitions	(224,634)	(2,899)	(227,533)	
Payments for Capital Related Principal	(180,000)	(685)	(180,685)	
Payments for Capital Related Interest	(3,496)		(3,496)	
Proceeds from Sales of Capital Assets	8,060		8,060	
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(40,070)</u>	<u>9,763</u>	<u>(30,307)</u>	<u>0</u>
<b>Cash Flows from Investing Activities:</b>				
Received for Interest on Investments		326	326	26,553
<i>Net Cash Provided by Investing Activities</i>	<u>0</u>	<u>326</u>	<u>326</u>	<u>26,553</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(133,224)	59,911	(73,313)	(134,295)
Cash and Cash Equivalents Beginning of Year	<u>148,089</u>	<u>86,836</u>	<u>234,925</u>	<u>794,214</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$14,865</u>	<u>\$146,747</u>	<u>\$161,612</u>	<u>\$659,919</u>

**Seneca County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Year Ended December 31, 2006

	Emergency Medical Services Fund	County Sewer District Fund	Totals	Internal Service Funds
Reconciliation of Operating Income to Net Cash Provided by (Used for) Operating Activities				
Operating Income	19,570	1,012	20,582	151,605
Adjustments:				
Depreciation	84,261	51,067	135,328	120
(Increase) Decrease in Assets:				
Account Receivable	(199,407)	(4,933)	(204,340)	(30,148)
Prepaid Items	(48)		(48)	(42,463)
Notes Receivable		996	996	
Increase (Decrease) in Liabilities:				
Accounts Payable	(3,129)	(169)	(3,298)	
Contracts Payable	(7,918)	1,860	(6,058)	29,684
Accrued Wages	278	10	288	13
Compensated Absences Payable	(6,521)		(6,521)	
Intergovernmental Payable	250	(21)	229	(8)
Deferred Revenues				(48,237)
Claims Payable				(221,414)
Capital Lease Payable	19,510		19,510	
<i>Total Adjustments</i>	(112,724)	48,810	(63,914)	(312,453)
<i>Net Cash Provided by (Used for) Operating Activities</i>	(93,154)	\$49,822	(\$43,332)	(\$160,848)

See accompanying notes to the financial statements

**Seneca County, Ohio**  
*Statement of Fiduciary Net Assets*  
*Fiduciary Fund*  
*December 31, 2006*

	Agency Fund
<b>ASSETS:</b>	
Current Assets:	
Equity in Pooled Cash and Cash Equivalents	\$6,346,402
Cash and Cash Equivalents in Segregated Accounts	296,954
Investments in Segregated Accounts	35,000
Accrued Interest Receivable	222
Accounts Receivable	570,344
Intergovernmental Receivable	4,571,393
Taxes Receivable	14,777
Property Taxes Receivable	34,895,801
<i>Total Assets</i>	\$46,730,893
<b>LIABILITIES:</b>	
Current Liabilities:	
Accrued Wages	\$32,010
Intergovernmental Payable	41,700,977
Accrued Interest Payable	148
Compensated Absences Payable	85,546
Undistributed Monies	4,034,039
Deposits Held and Due to Others	878,173
<i>Total Liabilities</i>	\$46,730,893

See accompanying notes to the financial statements

**SENECA COUNTY, OHIO**  
*Notes To The Basic Financial Statements*  
*December 31, 2006*

**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 22.

**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, 2006*

The following organizations are joint ventures and pools in which the County participates. The financial information for these organizations is presented in Notes 20 and 21.

**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 20.

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

**SENECA COUNTY, OHIO**  
*Notes To The Basic Financial Statements*  
*December 31, 2006*

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

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

**NOTE 2- CHANGE IN ACCOUNTING PRINCIPLES**

For fiscal year 2006, the County has implemented GASB Statement No. 44, "Economic Condition Reporting: The Statistical Section", and GASB Statement No. 47, "Accounting for Termination Benefits". The purpose of GASB Statement No. 44 is to improve the understandability and usefulness of the information that State and Local governments present as supplementary information in the statistical section. GASB Statement No. 47 establishes standards of accounting and financial reporting for termination benefits. The implementation of GASB Statement No. 47 did not materially effect the presentation of the financial statements of the County.

**NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**A. Basis of Presentation**

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

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

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

**SENECA COUNTY, OHIO**  
*Notes To The Basic Financial Statements*  
*December 31, 2006*

**B. Fund Accounting**

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

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

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

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

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

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

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

**SENECA COUNTY, OHIO**  
*Notes To The Basic Financial Statements*  
*December 31, 2006*

subdivisions for which the County acts as fiscal agent and for taxes, state-levied shared revenues, and fines and forfeitures collected for and distributed to other political subdivisions.

**C. Measurement Focus**

**Government-Wide Financial Statements**

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

**Fund Financial Statements**

All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reflects the sources (i.e. revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the fund financial statements for governmental funds. Like the government-wide financial statements, the proprietary funds are accounted for using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of net assets. The statement of changes in revenues, expenses, and changes in fund net assets presents increases (i.e. revenues) and decreases (i.e. expenses) in total net assets. The statement of cash flows reflects how the County finances and meets the cash flow needs of its proprietary activities.

**D. Basis of Accounting**

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

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

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.

**SENECA COUNTY, OHIO**  
*Notes To The Basic Financial Statements*  
*December 31, 2006*

**Deferred Revenues**

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

Property taxes for which there was an enforceable legal claim at December 31, 2006, but were levied to finance 2007 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 2006.

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 2006, investments were limited to STAR Ohio, negotiable certificates of deposit, 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 2006. 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.

**SENECA COUNTY, OHIO**  
*Notes To The Basic Financial Statements*  
*December 31, 2006*

STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on December 31, 2006.

Interest earnings are allocated to County funds according to State statutes and grant requirements. Interest revenue credited to the General Fund during 2006 was \$1,127,956, which includes approximately \$1,015,167 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, 2006 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 capital assets are recorded at their fair market value on the date donated. The County maintains a capitalization threshold of one thousand dollars for all assets except infrastructure. The capitalization threshold for infrastructure is ten thousand dollars. The County's infrastructure consists of roads, bridges, culverts and sewers. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of enterprise fund capital assets is also capitalized.

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

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

**SENECA COUNTY, OHIO**  
*Notes To The Basic Financial Statements*  
*December 31, 2006*

***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.

***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.

**SENECA COUNTY, OHIO**  
*Notes To The Basic Financial Statements*  
 December 31, 2006

**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 2006.

**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 4 – ACCOUNTABILITY**

*A. Fund Deficits* -The following funds had deficit fund balances as of December 31, 2006.

<u>Special Revenue Funds:</u>		<u>Capital Project Fund:</u>	
Dog & Kennel	(23,249)	CDBG	(1,687)
Delinquent Care & Custody Grant	(4,985)	CROSSWAEH CBCF	(61,539)

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

*B. Legal Compliance:*

*Appropriations Exceed Estimated Resources*-Ohio Revised Code 5705.39 prohibits appropriations from exceeding the total estimated resources. The following funds had appropriations exceeding estimated resources:

<u>Original Budget</u>			
<u>Fund</u>	<u>Estimated Resources</u>	<u>Appropriations</u>	<u>Variance</u>
Homeland Security Grant	131,053	249,803	(118,750)
MARCS Communications Grant	100,000	100,112	(112)

*Expenditures and Encumbrances Exceed Appropriations*-Section 5705.41(B), Ohio Revised Code, requires that encumbrances be charged against proper appropriations. Section 5705.41(B), Revised Code prohibits the County from making expenditures unless it has been properly appropriated. The following funds had expenditures plus encumbrances in excess of appropriations:

**SENECA COUNTY, OHIO**  
*Notes To The Basic Financial Statements*  
 December 31, 2006

	<u>Final</u>	<u>Appropriations</u>	
		<u>Actual</u>	<u>Difference</u>
General Fund			
General Government-Legislative & Executive	76,914	109,428	(32,514)
Help America Vote Act Grant			
General Government-Legislative & Executive	15,048	565,663	(550,615)

*C. Budgetary Deficit Fund Balances:* Due to some grants financing on a reimbursement basis various projects ended 2006 with a budgetary deficit fund balance. The project was encumbered based on anticipated receipts for work done in 2006. The following funds had negative fund balances:

**Budgetary Deficit Fund Balance**

<i>Special Revenue Fund</i>		<i>Capital Projects Funds</i>	
Safe Havens Grant	(53,000)	CDBG	(47,981)
		Abbott's Bridge Replacement	(133,489)
<i>Enterprise Fund</i>		Federal Funds CR 6 Bridge Replacement	(69,592)
Emergency Medical Services	(8,308)	TR 123 Bridge Replacement	(43,201)
		TR 116 Bridge Replacement	(297,800)
		CROSSWAEH CBCF	(29,160)

**NOTE 5 - BUDGETARY BASIS OF ACCOUNTING**

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

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

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

	Net Change in Fund Balance			
	<u>General Fund</u>	<u>Maintenance and Repair Fund</u>	<u>Public Assistance Fund</u>	<u>Seneca County Opportunity Center</u>
GAAP Basis	\$859,673	\$855,382	\$261,561	(\$20,200)
Net Adjustment for Revenue Accruals	189,418	18,274	5,287	2,196,921
2006 Encumbrances	1,097,381	250,045	286,023	648,729
Net Adjustment for Expenditure Accruals	(1,996,976)	(387,608)	(414,602)	(2,460,646)
2005 Encumbrances	(559,290)	(205,119)	(215,254)	(729,970)
Budget Basis	<u>(\$409,794)</u>	<u>\$530,974</u>	<u>(\$76,985)</u>	<u>(\$365,166)</u>

**NOTE 6 – DEPOSITS AND INVESTMENTS**

Monies held by the County are classified by State statute into two categories. Active monies are public monies determined to be necessary to meet current demands upon the County treasury and must be maintained as cash in the County Treasury, or in

**SENECA COUNTY, OHIO**  
*Notes To The Basic Financial Statements*  
*December 31, 2006*

commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

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

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

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".

**SENECA COUNTY, OHIO**  
*Notes To The Basic Financial Statements*  
 December 31, 2006

**A. Deposits with Financial Institutions**

At December 31, 2006 the carrying amount of the County's deposits was \$22,254,896 of which \$935,953 is held in segregated accounts. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2006, \$21,761,421 of the County's bank balance of \$23,396,219 was exposed to custodial risk as discussed below, while \$1,634,798 was covered by the Federal Deposit Insurance Corporation.

The Seneca ReAds Industries reported \$988 listed as "Cash and Cash Equivalents with Escrow Agents" on the statement of Net Assets.

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

**B. Investments**

As of December 31, 2006, the County had the following investments and maturities.

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities</u>		
		<u>6 months or less</u>	<u>7 to 12 months</u>	<u>13 to 18 months</u>
Certificates of Deposit	\$35,000	\$35,000		
Federal Home Loan Bank	587,250		293,625	293,625
Federal Home Loan Mortgage Corporation	966,605	966,605		
Star Ohio	<u>997,227</u>	<u>997,227</u>		
Total	<u>\$2,586,082</u>	<u>\$1,998,832</u>	<u>\$293,625</u>	<u>\$293,625</u>

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

*Credit risk:* The County's investment, were rated Aaa/AAA by Moody's and Standard & Poor's respectively. STAR Ohio was assigned an AAA rating from Standard & Poor's. Ohio law requires that STAROhio maintain the highest rating provided by at least on nationally recognized standard rating service. The County has no investment policy that addresses credit risk.

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

*Concentration of Credit Risk:* The County places no limit on the amount that may be invested in any one issuer. The percentage of each investment type held by the County as of December 31, 2006 is as follows:

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

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

The following is a reconciliation of cash and investments as reported in the footnote above to cash and investments as reported on the statement of net assets as of December 31, 2006:

**SENECA COUNTY, OHIO**  
*Notes To The Basic Financial Statements*  
*December 31, 2006*

<u>Cash and Investments per footnote</u>	
Carrying amount of deposits	\$22,254,896
Investments	<u>2,586,082</u>
Total	<u>\$24,840,978</u>
 <u>Cash and investments per Statement of Net Assets</u>	
Governmental Activities	\$17,397,010
Business-Type Activities	161,612
Agency Funds	6,678,356
Component Unit	<u>604,000</u>
Total	<u>\$24,840,978</u>

**NOTE 7 - PROPERTY TAXES**

Property taxes include amounts levied against all real property, public utility property, and tangible personal property located in the County. Real property tax revenues received in 2006 represent the collection of 2005 taxes. Real property taxes for 2006 were levied after October 1, 2006, on the assessed values as of January 1, 2006, the lien date. These taxes will be collected in and are property is required to be revalued every six years. The latest revaluation was completed in 2006. 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 2006 were levied after October 1, 2005, on the assessed values determined as of December 31, 2005, the lien date. These taxes will be collected in and are intended to finance 2007 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 2006 (other than public utility property) represent the collection of 2006 taxes. Tangible personal property taxes received in 2006 were levied after October 1, 2005, on the true value as of December 31, 2005. 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, 2006, 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 2006 operations. The receivable is therefore offset by deferred revenue. The full tax rate for all County operations for the year ended December 31, 2006 was \$1.90 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2006 property tax receipts were based are as follows:

Real Property.....	\$803,298,310	88.23%
Public Utility Personal Property.....	55,628,000	6.11%
Tangible Personal Property.....	<u>51,575,387</u>	<u>5.66%</u>
Total Assessed Value.....	<u>\$910,501,697</u>	<u>100.00%</u>

**NOTE 8 - PERMISSIVE SALES AND USE TAX**

In November, 1988, the Citizens of Seneca County passed a one percent sales and use tax on all retail sales except sales of motor vehicles made in the County and on the storage, use or consumption in the County of tangible personal property. On January 1, 2004

**SENECA COUNTY, OHIO**  
*Notes To The Basic Financial Statements*  
*December 31, 2006*

the Commissioners imposed a four-year temporary one-half of one percent sales tax effective January 1, 2004 through December 31, 2007. Proceeds of the tax are credited entirely to the General Fund.

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

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

**NOTE 9 – RECEIVABLES**

Receivables at December 31, 2006 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 to be collected in more than one year are \$98,462 in the EPA On-lot Septic Grant and Revolving Loan Funds.

**SENECA COUNTY, OHIO**  
*Notes To The Basic Financial Statements*  
*December 31, 2006*

A summary of the principal items of intergovernmental receivables follows:

<u>Fund Type/Fund</u>	<u>Description</u>	<u>Amount</u>
<i>Major Funds</i>		
General Fund	Local Government	\$735,516
	Local Government Revenue Assistance	148,002
	Court Fines	8,517
	National School Lunch Subsidy	1,518
	Ohio Public Defender Reimbursement	76,155
	Jail Housing	630,529
	Airport Grant	44,672
	Youth Center Detention Home Fees	1,500
<u>Total General Fund</u>		<u>1,646,409</u>
Maintenance and Repair	Motor Vehicle License	969,374
	Gasoline Tax	986,815
	Federal Grant	7,430
	Court Fines	2,678
<u>Total Maintenance and Repair</u>		<u>1,966,297</u>
Seneca County Opportunity Center	Title VI-B Grant	41,670
	Early Intervention Grant	22,367
	CAFS Grants	281,040
	National School Lunch Subsidy	2,580
	Help Me Grow Grant	73,829
<u>Total Seneca County Opportuniy Center</u>		<u>421,486</u>
<i>Other Governmental Funds</i>		
Community Corrections Grant	Federal Grant	28,756
Dog & Kennel	Court Fines	298
Workforce Investment Act Grant	Federal Grant	3,300
CDBG	Federal Grant	444,481
Children Services	State Grant	134,006
Sheriff Highway Safety Grant	Federal Grant	28,107
Emergency Management Agency	Federal Grant	27,541
Victims of Crime Act Grant	Federal Grant	96,393
Zero Tolerance	Local Grant	16,900
JAIBG Grant	State Grant	25,000
Delinquent Care and Custody Grant	Federal Grant	158,769
Abbott's Bridge Replacement Grant	Federal Grant	200,090
CR 60 Bridge Replacement Grant	Federal Grant	33,409
Sheriff's Programs	Federal Grant	10,250
Issue 2	State Grant	112,344
TR 123 Bridge Replacement Grant	Federal Grant	29,345
Safe Havens Grant	Federal Grant	331,675
TR 116 Bridge Replacement	Federal Grant	744,400
CROSSWAEH	State Grant	394,145
<u>Total Other Governmental Funds</u>		<u>2,819,209</u>
<u>Total Governmental Funds</u>		<u>\$6,853,401</u>

**SENECA COUNTY, OHIO**  
*Notes To The Basic Financial Statements*  
 December 31, 2006

**NOTE 10 - CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2006:

	Balance 1/1/06	Additions	Deletions	Transfers	Balance 12/31/06
<b>Primary Government</b>					
Governmental Activities:					
<i>Non-depreciable Capital Assets</i>					
Land and Improvements	\$1,869,634	\$10			\$1,869,644
Construction-in-Progress	789,411	\$1,564,756		(2,354,167)	0
Infrastructure	17,011,963	2,699,245			19,711,208
<b>Total Non-depreciable Capital Assets</b>	<b>19,671,008</b>	<b>4,264,011</b>	<b>0</b>	<b>(2,354,167)</b>	<b>21,580,852</b>
<i>Depreciable Capital Assets:</i>					
Buildings and Improvements	20,045,148	1,371,035		2,354,167	23,770,350
Machinery and Equipment	10,780,152	1,616,678	(673,420)	(\$16,337)	11,707,073
Infrastructure	35,282,204	1,901,779	(210,683)		36,973,300
<b>Total Depreciable Capital Assets</b>	<b>66,107,504</b>	<b>4,889,492</b>	<b>(884,103)</b>	<b>2,337,830</b>	<b>72,450,723</b>
Less Accumulated Depreciation:					
Buildings and Building Improvements	(10,755,702)	(489,476)			(11,245,178)
Machinery and Equipment	(8,291,806)	(1,018,880)	635,819	16,337	(8,658,530)
Infrastructure	(10,215,707)	(1,218,073)	117,353		(11,316,427)
<b>Total Accumulated Depreciation</b>	<b>(29,263,215)</b>	<b>(2,726,429)</b>	<b>753,172</b>	<b>16,337</b>	<b>(31,220,135)</b>
<b>Total Depreciable Capital Assets, Net</b>	<b>36,844,289</b>	<b>\$2,163,063</b>	<b>(130,931)</b>	<b>2,354,167</b>	<b>41,230,588</b>
<b>Total Governmental Activities Capital Assets, Net</b>	<b>\$56,515,297</b>	<b>\$6,427,074</b>	<b>(\$130,931)</b>	<b>\$0</b>	<b>\$62,811,440</b>

	Balance 1/1/06	Additions	Deletions	Transfers	Balance 12/31/06
<b>Business Type Activities:</b>					
<i>Non-depreciable Capital Assets</i>					
Land and Improvements	\$26,243				\$26,243
<i>Depreciable Capital Assets</i>					
Buildings and Improvements	218,465				218,465
Machinery and Equipment	1,037,293	\$246,406	(\$106,626)	\$16,337	1,193,410
Infrastructure	1,457,703				1,457,703
<b>Total Depreciable Capital Assets</b>	<b>2,713,461</b>	<b>246,406</b>	<b>(106,626)</b>	<b>16,337</b>	<b>2,869,578</b>
Less Accumulated Depreciation:					
Buildings and Improvements	(72,942)	(12,565)			(85,507)
Machinery and Equipment	(800,162)	(86,754)	87,753	(16,337)	(815,500)
Infrastructure	(347,187)	(36,010)			(383,197)
<b>Total Accumulated Depreciation</b>	<b>(1,220,291)</b>	<b>(135,329)</b>	<b>87,753</b>	<b>(16,337)</b>	<b>(1,284,204)</b>
<b>Total Depreciable Capital Assets, Net</b>	<b>1,493,170</b>	<b>111,077</b>	<b>(18,873)</b>	<b>0</b>	<b>1,585,374</b>
<b>Business-Type Activities Capital Assets, Net</b>	<b>\$1,519,413</b>	<b>\$111,077</b>	<b>(\$18,873)</b>	<b>\$0</b>	<b>\$1,611,617</b>

**SENECA COUNTY, OHIO**  
*Notes To The Basic Financial Statements*  
 December 31, 2006

Depreciation expense was charged to governmental functions as follows:

Governmental Activities:	
General Government	
Legislative & Executive	\$734,218
Judicial	70,547
Public Safety	196,387
Public Works	1,473,175
Health	143,222
Human Services	108,488
Conservation & Recreation	392
Total Depreciation Expense	<u>\$2,726,429</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 \$83,851,136, which includes builders risk coverage.

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

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

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

**B. Health Care**

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 \$242,093 as of December 31, 2006. This amount is included with other known medical and prescription drug claims of \$113,783 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.

	<u>Beginning</u> <u>Balance</u>	<u>Claims</u> <u>Incurred</u>	<u>Claims</u> <u>Paid</u>	<u>Ending</u> <u>Balance</u>
2004	\$436,822	1,904,940	1,686,361	\$655,401
2005	\$655,401	1,929,231	2,007,342	\$577,290
2006	\$577,290	1,715,281	1,936,695	\$355,876

**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

**SENECA COUNTY, OHIO**  
*Notes To The Basic Financial Statements*  
*December 31, 2006*

workers' compensation premium to the State based on the rate for the Program rather than its individual rate. In order to allocate the savings derived by formation of the Program, and to maximize the number of participants in the Program, the Program's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants. Participation in the Program is limited to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc., provides administrative, cost control, and actuarial services to the Program to cover the costs of administering the Program.

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

**D. Natural Gas**

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

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

Counties sign up for the program through CCAO, who also receives payments and handles administrative duties. The gas commodity is managed by Exelon Energy. Since 2000 the member counties have saved \$3.5 million. Seneca County saved \$19,140 in 2006. 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**

**A. Ohio Public Employees Retirement System**

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

The Ohio Revised Code provides statutory authority for employee and employer contributions. For 2006, 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 2006 were 9.0 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

**SENECA COUNTY, OHIO**  
*Notes To The Basic Financial Statements*  
*December 31, 2006*

contribute at 9.0 percent. The 2006 employer contribution rate for non-law enforcement and public safety personnel was 13.70% of covered payroll. The law enforcement and public safety employer rate was 16.93% of covered payroll. The County's required contributions for pension obligations to OPERS for the years ended December 31, 2006, 2005 and 2004 were \$2,234,890, \$2,116,720 and \$2,033,224 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 is a statewide retirement plan for licensed teachers and other faculty members employed in the public schools of Ohio or any school, community school, college, university, institution or other agency controlled, managed and supported, in whole or in part, by the state or any political subdivision thereof. New members have a choice of three separate pension plans as follows: 1) The Defined Benefit Plan allows any member to retire who has, five years of service credit and attained age 60; 25 years of service and attained age 55; or 30 years of service regardless of age. 2) The Defined Contribution Plan in which the member and employer contribute at a rate of 10.5% which is placed in an investment account. The member determines how to allocate the member and employer money among various investment choices. The member is eligible to receive a retirement benefit at age 50 and termination of employment. 3) The Combined Plan in which member contributions are allocated by the member, and employer contributions are used to fund a defined benefit payment.

The Defined Benefit and Combined Plans offer access to health care coverage to eligible retirees who participated in the plans and their eligible dependents. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. A Defined Benefit or Combined Plan member with five or more years' credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of members who die before retirement may qualify for survivor benefits. 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 toll free 1-888-227-7877 or by visiting the STRS Ohio Website at [www.strsoh.org](http://www.strsoh.org).

Plan members are 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, 2006, 2005 and 2004 were \$75,950, \$73,964 and \$80,807 respectively; 100 percent has been contributed for 2006 as well as for the years 2005 and 2004.

**NOTE 13 - POST-EMPLOYMENT BENEFITS**

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

Ohio Public Employees Retirement System provides post retirement, disability and survivor benefits as well as postretirement health care coverage to qualifying members of both the Traditional Pension and the Combined Plan. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage. In order to qualify for health care coverage, age-and service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post-employment Benefit (OPEB) as described in GASB Statement 12. 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 13.70% of covered payroll; 4.50% was the portion that was used to fund health care for the year 2006. The employer rate for law enforcement employees for 2006 was 16.93% and 4.50% 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, 2005, include an investment assumption rate of 6.5 percent, an annual increase in active employee total payroll increases of 4.0% compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .50% and 6.30% based on additional annual pay increases. Health care costs were assumed to increase at the projected wage inflation rate plus an additional factor ranging from 0.50% to 6.0% for the next 9 years. In subsequent years health care costs are assumed to increase 4.0% annually.

**SENECA COUNTY, OHIO**  
*Notes To The Basic Financial Statements*  
*December 31, 2006*

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, 2006, the number of active contributing participants in the Traditional Pension and Combined Plans was 369,214. The County's actual contributions for 2006, which were used to fund post employment benefits, were \$684,321. Employer contributions of \$40,328 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, 2005 (the latest information available) were \$11.1 billion. The actuarially accrued liability and the unfounded actuarial accrued liability, based on the actuarial cost method used, were \$31.3 billion and \$20.2 billion, respectively.

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

**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 recipients pay a portion of health care costs in the form of a monthly premium.

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 fiscal year ended June 30, 2006 and June 30, 2005 the MRDD Board allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. For the County, these amounts were \$5,425 and \$5,283 respectively.

STRS Ohio pays health care benefits from the Health Care Stabilization Fund. The balance in the Fund was \$3.5 billion at June 2006. For the fiscal year ended June 30, 2006, net health care costs paid by STRS Ohio were \$282,743,000 and STRS Ohio had 119,184 eligible benefit recipients.

**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.

**SENECA COUNTY, OHIO**  
*Notes To The Basic Financial Statements*  
*December 31, 2006*

**NOTE 15 - CONTRACTUAL COMMITMENTS**

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

	<u>Project Authorization</u>	<u>Expended to Date</u>	<u>Outstanding</u>
CROSSWAEH Addition .....	\$2,409,750	\$2,358,740	\$51,010
Abbott's Bridge .....	\$2,174,600	\$1,978,205	\$196,395
Issue 2 –County/Township Road Resurfacing.....	\$1,251,430	\$1,139,086	\$112,344
TR 116 Bridge .....	\$751,000	\$52,085	\$698,915
Jail Expansion.....	\$1,500,000	\$1,418,520	\$81,480

Seneca County is committed under various leases for office equipment and vehicles. A capital lease was entered into in 2006 by the Emergency Medical Services for 2006 Ford Expedition. The future lease payment on this vehicle are for \$6,503 each in 2007 and 2008. All other leases are considered for accounting purposes to be operating leases. Lease expenditures for the year ended December 31, 2006 amounted to \$86,199. Future minimum lease payments for these leases are as follows: 2007 - \$44,006, 2008 - \$16,060, 2009 - \$6,461, 2010 - \$6,461 and 2011 - \$200.

**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 \$5,805,000 of general obligation bonds currently outstanding with annual debt service requirements to maturity, including interest of \$2,175,845 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>
2007 .....	\$365,000	\$272,782	2012-2016.....	\$2,205,000	\$ 737,633
2008 .....	\$370,000	\$256,780	2017-2021.....	\$1,405,000	\$ 220,070
2009 .....	\$390,000	\$240,370	2021-2023.....	\$ 275,000	\$ 20,750
2010 .....	\$410,000	\$222,990	Total Payments .....	<u>\$5,805,000</u>	<u>\$2,175,845</u>
2011 .....	\$385,000	\$204,470			

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>
2007 .....	\$5,314	2012-2016.....	\$26,570
2008 .....	\$5,314	2017-2021.....	\$26,570
2009 .....	\$5,314	2022-2023.....	\$7,974
2010 .....	\$5,314	Total Payments .....	<u>\$87,684</u>
2011 .....	\$5,314		

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. The balance of this Bond Anticipation note was reissued on December 1, 2005 in the amount of \$915,000. It was then reduced by \$60,000 and rewritten on December 2, 2006 in the amount of \$855,000. In November 2006 an additional \$180,000 was issued to purchase Emergency Medical Services equipment, defibrillators and cardiac monitors. This note is rolled over and paid down each

**SENECA COUNTY, OHIO**  
*Notes To The Basic Financial Statements*  
 December 31, 2006

year. The current interest rate is 5.5%. In May 2006 at the time of the EMS equipment purchase a short term bank note was issued to bridge the gap until it could be combined with the other issuance. The County's overall debt margin was \$18,506,444 at December 31, 2006. The County's general long-term obligations at year-end consisted of the following:

<i><b>Governmental Activities</b></i>	<i><b>Outstanding 12/31/05</b></i>	<i><b>Additions</b></i>	<i><b>Deductions</b></i>	<i><b>Outstanding 12/31/06</b></i>	<i><b>Amount Due Within One Year</b></i>
General Obligation Bonds	\$6,145,000		(\$340,000)	\$5,805,000	\$365,000
Compensated Absences	1,407,153	230,038	(60,760)	1,576,431	367,867
Capital Facilities Note	915,000	855,000	(915,000)	855,000	855,000
OWDA On-Lot Septic Loan	92,998		(5,314)	87,684	5,314
<b>Governmental Activities</b>	<b>\$8,560,151</b>	<b>\$1,085,038</b>	<b>(\$1,321,074)</b>	<b>\$8,324,115</b>	<b>\$1,593,181</b>
<i><b>Business Type Activities</b></i>					
Compensated Absences	\$12,308		(\$6,521)	\$5,787	\$924
OPWC Sewer Project Loan	0	13,347	(685)	12,662	684
EMS Equipment Note	0	360,000	(180,000)	180,000	180,000
<b>Business Type Activities</b>	<b>\$12,308</b>	<b>\$373,347</b>	<b>(\$187,206)</b>	<b>\$198,449</b>	<b>\$181,608</b>

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 Capital Facilities Note Retirement fund with money from the General Fund. The OWDA loan is paid directly from the EPA On-Lot Septic Grant fund with money received from repayment of loans to individuals. The OPWC loan is paid directly from the County Sewer District fund with money from the user fees charged to residents of the sewer district.

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 Opportunity Center, 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 - INTERFUND TRANSACTIONS**

Interfund balances at December 31, 2006 consist of the following individual fund receivables, payables and transfers:

Due to General Fund from	
CROSSWAEH CBCF	\$300,000
Zero Tolerance Grant	15,000
Bulletproof Vest Grant	10,250
Sheriff Highway Safety Grant	<u>8,000</u>
Total General Fund	<u>\$333,250</u>

The balance resulted from loans made to provide working capital for operations or projects. All advances were authorized per resolution by the County Commissioners.

**SENECA COUNTY, OHIO**  
*Notes To The Basic Financial Statements*  
 December 31, 2006

The following transfers were made during 2006:

Transfers In		Transfers Out		
		General	Other Governmental	Total
	General		\$453	\$453
	Public Assistance	\$199,270	149,718	348,988
	All Other Governmental	<u>1,814,201</u>	<u>34,333</u>	<u>1,848,534</u>
	Total Governmental	2,013,471	184,504	2,197,975

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 18 - 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 19 - CONDUIT DEBT OBLIGATIONS**

Seneca County has issued Hospital and Healthcare Facilities Revenue Refunding Bonds to provide financial assistance to the 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, 2006 an estimated \$16.1 million in bond and lease obligations was outstanding.

**NOTE 20 - 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 of Ohio Service Corporation (CCAOSC)**

The County is participating in a pool established under the rules of Ohio Revised Code Section 4123.29, which permits the establishment of employer group rating plans. The County Commissioners Association of Ohio Service Corporation (CCAOSC) was established through the County Commissioners Association of Ohio (CCAO) in order to group the experience of employers for workers' compensation rating purposes. CCAOSC retains the services of a third party administrator in the administration of workers' compensation claims. A Group Executive Committee consists of seven members. Two of the members are president and treasurer,

**SENECA COUNTY, OHIO**  
*Notes To The Basic Financial Statements*  
 December 31, 2006

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, 2006.

**NOTE 21 - 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, 2006 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, 2006.

	<u>Joint Venture</u>	<u>County Share</u>
Total Assets	\$4,583,272	\$1,527,757
Total Liabilities	<u>1,296,051</u>	<u>432,017</u>
Net Assets	3,287,221	1,095,740
Revenues	373,106	124,369
Expenses	<u>227,639</u>	<u>75,880</u>
Increase in Net Assets	\$145,467	\$48,489

**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, 2006 is presented below:

	<u>Joint Venture</u>	<u>County Share</u>		<u>Population</u>	<u>Equity Percent</u>
Beginning Fund Balance	\$1,098,038	\$392,439	Ottawa	41,331	25.80%
Revenues	1,770,505	632,778	Sandusky	61,625	38.46%
Expenses	<u>1,031,797</u>	<u>368,764</u>	Seneca	<u>57,255</u>	<u>35.74%</u>
			Total	160,211	100.00%
Ending Fund Balance	<u>\$1,836,746</u>	<u>\$656,453</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.

**SENECA COUNTY, OHIO**  
*Notes To The Basic Financial Statements*  
 December 31, 2006

**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.

Summary financial information as of, and for the fiscal year ended December 31, 2006 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, 2006.

	<u>Joint Venture</u>	<u>County Share</u>		<u>Population</u>	<u>Equity Percent</u>
Beginning Fund Balance	\$2,971,965	\$1,203,646	Sandusky	61,625	43.6%
			Seneca	57,255	40.5%
Revenues	7,232,797	2,929,283	Wyandot	<u>22,553</u>	<u>15.9%</u>
Expenses	<u>7,080,912</u>	<u>2,867,769</u>	Total	141,433	100.0%
Ending Fund Balance	<u>\$3,123,850</u>	<u>\$1,265,159</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, 2006 is presented below. Further financial information can be found in the Northland Development & Management, Inc. financial report as of December 31, 2006.

	<u>Joint Venture</u>	<u>County Share</u>
Total Assets	\$2,551,039	\$791,527
Total Liabilities	<u>1,314,299</u>	<u>429,016</u>
Net Assets	1,236,740	362,511
Revenues	408,144	136,048
Expenses	<u>358,047</u>	<u>119,349</u>
Increase in Net Assets	\$50,097	\$16,699

**NOTE 22 - 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

**SENECA COUNTY, OHIO**  
*Notes To The Basic Financial Statements*  
*December 31, 2006*

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, 2006. Further financial information can be seen in the Seneca Re-Ad Industries Financial Report as of June 30, 2006 available from Reichert & Associates, CPA's, 206 West Hardin Street, Findlay, OH 45840.

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

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

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

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

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

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

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

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

	<u>Fair Value</u>
National City - Checking Account	\$84,518
Fifth Third Bank - CD	51,125
Fifth Third - Savings	43,243
First Merit - CD	75,661
US Bank - CD	79,484
Old Fort Bank - CD	89,785
First Ohio Credit Union – Savings	95,105
Home Savings and Loan – Savings	84,539
Petty Cash Funds	540
Total Cash and Short Term Investments	<u>\$604,000</u>

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.

**SENECA COUNTY, OHIO**  
*Notes To The Basic Financial Statements*  
 December 31, 2006

c. Capital Assets – A summary of changes in capital assets by class during the fiscal year ended June 30, 2006 are as follows:

	<u>Balance June 30, 2005</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2006</u>
Land	\$2,945			\$2,945
Building	130,590			130,590
Furniture and Fixtures	67,102	\$6,950		74,052
Machinery and Equipment	235,569	17,093		252,662
Vehicles	<u>102,353</u>			<u>102,353</u>
<i>Subtotal</i>	538,559	24,043		562,602
Accumulated Depreciation	<u>(300,382)</u>	<u>(29,850)</u>		<u>(330,232)</u>
<i>Net Capital Assets</i>	<u>\$238,177</u>	<u>(\$5,807)</u>	<u>\$0</u>	<u>\$232,370</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 \$331,951.
- g. Accrued Vacation – A liability for accrued vacation for \$11,506 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 23 - RELATED PARTY TRANSACTIONS**

For the year ended December 31, 2006 the County participated in the following related party transactions.

Regional Planning Commission	Membership Contribution	\$ 20,539
Soil and Water Conservation District	Local Grant Matching Funds	\$140,483

***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.

*WORK RELEASE FUND*-To account for monies received from inmates who participate in the work release program for use in administering the project.

*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.

*EMERGENCY MEDICAL SERVICES LOCAL GOVERNMENT REVENUE ASSISTANCE FUND (EMSLGRAF)*-To account for monies received from the transfer of the LGRAF allocation from General Fund that has been designated for EMS services.

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

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

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

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

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

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

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

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

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

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

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

*ZERO TOLERANCE GRANT FUND*-To account for money received from the Fostoria Area Zero Tolerance Initiative. It will be used to fund the expenses of a sheriff deputy assign to the initiative.

*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***

*LOCATION BASED RESPONSE SYSTEM FUND*-To account for monies received from various sources including the Seneca County General Health District, the Real Estate and Assessment fund, and grants from the Ohio Emergency Management Homeland Security Program, Ohio Department of Transportation and Ohio Geographic Reference Information Program. This money will be used to implement a database program to accurately track addresses in Seneca County by physical location as opposed to ownership, enabling emergency services to locate physical addresses more easily and aid in assigning new house numbers.

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

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

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

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

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

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

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

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

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

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

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

*COMMUNITY DEVELOPMENT BLOCK GRANT FUND*-To account for revenue from the federal government received through the community development block grant (CDBG) program. The money is used for various community projects as determined by evaluation of submitted requests.

*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.

*ABBOTT'S 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 33 known as Abbott's Bridge.

*FEDERAL FUNDS CR 6 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.

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

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

*TR 123 BRIDGE REPLACEMENT FUND--*To account for monies received from a grant of the Federal Highway Administration through the Ohio Department of Transportation to replace the bridge on Township Road 123.

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

*TR 116 BRIDGE REPLACEMENT FUND-*To account for monies received from a grant of the Federal Highway Administration through the Ohio Department of Transportation to replace the bridge on Township Road 116 near Wolf Creek.

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

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

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

*Seneca County, Ohio*  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2006*

	Special Revenue	Debt Service	Capital Projects	Total
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$4,283,063	\$19,307	\$726,895	\$5,029,265
Materials and Supplies Inventory	2,917			2,917
Accrued Interest Receivable	4,940	657	594	6,191
Accounts Receivable	90,604		421	91,025
Intergovernmental Receivable	860,995		1,958,214	2,819,209
Prepaid Items	6,484		100	6,584
Loans Receivable	93,937		4,525	98,462
<i>Total Assets</i>	<u>\$5,342,940</u>	<u>\$19,964</u>	<u>\$2,690,749</u>	<u>\$8,053,653</u>
<b>LIABILITIES:</b>				
Accounts Payable	24,639		639	25,278
Accrued Wages	28,615		316	28,931
Contracts Payable	223,557		549,382	772,939
Intergovernmental Payable	20,297		456	20,753
Retainage Payable			183,199	183,199
Interfund Payable	33,250		300,000	333,250
Deferred Revenue	754,626		1,357,622	2,112,248
<i>Total Liabilities</i>	<u>1,084,984</u>	<u>0</u>	<u>2,391,614</u>	<u>3,476,598</u>
<b>FUND BALANCES:</b>				
Reserved:				
Reserved for Encumbrances	457,330		645,480	1,102,810
Reserved for Notes Receivable	100,458		4,457	104,915
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	3,700,168			3,700,168
Debt Service Funds		19,964		19,964
Capital Projects Funds			(350,802)	(350,802)
<i>Total Fund Balances</i>	<u>4,257,956</u>	<u>19,964</u>	<u>299,135</u>	<u>4,577,055</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$5,342,940</u>	<u>\$19,964</u>	<u>\$2,690,749</u>	<u>\$8,053,653</u>

*Seneca County, Ohio*  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2006*

	Real Estate Assessment Fund	Ditch Maintenance Fund	Child Support Enforcement Agency Fund	DRETAC	Public Safety Building Fund
<b>ASSETS:</b>					
Equity in Pooled Cash and Cash Equivalents	\$1,031,592	\$218,043	\$884,971	\$63,253	\$5,024
Materials and Supplies Inventory		2,917			
Accrued Interest Receivable					
Accounts Receivable	427		14,343		
Intergovernmental Receivable					
Prepaid Items	1,510	369	2,281		
Loans Receivable					
<i>Total Assets</i>	<u>\$1,033,529</u>	<u>\$221,329</u>	<u>\$901,595</u>	<u>\$63,253</u>	<u>\$5,024</u>
<b>LIABILITIES:</b>					
Accounts Payable	\$1,880	\$229	\$196	\$200	\$100
Accrued Wages	1,173	1,356	8,906	1,271	86
Contracts Payable	5,646	19,620	17,496		100
Intergovernmental Payable	867	1,269	7,026	1,090	70
Interfund Payable					
Deferred Revenue					
<i>Total Liabilities</i>	<u>9,566</u>	<u>22,474</u>	<u>33,624</u>	<u>2,561</u>	<u>356</u>
<b>FUND BALANCES:</b>					
Reserved:					
Reserved for Encumbrances	71,800	19,143	40,816	3,353	475
Reserved for Notes Receivable					
Unreserved, Undesignated, Reported in: Special Revenue Funds	<u>952,163</u>	<u>179,712</u>	<u>827,155</u>	<u>57,339</u>	<u>4,193</u>
<i>Total Fund Balances</i>	<u>1,023,963</u>	<u>198,855</u>	<u>867,971</u>	<u>60,692</u>	<u>4,668</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$1,033,529</u>	<u>\$221,329</u>	<u>\$901,595</u>	<u>\$63,253</u>	<u>\$5,024</u>

Dog & Kennel Fund	Allen Eiry Special Guardianship Fund	Community Corrections Grant Fund	Title V Delinquency Grant Fund	Workforce Investment Act Fund	E-911 Fund	Work Release Fund
\$40,275	\$3,192	\$7,624	\$608	\$217,865	\$16,225	\$10,521
240						350
298		28,756		3,300		
100		5		171		
<u>\$40,913</u>	<u>\$3,192</u>	<u>\$36,385</u>	<u>\$608</u>	<u>\$221,336</u>	<u>\$16,225</u>	<u>\$10,871</u>
\$6,093	\$36		\$418	\$5,189	\$20	
1,191	829	750			99	
230	40			41,683		
1,218	794	769			75	
<u>55,430</u>		<u>28,756</u>				
<u>64,162</u>	<u>1,699</u>	<u>30,275</u>	<u>418</u>	<u>46,872</u>	<u>194</u>	<u>0</u>
14,500	144	4,721	190	131,373	3,445	34
<u>(37,749)</u>	<u>1,349</u>	<u>1,389</u>		<u>43,091</u>	<u>12,586</u>	<u>10,837</u>
<u>(23,249)</u>	<u>1,493</u>	<u>6,110</u>	<u>190</u>	<u>174,464</u>	<u>16,031</u>	<u>10,871</u>
<u>\$40,913</u>	<u>\$3,192</u>	<u>\$36,385</u>	<u>\$608</u>	<u>\$221,336</u>	<u>\$16,225</u>	<u>\$10,871</u>

*Continued*

*Seneca County, Ohio*  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2006*

	<u>Children Services Fund</u>	<u>Foster Children Donations Fund</u>	<u>Recycling and Litter Prevention Fund</u>	<u>EMS LGRAF Fund</u>	<u>Probate Court Programs Fund</u>
<b>ASSETS:</b>					
Equity in Pooled Cash and Cash Equivalents	\$246,346	\$13,458	\$1,409	\$79,494	\$118,008
Materials and Supplies Inventory					
Accrued Interest Receivable					
Accounts Receivable					6,198
Intergovernmental Receivable	134,006				
Prepaid Items					50
Loans Receivable					
<i>Total Assets</i>	<u>\$380,352</u>	<u>\$13,458</u>	<u>\$1,409</u>	<u>\$79,494</u>	<u>\$124,256</u>
<b>LIABILITIES:</b>					
Accounts Payable	\$60	\$1,057			\$3,204
Accrued Wages					72
Contracts Payable	130,256				6,436
Intergovernmental Payable			76		85
Interfund Payable					
Deferred Revenue					
<i>Total Liabilities</i>	<u>130,316</u>	<u>1,057</u>	<u>76</u>	<u>0</u>	<u>9,797</u>
<b>FUND BALANCES:</b>					
Reserved:					
Reserved for Encumbrances	2,643	2,018			6,706
Reserved for Notes Receivable					
Unreserved, Undesignated, Reported in: Special Revenue Funds	<u>247,393</u>	<u>10,383</u>	<u>1,333</u>	<u>79,494</u>	<u>107,753</u>
<i>Total Fund Balances</i>	<u>250,036</u>	<u>12,401</u>	<u>1,333</u>	<u>79,494</u>	<u>114,459</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$380,352</u>	<u>\$13,458</u>	<u>\$1,409</u>	<u>\$79,494</u>	<u>\$124,256</u>

<u>CDBG Fund</u>	<u>Sheriff Highway Safety Grant Fund</u>	<u>Emergency Management Agency Fund</u>	<u>Safe Communities Grant Fund</u>	<u>Juvenile Court Programs Fund</u>	<u>Victims of Crime Act Grant Fund</u>	<u>Real Estate Tax Escrow Interest Fund</u>
\$353,933	\$5,152	\$34,608	\$184	\$72,917	\$58,284	\$3,723
4,223						717
8,893		78		4,028	5,476	
	28,107	27,541			96,393	
		9			100	46
<u>93,937</u>						
<u>\$460,986</u>	<u>\$33,259</u>	<u>\$62,236</u>	<u>\$184</u>	<u>\$76,945</u>	<u>\$160,253</u>	<u>\$4,486</u>
\$381		\$164		\$856	\$721	
20	443	1,060		262	1,710	
		555		502	62	
49	454	1,207		90	1,998	7
	8,000					
	<u>23,585</u>	<u>27,560</u>			<u>92,923</u>	
<u>450</u>	<u>32,482</u>	<u>30,546</u>	<u>0</u>	<u>1,710</u>	<u>97,414</u>	<u>7</u>
861		9,935		11,129	3,048	
100,458						
<u>359,217</u>	<u>777</u>	<u>21,755</u>	<u>184</u>	<u>64,106</u>	<u>59,791</u>	<u>4,479</u>
<u>460,536</u>	<u>777</u>	<u>31,690</u>	<u>184</u>	<u>75,235</u>	<u>62,839</u>	<u>4,479</u>
<u>\$460,986</u>	<u>\$33,259</u>	<u>\$62,236</u>	<u>\$184</u>	<u>\$76,945</u>	<u>\$160,253</u>	<u>\$4,486</u>

*Continued*

**Seneca County, Ohio**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**December 31, 2006**

	Victim Assistance Court Fines Fund	Zero Tolerance Fund	Hazardous Materials Fund	Youth Center JAIBG Grant Fund	Clerk of Courts Title Administration Fund
<b>ASSETS:</b>					
Equity in Pooled Cash and Cash Equivalents	\$2,582	\$12,517	\$30,010	\$11,694	\$152,947
Materials and Supplies Inventory					
Accrued Interest Receivable					
Accounts Receivable	106		27,104		10,785
Intergovernmental Receivable		16,900		25,000	
Prepaid Items					20
Loans Receivable					
<i>Total Assets</i>	<u>\$2,688</u>	<u>\$29,417</u>	<u>\$57,114</u>	<u>\$36,694</u>	<u>\$163,752</u>
<b>LIABILITIES:</b>					
Accounts Payable					\$26
Accrued Wages		938	116	799	2,112
Contracts Payable					
Intergovernmental Payable		617		281	2,003
Interfund Payable		15,000			
Deferred Revenue		678		25,000	
<i>Total Liabilities</i>	<u>0</u>	<u>17,233</u>	<u>116</u>	<u>26,080</u>	<u>4,141</u>
<b>FUND BALANCES:</b>					
Reserved:					
Reserved for Encumbrances	1,030	1,493	1,566		1,489
Reserved for Notes Receivable					
Unreserved, Undesignated, Reported in: Special Revenue Funds	<u>1,658</u>	<u>10,691</u>	<u>55,432</u>	<u>10,614</u>	<u>158,122</u>
<i>Total Fund Balances</i>	<u>2,688</u>	<u>12,184</u>	<u>56,998</u>	<u>10,614</u>	<u>159,611</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$2,688</u>	<u>\$29,417</u>	<u>\$57,114</u>	<u>\$36,694</u>	<u>\$163,752</u>

<u>Recorder Equipment Fund</u>	<u>Washington Street Bridge Fund</u>	<u>Delinquent Care and Custody Grant Fund</u>	<u>Underground Storage Tank Fund</u>	<u>Annexation Petition Fund</u>	<u>Location Based Response System Fund</u>	<u>Common Pleas Court Programs Fund</u>
\$141,454	\$7,225	\$337	\$11,855	\$871	\$5,000	\$327,535
176		158,769				11,362
						388
<u>\$141,630</u>	<u>\$7,225</u>	<u>\$159,106</u>	<u>\$11,855</u>	<u>\$871</u>	<u>\$5,000</u>	<u>\$339,285</u>
						\$74
		5,322				100
508	30					393
						77
		158,769				
<u>508</u>	<u>30</u>	<u>164,091</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>644</u>
30,494	127			234		1,036
<u>110,628</u>	<u>7,068</u>	<u>(4,985)</u>	<u>11,855</u>	<u>637</u>	<u>5,000</u>	<u>337,605</u>
<u>141,122</u>	<u>7,195</u>	<u>(4,985)</u>	<u>11,855</u>	<u>871</u>	<u>5,000</u>	<u>338,641</u>
<u>\$141,630</u>	<u>\$7,225</u>	<u>\$159,106</u>	<u>\$11,855</u>	<u>\$871</u>	<u>\$5,000</u>	<u>\$339,285</u>

*Continued*

*Seneca County, Ohio*  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2006*

	Homeland Security Grant Fund	Sheriff Programs Fund	FEMA Supplemental Planning Grant Fund	Safe Havens Grant Fund	Help America Vote Act Grant Fund
<b>ASSETS:</b>					
Equity in Pooled Cash and Cash Equivalents	\$1,858	\$76,063	\$1,833		\$4,953
Materials and Supplies Inventory					
Accrued Interest Receivable					
Accounts Receivable		1,038			
Intergovernmental Receivable		10,250		\$331,675	
Prepaid Items		1,435			
Loans Receivable					
<i>Total Assets</i>	<u>\$1,858</u>	<u>\$88,786</u>	<u>\$1,833</u>	<u>\$331,675</u>	<u>\$4,953</u>
<b>LIABILITIES:</b>					
Accounts Payable		\$3,735			
Accrued Wages					
Contracts Payable					
Intergovernmental Payable		40			135
Interfund Payable		10,250			
Deferred Revenue		10,250		331,675	
<i>Total Liabilities</i>	<u>0</u>	<u>24,275</u>	<u>0</u>	<u>331,675</u>	<u>135</u>
<b>FUND BALANCES:</b>					
Reserved:					
Reserved for Encumbrances		29,957		53,000	2,950
Reserved for Notes Receivable					
Unreserved, Undesignated, Reported in: Special Revenue Funds	1,858	34,554	1,833	(53,000)	1,868
<i>Total Fund Balances</i>	<u>1,858</u>	<u>64,511</u>	<u>1,833</u>	<u>0</u>	<u>4,818</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$1,858</u>	<u>\$88,786</u>	<u>\$1,833</u>	<u>\$331,675</u>	<u>\$4,953</u>

<u>MARCS</u> <u>Communications</u> <u>Grant Fund</u>	<u>Total Nonmajor</u> <u>Special Revenue</u>
\$7,620	\$4,283,063
	2,917
	4,940
	90,604
	860,995
	6,484
	93,937
<u>\$7,620</u>	<u>\$5,342,940</u>
	\$24,639
	28,615
	223,557
	20,297
	33,250
	754,626
<u>0</u>	<u>1,084,984</u>
7,620	457,330
	100,458
	<u>3,700,168</u>
<u>7,620</u>	<u>4,257,956</u>
<u>\$7,620</u>	<u>\$5,342,940</u>

*This page intentionally left blank.*

**Seneca County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Debt Service Funds*  
*December 31, 2006*

	Bond Retirement Fund	Capital Facilities Note Retirement Fund	Total Nonmajor Debt Service
<b>ASSETS:</b>			
Equity in Pooled Cash and Cash Equivalents	\$16,461	\$2,846	\$19,307
Accrued Interest Receivable	657		657
<i>Total Assets</i>	<u>\$17,118</u>	<u>\$2,846</u>	<u>\$19,964</u>
<b>FUND BALANCES:</b>			
Unreserved, Undesignated, Reported in: Debt Service Funds	<u>\$17,118</u>	<u>\$2,846</u>	<u>\$19,964</u>
<i>Total Fund Balances</i>	<u>17,118</u>	<u>2,846</u>	<u>19,964</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$17,118</u>	<u>\$2,846</u>	<u>\$19,964</u>

**Seneca County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2006*

	<u>CDBG</u>	<u>EPA On-lot Septic Systems Grant Fund</u>	<u>Abbott's Bridge Replacement Grant Fund</u>	<u>Federal Funds CR 6 Grant Fund</u>	<u>Issue 2 Fund</u>
<b>ASSETS:</b>					
Equity in Pooled Cash and Cash Equivalents	\$9,352	\$86,915			\$102,544
Accrued Interest Receivable		65			
Accounts Receivable		421			
Intergovernmental Receivable	444,481		\$200,090	\$33,409	112,344
Prepaid Items	100				
Loans Receivable		4,525			
<i>Total Assets</i>	<u>\$453,933</u>	<u>\$91,926</u>	<u>\$200,090</u>	<u>\$33,409</u>	<u>\$214,888</u>
<b>LIABILITIES:</b>					
Accounts Payable	\$619	\$20			
Accrued Wages	296	20			
Contracts Payable	52,923		\$200,090	\$33,409	
Intergovernmental Payable	430	26			
Retainage Payable					
Interfund Payable					
Deferred Revenue	401,352				\$112,344
<i>Total Liabilities</i>	<u>455,620</u>	<u>66</u>	<u>200,090</u>	<u>33,409</u>	<u>112,344</u>
<b>FUND BALANCES:</b>					
Reserved:					
Reserved for Encumbrances	11,948	41	32,883	36,183	
Reserved for Notes Receivable		4,457			
Unreserved, Undesignated, Reported in: Capital Projects Funds	<u>(13,635)</u>	<u>87,362</u>	<u>(32,883)</u>	<u>(36,183)</u>	<u>102,544</u>
<i>Total Fund Balances</i>	<u>(1,687)</u>	<u>91,860</u>	<u>0</u>	<u>0</u>	<u>102,544</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$453,933</u>	<u>\$91,926</u>	<u>\$200,090</u>	<u>\$33,409</u>	<u>\$214,888</u>

TR 123 Bridge Replacement Fund	County Capital Projects Fund	TR 116 Bridge Replacement Fund	Jail Expansion Fund	CROSSWAEH CBCF	Total Nonmajor Capital Projects
	\$75,486		\$311,490	\$141,108	\$726,895
			242	287	594
\$29,345		\$744,400		394,145	421
					1,958,214
					100
					4,525
<u>\$29,345</u>	<u>\$75,486</u>	<u>\$744,400</u>	<u>\$311,732</u>	<u>\$535,540</u>	<u>\$2,690,749</u>
					\$639
					316
\$29,345	\$6,660	\$45,485	\$119,930	\$61,540	549,382
					456
			92,671	90,528	183,199
				300,000	300,000
		698,915		145,011	1,357,622
<u>29,345</u>	<u>6,660</u>	<u>744,400</u>	<u>212,601</u>	<u>597,079</u>	<u>2,391,614</u>
13,856	68,826	252,315	120,700	108,728	645,480
					4,457
<u>(13,856)</u>		<u>(252,315)</u>	<u>(21,569)</u>	<u>(170,267)</u>	<u>(350,802)</u>
0	68,826	0	99,131	(61,539)	299,135
<u>\$29,345</u>	<u>\$75,486</u>	<u>\$744,400</u>	<u>\$311,732</u>	<u>\$535,540</u>	<u>\$2,690,749</u>

*This page intentionally left blank.*

**Seneca County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2006*

	Special Revenue	Debt Service	Capital Projects	Total
<b>REVENUES:</b>				
Special Assessments	\$176,859			\$176,859
Charges for Services	1,068,011			1,068,011
Licenses and Permits	100,548			100,548
Fines and Forfeitures	249,784			249,784
Intergovernmental	3,435,302		\$7,503,343	10,938,645
Interest	15,413	\$3,969	3,896	23,278
Rent	3,660	201,132		204,792
Contributions and Donations	1,275			1,275
Other	238,249	2,846	8,770	249,865
<i>Total Revenues</i>	<u>5,289,101</u>	<u>207,947</u>	<u>7,516,009</u>	<u>13,013,057</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive	982,726			982,726
Judicial	343,582			343,582
Public Safety	854,581			854,581
Public Works	140,724			140,724
Health	155,861			155,861
Human Services	3,143,460			3,143,460
Conservation and Recreation	3,816			3,816
Community and Economic Development	3,096			3,096
Capital Outlay	43,002		8,929,346	8,972,348
Debt Service:				
Principal Retirements		1,255,000	5,314	1,260,314
Interest and Fiscal Charges		324,016		324,016
<i>Total Expenditures</i>	<u>5,670,848</u>	<u>1,579,016</u>	<u>8,934,660</u>	<u>16,184,524</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(381,747)</u>	<u>(1,371,069)</u>	<u>(1,418,651)</u>	<u>(3,171,467)</u>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In - Primary Government	1,035,489	513,357	299,688	1,848,534
Notes Issued		855,000		855,000
Proceeds from Sale of Capital Assets	5,850			5,850
Transfers Out - Primary Government	(184,504)			(184,504)
<i>Total Other Financing Sources and Uses</i>	<u>856,835</u>	<u>1,368,357</u>	<u>299,688</u>	<u>2,524,880</u>
<i>Net Change in Fund Balance</i>	475,088	(2,712)	(1,118,963)	(646,587)
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>3,782,868</u>	<u>22,676</u>	<u>1,418,098</u>	<u>5,223,642</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$4,257,956</u>	<u>\$19,964</u>	<u>\$299,135</u>	<u>\$4,577,055</u>

**Seneca County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2006*

	Real Estate Assessment Fund	Ditch Maintenance Fund	Child Support Enforcement Agency Fund	DRETAC
REVENUES:				
Special Assessments		\$176,859		
Charges for Services	\$436,864		\$185,184	\$95,539
Licenses and Permits	135			
Fines and Forfeitures				
Intergovernmental			786,269	
Interest				
Rent				
Contributions and Donations				
Other	55	3,181	27,700	1,105
<i>Total Revenues</i>	<u>437,054</u>	<u>180,040</u>	<u>999,153</u>	<u>96,644</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	302,591			99,803
Judicial				
Public Safety				
Public Works		140,724		
Health				
Human Services			879,937	
Conservation and Recreation				
Community and Economic Development				
Capital Outlay		43,002		
<i>Total Expenditures</i>	<u>302,591</u>	<u>183,726</u>	<u>879,937</u>	<u>99,803</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>134,463</u>	<u>(3,686)</u>	<u>119,216</u>	<u>(3,159)</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government				
Proceeds from Sale of Capital Assets				
Transfers Out - Primary Government				
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	134,463	(3,686)	119,216	(3,159)
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>889,500</u>	<u>202,541</u>	<u>748,755</u>	<u>63,851</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$1,023,963</u>	<u>\$198,855</u>	<u>\$867,971</u>	<u>\$60,692</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
	\$6,516 98,373 11,873		\$57,512	\$26,267	\$413,930	
\$3,660						
2,663		\$50,046	65		41	\$2
6,323	116,762	50,046	57,577	26,267	413,971	2
6,722						
			59,194	26,304		4,232
	155,861					
		52,623			412,029	
6,722	155,861	52,623	59,194	26,304	412,029	4,232
(399)	(39,099)	(2,577)	(1,617)	(37)	1,942	(4,230)
						8,000
	5,850		(34)			
0	5,850	0	(34)	0	0	8,000
(399)	(33,249)	(2,577)	(1,651)	(37)	1,942	3,770
5,067	10,000	4,070	7,761	227	172,522	12,261
\$4,668	(\$23,249)	\$1,493	\$6,110	\$190	\$174,464	\$16,031

*Continued*

**Seneca County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2006*

	Work Release Fund	Children Services Fund	Foster Children Donations Fund	Recycling and Litter Prevention Fund
REVENUES:				
Special Assessments				
Charges for Services	\$11,565			
Licenses and Permits				
Fines and Forfeitures				
Intergovernmental		\$860,203		\$9,900
Interest				
Rent				
Contributions and Donations			\$1,075	
Other		74,853		76
<i>Total Revenues</i>	<u>11,565</u>	<u>935,056</u>	<u>1,075</u>	<u>9,976</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Judicial				
Public Safety	694			
Public Works				
Health				
Human Services		1,624,973	2,982	
Conservation and Recreation				3,816
Community and Economic Development				
Capital Outlay				
<i>Total Expenditures</i>	<u>694</u>	<u>1,624,973</u>	<u>2,982</u>	<u>3,816</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>10,871</u>	<u>(689,917)</u>	<u>(1,907)</u>	<u>6,160</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government		745,350		
Proceeds from Sale of Capital Assets				
Transfers Out - Primary Government		(149,718)		
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>595,632</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	10,871	(94,285)	(1,907)	6,160
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>0</u>	<u>344,321</u>	<u>14,308</u>	<u>(4,827)</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$10,871</u>	<u>\$250,036</u>	<u>\$12,401</u>	<u>\$1,333</u>

EMS LGRAF Fund	Probate Court Programs Fund	CDBG Fund	Sheriff Highway Safety Grant Fund	Emergency Management Agency Fund	Safe Communities Grant Fund	Juvenile Court Programs Fund
	\$49,700	\$5,000		\$8,229		\$28,937
	28,993		\$28,867	39,314		13,841
	10,757	12,922				
\$91	13	41,012	27		\$510	7,943
91	89,463	58,934	28,894	47,543	510	50,721
	58,249		25,778	105,202		38,704
74,797						140
	11,980	3,096				
74,797	70,229	3,096	25,778	105,202	0	38,844
(74,706)	19,234	55,838	3,116	(57,659)	510	11,877
154,200				69,800		
					(419)	
154,200	0	0	0	69,800	(419)	0
79,494	19,234	55,838	3,116	12,141	91	11,877
0	95,225	404,698	(2,339)	19,549	93	63,358
\$79,494	\$114,459	\$460,536	\$777	\$31,690	\$184	\$75,235

*Continued*

**Seneca County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2006*

	Victims of Crime Act Grant Fund	Real Estate Tax Escrow Interest Fund	Victim Assistance Court Fines Fund	Zero Tolerance Fund
REVENUES:				
Special Assessments				
Charges for Services				
Licenses and Permits				
Fines and Forfeitures	\$62,298		\$819	
Intergovernmental	113,258			\$48,666
Interest		\$2,491		
Rent				
Contributions and Donations				
Other	126			
<i>Total Revenues</i>	<u>175,682</u>	<u>2,491</u>	<u>819</u>	<u>48,666</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive		399		
Judicial				
Public Safety				36,482
Public Works				
Health				
Human Services	157,415		1,521	
Conservation and Recreation				
Community and Economic Development				
Capital Outlay				
<i>Total Expenditures</i>	<u>157,415</u>	<u>399</u>	<u>1,521</u>	<u>36,482</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>18,267</u>	<u>2,092</u>	<u>(702)</u>	<u>12,184</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	34,333			
Proceeds from Sale of Capital Assets				
Transfers Out - Primary Government	(34,333)			
<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>	18,267	2,092	(702)	12,184
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>44,572</u>	<u>2,387</u>	<u>3,390</u>	
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$62,839</u>	<u>\$4,479</u>	<u>\$2,688</u>	<u>\$12,184</u>

<u>Hazardous Materials Fund</u>	<u>Youth Center JAIBG Grant Fund</u>	<u>Clerk of Courts Title Administration Fund</u>	<u>Recorder Equipment Fund</u>	<u>Washington Street Bridge Fund</u>	<u>Delinquent Care and Custody Grant Fund</u>	<u>Underground Storage Tank Fund</u>
		\$155,798	\$39,796			
	\$25,000				\$228,509	
\$28,296		218		\$200	88	
<u>28,296</u>	<u>25,000</u>	<u>156,016</u>	<u>39,796</u>	<u>200</u>	<u>228,597</u>	<u>0</u>
			3,567	373		
1,550	19,942	159,193			310,736	
<u>1,550</u>	<u>19,942</u>	<u>159,193</u>	<u>3,567</u>	<u>373</u>	<u>310,736</u>	<u>0</u>
<u>26,746</u>	<u>5,058</u>	<u>(3,177)</u>	<u>36,229</u>	<u>(173)</u>	<u>(82,139)</u>	<u>0</u>
8,000	5,556					
<u>8,000</u>	<u>5,556</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
34,746	10,614	(3,177)	36,229	(173)	(82,139)	0
<u>22,252</u>		<u>162,788</u>	<u>104,893</u>	<u>7,368</u>	<u>77,154</u>	<u>11,855</u>
<u>\$56,998</u>	<u>\$10,614</u>	<u>\$159,611</u>	<u>\$141,122</u>	<u>\$7,195</u>	<u>(\$4,985)</u>	<u>\$11,855</u>

*Continued*

**Seneca County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2006*

	Annexation Petition Fund	METRICH-Drug Law Enforcement Fund	Location Based Response System Fund	Common Pleas Court Programs Fund
REVENUES:				
Special Assessments				
Charges for Services	\$700			\$21,542
Licenses and Permits				
Fines and Forfeitures				129,997
Intergovernmental			\$5,000	
Interest				
Rent				
Contributions and Donations				
Other				1
<i>Total Revenues</i>	<u>700</u>	<u>0</u>	<u>5,000</u>	<u>151,540</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	529	5,893		
Judicial				61,132
Public Safety				
Public Works				
Health				
Human Services				
Conservation and Recreation				
Community and Economic Development				
Capital Outlay				
<i>Total Expenditures</i>	<u>529</u>	<u>5,893</u>	<u>0</u>	<u>61,132</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>171</u>	<u>(5,893)</u>	<u>5,000</u>	<u>90,408</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government				
Proceeds from Sale of Capital Assets				
Transfers Out - Primary Government				
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	171	(5,893)	5,000	90,408
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>700</u>	<u>5,893</u>	<u>0</u>	<u>248,233</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$871</u>	<u>\$0</u>	<u>\$5,000</u>	<u>\$338,641</u>

Homeland Security Grant Fund	Sheriff Programs Fund	FEMA Supplemental Planning Grant Fund	Help America Vote Act Grant Fund	MARCS Communications Grant Fund	Total Nonmajor Special Revenue
					\$176,859
	\$22,641				1,068,011
	2,040				100,548
	1,963				249,784
\$229,231			\$552,619		3,435,302
					15,413
					3,660
					1,275
	137				238,249
<u>229,231</u>	<u>26,781</u>	<u>0</u>	<u>552,619</u>	<u>0</u>	<u>5,289,101</u>
			562,849		982,726
					343,582
100,557	22,897			92,380	854,581
					140,724
					155,861
					3,143,460
					3,816
					3,096
					43,002
<u>100,557</u>	<u>22,897</u>	<u>0</u>	<u>562,849</u>	<u>92,380</u>	<u>5,670,848</u>
<u>128,674</u>	<u>3,884</u>	<u>0</u>	<u>(10,230)</u>	<u>(92,380)</u>	<u>(381,747)</u>
	10,250				1,035,489
					5,850
					(184,504)
<u>0</u>	<u>10,250</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>856,835</u>
128,674	14,134	0	(10,230)	(92,380)	475,088
<u>(126,816)</u>	<u>50,377</u>	<u>1,833</u>	<u>15,048</u>	<u>100,000</u>	<u>3,782,868</u>
<u>\$1,858</u>	<u>\$64,511</u>	<u>\$1,833</u>	<u>\$4,818</u>	<u>\$7,620</u>	<u>\$4,257,956</u>

*This page intentionally left blank.*

**Seneca County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Debt Service Funds*  
*For the Year Ended December 31, 2006*

	Bond Retirement Fund	Capital Facilities Note Retirement Fund	Total Nonmajor Debt Service
<b>REVENUES:</b>			
Interest	\$3,969		\$3,969
Rent	181,545	\$19,587	201,132
Other		2,846	2,846
<i>Total Revenues</i>	<u>185,514</u>	<u>22,433</u>	<u>207,947</u>
<b>EXPENDITURES:</b>			
<b>Debt Service:</b>			
Principal Retirements	340,000	915,000	1,255,000
Interest and Fiscal Charges	287,518	36,498	324,016
<i>Total Expenditures</i>	<u>627,518</u>	<u>951,498</u>	<u>1,579,016</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(442,004)</u>	<u>(929,065)</u>	<u>(1,371,069)</u>
<b>OTHER FINANCING SOURCES AND USES:</b>			
Transfers In - Primary Government	438,617	74,740	513,357
Notes Issued		855,000	855,000
<i>Total Other Financing Sources and Uses</i>	<u>438,617</u>	<u>929,740</u>	<u>1,368,357</u>
<i>Net Change in Fund Balance</i>	(3,387)	675	(2,712)
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>20,505</u>	<u>2,171</u>	<u>22,676</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u><u>\$17,118</u></u>	<u><u>\$2,846</u></u>	<u><u>\$19,964</u></u>

**Seneca County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Project Funds*  
*For the Year Ended December 31, 2006*

	CDBG	EPA On-lot Septic Systems Grant Fund	Abbott's Bridge Replacement Grant Fund	Federal Funds CR 6 Grant Fund
<b>REVENUES:</b>				
Intergovernmental	\$853,648		\$1,978,205	\$603,029
Interest		\$939		
Other	3,426	4,904		
<i>Total Revenues</i>	<u>857,074</u>	<u>5,843</u>	<u>1,978,205</u>	<u>603,029</u>
<b>EXPENDITURES:</b>				
Capital Outlay	868,731	2,988	1,978,205	603,029
Debt Service:				
Principal Retirements		5,314		
<i>Total Expenditures</i>	<u>868,731</u>	<u>8,302</u>	<u>1,978,205</u>	<u>603,029</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(11,657)</u>	<u>(2,459)</u>	<u>0</u>	<u>0</u>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In - Primary Government				
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(11,657)	(2,459)	0	0
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>9,970</u>	<u>94,319</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ (1,687)</u>	<u>\$ 91,860</u>	<u>\$0</u>	<u>\$0</u>

Issue 2 Fund	TR 123 Bridge Replacement Fund	County Capital Projects Fund	TR 116 Bridge Replacement Fund	Jail Expansion Fund	CROSSWAEH CBCF	Total Nonmajor Capital Projects
\$1,241,630	\$622,770		\$52,085	\$598 440	\$2,151,976 2,359	\$7,503,343 3,896 8,770
1,241,630	622,770	0	52,085	1,038	2,154,335	7,516,009
1,139,086	622,770	31,915	52,085	1,418,520	2,212,017	8,929,346 5,314
1,139,086	622,770	31,915	52,085	1,418,520	2,212,017	8,934,660
102,544	0	(31,915)	0	(1,417,482)	(57,682)	(1,418,651)
		89,978		209,710		299,688
0	0	89,978	0	209,710	0	299,688
102,544	0	58,063	0	(1,207,772)	(57,682)	(1,118,963)
0	0	10,763	0	1,306,903	(3,857)	1,418,098
\$ 102,544	\$0	\$68,826	\$0	\$99,131	(\$61,539)	\$299,135

**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, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
<b>REVENUES:</b>				
Property Taxes	\$2,116,500	\$2,290,703	\$2,302,589	\$11,886
Sales Taxes	6,525,000	6,748,398	6,748,398	
Charges for Services	1,403,800	1,564,001	1,568,525	4,524
Licenses and Permits	2,810	3,278	3,328	50
Fines and Forfeitures	160,000	183,970	183,970	
Intergovernmental	2,492,590	2,690,310	2,856,454	166,144
Interest	453,500	1,072,973	1,082,419	9,446
Rent	148,280	166,783	171,513	4,730
Contributions and Donations	200	750	750	
Other	101,870	617,199	677,062	59,863
<i>Total Revenues</i>	<u>13,404,550</u>	<u>15,338,365</u>	<u>15,595,008</u>	<u>256,643</u>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
<b><i>General Government:</i></b>				
<b>Legislative and Executive</b>				
<i>Commissioners</i>				
Personal Services	283,680	282,597	269,977	12,620
Contractual Services	3,123	4,070	4,070	0
Materials and Supplies	1,112	5,569	5,569	0
Capital Outlay	14,310	24,731	8,897	15,834
Other	12,401	15,386	15,386	0
<i>Mailroom</i>				
Contractual Services	9,075	9,075	9,075	0
Materials and Supplies	96,442	94,800	89,942	4,858
Other	1,738	2,728	2,728	0
<i>Auditor</i>				
Personal Services	237,061	236,531	233,992	2,539
Contractual Services	4,349	4,059	3,978	81
Materials and Supplies	7,218	7,081	7,081	0
Other	23,879	17,060	17,060	0
<i>Treasurer</i>				
Personal Services	105,768	105,550	104,112	1,438
Contractual Services	1,800	1,700	1,700	0
Materials and Supplies	1,050	804	415	389
Other	2,036	2,186	2,186	0
<i>Prosecutor</i>				
Personal Services	553,554	554,212	550,406	3,806
Contractual Services	24,983	29,983	29,982	1
Materials and Supplies	10,268	9,994	9,994	0
Other	50,672	53,544	53,044	500

Continued

**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, 2006*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
<i>Exam of Co Offices</i>				
Contractual Services	68,000	72,000	65,000	7,000
<i>Data Processing</i>				
Contractual Services	30,996	28,603	28,140	463
Materials and Supplies	3,358	4,808	4,417	391
<i>Bd of Elections</i>				
Personal Services	202,524	202,621	196,380	6,241
Contractual Services	15,576	34,520	34,031	489
Materials and Supplies	39,219	70,472	70,472	0
Other	25,147	15,122	15,122	0
<i>Maintenance</i>				
Personal Services	246,921	245,775	244,806	969
Contractual Services	614,937	732,392	732,391	1
Materials and Supplies	48,853	55,128	55,128	0
Capital Outlay	3,819	3,500	3,500	0
Other	204	153	103	50
<i>Recorder</i>				
Personal Services	126,878	126,577	125,174	1,403
Contractual Services	134,897	95,408	81,408	14,000
Materials and Supplies	2,685	2,455	2,455	0
Other	2,754	2,735	2,729	6
<i>Insurance and Pension</i>				
Personal Services	1,007,541	1,055,757	1,055,274	483
Contractual Services	227,063	238,493	238,043	450
Other	14,864	464,863	458,363	6,500
<i>Miscellaneous</i>				
Personal Services	21,447	20,077	20,077	0
Contractual Services	107,347	137,552	127,568	9,984
Capital Outlay	0	2,000	525	1,475
Other	41,708	76,914	109,428	(32,514)
<i>Contingencies</i>				
Other	215,000	215,087	85,334	129,753
<b>Total - Legislative and Executive</b>	<u>4,646,257</u>	<u>5,364,672</u>	<u>5,175,462</u>	<u>189,210</u>
<b>Judicial</b>				
<i>Fostoria Municipal Court</i>				
Personal Services	21,900	21,900	21,900	0
Other	102,703	128,674	128,674	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, 2006*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
<i>Common Pleas Ct 2</i>				
Personal Services	104,854	105,912	105,658	254
Contractual Services	5,010	3,918	3,918	0
Materials and Supplies	15,040	14,392	14,392	0
Other	4,500	3,607	3,607	0
<i>Domestic Relations Ct 2</i>				
Personal Services	104,767	104,604	104,600	4
Other	3,596	1,500	1,500	0
<i>Common Plea Ct 1</i>				
Personal Services	105,507	106,536	105,545	991
Contractual Services	3,447	5,430	5,430	0
Materials and Supplies	11,872	10,920	10,077	843
Capital Outlay	1,575	1,575	1,575	0
Other	3,180	4,125	4,125	0
<i>Domestic Relations Ct 1</i>				
Personal Services	111,134	110,960	109,613	1,347
<i>Probate Ct</i>				
Personal Services	138,790	138,423	132,265	6,158
Contractual Services	4,121	3,689	3,244	445
Materials and Supplies	8,134	7,129	7,129	0
Capital Outlay	2,631	2,631	2,631	0
Other	2,776	5,902	5,183	719
<i>Clerk of Courts</i>				
Personal Services	167,855	172,731	171,385	1,346
Contractual Services	6,981	7,440	7,440	0
Materials and Supplies	4,180	4,202	4,201	1
Other	900	900	900	0
<i>Tiffin Municipal Ct</i>				
Contractual Services	99,609	90,199	90,199	0
Other	122,309	123,509	122,361	1,148
<i>Public Defender</i>				
Other	3,532	4,489	4,489	0
<i>Law Library</i>				
Personal Services	23,530	23,436	15,969	7,467
<i>Hearing and Trial Costs</i>				
Personal Services	1,176	2,006	1,999	7
Contractual Services	237,670	243,615	243,615	0
Materials and Supplies	313	312	312	0
Other	64,916	61,357	61,357	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, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Juvenile Court				
Personal Services	427,315	431,919	407,469	24,450
Contractual Services	298,949	328,627	328,624	3
Materials and Supplies	8,549	6,548	6,548	0
Capital Outlay	5,516	5,233	5,233	0
Other	20,765	22,650	22,600	50
Miscellaneous				
Contractual Services	20,000	20,000	17,505	2,495
<b>Total - Judicial</b>	<b>2,269,602</b>	<b>2,331,000</b>	<b>2,283,272</b>	<b>47,728</b>
<b>Total - General Government:</b>	<b>6,915,859</b>	<b>7,695,672</b>	<b>7,458,734</b>	<b>236,938</b>
<b>Public Safety</b>				
<i>Youth Center</i>				
Personal Services	550,405	549,097	544,038	5,059
Contractual Services	74,049	83,487	81,983	1,504
Materials and Supplies	12,092	13,439	13,439	0
Capital Outlay	75	75	75	0
Other	811	178	178	0
<i>Coroner</i>				
Personal Services	58,796	58,958	57,554	1,404
Contractual Services	50,553	41,495	41,495	0
Materials and Supplies	250	250	250	250
Other	1,875	1,575	1,575	0
<i>Sheriff</i>				
Personal Services	1,324,868	1,277,818	1,271,271	6,547
Contractual Services	47,016	50,669	50,669	0
Materials and Supplies	63,605	70,364	70,364	0
Capital Outlay	63,482	73,969	73,969	0
Other	36,087	36,327	36,327	0
<i>Criminal Justice</i>				
Personal Services	1,705,925	1,987,248	1,985,174	2,074
Contractual Services	227,267	297,091	297,002	89
Materials and Supplies	354,817	431,041	431,041	0
Capital Outlay	8,080	8,080	8,080	0
Other	6,788	12,905	12,905	0
<i>Ct House Annex Security</i>				
Personal Services	42,000	42,256	41,024	1,232
Materials and Supplies	400	200	200	0
<b>Total - Public Safety</b>	<b>4,629,241</b>	<b>5,036,522</b>	<b>5,018,363</b>	<b>18,159</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, 2006*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
<b>Public Works</b>				
<i>Tax Map</i>				
Personal Services	40,477	43,763	42,042	1,721
Contractual Services	779	767	542	225
Materials and Supplies	2,766	1,250	1,250	0
Capital Outlay	1,145	1,145	1,145	0
<b>Total - Public Works</b>	<b>45,167</b>	<b>46,925</b>	<b>44,979</b>	<b>1,946</b>
<b>Health</b>				
<i>Vital Statistics</i>				
Other	1,274	1,000	1,000	0
<i>Crippled Children Aid</i>				
Other	107,042	52,186	52,186	0
<i>Construction &amp; Demo Debris</i>				
Materials and Supplies	0	2,000	2,000	0
Capital Outlay	0	28,000	28,000	0
<b>Total - Health</b>	<b>108,316</b>	<b>83,186</b>	<b>83,186</b>	<b>0</b>
<b>Human Services</b>				
<i>Contingencies</i>				
Other	4,000	4,000	4,000	0
<i>Soldiers and Sailors</i>				
Personal Services	250,006	250,006	245,685	4,321
Contractual Services	40,144	30,481	30,481	
Materials and Supplies	27,058	26,550	24,299	2,251
Capital Outlay	41,349	36,360	11,524	24,836
Other	163,424	128,244	110,104	18,140
<i>Veterans Services</i>				
Contractual Services	4,000	4,500	4,500	0
Materials and Supplies	5,060	9,000	8,910	90
Capital Outlay	0	2,200	2,200	0
Other	13,748	8,000	8,000	0
<b>Total - Human Services</b>	<b>548,789</b>	<b>499,341</b>	<b>449,703</b>	<b>49,638</b>
<b>Conservation and Recreation</b>				
<i>Airport</i>				
Contractual Services	53,764	119,306	106,367	12,939
Capital Outlay	3,479	154,914	154,914	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, 2006*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Over (Under)
<i>Agriculture</i>				
Other	282,389	287,893	287,893	0
<i>Museum</i>				
Personal Services	29,337	29,262	29,228	34
Materials and Supplies	568	400	400	0
<b>Total - Conservation and Recreation</b>	<u>369,537</u>	<u>591,775</u>	<u>578,802</u>	<u>12,973</u>
<b>Community and Economic Development</b>				
<i>Miscellaneous</i>				
Contractual Services	40,961	51,342	51,342	0
<i>Contingencies</i>				
Other	10,000	10,000	10,000	0
<b>Total - Community and Economic Development</b>	<u>50,961</u>	<u>61,342</u>	<u>61,342</u>	<u>0</u>
<b>Total Expenditures</b>	<u>12,667,870</u>	<u>14,014,763</u>	<u>13,695,109</u>	<u>319,654</u>
Excess of Revenues Over (Under) Expenditures	<u>736,680</u>	<u>1,323,602</u>	<u>1,899,899</u>	<u>576,297</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	0	453	453	0
Proceeds from Sale of Capital Assets	0	575	575	0
Advances In	0	0	36,000	36,000
Transfers Out - Primary Government	(1,232,784)	(2,033,471)	(2,013,471)	20,000
Advances Out	0	0	(333,250)	(333,250)
<b>Total Other Financing Sources and Uses</b>	<u>(1,232,784)</u>	<u>(2,032,443)</u>	<u>(2,309,693)</u>	<u>(277,250)</u>
Net Change in Fund Balance	(496,104)	(708,841)	(409,794)	299,047
Fund Balance (Deficit) at Beginning of Year	854,258	854,258	854,258	0
Prior Year Encumbrances Appropriated	559,290	559,290	559,290	0
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$917,444</u>	<u>\$704,707</u>	<u>\$1,003,754</u>	<u>\$299,047</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, 2006*

	<b>Maintenance and Repair Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Charges for Services	\$250,000	\$300,000	\$312,434	\$12,434
Fines and Forfeitures	27,000	38,000	39,847	1,847
Intergovernmental	3,900,000	4,212,159	4,196,230	(15,929)
Interest	15,000	100,000	104,013	4,013
Other		9,076	10,648	1,572
<i>Total Revenues</i>	<u>4,192,000</u>	<u>4,659,235</u>	<u>4,663,172</u>	<u>3,937</u>
EXPENDITURES:				
Current:				
Public Works				
Personal Services	1,900,119	1,889,787	1,510,216	379,571
Contractual Services	619,150	680,426	419,267	261,159
Materials and Supplies	1,063,917	1,484,107	1,013,824	470,283
Capital Outlay	270,660	484,660	355,347	129,313
Other	135,212	131,153	87,176	43,977
Capital Outlay	<u>1,108,062</u>	<u>1,184,640</u>	<u>746,368</u>	<u>438,272</u>
<i>Total Expenditures</i>	<u>5,097,120</u>	<u>5,854,773</u>	<u>4,132,198</u>	<u>1,722,575</u>
Net Change in Fund Balance	(905,120)	(1,195,538)	530,974	1,726,512
Fund Balance (Deficit) at Beginning of Year	1,519,304	1,519,304	1,519,304	0
Prior Year Encumbrances Appropriated	<u>205,119</u>	<u>205,119</u>	<u>205,119</u>	<u>0</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u><u>\$819,303</u></u>	<u><u>\$528,885</u></u>	<u><u>\$2,255,397</u></u>	<u><u>\$1,726,512</u></u>

**Seneca County**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Fund*  
*For the Year Ended December 31, 2006*

	<b>Public Assistance Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
<b>REVENUES:</b>				
Charges for Services	\$250,000	\$243,734	\$243,734	\$0
Intergovernmental	5,350,000	5,598,450	5,684,593	86,143
Other	360,000	250,700	244,652	(6,048)
<i>Total Revenues</i>	<u>5,960,000</u>	<u>6,092,884</u>	<u>6,172,979</u>	<u>80,095</u>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Human Services				
Personal Services	3,381,600	3,270,849	3,255,930	14,919
Contractual Services	2,078,030	2,437,173	2,415,908	21,265
Materials and Supplies	60,065	116,130	114,129	2,001
Capital Outlay	61,000	89,370	71,991	17,379
Other	319,659	743,588	740,994	2,594
<i>Total Expenditures</i>	<u>5,900,354</u>	<u>6,657,110</u>	<u>6,598,952</u>	<u>58,158</u>
Excess of Revenues Over (Under) Expenditures	<u>59,646</u>	<u>(564,226)</u>	<u>(425,973)</u>	<u>138,253</u>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In - Primary Government	185,000	348,988	348,988	0
<i>Total Other Financing Sources</i>	<u>185,000</u>	<u>348,988</u>	<u>348,988</u>	<u>0</u>
Net Change in Fund Balance	244,646	(215,238)	(76,985)	138,253
Fund Balance (Deficit) at Beginning of Year	(13)	(13)	(13)	0
Prior Year Encumbrances Appropriated	215,253	215,253	215,253	0
<i>Fund Balance (Deficit) at End of Year</i>	<u><u>\$459,886</u></u>	<u><u>\$2</u></u>	<u><u>\$138,255</u></u>	<u><u>\$138,253</u></u>

**Seneca County**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Fund*  
*For the Year Ended December 31, 2006*

	<b>Seneca County Opportunity Center</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
REVENUES:				
Property Taxes	\$4,417,000	\$4,405,169	\$4,420,993	\$15,824
Charges for Services	500,000	663,866	663,866	
Intergovernmental	3,911,683	3,771,825	3,789,643	17,818
Interest	0	2,612	2,617	5
Rent	90,000	28,000	26,375	(1,625)
Contributions and Donations	4,200	4,448	4,448	0
Other	699,771	200,569	176,493	(24,076)
<i>Total Revenues</i>	<u>9,622,654</u>	<u>9,076,489</u>	<u>9,084,435</u>	<u>7,946</u>
EXPENDITURES:				
Current:				
Health				
Personal Services	6,128,544	6,127,447	5,607,234	520,213
Contractual Services	1,358,195	1,208,571	1,053,080	155,491
Materials and Supplies	295,420	319,595	299,504	20,091
Capital Outlay	689,309	831,720	422,565	409,155
Other	5,448,397	5,103,924	502,462	4,601,462
Capital Outlay	234,667	1,595,879	1,564,756	31,123
<i>Total Expenditures</i>	<u>14,154,532</u>	<u>15,187,136</u>	<u>9,449,601</u>	<u>5,737,535</u>
Excess of Revenues Over (Under) Expenditures	<u>(4,531,878)</u>	<u>(6,110,647)</u>	<u>(365,166)</u>	<u>5,745,481</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	520,940	679,743	679,743	0
Advances In	0	0	1,600,000	1,600,000
Transfers Out - Primary Government	(431,000)	(679,743)	(679,743)	0
Advances Out	0	0	(1,600,000)	(1,600,000)
<i>Total Other Financing Sources and Uses</i>	<u>89,940</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(4,441,938)	(6,110,647)	(365,166)	5,745,481
Fund Balance (Deficit) at Beginning of Year	5,663,455	5,663,455	5,663,455	0
Prior Year Encumbrances Appropriated	729,968	729,968	729,968	0
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$1,951,485</u>	<u>\$282,776</u>	<u>\$6,028,257</u>	<u>\$5,745,481</u>

**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, 2006*

	<b>Real Estate Assessment Fund</b>			Variance with Final
	Original Budget	Final Budget	Actual	Budget Over (Under)
<b>REVENUES:</b>				
Charges for Services	\$375,000	\$432,541	\$436,463	\$3,922
Licenses and Permits	0	130	135	5
Other	0	12	55	43
<i>Total Revenues</i>	<u>375,000</u>	<u>432,683</u>	<u>436,653</u>	<u>3,970</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	141,400	141,390	92,770	48,620
Contractual Services	232,271	281,401	269,704	11,697
Materials and Supplies	10,686	10,000	3,300	6,700
Capital Outlay	12,000	12,000	2,500	9,500
Other	7,032	9,910	7,909	2,001
<i>Total Expenditures</i>	<u>403,389</u>	<u>454,701</u>	<u>376,183</u>	<u>78,518</u>
Excess of Revenues Over (Under) Expenditures	<u>(28,389)</u>	<u>(22,018)</u>	<u>60,470</u>	<u>82,488</u>
Net Change in Fund Balance	(28,389)	(22,018)	60,470	82,488
Fund Balance at Beginning of Year	813,134	813,134	813,134	0
Prior Year Encumbrances Appropriated	<u>85,088</u>	<u>85,088</u>	<u>85,088</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$869,833</u></u>	<u><u>\$876,204</u></u>	<u><u>\$958,692</u></u>	<u><u>\$82,488</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, 2006*

	<b><i>Ditch Maintenance</i></b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
REVENUES:				
Special Assessments	\$170,585	\$170,585	\$176,859	\$6,274
Other	<u>0</u>	<u>0</u>	<u>3,181</u>	<u>3,181</u>
<i>Total Revenues</i>	<u>170,585</u>	<u>170,585</u>	<u>180,040</u>	<u>9,455</u>
EXPENDITURES:				
Current:				
Public Works				
Personal Services	81,000	133,000	84,450	48,550
Contractual Services	15,147	28,147	18,650	9,497
Materials and Supplies	20,144	35,116	15,616	19,500
Capital Outlay	5,420	6,500	6,500	
Other	31,884	41,842	10,684	31,158
Capital Outlay	<u>57,983</u>	<u>133,950</u>	<u>73,060</u>	<u>60,890</u>
<i>Total Expenditures</i>	<u>211,578</u>	<u>378,555</u>	<u>208,960</u>	<u>169,595</u>
Net Change in Fund Balance	(40,993)	(207,970)	(28,920)	179,050
Fund Balance at Beginning of Year	165,978	165,978	165,978	0
Prior Year Encumbrances Appropriated	<u>41,992</u>	<u>41,992</u>	<u>41,992</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$166,977</u></u>	<u><u>\$0</u></u>	<u><u>\$179,050</u></u>	<u><u>\$179,050</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, 2006*

	<b><i>Child Support Enforcement Agency Fund</i></b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
<b>REVENUES:</b>				
Charges for Services	\$175,000	\$187,000	\$187,864	\$864
Intergovernmental	700,000	578,800	786,269	207,469
Other	25,000	27,400	26,921	(479)
<i>Total Revenues</i>	<u>900,000</u>	<u>793,200</u>	<u>1,001,054</u>	<u>207,854</u>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Human Services				
Personal Services	407,500	549,595	541,150	8,445
Contractual Services	458,894	420,985	404,995	15,990
Materials and Supplies	3,007	5,000	5,000	0
Capital Outlay	2,000	5,000	5,000	0
Other	21,465	26,041	17,042	8,999
<i>Total Expenditures</i>	<u>892,866</u>	<u>1,006,621</u>	<u>973,187</u>	<u>33,434</u>
Net Change in Fund Balance	7,134	(213,421)	27,867	241,288
Fund Balance at Beginning of Year	634,318	634,318	634,318	0
Prior Year Encumbrances Appropriated	<u>166,366</u>	<u>166,366</u>	<u>166,366</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$807,818</u></u>	<u><u>\$587,263</u></u>	<u><u>\$828,551</u></u>	<u><u>\$241,288</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, 2006*

	<b>DRETAC</b>			Variance with Final Budget Over (Under)
	Original Budget	Final Budget	Actual	
<b>REVENUES:</b>				
Charges for Services	\$82,920	\$95,539	\$95,539	\$0
Other	0	1,105	1,105	0
<i>Total Revenues</i>	<u>82,920</u>	<u>96,644</u>	<u>96,644</u>	<u>0</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	78,523	86,253	84,641	1,612
Contractual Services	8,700	11,715	11,335	380
Materials and Supplies	3,975	6,258	5,508	750
Capital Outlay	0	785	785	0
Other	205	3,364	1,887	1,477
<i>Total Expenditures</i>	<u>91,403</u>	<u>108,375</u>	<u>104,156</u>	<u>4,219</u>
Net Change in Fund Balance	(8,483)	(11,731)	(7,512)	4,219
Fund Balance at Beginning of Year	60,733	60,733	60,733	0
Prior Year Encumbrances Appropriated	<u>6,480</u>	<u>6,480</u>	<u>6,480</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$58,730</u></u>	<u><u>\$55,482</u></u>	<u><u>\$59,701</u></u>	<u><u>\$4,219</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, 2006*

	<b>Public Safety Building Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Rent	\$4,000	\$3,610	\$3,705	\$95
Other	3,000	2,610	2,664	54
<i>Total Revenues</i>	<u>7,000</u>	<u>6,220</u>	<u>6,369</u>	<u>149</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Personal Services	3,550	4,050	3,879	171
Contractual Services	950	1,185	435	750
Materials and Supplies	1,586	619	319	300
Other	3,060	3,000	2,960	40
<i>Total Expenditures</i>	<u>9,146</u>	<u>8,854</u>	<u>7,593</u>	<u>1,261</u>
Net Change in Fund Balance	(2,146)	(2,634)	(1,225)	1,409
Fund Balance at Beginning of Year	3,427	3,427	3,427	0
Prior Year Encumbrances Appropriated	2,146	2,146	2,146	0
<i>Fund Balance at End of Year</i>	<u><u>\$3,428</u></u>	<u><u>\$2,940</u></u>	<u><u>\$4,349</u></u>	<u><u>\$1,409</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, 2006*

	<b>Dog &amp; Kennel Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
<b>REVENUES:</b>				
Charges for Services	\$3,210	\$4,860	\$6,276	\$1,416
Licenses and Permits	155,250	153,750	153,803	53
Fines and Forfeitures	8,775	11,275	12,620	1,345
	<u>167,235</u>	<u>169,885</u>	<u>172,699</u>	<u>2,814</u>
<b>Total Revenues</b>				
<b>EXPENDITURES:</b>				
<b>Current:</b>				
<b>Health</b>				
Personal Services	98,349	83,779	74,213	9,566
Contractual Services	31,211	50,147	49,647	500
Materials and Supplies	31,135	26,558	26,558	0
Capital Outlay	1,500	19,908	19,558	350
Other	5,219	6,086	5,584	502
	<u>167,414</u>	<u>186,478</u>	<u>175,560</u>	<u>10,918</u>
<b>Total Expenditures</b>				
Excess of Revenues Over (Under) Expenditures	<u>(179)</u>	<u>(16,593)</u>	<u>(2,861)</u>	<u>13,732</u>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Proceeds from Sale of Capital Assets	0	5,850	5,850	0
	<u>0</u>	<u>5,850</u>	<u>5,850</u>	<u>0</u>
<b>Total Other Financing Sources and Uses</b>				
Net Change in Fund Balance	(179)	(10,743)	2,989	13,732
Fund Balance (Deficit) at Beginning of Year	7,289	7,289	7,289	0
Prior Year Encumbrances Appropriated	10,165	10,165	10,165	0
	<u>10,165</u>	<u>10,165</u>	<u>10,165</u>	<u>0</u>
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$17,275</u>	<u>\$6,711</u>	<u>\$20,443</u>	<u>\$13,732</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, 2006*

	<b><i>Allen Eiry Special Guardianship Fund</i></b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
REVENUES:				
Other	\$46,000	\$50,010	\$50,046	\$36
<i>Total Revenues</i>	<u>46,000</u>	<u>50,010</u>	<u>50,046</u>	<u>36</u>
EXPENDITURES:				
Current:				
Human Services				
Personal Services	43,800	50,135	50,135	0
Contractual Services	927	833	805	28
Materials and Supplies	425	392	392	0
Other	1,026	1,294	1,294	0
<i>Total Expenditures</i>	<u>46,178</u>	<u>52,654</u>	<u>52,626</u>	<u>28</u>
Net Change in Fund Balance	(178)	(2,644)	(2,480)	64
Fund Balance (Deficit) at Beginning of Year	5,413	5,413	5,413	0
Prior Year Encumbrances Appropriated	178	178	178	0
<i>Fund Balance (Deficit) at End of Year</i>	<u><u>\$5,413</u></u>	<u><u>\$2,947</u></u>	<u><u>\$3,011</u></u>	<u><u>\$64</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, 2006*

	<b>Community Corrections Grant Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
<b>REVENUES:</b>				
Intergovernmental	\$57,511	\$57,511	\$57,512	\$1
Other	0	0	65	65
<i>Total Revenues</i>	<u>57,511</u>	<u>57,511</u>	<u>57,577</u>	<u>66</u>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Public Safety				
Personal Services	14,795	52,332	51,704	628
Contractual Services	1,569	900	361	539
Materials and Supplies	1,013	2,945	2,945	0
Capital Outlay	3,000	2,225	2,097	128
Other	11,291	7,499	6,905	594
<i>Total Expenditures</i>	<u>31,668</u>	<u>65,901</u>	<u>64,012</u>	<u>1,889</u>
Excess of Revenues Over (Under) Expenditures	<u>25,843</u>	<u>(8,390)</u>	<u>(6,435)</u>	<u>1,955</u>
<b>OTHER FINANCING USES:</b>				
Transfers Out - Primary Government	(34)	(34)	(34)	0
Advances Out	0	0	(8,000)	(8,000)
<i>Total Other Financing Uses</i>	<u>(34)</u>	<u>(34)</u>	<u>(8,034)</u>	<u>(8,000)</u>
Net Change in Fund Balance	25,809	(8,424)	(14,469)	(6,045)
Fund Balance at Beginning of Year	12,391	12,391	12,391	0
Prior Year Encumbrances Appropriated	4,979	4,979	4,979	0
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$43,179</u>	<u>\$8,946</u>	<u>\$2,901</u>	<u>(\$6,045)</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, 2006*

	<b>Title V Delinquency Grant Fund</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$26,267	\$26,267	\$26,267	\$0
<i>Total Revenues</i>	<u>26,267</u>	<u>26,267</u>	<u>26,267</u>	<u>0</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial				
Personal Services	5,651	4,700	4,700	0
Contractual Services	19,901	19,901	19,901	0
Materials and Supplies	1,042	2,106	2,106	0
<i>Total Expenditures</i>	<u>26,594</u>	<u>26,707</u>	<u>26,707</u>	<u>0</u>
Net Change in Fund Balance	(327)	(440)	(440)	0
Fund Balance at Beginning of Year	113	113	113	0
Prior Year Encumbrances Appropriated	327	327	327	0
<i>Fund Balance at End of Year</i>	<u><u>\$113</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Continued

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds, continued*  
*For the Year Ended December 31, 2006*

	<b>Workforce Investment Act Fund</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
<b>REVENUES:</b>				
Intergovernmental	\$980,000	\$530,000	\$541,729	\$11,729
Other	0	0	41	41
<i>Total Revenues</i>	<u>980,000</u>	<u>530,000</u>	<u>541,770</u>	<u>11,770</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services				
Contractual Services	566,151	565,391	537,356	28,035
Materials and Supplies	10,000	10,000	10,000	0
Capital Outlay	10,000	10,000	10,000	0
Other	141,075	101,962	101,962	0
<i>Total Expenditures</i>	<u>727,226</u>	<u>687,353</u>	<u>659,318</u>	<u>28,035</u>
Net Change in Fund Balance	252,774	(157,353)	(117,548)	39,805
Fund Balance at Beginning of Year	65,127	65,127	65,127	0
Prior Year Encumbrances Appropriated	92,226	92,226	92,226	0
<i>Fund Balance at End of Year</i>	<u><u>\$410,127</u></u>	<u><u>\$0</u></u>	<u><u>\$39,805</u></u>	<u><u>\$39,805</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, 2006*

	<b><i>E-911 Fund</i></b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
REVENUES:				
Other	\$0	\$0	\$2	\$2
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>2</u>	<u>2</u>
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	3,550	4,550	4,079	471
Contractual Services	7,305	4,250	3,400	850
Materials and Supplies	200	200	100	100
<i>Total Expenditures</i>	<u>11,055</u>	<u>9,000</u>	<u>7,579</u>	<u>1,421</u>
Excess of Revenues Over (Under) Expenditures	<u>(11,055)</u>	<u>(9,000)</u>	<u>(7,577)</u>	<u>1,423</u>
OTHER FINANCING SOURCES:				
Transfers In - Primary Government	8,000	8,000	8,000	0
<i>Total Other Financing Sources</i>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>0</u>
Net Change in Fund Balance	(3,055)	(1,000)	423	1,423
Fund Balance at Beginning of Year	9,281	9,281	9,281	0
Prior Year Encumbrances Appropriated	3,056	3,056	3,056	0
<i>Fund Balance at End of Year</i>	<u><u>\$9,282</u></u>	<u><u>\$11,337</u></u>	<u><u>\$12,760</u></u>	<u><u>\$1,423</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, 2006*

	<b>Work Release Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Charges for Services	\$12,000	\$12,750	\$11,215	(\$1,535)
<i>Total Revenues</i>	12,000	12,750	11,215	(1,535)
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	3,465	3,465	0	3,465
Contractual Services	300	300	228	72
Materials and Supplies	500	500	500	0
<i>Total Expenditures</i>	4,265	4,265	728	3,537
Net Change in Fund Balance	7,735	8,485	10,487	2,002
Fund Balance at Beginning of Year	0	0	0	0
<i>Fund Balance (Deficit) at End of Year</i>	\$7,735	\$8,485	\$10,487	\$2,002

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, 2006*

<b>Children Services Fund</b>				
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
<b>REVENUES:</b>				
Intergovernmental	\$900,000	\$879,682	\$886,202	\$6,520
Other	140,000	80,000	76,044	(3,956)
<i>Total Revenues</i>	<u>1,040,000</u>	<u>959,682</u>	<u>962,246</u>	<u>2,564</u>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Human Services				
Contractual Services	1,851,486	1,735,341	1,717,125	18,216
Other	37,597	31,787	31,738	49
<i>Total Expenditures</i>	<u>1,889,083</u>	<u>1,767,128</u>	<u>1,748,863</u>	<u>18,265</u>
Excess of Revenues Over (Under) Expenditures	<u>(849,083)</u>	<u>(807,446)</u>	<u>(786,617)</u>	<u>20,829</u>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In - Primary Government	640,000	640,000	745,350	105,350
Transfers Out - Primary Government	(50,000)	(150,000)	(149,718)	282
<i>Total Other Financing Sources and Uses</i>	<u>590,000</u>	<u>490,000</u>	<u>595,632</u>	<u>105,632</u>
Net Change in Fund Balance	(259,083)	(317,446)	(190,985)	126,461
Fund Balance at Beginning of Year	204,144	204,144	204,144	0
Prior Year Encumbrances Appropriated	114,083	114,083	114,083	0
<i>Fund Balance at End of Year</i>	<u>\$59,144</u>	<u>\$781</u>	<u>\$127,242</u>	<u>\$126,461</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, 2006*

	<b><i>Foster Children Donations Fund</i></b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
REVENUES:				
Contributions and Donations	\$3,000	\$1,750	\$1,075	(\$675)
<i>Total Revenues</i>	<u>3,000</u>	<u>1,750</u>	<u>1,075</u>	<u>(675)</u>
EXPENDITURES:				
Current:				
Human Services				
Other	8,143	6,383	6,383	0
<i>Total Expenditures</i>	<u>8,143</u>	<u>6,383</u>	<u>6,383</u>	<u>0</u>
Net Change in Fund Balance	(5,143)	(4,633)	(5,308)	(675)
Fund Balance at Beginning of Year	12,548	12,548	12,548	0
Prior Year Encumbrances Appropriated	3,143	3,143	3,143	0
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$10,548</u>	<u>\$11,058</u>	<u>\$10,383</u>	<u>(\$675)</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, 2006*

	<b>Recycling and Litter Prevention Grant Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
<b>REVENUES:</b>				
Intergovernmental	\$8,320	\$9,900	\$9,900	0
Other	0	17	76	59
	<u>0</u>	<u>17</u>	<u>76</u>	<u>59</u>
<i>Total Revenues</i>	<u>8,320</u>	<u>9,917</u>	<u>9,976</u>	<u>59</u>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Conservation and Recreation				
Personal Services	3,465	5,413	5,413	0
Contractual Services	1,358	1,016	1,016	0
Materials and Supplies	2,453	2,322	2,322	0
Capital Outlay	5,300	5,229	5,229	0
Other	1,369	1,545	213	1,332
	<u>13,945</u>	<u>15,525</u>	<u>14,193</u>	<u>1,332</u>
<i>Total Expenditures</i>	<u>13,945</u>	<u>15,525</u>	<u>14,193</u>	<u>1,332</u>
Net Change in Fund Balance	(5,625)	(5,608)	(4,217)	1,391
Fund Balance (Deficit) at Beginning of Year	(4,855)	(4,855)	(4,855)	0
Prior Year Encumbrances Appropriated	10,480	10,480	10,480	0
	<u>10,480</u>	<u>10,480</u>	<u>10,480</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$17</u>	<u>\$1,408</u>	<u>\$1,391</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, 2006*

	<b>EMS LGRAF Fund</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
REVENUES:				
Other	\$0	\$91	\$91	\$0
<i>Total Revenues</i>	<u>0</u>	<u>91</u>	<u>91</u>	<u>0</u>
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	17,500	17,500	16,592	908
Contractual Services	47,500	47,500	47,500	0
Materials and Supplies	3,000	3,000	0	3,000
Capital Outlay	50,000	50,000	0	50,000
Other	36,200	36,200	30,705	5,495
<i>Total Expenditures</i>	<u>154,200</u>	<u>154,200</u>	<u>94,797</u>	<u>59,403</u>
Excess of Revenues Over (Under) Expenditures	<u>(154,200)</u>	<u>(154,109)</u>	<u>(94,706)</u>	<u>59,403</u>
OTHER FINANCING SOURCES:				
Transfers In - Primary Government	154,200	154,200	154,200	0
<i>Total Other Financing Sources</i>	<u>154,200</u>	<u>154,200</u>	<u>154,200</u>	<u>0</u>
Net Change in Fund Balance	0	91	59,494	59,403
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$91</u></u>	<u><u>\$59,494</u></u>	<u><u>\$59,403</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, 2006*

	<b><i>Probate Court Programs Fund</i></b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
<b>REVENUES:</b>				
Charges for Services	\$53,700	\$50,290	\$49,583	(\$707)
Fines and Forfeitures	30,000	29,405	28,807	(598)
Intergovernmental	0	10,757	10,757	0
Other	0	3	13	10
<i>Total Revenues</i>	<u>83,700</u>	<u>90,455</u>	<u>89,160</u>	<u>(1,295)</u>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
<b>General Government:</b>				
<b>Judicial</b>				
Personal Services	16,191	17,911	4,843	13,068
Contractual Services	33,381	42,841	35,151	7,690
Materials and Supplies	3,250	3,250	1,262	1,988
Capital Outlay	11,000	25,434	23,375	2,059
Other	4,050	5,450	2,424	3,026
<b>Human Services</b>				
Other	27,000	21,110	21,110	0
<i>Total Expenditures</i>	<u>94,872</u>	<u>115,996</u>	<u>88,165</u>	<u>27,831</u>
Net Change in Fund Balance	(11,172)	(25,541)	995	26,536
Fund Balance at Beginning of Year	82,937	82,937	82,937	0
Prior Year Encumbrances Appropriated	17,731	17,731	17,731	0
<i>Fund Balance at End of Year</i>	<u>\$89,496</u>	<u>\$75,127</u>	<u>\$101,663</u>	<u>\$26,536</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, 2006*

	<b>CDBG Fund</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
<b>REVENUES:</b>				
Charges for Services	\$12,500	\$5,000	\$5,000	\$0
Interest	568	11,194	11,194	0
Other	6,683	39,789	39,789	0
<i>Total Revenues</i>	<u>19,751</u>	<u>55,983</u>	<u>55,983</u>	<u>0</u>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Community and Economic Development				
Personal Services	4,729	4,568	2,713	1,855
Contractual Services	2,641	2,641	0	2,641
Materials and Supplies	411	350	350	0
Other	594	1,111	1,111	0
<i>Total Expenditures</i>	<u>8,375</u>	<u>8,670</u>	<u>4,174</u>	<u>4,496</u>
Net Change in Fund Balance	11,376	47,313	51,809	4,496
Fund Balance at Beginning of Year	300,678	300,678	300,678	0
Prior Year Encumbrances Appropriated	205	205	205	0
<i>Fund Balance at End of Year</i>	<u><u>\$312,259</u></u>	<u><u>\$348,196</u></u>	<u><u>\$352,692</u></u>	<u><u>\$4,496</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, 2006*

	<b><i>Sheriff Highway Safety Grant Fund</i></b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
REVENUES:				
Intergovernmental	\$24,000	\$30,604	\$25,646	(\$4,958)
Other	0	7	27	20
<i>Total Revenues</i>	<u>24,000</u>	<u>30,611</u>	<u>25,673</u>	<u>(4,938)</u>
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	2,178	27,128	25,755	1,373
<i>Total Expenditures</i>	<u>2,178</u>	<u>27,128</u>	<u>25,755</u>	<u>1,373</u>
Excess of Revenues Over (Under) Expenditures	<u>21,822</u>	<u>3,483</u>	<u>(82)</u>	<u>(3,565)</u>
OTHER FINANCING SOURCES AND USES:				
Advances In	0	0	8,000	8,000
Advances Out	0	0	(18,000)	(18,000)
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>0</u>	<u>(10,000)</u>	<u>(10,000)</u>
Net Change in Fund Balance	21,822	3,483	(10,082)	(13,565)
Fund Balance (Deficit) at Beginning of Year	<u>15,233</u>	<u>15,233</u>	<u>15,233</u>	<u>0</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u><u>\$37,055</u></u>	<u><u>\$18,716</u></u>	<u><u>\$5,151</u></u>	<u><u>(\$13,565)</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, 2006*

<b>Drug Law Enforcement Fund</b>				Variance with Final Budget Over (Under)
	Original Budget	Final Budget	Actual	
REVENUES:				
Fines and Forfeitures	\$5,000	\$0	\$0	\$0
<i>Total Revenues</i>	5,000	0	0	0
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Contractual Services	1,000	0	0	0
Materials and Supplies	1,000	0	0	0
Capital Outlay	1,000	0	0	0
Other	2,000	0	0	0
<i>Total Expenditures</i>	5,000	0	0	0
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
<i>Fund Balance at End of Year</i>	\$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, 2006*

	<b>Emergency Management Agency Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
<b>REVENUES:</b>				
Charges for Services	\$0	\$8,170	\$8,170	\$0
Intergovernmental	40,000	38,143	39,314	1,171
<i>Total Revenues</i>	<u>40,000</u>	<u>46,313</u>	<u>47,484</u>	<u>1,171</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety				
Personal Services	83,544	85,044	84,772	272
Contractual Services	19,575	20,606	20,274	332
Materials and Supplies	6,683	5,696	5,541	155
Capital Outlay	24,977	23,409	12,109	11,300
Other	2,424	9,036	1,307	7,729
<i>Total Expenditures</i>	<u>137,203</u>	<u>143,791</u>	<u>124,003</u>	<u>19,788</u>
Excess of Revenues Over (Under) Expenditures	<u>(97,203)</u>	<u>(97,478)</u>	<u>(76,519)</u>	<u>20,959</u>
<b>OTHER FINANCING SOURCES:</b>				
Transfers In - Primary Government	69,800	69,800	69,800	0
<i>Total Other Financing Sources</i>	<u>69,800</u>	<u>69,800</u>	<u>69,800</u>	<u>0</u>
Net Change in Fund Balance	(27,403)	(27,678)	(6,719)	20,959
Fund Balance at Beginning of Year	3,324	3,324	3,324	0
Prior Year Encumbrances Appropriated	27,404	27,404	27,404	0
<i>Fund Balance at End of Year</i>	<u>\$3,325</u>	<u>\$3,050</u>	<u>\$24,009</u>	<u>\$20,959</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, 2006*

	<b>Safe Communities Grant Fund</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
REVENUES:				
Other	\$0	\$507	\$510	\$3
<i>Total Revenues</i>	<u>0</u>	<u>507</u>	<u>510</u>	<u>3</u>
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	243	243	243	0
<i>Total Expenditures</i>	<u>243</u>	<u>243</u>	<u>243</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(243)</u>	<u>264</u>	<u>267</u>	<u>3</u>
OTHER FINANCING SOURCES AND USES:				
Transfers Out - Primary Government	(419)	(419)	(419)	0
Advances Out	0	0	(10,000)	(10,000)
<i>Total Other Financing Sources and Uses</i>	<u>(419)</u>	<u>(419)</u>	<u>(10,419)</u>	<u>(10,000)</u>
Net Change in Fund Balance	(662)	(155)	(10,152)	(9,997)
Fund Balance (Deficit) at Beginning of Year	<u>10,336</u>	<u>10,336</u>	<u>10,336</u>	<u>0</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u><u>\$9,674</u></u>	<u><u>\$10,181</u></u>	<u><u>\$184</u></u>	<u><u>(\$9,997)</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, 2006*

	<b>Juvenile Court Programs Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
<b>REVENUES:</b>				
Charges for Services	\$40,000	\$26,731	\$25,763	(\$968)
Fines and Forfeitures	10,900	13,930	13,812	(118)
Other	0	7,942	7,943	1
<i>Total Revenues</i>	<u>50,900</u>	<u>48,603</u>	<u>47,518</u>	<u>(1,085)</u>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
<b>General Government:</b>				
<b>Judicial</b>				
Personal Services	15,458	15,726	15,718	8
Contractual Services	43,939	30,668	25,696	4,972
Materials and Supplies	5,303	6,191	6,039	152
Capital Outlay	0	654	654	0
Other	5,177	3,525	2,477	1,048
<b>Public Safety</b>				
Materials and Supplies	201	100	100	0
Other	80	40	40	0
<i>Total Expenditures</i>	<u>70,158</u>	<u>56,904</u>	<u>50,724</u>	<u>6,180</u>
Net Change in Fund Balance	(19,258)	(8,301)	(3,206)	5,095
Fund Balance (Deficit) at Beginning of Year	49,077	49,077	49,077	0
Prior Year Encumbrances Appropriated	<u>14,560</u>	<u>14,560</u>	<u>14,560</u>	<u>0</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u><u>\$44,379</u></u>	<u><u>\$55,336</u></u>	<u><u>\$60,431</u></u>	<u><u>\$5,095</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, 2006*

	<b><i>Victims of Crime Act Grant Fund</i></b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
<b>REVENUES:</b>				
Fines and Forfeitures	31,600	60,113	60,768	0
Intergovernmental	118,776	111,790	108,908	(2,882)
Other	<u>0</u>	<u>29</u>	<u>126</u>	<u>97</u>
<i>Total Revenues</i>	<u>150,376</u>	<u>171,932</u>	<u>169,802</u>	<u>(2,130)</u>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Human Services				
Personal Services	131,374	134,928	125,241	9,687
Contractual Services	7,073	6,035	6,035	0
Materials and Supplies	3,991	4,685	4,685	0
Capital Outlay	2,260	11,760	11,760	0
Other	<u>6,870</u>	<u>13,709</u>	<u>13,709</u>	<u>0</u>
<i>Total Expenditures</i>	<u>151,568</u>	<u>171,117</u>	<u>161,430</u>	<u>9,687</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,192)</u>	<u>815</u>	<u>8,372</u>	<u>7,557</u>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In - Primary Government	0	34,367	34,333	(34)
Transfers Out - Primary Government	<u>0</u>	<u>(34,333)</u>	<u>(34,333)</u>	<u>0</u>
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>34</u>	<u>0</u>	<u>(34)</u>
Net Change in Fund Balance	(1,192)	849	8,372	7,523
Fund Balance (Deficit) at Beginning of Year	43,289	43,289	43,289	0
Prior Year Encumbrances Appropriated	<u>2,794</u>	<u>2,794</u>	<u>2,794</u>	<u>0</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u><u>\$44,891</u></u>	<u><u>\$46,932</u></u>	<u><u>\$54,455</u></u>	<u><u>\$7,523</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, 2006*

	<b><i>Real Estate Tax Escrow Interest Fund</i></b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
REVENUES:				
Interest	\$500	\$2,270	\$2,270	\$0
<i>Total Revenues</i>	<u>500</u>	<u>2,270</u>	<u>2,270</u>	<u>0</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Personal Services	461	461	359	102
Contractual Services	200	200	79	121
Materials and Supplies	300	300	0	300
<i>Total Expenditures</i>	<u>961</u>	<u>961</u>	<u>438</u>	<u>523</u>
Net Change in Fund Balance	(461)	1,309	1,832	523
Fund Balance at Beginning of Year	<u>1,892</u>	<u>1,892</u>	<u>1,892</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$1,431</u></u>	<u><u>\$3,201</u></u>	<u><u>\$3,724</u></u>	<u><u>\$523</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, 2006*

	<b>Victim Assistance Court Fines</b>			
	Original Budget	Final Budget	Actual	Budget Over
REVENUES:				
Fines and Forfeitures	\$315	\$748	\$748	\$0
<i>Total Revenues</i>	<u>315</u>	<u>748</u>	<u>748</u>	<u>0</u>
EXPENDITURES:				
Current:				
Human Services				
Contractual Services	600	600	400	200
Materials and Supplies	575	1,615	1,165	450
Other	1,141	1,700	1,100	600
<i>Total Expenditures</i>	<u>2,316</u>	<u>3,915</u>	<u>2,665</u>	<u>1,250</u>
Net Change in Fund Balance	(2,001)	(3,167)	(1,917)	1,250
Fund Balance at Beginning of Year	2,404	2,404	2,404	0
Prior Year Encumbrances Appropriated	1,065	1,065	1,065	0
<i>Fund Balance at End of Year</i>	<u><u>\$1,468</u></u>	<u><u>\$302</u></u>	<u><u>\$1,552</u></u>	<u><u>\$1,250</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, 2006*

	<b>Zero Tolerance Fund</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget</u>
REVENUES:				
Intergovernmental	\$37,008	\$37,008	\$32,444	(\$4,564)
<i>Total Revenues</i>	<u>37,008</u>	<u>37,008</u>	<u>32,444</u>	<u>(4,564)</u>
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	34,962	34,962	34,420	542
Materials and Supplies	2,000	2,000	2,000	0
Total - Public Safety	<u>36,962</u>	<u>36,962</u>	<u>36,420</u>	<u>542</u>
<i>Total Expenditures</i>	<u>36,962</u>	<u>36,962</u>	<u>36,420</u>	<u>542</u>
Excess of Revenues Over (Under) Expenditures	<u>46</u>	<u>46</u>	<u>(3,976)</u>	<u>(4,022)</u>
OTHER FINANCING SOURCES AND USES:				
Advances In	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>15,000</u>
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>15,000</u>
Net Change in Fund Balance	<u>46</u>	<u>46</u>	<u>11,024</u>	<u>10,978</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$46</u>	<u>\$46</u>	<u>\$11,024</u>	<u>\$10,978</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, 2006*

	<b><i>Hazardous Materials Fund</i></b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget</u>
REVENUES:				
Other	\$0	\$2,293	\$2,293	\$0
<i>Total Revenues</i>	<u>0</u>	<u>2,293</u>	<u>2,293</u>	<u>0</u>
EXPENDITURES:				
Current:				
Public Safety				
Materials and Supplies	7,532	4,000	3,000	1,000
Capital Outlay	2,000	2,000	0	2,000
Other	2,946	2,000	1,000	1,000
<i>Total Expenditures</i>	<u>12,478</u>	<u>8,000</u>	<u>4,000</u>	<u>4,000</u>
Excess of Revenues Over (Under) Expenditures	<u>(12,478)</u>	<u>(5,707)</u>	<u>(1,707)</u>	<u>4,000</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	8,000	8,000	8,000	0
<i>Total Other Financing Sources</i>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>0</u>
Net Change in Fund Balance	(4,478)	2,293	6,293	4,000
Fund Balance at Beginning of Year	17,675	17,675	17,675	0
Prior Year Encumbrances Appropriated	4,478	4,478	4,478	0
<i>Fund Balance at End of Year</i>	<u>\$17,676</u>	<u>\$24,446</u>	<u>\$28,446</u>	<u>\$4,000</u>

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds, continued*  
*For the Year Ended December 31, 2006*

	<b>Youth Center JAIBG Grant Fund</b>			
	Original Budget	Final Budget	Actual	Budget Over
REVENUES:				
Intergovernmental	\$25,000	\$25,000	\$25,000	\$0
<i>Total Revenues</i>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>0</u>
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	5,556	28,912	17,342	11,570
Materials and Supplies	0	644	644	0
Capital Outlay	0	1,000	876	124
<i>Total Expenditures</i>	<u>5,556</u>	<u>30,556</u>	<u>18,862</u>	<u>11,694</u>
Excess of Revenues Over (Under) Expenditures	<u>19,444</u>	<u>(5,556)</u>	<u>6,138</u>	<u>11,694</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	5,556	5,556	5,556	0
<i>Total Other Financing Sources</i>	<u>5,556</u>	<u>5,556</u>	<u>5,556</u>	<u>0</u>
Net Change in Fund Balance	<u>25,000</u>	<u>0</u>	<u>11,694</u>	<u>11,694</u>
Fund Balance at Beginning of Year	0	0	0	0
<i>Fund Balance at End of Year</i>	<u><u>\$25,000</u></u>	<u><u>\$0</u></u>	<u><u>\$11,694</u></u>	<u><u>\$11,694</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, 2006*

	<b>Clerk of Courts Title Administration Fund</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget</u>
REVENUES:				
Charges for Services	\$175,000	\$155,881	\$155,881	\$0
Other	0	54	150	96
<i>Total Revenues</i>	<u>175,000</u>	<u>155,935</u>	<u>156,031</u>	<u>96</u>
EXPENDITURES:				
Current:				
General Government:				
Judicial				
Personal Services	131,608	159,608	152,611	6,997
Contractual Services	3,002	3,773	2,820	953
Materials and Supplies	6,094	6,080	3,280	2,800
Other	3,741	3,080	2,037	1,043
<i>Total Expenditures</i>	<u>144,445</u>	<u>172,541</u>	<u>160,748</u>	<u>11,793</u>
Net Change in Fund Balance	30,555	(16,606)	(4,717)	11,889
Fund Balance at Beginning of Year	154,312	154,312	154,312	0
Prior Year Encumbrances Appropriated	<u>1,837</u>	<u>1,837</u>	<u>1,837</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$186,704</u></u>	<u><u>\$139,543</u></u>	<u><u>\$151,432</u></u>	<u><u>\$11,889</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, 2006*

	<b>Recorder Equipment Fund</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget</u>
REVENUES:				
Charges for Services	\$75,000	\$38,948	\$39,780	\$832
<i>Total Revenues</i>	<u>75,000</u>	<u>38,948</u>	<u>39,780</u>	<u>832</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Contractual Services	19,258	37,138	34,138	3,000
Capital Outlay	<u>9,890</u>	<u>7,000</u>	<u>0</u>	<u>7,000</u>
<i>Total Expenditures</i>	<u>29,148</u>	<u>44,138</u>	<u>34,138</u>	<u>10,000</u>
Net Change in Fund Balance	45,852	(5,190)	5,642	10,832
Fund Balance at Beginning of Year	94,663	94,663	94,663	0
Prior Year Encumbrances Appropriated	<u>10,148</u>	<u>10,148</u>	<u>10,148</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$150,663</u></u>	<u><u>\$99,621</u></u>	<u><u>\$110,453</u></u>	<u><u>\$10,832</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, 2006*

	<b>Washington Street Bridge Fund</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget</u>
REVENUES:				
Contributions and Donations	\$500	\$200	\$200	\$0
<i>Total Revenues</i>	<u>500</u>	<u>200</u>	<u>200</u>	<u>0</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Contractual Services	2,430	500	500	0
Other	<u>200</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>2,630</u>	<u>500</u>	<u>500</u>	<u>0</u>
Net Change in Fund Balance	(2,130)	(300)	(300)	0
Fund Balance at Beginning of Year	5,238	5,238	5,238	0
Prior Year Encumbrances Appropriated	<u>2,130</u>	<u>2,130</u>	<u>2,130</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$5,238</u></u>	<u><u>\$7,068</u></u>	<u><u>\$7,068</u></u>	<u><u>\$0</u></u>

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds, continued*  
*For the Year Ended December 31, 2006*

	<b><i>Delinquent Care and Custody Grant Fund</i></b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget</u>
REVENUES:				
Intergovernmental	\$416,795	\$228,509	\$228,509	\$0
Other	<u>0</u>	<u>0</u>	<u>87</u>	<u>87</u>
Total Revenues	<u>416,795</u>	<u>228,509</u>	<u>228,596</u>	<u>87</u>
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	308,330	309,831	309,831	0
Contractual Services	<u>4,000</u>	<u>750</u>	<u>750</u>	<u>0</u>
Total Expenditures	<u>312,330</u>	<u>310,581</u>	<u>310,581</u>	<u>0</u>
Net Change in Fund Balance	104,465	(82,072)	(81,985)	88
Fund Balance (Deficit) at Beginning of Year	<u>82,322</u>	<u>82,322</u>	<u>82,322</u>	<u>0</u>
Fund Balance (Deficit) at End of Year	<u><u>\$186,786</u></u>	<u><u>\$249</u></u>	<u><u>\$337</u></u>	<u><u>\$88</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, 2006*

	<b><i>Underground Storage Tank Fund</i></b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget</u>
EXPENDITURES:				
Current:				
Public Works				
Contractual Services	\$11,855	\$11,855	\$0	\$11,855
Total Expenditures	<u>11,855</u>	<u>11,855</u>	<u>0</u>	<u>11,855</u>
Net Change in Fund Balance	(11,855)	(11,855)	0	11,855
Fund Balance (Deficit) at Beginning of Year	<u>11,855</u>	<u>11,855</u>	<u>11,855</u>	<u>0</u>
Fund Balance (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$11,855</u>	<u>\$11,855</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, 2006*

	<b><i>Annexation Petition Fund</i></b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget</u>
REVENUES:				
Charges for Services	\$1,050	\$1,050	\$700	(\$350)
Total Revenues	<u>1,050</u>	<u>1,050</u>	<u>700</u>	<u>(350)</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Contractual Services	350	387	350	37
Materials and Supplies	350	350	100	250
Other	<u>350</u>	<u>313</u>	<u>313</u>	<u>0</u>
Total Expenditures	<u>1,050</u>	<u>1,050</u>	<u>763</u>	<u>287</u>
Net Change in Fund Balance	0	0	(63)	(63)
Fund Balance (Deficit) at Beginning of Year	<u>700</u>	<u>700</u>	<u>700</u>	<u>0</u>
Fund Balance (Deficit) at End of Year	<u><u>\$700</u></u>	<u><u>\$700</u></u>	<u><u>\$637</u></u>	<u><u>(\$63)</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, 2006*

	<b>METRICH-Drug Law Enforcement Fund</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget</u>
REVENUES:				
Fines and Forfeitures	\$15,000	\$0	\$0	\$0
<i>Total Revenues</i>	<u>15,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Contractual Services	2,000	0	0	0
Materials and Supplies	2,000	0	0	0
Capital Outlay	2,000	0	0	0
Other	4,000	5,893	5,893	0
<i>Total Expenditures</i>	<u>10,000</u>	<u>5,893</u>	<u>5,893</u>	<u>0</u>
Net Change in Fund Balance	5,000	(5,893)	(5,893)	0
Fund Balance (Deficit) at Beginning of Year	<u>5,893</u>	<u>5,893</u>	<u>5,893</u>	<u>0</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u><u>\$10,893</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Continued

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds, continued*  
*For the Year Ended December 31, 2006*

	<b><i>Location Based Response System Fund</i></b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget</u>
REVENUES:				
Intergovernmental	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$0</u>
<i>Total Revenues</i>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
Net Change in Fund Balance	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$5,000</u></u>	<u><u>\$5,000</u></u>	<u><u>\$5,000</u></u>	<u><u>\$0</u></u>

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds, continued*  
*For the Year Ended December 31, 2006*

	<b>Common Pleas Court Programs Fund</b>			
	Original Budget	Final Budget	Actual	Final Budget
<b>REVENUES:</b>				
Charges for Services	\$15,100	\$18,443	\$18,443	\$0
Fines and Forfeitures	122,700	122,979	132,020	9,041
Other	0	0	1	1
<i>Total Revenues</i>	<u>137,800</u>	<u>141,422</u>	<u>150,464</u>	<u>9,042</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Judicial				
Personal Services	8,225	8,225	4,191	4,034
Contractual Services	18,100	14,656	50,072	(35,416)
Materials and Supplies	4,563	4,056	3,056	1,000
Capital Outlay	8,600	8,585	15,753	(7,168)
Other	625	625	720	(95)
<i>Total Expenditures</i>	<u>40,113</u>	<u>36,147</u>	<u>73,792</u>	<u>(37,645)</u>
Net Change in Fund Balance	97,687	105,275	76,672	(28,603)
Fund Balance at Beginning of Year	243,396	243,396	243,396	0
Prior Year Encumbrances Appropriated	5,962	5,962	5,962	0
<i>Fund Balance (Deficit) at End of Year</i>	<u><u>\$347,045</u></u>	<u><u>\$354,633</u></u>	<u><u>\$326,030</u></u>	<u><u>(\$28,603)</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, 2006*

	<b>Homeland Security Grant Fund</b>			
	Original Budget	Final Budget	Actual	Final Budget
REVENUES:				
Intergovernmental	\$97,759	\$229,231	\$229,231	\$0
Total Revenues	97,759	229,231	229,231	0
EXPENDITURES:				
Current:				
Public Safety				
Materials and Supplies	0	14,850	14,338	512
Capital Outlay	249,803	167,930	166,584	1,346
Other	0	79,745	79,745	0
Total Expenditures	249,803	262,525	260,667	1,858
Net Change in Fund Balance	(152,044)	(33,294)	(31,436)	1,858
Fund Balance (Deficit) at Beginning of Year	(126,816)	(126,816)	(126,816)	0
Prior Year Encumbrances Appropriated	160,110	160,110	160,110	0
Fund Balance (Deficit) at End of Year	(\$118,750)	\$0	\$1,858	\$1,858

*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, 2006*

	<b>Sheriff Programs Fund</b>			
	Original Budget	Final Budget	Actual	Final Budget
<b>REVENUES:</b>				
Charges for Services	\$10,000	\$21,195	\$22,984	\$1,789
Licenses and Permits	1,500	2,050	2,040	(10)
Fines and Forfeitures	150	1,528	1,528	0
Intergovernmental	20,500	0	0	0
Other	0	205	137	(68)
<b>Total Revenues</b>	<b>32,150</b>	<b>24,978</b>	<b>26,689</b>	<b>1,711</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
<b>Public Safety</b>				
Contractual Services	3,671	2,740	1,857	883
Materials and Supplies	10,475	16,603	16,603	0
Capital Outlay	20,500	30,500	30,500	0
Other	13,857	10,959	7,959	3,000
<b>Total Expenditures</b>	<b>48,503</b>	<b>60,802</b>	<b>56,919</b>	<b>3,883</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(16,353)</b>	<b>(35,824)</b>	<b>(30,230)</b>	<b>5,594</b>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In - Primary Government	0	20,500	10,250	(10,250)
Advances In	0	0	10,250	10,250
<b>Total Other Financing Sources and Uses</b>	<b>0</b>	<b>20,500</b>	<b>20,500</b>	<b>0</b>
<b>Net Change in Fund Balance</b>	<b>(16,353)</b>	<b>(15,324)</b>	<b>(9,730)</b>	<b>5,594</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>40,511</b>	<b>40,511</b>	<b>40,511</b>	<b>0</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>11,547</b>	<b>11,547</b>	<b>11,547</b>	<b>0</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$35,705</b>	<b>\$36,734</b>	<b>\$42,328</b>	<b>\$5,594</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, 2006*

	<b>FEMA Supplemental Planning Grant Fund</b>			
	Original Budget	Final Budget	Actual	Final Budget
Fund Balance at Beginning of Year	\$1,833	\$1,833	\$1,833	\$0
<i>Fund Balance at End of Year</i>	\$1,833	\$1,833	\$1,833	\$0

Continued

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Funds, continued*  
*For the Year Ended December 31, 2006*

	<b><i>Safe Havens Grant Fund</i></b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget</u>
REVENUES:				
Intergovernmental	<u>\$83,000</u>	<u>\$53,000</u>	<u>\$0</u>	<u>(\$53,000)</u>
Total Revenues	<u>83,000</u>	<u>53,000</u>	<u>0</u>	<u>(53,000)</u>
EXPENDITURES:				
Capital Outlay	<u>83,000</u>	<u>53,000</u>	<u>53,000</u>	<u>0</u>
Total Expenditures	<u>83,000</u>	<u>53,000</u>	<u>53,000</u>	<u>0</u>
Net Change in Fund Balance	0	0	(53,000)	(53,000)
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>(53,000)</u>	<u>(53,000)</u>
Fund Balance (Deficit) at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>(\$53,000)</u></u>	<u><u>(\$53,000)</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, 2006*

	<b>Help America Vote Act Grant Fund</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget</u>
REVENUES:				
Intergovernmental	\$0	\$0	\$552,619	\$552,619
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>552,619</u>	<u>552,619</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	15,048	15,048	565,663	(550,615)
<i>Total Expenditures</i>	<u>15,048</u>	<u>15,048</u>	<u>565,663</u>	<u>(550,615)</u>
Net Change in Fund Balance	(15,048)	(15,048)	(13,044)	2,004
Fund Balance (Deficit) at Beginning of Year	4,400	4,400	4,400	0
Prior Year Encumbrances Appropriated	<u>10,648</u>	<u>10,648</u>	<u>10,648</u>	<u>0</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$2,004</u></u>	<u><u>\$2,004</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, 2006*

	<b>MARCS Communications Grant Fund</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget</u>
EXPENDITURES:				
Current:				
Public Safety				
Contractual Services	\$8,640	\$8,640	\$8,640	\$0
Capital Outlay	91,472	91,360	91,360	0
<i>Total Expenditures</i>	<u>100,112</u>	<u>100,000</u>	<u>100,000</u>	<u>0</u>
Net Change in Fund Balance	(100,112)	(100,000)	(100,000)	0
Prior Year Encumbrances Appropriated	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>0</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u><u>(\$112)</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, 2006*

	<b>Bond Retirement Fund</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
REVENUES:				
Interest	\$0	\$3,315	\$3,315	\$0
Rent	0	181,545	181,545	0
Total Revenues	<u>0</u>	<u>184,860</u>	<u>184,860</u>	<u>0</u>
EXPENDITURES:				
Debt Service:				
Principal Retirements	0	340,000	340,000	0
Interest and Fiscal Charges	143,759	287,518	287,518	0
Total Expenditures	<u>143,759</u>	<u>627,518</u>	<u>627,518</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(143,759)</u>	<u>(442,658)</u>	<u>(442,658)</u>	<u>0</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	627,518	438,617	438,617	0
Total Other Financing Sources and Uses	<u>627,518</u>	<u>438,617</u>	<u>438,617</u>	<u>0</u>
Net Change in Fund Balance	483,759	(4,041)	(4,041)	0
Fund Balance (Deficit) at Beginning of Year	<u>20,503</u>	<u>20,503</u>	<u>20,503</u>	<u>0</u>
Fund Balance (Deficit) at End of Year	<u><u>\$504,262</u></u>	<u><u>\$16,462</u></u>	<u><u>\$16,462</u></u>	<u><u>\$0</u></u>

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Debt Service Fund, continued*  
*For the Year Ended December 31, 2006*

	<b>Capital Facilities Note Retirement Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Rent	\$24,587	\$19,587	\$19,587	\$0
Other	0	6,342	6,342	0
Total Revenues	<u>24,587</u>	<u>25,929</u>	<u>25,929</u>	<u>0</u>
EXPENDITURES:				
Debt Service:				
Principal Retirements	915,000	915,000	915,000	0
Interest and Fiscal Charges	39,994	39,994	39,994	0
Total Expenditures	<u>954,994</u>	<u>954,994</u>	<u>954,994</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(930,407)</u>	<u>(929,065)</u>	<u>(929,065)</u>	<u>0</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	76,911	74,740	74,740	0
Bond Anticipation Notes Issued	850,000	855,000	855,000	0
Total Other Financing Sources and Uses	<u>926,911</u>	<u>929,740</u>	<u>929,740</u>	<u>0</u>
Net Change in Fund Balance	(3,496)	675	675	0
Fund Balance (Deficit) at Beginning of Year	<u>2,171</u>	<u>2,171</u>	<u>2,171</u>	<u>0</u>
Fund Balance (Deficit) at End of Year	<u><u>(\$1,325)</u></u>	<u><u>\$2,846</u></u>	<u><u>\$2,846</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*  
*Capital Projects Funds*  
*For the Year Ended December 31, 2006*

	<b>CDBG Fund</b>			Variance with Final Budget Over (Under)
	Original Budget	Final Budget	Actual	
REVENUES:				
Intergovernmental	\$1,095,700	\$876,100	\$819,019	(\$57,081)
Other	3,000	3,450	3,427	(23)
<i>Total Revenues</i>	<u>1,098,700</u>	<u>879,550</u>	<u>822,446</u>	<u>(57,104)</u>
EXPENDITURES:				
Capital Outlay	1,100,497	883,016	873,941	9,075
<i>Total Expenditures</i>	<u>1,100,497</u>	<u>883,016</u>	<u>873,941</u>	<u>9,075</u>
Net Change in Fund Balance	(1,797)	(3,466)	(51,495)	(48,029)
Fund Balance at Beginning of Year	421	421	421	0
Prior Year Encumbrances Appropriated	<u>3,093</u>	<u>3,093</u>	<u>3,093</u>	<u>0</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u><u>\$1,717</u></u>	<u><u>\$48</u></u>	<u><u>(\$47,981)</u></u>	<u><u>(\$48,029)</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, 2006*

	<b><i>EPA On-lot Septic Systems Grant Fund</i></b>				
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)	
REVENUES:					
Interest	\$361	\$580	\$580	\$0	
Other	6,773	7,164	7,166	2	
	<i>Total Revenues</i>	7,134	7,744	7,746	2
EXPENDITURES:					
Capital Outlay	1,304	2,400	1,564	836	
Debt Service:					
Principal Retirement	5,314	5,314	5,314	0	
	<i>Total Expenditures</i>	6,618	7,714	6,878	836
Net Change in Fund Balance	516	30	868	838	
Fund Balance at Beginning of Year	85,971	85,971	85,971	0	
Prior Year Encumbrances Appropriated	15	15	15	0	
<i>Fund Balance at End of Year</i>	<i>\$86,502</i>	<i>\$86,016</i>	<i>\$86,854</i>	<i>\$838</i>	

*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, 2006*

	<b>Abbott's Bridge Replacement Grant Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$1,613,291	\$2,482,000	\$2,233,202	(\$248,798)
<i>Total Revenues</i>	1,613,291	2,482,000	2,233,202	(248,798)
EXPENDITURES:				
Capital Outlay	1,613,291	2,482,000	2,366,691	115,309
<i>Total Expenditures</i>	1,613,291	2,482,000	2,366,691	115,309
Net Change in Fund Balance	0	0	(133,489)	(133,489)
Fund Balance (Deficit) at Beginning of Year	(825,000)	(825,000)	(825,000)	0
Prior Year Encumbrances Appropriated	825,000	825,000	825,000	0
<i>Fund Balance (Deficit) at End of Year</i>	\$0	\$0	(\$133,489)	(\$133,489)

*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, 2006*

	<b>Federal Funds CR 6 Grant Fund</b>			Variance with Final Budget Over (Under)
	Original Budget	Final Budget	Actual	
REVENUES:				
Intergovernmental	\$859,000	\$859,000	\$569,620	(\$289,380)
<i>Total Revenues</i>	<i>859,000</i>	<i>859,000</i>	<i>569,620</i>	<i>(289,380)</i>
EXPENDITURES:				
Capital Outlay	859,000	859,000	639,212	219,788
<i>Total Expenditures</i>	<i>859,000</i>	<i>859,000</i>	<i>639,212</i>	<i>219,788</i>
Net Change in Fund Balance	0	0	(69,592)	(69,592)
Fund Balance at Beginning of Year	0	0	0	0
<i>Fund Balance (Deficit) at End of Year</i>	<i>\$0</i>	<i>\$0</i>	<i>(\$69,592)</i>	<i>(\$69,592)</i>

*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, 2006*

	<b>Issue 2 Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$1,251,430	\$1,251,430	\$1,241,630	(\$9,800)
<i>Total Revenues</i>	1,251,430	1,251,430	1,241,630	(9,800)
EXPENDITURES:				
Capital Outlay	1,251,430	1,251,430	1,139,086	112,344
<i>Total Expenditures</i>	1,251,430	1,251,430	1,139,086	112,344
Net Change in Fund Balance	0	0	102,544	102,544
Fund Balance Beginning of Year	0	0	0	0
<i>Fund Balance at End of Year</i>	\$0	\$0	\$102,544	\$102,544

*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, 2006*

	<b>TR 123 Bridge Replacement Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$787,000	\$787,000	\$593,425	(\$193,575)
<i>Total Revenues</i>	<i>787,000</i>	<i>787,000</i>	<i>593,425</i>	<i>(193,575)</i>
EXPENDITURES:				
Capital Outlay	787,000	787,000	636,626	150,374
<i>Total Expenditures</i>	<i>787,000</i>	<i>787,000</i>	<i>636,626</i>	<i>150,374</i>
Net Change in Fund Balance	0	0	(43,201)	(43,201)
Fund Balance at Beginning of Year	0	0	0	0
<i>Fund Balance (Deficit) at End of Year</i>	<i>\$0</i>	<i>\$0</i>	<i>(\$43,201)</i>	<i>(\$43,201)</i>

*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, 2006*

	<b>County Capital Projects Fund</b>			Variance with Final Budget Over (Under)
	Original Budget	Final Budget	Actual	
EXPENDITURES:				
Capital Outlay	\$100,614	\$102,867	\$102,867	\$0
<i>Total Expenditures</i>	<u>100,614</u>	<u>102,867</u>	<u>102,867</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(100,614)</u>	<u>(102,867)</u>	<u>(102,867)</u>	<u>0</u>
OTHER FINANCING SOURCES:				
Transfers In - Primary Government	89,978	89,978	89,978	0
<i>Total Other Financing Sources</i>	<u>89,978</u>	<u>89,978</u>	<u>89,978</u>	<u>0</u>
Net Change in Fund Balance	(10,636)	(12,889)	(12,889)	0
Fund Balance at Beginning of Year	2,253	2,253	2,253	0
Prior Year Encumbrances Appropriated	<u>10,636</u>	<u>10,636</u>	<u>10,636</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$2,253</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Capital Projects Funds, continued*  
*For the Year Ended December 31, 2006*

	<b>TR 116 Bridge Replacement Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$751,000	\$304,400	\$6,600	(\$297,800)
<i>Total Revenues</i>	<i>751,000</i>	<i>304,400</i>	<i>6,600</i>	<i>(297,800)</i>
EXPENDITURES:				
Capital Outlay	751,000	304,400	304,400	0
<i>Total Expenditures</i>	<i>751,000</i>	<i>304,400</i>	<i>304,400</i>	<i>0</i>
Net Change in Fund Balance	0	0	(297,800)	(297,800)
Fund Balance (Deficit) at Beginning of Year	0	0	0	0
<i>Fund Balance (Deficit) at End of Year</i>	<i>\$0</i>	<i>\$0</i>	<i>(\$297,800)</i>	<i>(\$297,800)</i>

*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, 2006*

	<b><i>Jail Expansion Fund</i></b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
REVENUES:				
Interest	\$0	\$356	\$356	\$0
Other	0	440	440	0
<i>Total Revenues</i>	<u>0</u>	<u>796</u>	<u>796</u>	<u>0</u>
EXPENDITURES:				
Total - Capital Outlay	223,908	1,475,429	1,473,562	1,867
<i>Total Expenditures</i>	<u>223,908</u>	<u>1,475,429</u>	<u>1,473,562</u>	<u>1,867</u>
Excess of Revenues Over (Under) Expenditures	<u>(223,908)</u>	<u>(1,474,633)</u>	<u>(1,472,766)</u>	<u>1,867</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	141,513	209,710	209,710	0
<i>Total Other Financing Sources and Uses</i>	<u>141,513</u>	<u>209,710</u>	<u>209,710</u>	<u>0</u>
Net Change in Fund Balance	(82,395)	(1,264,923)	(1,263,056)	1,867
Fund Balance at Beginning of Year	1,250,000	1,250,000	1,250,000	0
Prior Year Encumbrances Appropriated	83,916	83,916	83,916	0
<i>Fund Balance at End of Year</i>	<u>\$1,251,521</u>	<u>\$68,993</u>	<u>\$70,860</u>	<u>\$1,867</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, 2006*

	<b><i>Pavement Markings Project Fund</i></b>			Variance with Final Budget Over (Under)
	Original Budget	Final Budget	Actual	
EXPENDITURES:				
Capital Outlay	\$1,999	\$1,999	\$1,999	\$0
<i>Total Expenditures</i>	1,999	1,999	1,999	0
Net Change in Fund Balance	(1,999)	(1,999)	(1,999)	0
Fund Balance (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	1,999	1,999	1,999	0
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Capital Projects Funds, continued*  
*For the Year Ended December 31, 2006*

	<b>CROSSWAEH CBCF</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$2,209,750	\$2,266,638	\$1,929,894	(\$336,744)
Interest	0	0	2,072	2,072
<i>Total Revenues</i>	<u>2,209,750</u>	<u>2,266,638</u>	<u>1,931,966</u>	<u>(334,672)</u>
EXPENDITURES:				
Capital Outlay	2,209,750	2,266,638	2,261,126	5,512
<i>Total Expenditures</i>	<u>2,209,750</u>	<u>2,266,638</u>	<u>2,261,126</u>	<u>5,512</u>
Excess of Revenues Over (Under) Expenditures			<u>(329,160)</u>	<u>(329,160)</u>
OTHER FINANCING SOURCES:				
Advances In	0	0	300,000	300,000
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>300,000</u>	<u>300,000</u>
Net Change in Fund Balance	0	0	(29,160)	(29,160)
Fund Balance (Deficit) at Beginning of Year	(36,888)	(36,888)	(36,888)	0
Prior Year Encumbrances Appropriated	36,888	36,888	36,888	0
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>(\$29,160)</u>	<u>(\$29,160)</u>

**Seneca County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Enterprise Funds*  
*For the Year Ended December 31, 2006*

	<b>Emergency Medical Services Fund</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Over (Under)
<b>OPERATING REVENUES:</b>				
Charges for Services	\$0	\$6,670	\$6,670	\$0
Patient Fees	220,000	196,000	167,248	(28,752)
Other	2,000	6,198	3,957	(2,241)
<i>Total Operating Revenues</i>	<u>222,000</u>	<u>208,868</u>	<u>177,875</u>	<u>(30,993)</u>
<b>OPERATING EXPENSES:</b>				
Personal Services	84,844	96,629	96,336	293
Contractual Services	146,249	98,339	95,038	3,301
Materials and Supplies	46,205	72,022	71,755	267
Capital Outlay	84,868	236,725	229,217	7,508
Other	38,549	31,780	26,492	5,288
<i>Total Operating Expenses</i>	<u>400,715</u>	<u>535,495</u>	<u>518,838</u>	<u>16,657</u>
Operating Income (Loss)	<u>(178,715)</u>	<u>(326,627)</u>	<u>(340,963)</u>	<u>(14,336)</u>
<b>NON-OPERATING REVENUES (EXPENSES):</b>				
Operating Grants	12,000	0	0	0
Proceeds from Sale of Capital Assets	0	8,060	8,060	0
Notes Issued	180,000	360,000	360,000	0
Interest and Fiscal Charges	(380)	(3,600)	(3,496)	104
Principal Retirement	<u>(180,000)</u>	<u>(180,000)</u>	<u>(180,000)</u>	<u>0</u>
<i>Total Non-Operating Revenues (Expenses)</i>	<u>11,620</u>	<u>184,460</u>	<u>184,564</u>	<u>104</u>
Income (Loss) Before Contributions and Transfers	<u>(167,095)</u>	<u>(142,167)</u>	<u>(156,399)</u>	<u>(14,232)</u>
Transfers In - Primary Government	164,200	0	0	0
Change in Net Assets	(2,895)	(142,167)	(156,399)	(14,232)
Net Assets (Deficit) at Beginning of Year	97,339	97,339	97,339	0
Prior Year Encumbrances Appropriated	<u>50,752</u>	<u>50,752</u>	<u>50,752</u>	<u>0</u>
<i>Net Assets (Deficit) at End of Year</i>	<u><u>\$145,196</u></u>	<u><u>\$5,924</u></u>	<u><u>(\$8,308)</u></u>	<u><u>(\$14,232)</u></u>

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Enterprise Funds, continued*  
*For the Year Ended December 31, 2006*

	<b>County Sewer District</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Over (Under)
OPERATING REVENUES:				
Charges for Services	\$93,713	\$100,165	\$99,178	(\$987)
Tap-In Fees	1,200	58,935	58,837	(98)
Other	0	250	294	44
<i>Total Operating Revenues</i>	<u>94,913</u>	<u>159,350</u>	<u>158,309</u>	<u>(1,041)</u>
OPERATING EXPENSES:				
Personal Services	49,678	50,178	50,010	168
Contractual Services	35,540	69,107	67,857	1,250
Materials and Supplies	3,503	2,207	1,157	1,050
Capital Outlay	5,207	7,000	3,252	3,748
Other	30,257	10,200	2,350	7,850
<i>Total Operating Expenses</i>	<u>124,185</u>	<u>138,692</u>	<u>124,626</u>	<u>14,066</u>
Operating Income (Loss)	<u>(29,272)</u>	<u>20,658</u>	<u>33,683</u>	<u>13,025</u>
Net Assets (Deficit) at Beginning of Year	78,829	78,829	78,829	0
Prior Year Encumbrances Appropriated	<u>8,008</u>	<u>8,008</u>	<u>8,008</u>	<u>0</u>
<i>Net Assets (Deficit) at End of Year</i>	<u><u>\$57,565</u></u>	<u><u>\$107,495</u></u>	<u><u>\$120,520</u></u>	<u><u>\$13,025</u></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.

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

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

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

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

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

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

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

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

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

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

## ***FIDUCIARY FUNDS***

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

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

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

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

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

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

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

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

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

*TITLE II WRAPAROUND GRANT FUND*-To account for monies received from the Ohio Department of Youth Services to be passed through to the Seneca County Family and Children's First Council. The Council provides service to at risk-families on stabilizing crisis situations.

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

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

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

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

**Seneca County, Ohio**  
*Combining Statements of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2006*

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>
<b>Real Estate Tax Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$1,215,534	\$36,462,504	\$36,049,252	\$1,628,786
Property Taxes Receivable	29,460,793	44,496,068	44,403,497	29,553,364
Total Assets	<u>\$30,676,327</u>	<u>\$80,958,572</u>	<u>\$80,452,749</u>	<u>\$31,182,150</u>
LIABILITIES:				
Intergovernmental Payable	\$30,676,189	\$80,958,572	\$80,452,611	\$31,182,150
Deposits Held and Due to Others	138	0	138	0
Total Liabilities	<u>\$30,676,327</u>	<u>\$80,958,572</u>	<u>\$80,452,749</u>	<u>\$31,182,150</u>
<b>Undivided Tax Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$161,917	\$2,152,037	\$2,130,182	\$183,772
Intergovernmental Receivable	810,476	874,243	810,476	874,243
Total Assets	<u>\$972,393</u>	<u>\$3,026,280</u>	<u>\$2,940,658</u>	<u>\$1,058,015</u>
LIABILITIES:				
Intergovernmental Payable	\$972,393	\$3,192,509	\$3,106,887	\$1,058,015
Total Liabilities	<u>\$972,393</u>	<u>\$3,192,509</u>	<u>\$3,106,887</u>	<u>\$1,058,015</u>
<b>Inheritance Tax Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$429,170	\$2,761,781	\$2,662,584	\$528,367
Total Assets	<u>\$429,170</u>	<u>\$2,761,781</u>	<u>\$2,662,584</u>	<u>\$528,367</u>
LIABILITIES:				
Intergovernmental Payable	\$429,170	\$2,761,781	\$2,662,584	\$528,367
Total Liabilities	<u>\$429,170</u>	<u>\$2,761,781</u>	<u>\$2,662,584</u>	<u>\$528,367</u>
<b>Unclassified Tax Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$381,406	\$6,248,847	\$6,511,979	\$118,274
Property Taxes Receivable	7,005,383	7,131,523	8,794,469	5,342,437
Total Assets	<u>\$7,386,789</u>	<u>\$13,380,370</u>	<u>\$15,306,448</u>	<u>\$5,460,711</u>
LIABILITIES:				
Intergovernmental Payable	\$7,386,789	\$13,381,013	\$15,307,091	\$5,460,711
Total Liabilities	<u>\$7,386,789</u>	<u>\$13,381,013</u>	<u>\$15,307,091</u>	<u>\$5,460,711</u>

**Seneca County, Ohio**  
*Combining Statements of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2006*

	Beginning Balance	Additions	Deductions	Ending Balance
<b>Local Government Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,689,581	\$2,689,581	\$0
Intergovernmental Receivable	1,593,515	1,634,481	1,593,515	1,634,481
Total Assets	<u>\$1,593,515</u>	<u>\$4,324,062</u>	<u>\$4,283,096</u>	<u>\$1,634,481</u>
LIABILITIES:				
Intergovernmental Payable	\$1,593,515	\$4,324,062	\$4,283,096	\$1,634,481
Total Liabilities	<u>\$1,593,515</u>	<u>\$4,324,062</u>	<u>\$4,283,096</u>	<u>\$1,634,481</u>
<b>Library Local Government Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,330,737	\$2,330,737	\$0
Intergovernmental Receivable	1,368,331	1,367,746	1,368,331	1,367,746
Total Assets	<u>\$1,368,331</u>	<u>\$3,698,483</u>	<u>\$3,699,068</u>	<u>\$1,367,746</u>
LIABILITIES:				
Intergovernmental Payable	\$1,368,331	\$3,698,483	\$3,699,068	\$1,367,746
Total Liabilities	<u>\$1,368,331</u>	<u>\$3,698,483</u>	<u>\$3,699,068</u>	<u>\$1,367,746</u>
<b>Emergency Planning Commission Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$94,824	\$17,566	\$26,036	\$86,354
Intergovernmental Receivable	2,211	4,188	2,211	4,188
Total Assets	<u>\$97,035</u>	<u>\$21,754</u>	<u>\$28,247</u>	<u>\$90,542</u>
LIABILITIES:				
Accrued Wages	\$164	\$148	\$164	\$148
Intergovernmental Payable	268	266	268	266
Undistributed Monies	95,154	19,543	26,467	88,230
Deposits Held and Due to Others	1,449	1,898	1,449	1,898
Total Liabilities	<u>\$97,035</u>	<u>\$21,855</u>	<u>\$28,348</u>	<u>\$90,542</u>
<b>County Law Library Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$71,014	\$71,014	\$0
Intergovernmental Receivable	5,020	4,854	5,020	4,854
Total Assets	<u>\$5,020</u>	<u>\$75,868</u>	<u>\$76,034</u>	<u>\$4,854</u>
LIABILITIES:				
Intergovernmental Payable	\$0	\$70,848	\$70,848	\$0
Deposits Held and Due to Others	5,020	4,854	5,020	4,854
Total Liabilities	<u>\$5,020</u>	<u>\$75,702</u>	<u>\$75,868</u>	<u>\$4,854</u>

**Seneca County, Ohio**  
*Combining Statements of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2006*

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>
<b>Local Government Revenue Assistance Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$504,282	\$504,282	\$0
Intergovernmental Receivable	287,879	296,004	287,879	296,004
Total Assets	<u>\$287,879</u>	<u>\$800,286</u>	<u>\$792,161</u>	<u>\$296,004</u>
LIABILITIES:				
Intergovernmental Payable	\$287,879	\$800,286	\$792,161	\$296,004
Total Liabilities	<u>\$287,879</u>	<u>\$800,286</u>	<u>\$792,161</u>	<u>\$296,004</u>
<b>Soil and Water Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$7,043	\$333,930	\$338,803	\$2,170
Accounts Receivable	345	14,539	345	14,539
Total Assets	<u>\$7,388</u>	<u>\$348,469</u>	<u>\$339,148</u>	<u>\$16,709</u>
LIABILITIES:				
Accrued Wages	\$3,627	\$4,092	\$3,627	\$4,092
Intergovernmental Payable	4,296	4,075	4,296	4,075
Compensated Absences Payable	806	23,806	21,262	3,350
Undistributed Monies	(1,727)	348,124	341,532	4,865
Deposits Held and Due to Others	386	327	386	327
Total Liabilities	<u>\$7,388</u>	<u>\$380,424</u>	<u>\$371,103</u>	<u>\$16,709</u>
<b>Law Enforcement Trust Agency Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$2,001	\$3,245	\$3,251	\$1,995
Total Assets	<u>\$2,001</u>	<u>\$3,245</u>	<u>\$3,251</u>	<u>\$1,995</u>
LIABILITIES:				
Undistributed Monies	\$2,001	\$3,245	\$3,251	\$1,995
Total Liabilities	<u>\$2,001</u>	<u>\$3,245</u>	<u>\$3,251</u>	<u>\$1,995</u>
<b>MHRS Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$2,971,966	\$7,232,798	\$7,080,912	\$3,123,852
Accrued Interest Receivable	8	7	8	7
Accounts Receivable	749	335	749	335
Intergovernmental Receivable	259,577	320,634	259,577	320,634
Total Assets	<u>\$3,232,300</u>	<u>\$7,553,774</u>	<u>\$7,341,246</u>	<u>\$3,444,828</u>
LIABILITIES:				
Accrued Wages	\$3,337	\$3,379	\$3,337	\$3,379
Intergovernmental Payable	3,978	3,594	3,978	3,594
Compensated Absences Payable	9,685	35,350	32,648	12,387
Undistributed Monies	2,771,703	7,293,440	7,197,326	2,867,817
Deposits Held and Due to Others	443,597	557,651	443,597	557,651
Total Liabilities	<u>\$3,232,300</u>	<u>\$7,893,414</u>	<u>\$7,680,886</u>	<u>\$3,444,828</u>

**Seneca County, Ohio**  
*Combining Statements of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2006*

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>
<b>Forfeited Land Tax Sale Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$6,387	\$12,594	\$13,364	\$5,617
Total Assets	<u>\$6,387</u>	<u>\$12,594</u>	<u>\$13,364</u>	<u>\$5,617</u>
LIABILITIES:				
Undistributed Monies	\$6,387	\$12,594	\$13,364	\$5,617
Total Liabilities	<u>\$6,387</u>	<u>\$12,594</u>	<u>\$13,364</u>	<u>\$5,617</u>
<b>Regional Planning Commission Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$9,408	\$86,199	\$87,233	\$8,374
Intergovernmental Receivable	95	41	95	41
Total Assets	<u>\$9,503</u>	<u>\$86,240</u>	<u>\$87,328</u>	<u>\$8,415</u>
LIABILITIES:				
Accrued Wages	\$1,066	\$1,372	\$1,066	\$1,372
Intergovernmental Payable	1,749	1,370	1,749	1,370
Compensated Absences Payable	3,524	9,709	8,233	5,000
Undistributed Monies	2,671	86,145	88,393	423
Deposits Held and Due to Others	493	250	493	250
Total Liabilities	<u>\$9,503</u>	<u>\$98,846</u>	<u>\$99,934</u>	<u>\$8,415</u>
<b>Board of Health Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$550,662	\$2,547,238	\$2,601,754	\$496,146
Accounts Receivable	113,797	199,027	113,797	199,027
Intergovernmental Receivable	11,438	68,792	11,438	68,792
Total Assets	<u>\$675,897</u>	<u>\$2,815,057</u>	<u>\$2,726,989</u>	<u>\$763,965</u>
LIABILITIES:				
Accrued Wages	\$22,408	\$23,019	\$22,408	\$23,019
Intergovernmental Payable	206,798	106,314	206,798	106,314
Compensated Absences Payable	51,730	124,836	111,757	64,809
Undistributed Monies	349,674	2,689,822	2,508,885	530,611
Deposits Held and Due to Others	45,287	39,212	45,287	39,212
Total Liabilities	<u>\$675,897</u>	<u>\$2,983,203</u>	<u>\$2,895,135</u>	<u>\$763,965</u>
<b>Lodging Tax Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$62,115	\$62,115	\$0
Taxes Receivable	13,755	14,777	13,755	14,777
Total Assets	<u>\$13,755</u>	<u>\$76,892</u>	<u>\$75,870</u>	<u>\$14,777</u>
LIABILITIES:				
Undistributed Monies	\$13,476	\$77,618	\$76,613	\$14,481
Deposits Held and Due to Others	279	296	279	296
Total Liabilities	<u>\$13,755</u>	<u>\$77,914</u>	<u>\$76,892</u>	<u>\$14,777</u>

**Seneca County, Ohio**  
*Combining Statements of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2006*

	Beginning Balance	Additions	Deductions	Ending Balance
<b>District Worker's Compensation Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$45,050	\$45,050	\$0
Total Assets	<u>\$0</u>	<u>\$45,050</u>	<u>\$45,050</u>	<u>\$0</u>
LIABILITIES:				
Undistributed Monies	\$0	\$45,050	\$45,050	\$0
Total Liabilities	<u>\$0</u>	<u>\$45,050</u>	<u>\$45,050</u>	<u>\$0</u>
<b>Ohio Elections Commission Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$270	\$0	\$270
Total Assets	<u>\$0</u>	<u>\$270</u>	<u>\$0</u>	<u>\$270</u>
LIABILITIES:				
Intergovernmental Payable	\$0	\$540	\$270	\$270
Total Liabilities	<u>\$0</u>	<u>\$540</u>	<u>\$270</u>	<u>\$270</u>
<b>Ohio Housing Trust Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$73,107	\$265,494	\$281,704	\$56,897
Accounts Receivable	1,093	1,220	1,093	1,220
Total Assets	<u>\$74,200</u>	<u>\$266,714</u>	<u>\$282,797</u>	<u>\$58,117</u>
LIABILITIES:				
Intergovernmental Payable	\$73,458	\$323,106	\$339,078	\$57,486
Deposits Held and Due to Others	742	631	742	631
Total Liabilities	<u>\$74,200</u>	<u>\$323,737</u>	<u>\$339,820</u>	<u>\$58,117</u>
<b>METRICH-Law Enforcement Trust Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$52,934	\$29,993	\$19,248	\$63,679
Total Assets	<u>\$52,934</u>	<u>\$29,993</u>	<u>\$19,248</u>	<u>\$63,679</u>
LIABILITIES:				
Undistributed Monies	\$51,726	\$29,993	\$18,238	\$63,481
Deposits Held and Due to Others	1,208	198	1,208	198
Total Liabilities	<u>\$52,934</u>	<u>\$30,191</u>	<u>\$19,446</u>	<u>\$63,679</u>

**Seneca County, Ohio**  
*Combining Statements of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2006*

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>
<b>Park District Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$21,156	\$298,804	\$305,028	\$14,932
Accrued Interest Receivable	72	66	72	66
Intergovernmental Receivable	12,900	0	12,900	0
Total Assets	<u>\$34,128</u>	<u>\$298,870</u>	<u>\$318,000</u>	<u>\$14,998</u>
LIABILITIES:				
Intergovernmental Payable	\$297	\$127	\$297	\$127
Undistributed Monies	20,863	285,929	291,921	14,871
Deposits Held and Due to Others	12,968	0	12,968	0
Total Liabilities	<u>\$34,128</u>	<u>\$286,056</u>	<u>\$305,186</u>	<u>\$14,998</u>
<b>Ohio Children's Trust Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$19,216	\$19,215	\$1
Total Assets	<u>\$0</u>	<u>\$19,216</u>	<u>\$19,215</u>	<u>\$1</u>
LIABILITIES:				
Intergovernmental Payable	\$0	\$19,216	\$19,215	\$1
Total Liabilities	<u>\$0</u>	<u>\$19,216</u>	<u>\$19,215</u>	<u>\$1</u>
<b>CROSSWAEH Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,652,164	\$1,652,164	\$0
Total Assets	<u>\$0</u>	<u>\$1,652,164</u>	<u>\$1,652,164</u>	<u>\$0</u>
LIABILITIES:				
Undistributed Monies	\$0	\$1,652,164	\$1,652,164	\$0
Total Liabilities	<u>\$0</u>	<u>\$1,652,164</u>	<u>\$1,652,164</u>	<u>\$0</u>
<b>Title II Wraparound Grant Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$50,000	\$50,000	\$0
Total Assets	<u>\$0</u>	<u>\$50,000</u>	<u>\$50,000</u>	<u>\$0</u>
LIABILITIES:				
Undistributed Monies	\$0	\$50,000	\$50,000	\$0
Total Liabilities	<u>\$0</u>	<u>\$50,000</u>	<u>\$50,000</u>	<u>\$0</u>

**Seneca County, Ohio**  
*Combining Statements of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2006*

	Beginning Balance	Additions	Deductions	Ending Balance
<b>Dog Warden EPA Trust Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$2,349	\$16	\$0	\$2,365
Accrued Interest Receivable	1	1	1	1
Total Assets	<u>\$2,350</u>	<u>\$17</u>	<u>\$1</u>	<u>\$2,366</u>
LIABILITIES:				
Undistributed Monies	\$2,350	\$16	\$0	\$2,366
Total Liabilities	<u>\$2,350</u>	<u>\$16</u>	<u>\$0</u>	<u>\$2,366</u>
<b>County Courts Fund</b>				
ASSETS:				
Cash and Cash Equivalents in Segregated Accounts	\$317,740	\$1,303	\$85,504	\$233,539
Investments in Segregated Accounts	35,000	0	0	35,000
Accrued Interest Receivable	197	148	197	148
Accounts Receivable	397,943	1,476,156	1,518,876	355,223
Total Assets	<u>\$750,880</u>	<u>\$1,477,607</u>	<u>\$1,604,577</u>	<u>\$623,910</u>
LIABILITIES:				
Accrued Interest Payable	\$197	\$148	\$197	\$148
Undistributed Monies	454,678	5,363,440	5,444,942	373,176
Deposits Held and Due to Others	296,005	250,586	296,005	250,586
Total Liabilities	<u>\$750,880</u>	<u>\$5,614,174</u>	<u>\$5,741,144</u>	<u>\$623,910</u>
<b>Sheriff Agency Fund</b>				
ASSETS:				
Cash and Cash Equivalents in Segregated Accounts	\$49,795	\$13,727	\$107	\$63,415
Total Assets	<u>\$49,795</u>	<u>\$13,727</u>	<u>\$107</u>	<u>\$63,415</u>
LIABILITIES:				
Undistributed Monies	\$35,599	\$1,741,026	\$1,735,480	\$41,145
Deposits Held and Due to Others	14,196	369,895	361,821	22,270
Total Liabilities	<u>\$49,795</u>	<u>\$2,110,921</u>	<u>\$2,097,301</u>	<u>\$63,415</u>
<b>Payroll Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$40,388	\$20,812,231	\$20,828,068	\$24,551
Intergovernmental Receivable	0	410	0	410
Total Assets	<u>\$40,388</u>	<u>\$20,812,641</u>	<u>\$20,828,068</u>	<u>\$24,961</u>
LIABILITIES:				
Undistributed Monies	\$40,388	\$20,812,641	\$20,828,068	\$24,961
Total Liabilities	<u>\$40,388</u>	<u>\$20,812,641</u>	<u>\$20,828,068</u>	<u>\$24,961</u>

**Seneca County, Ohio**  
*Combining Statements of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2006*

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>
<b>Totals</b>				
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$6,020,252	\$86,689,706	\$86,363,556	\$6,346,402
Cash and Cash Equivalents in Segregated Accounts	367,535	15,030	85,611	296,954
Investments in Segregated Accounts	35,000	0	0	35,000
Accrued Interest Receivable	278	222	278	222
Accounts Receivable	513,927	1,691,277	1,634,860	570,344
Intergovernmental Receivable	4,351,442	4,571,393	4,351,442	4,571,393
Taxes Receivable	13,755	14,777	13,755	14,777
Property Taxes Receivable	36,466,176	51,627,591	53,197,966	34,895,801
Total Assets	<u>\$47,768,365</u>	<u>\$144,609,996</u>	<u>\$145,647,468</u>	<u>\$46,730,893</u>
<b>LIABILITIES:</b>				
Accrued Wages	\$30,602	\$32,010	\$30,602	\$32,010
Intergovernmental Payable	43,005,110	109,646,162	110,950,295	41,700,977
Accrued Interest Payable	197	148	197	148
Compensated Absences Payable	65,745	193,701	173,900	85,546
Undistributed Monies	3,844,943	40,510,790	40,321,694	4,034,039
Deposits Held and Due to Others	821,768	1,225,798	1,169,393	878,173
Total Liabilities	<u>\$47,768,365</u>	<u>\$151,608,609</u>	<u>\$152,646,081</u>	<u>\$46,730,893</u>

*This page intentionally left blank.*

# *Seneca County*

## *Statistical Section*





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

This part of the Seneca County, Ohio's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<i>Contents</i>	<i>Page(s)</i>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	<b>S-3 to S-7</b>
<b>Revenue Capacity</b> These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and sales tax.	<b>S-8 to S-13</b>
<b>Debt Capacity</b> This schedule presents information to help the reader assess the affordability of the County's current levels of outstanding debt and the county's ability to issue additional debt in the future.	<b>S-14 to S-16</b>
<b>Demographic and Economic Information</b> These schedules offer demographic and economic indicators to help the reader understand the environment within the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	<b>S-17 to S-18</b>
<b>Operating Information</b> These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	<b>S-19 to S-22</b>

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2003; schedules that did not have information available from prior financial reports include information beginning that year.

**Table 1**  
**Seneca County, Ohio**  
**Net Assets by Category**  
**Last Four Years**  
*(accrual basis of accounting)*

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
<i>Governmental Activities</i>				
Invested in Capital Assets, Net of Related Debt	\$46,955,578	\$48,733,697	\$49,455,297	\$56,151,440
Restricted	13,724,570	16,546,326	19,898,780	17,756,944
Unrestricted	<u>5,954,097</u>	<u>6,815,326</u>	<u>6,223,127</u>	<u>8,179,801</u>
Subtotal Governmental Activities Net Assets	<u>66,634,245</u>	<u>72,095,349</u>	<u>75,577,204</u>	<u>82,088,185</u>
<i>Business-Type Activities</i>				
Invested in Capital Assets, Net of Related Debt	736,380	831,482	1,519,412	1,611,617
Unrestricted	<u>197,721</u>	<u>341,930</u>	<u>304,355</u>	<u>238,709</u>
Subtotal Business-Type Activities Net Assets	<u>934,101</u>	<u>1,173,412</u>	<u>1,823,767</u>	<u>1,850,326</u>
<i>Primary Government</i>				
Invested in Capital Assets, Net of Related Debt	47,691,958	49,565,179	50,974,709	57,763,057
Restricted	13,724,570	16,546,326	19,898,780	17,756,944
Unrestricted	<u>6,151,818</u>	<u>7,157,256</u>	<u>6,527,482</u>	<u>8,418,510</u>
Total Primary Government Net Assets	<u>\$67,568,346</u>	<u>\$73,268,761</u>	<u>\$77,400,971</u>	<u>\$83,938,511</u>

**Table 2**  
**Seneca County, Ohio**  
**Changes in Net Assets**  
**Last Four Years**  
*(accrual basis of accounting)*

	2003	2004	2005	2006
<b>Expenses</b>				
<i>Governmental Activities</i>				
General Government				
Legislative & Executive	\$3,828,702	\$4,844,018	\$5,242,137	\$2,843,352
Judicial	2,384,075	2,340,983	2,524,798	2,418,830
Public Safety	4,426,619	5,266,108	5,685,752	9,347,816
Public Works	5,818,898	2,295,767	7,054,178	5,026,704
Health	6,740,199	7,351,957	7,747,886	8,674,928
Human Services	8,413,832	8,970,886	9,541,701	9,655,044
Conservation & Recreation	179,826	272,000	895,555	392,344
Community & Economic Development	700,943	53,261	509,215	936,157
Capital Outlay	91,826	3,576,404	0	0
Intergovernmental	254,378	387,845	0	0
Interest & Fiscal Charges	355,499	334,154	326,300	328,970
Total Governmental Activities Expenses	<u>33,194,797</u>	<u>35,693,383</u>	<u>39,527,522</u>	<u>39,624,145</u>
<i>Business-Type Activities</i>				
County Sewer District	330,306	235,146	125,787	160,908
Emergency Medical Services	97,632	334,922	355,250	360,137
Total Business-Type Activities Expenses	<u>427,938</u>	<u>570,068</u>	<u>481,037</u>	<u>521,045</u>
<i>Total Primary Government Expenses</i>	<u><u>\$33,622,735</u></u>	<u><u>\$36,263,451</u></u>	<u><u>\$40,008,559</u></u>	<u><u>\$40,145,190</u></u>
<b>Program Revenues</b>				
<i>Governmental Activities</i>				
Charges for Services				
General Government-Legislative & Executive	1,746,121	1,617,875	1,708,391	1,653,472
General Government-Judicial	1,029,028	1,064,545	959,288	983,973
Public Works	418,766	493,891	510,895	524,905
Human Services	618,104	447,491	592,050	578,643
Other Activities	517,226	600,532	784,932	1,409,480
Operating Grants and Contributions	17,517,667	16,442,037	16,624,376	17,451,539
Capital Grants and Contributions	3,035,436	4,944,696	5,435,150	5,899,651
Total Governmental Activities Program Revenues	<u>24,882,348</u>	<u>25,611,067</u>	<u>26,615,082</u>	<u>28,501,663</u>
<i>Business-Type Activities</i>				
Charges for Services				
County Sewer District	164,173	102,332	96,067	161,626
Emergency Medical Services	68,415	277,037	241,502	373,325
Operating Grants and Contributions	21,311	16,900	11,500	0
Capital Grants and Contributions	0	268,349	0	0
Total Business-Type Activities Program Revenues	<u>253,899</u>	<u>664,618</u>	<u>349,069</u>	<u>534,951</u>
<i>Total Primary Government Program Revenues</i>	<u><u>\$25,136,247</u></u>	<u><u>\$26,275,685</u></u>	<u><u>\$26,964,151</u></u>	<u><u>\$29,036,614</u></u>
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(\$8,312,449)	(\$10,082,316)	(\$12,912,440)	(\$11,122,482)
Business-Type Activities	(174,039)	94,550	(131,968)	13,906
<i>Total Primary Government Net Expense</i>	<u><u>(\$8,486,488)</u></u>	<u><u>(\$9,987,766)</u></u>	<u><u>(\$13,044,408)</u></u>	<u><u>(\$11,108,576)</u></u>

*Continued*

**Table 2**  
**Seneca County, Ohio**  
**Changes in Net Assets**  
**Last Four Years, continued**  
*(accrual basis of accounting)*

	2003	2004	2005	2006
<b>General Revenues and Other Changes in Net Assets</b>				
<i>Governmental Activities</i>				
Taxes				
Property Taxes	\$6,027,354	\$5,998,544	\$6,605,308	\$6,227,385
Sales Taxes	5,249,131	6,539,151	5,727,145	6,831,027
Unrestricted Grants and Contributions	1,539,153	1,810,210	2,545,838	2,318,200
Gifts and Donations	28,825	27,393	6,886	4,448
Investment Earnings	313,666	303,416	513,327	1,282,950
Miscellaneous	786,793	1,008,630	1,197,144	969,453
Transfers	(152,353)	(143,800)	(204,531)	0
Premium on Debt Issued	0	0	2,171	0
Proceeds from Sale of Capital Assets	0	0	1,007	0
<b>Total Governmental Activities</b>	<b>13,792,569</b>	<b>15,543,544</b>	<b>16,394,295</b>	<b>17,633,463</b>
<i>Business-Type Activities</i>				
Investment Earnings	0	158	126	342
Miscellaneous	894	803	5,574	12,311
Capital Contributions	0	0	572,092	0
Transfers	152,353	143,800	204,531	0
<b>Total Business-Type Activities</b>	<b>153,247</b>	<b>144,761</b>	<b>782,323</b>	<b>12,653</b>
<b>Total Primary Government</b>	<b>\$13,945,816</b>	<b>\$15,688,305</b>	<b>\$17,176,618</b>	<b>\$17,646,116</b>
<b>Changes in Net Assets</b>				
Governmental Activities	\$5,480,120	\$5,461,228	\$3,481,855	\$6,510,981
Business-Type Activities	(20,792)	239,311	650,355	26,559
<b>Total Primary Government</b>	<b>\$5,459,328</b>	<b>\$5,700,539</b>	<b>\$4,132,210</b>	<b>\$6,537,540</b>

**Table 3**  
**Seneca County, Ohio**  
**Fund Balances, Governmental Funds**  
**Last Four Years**  
*(modified accrual basis of accounting)*

	2003	2004	2005	2006
<i>General Fund</i>				
Reserved	\$236,251	\$505,357	\$326,380	\$623,416
Unreserved	2,190,345	3,045,538	2,382,527	2,945,164
Total General Fund	<u>\$2,426,596</u>	<u>\$3,550,895</u>	<u>\$2,708,907</u>	<u>\$3,568,580</u>
<i>All Other Governmental Funds</i>				
Reserved	\$2,039,359	\$1,208,258	\$1,694,722	\$1,963,998
Unreserved, reported in:				
Special Revenue Funds	9,207,641	10,503,841	11,283,661	12,785,241
Debt Service Funds	(299,141)	42,726	22,676	19,964
Capital Projects Funds	(189,965)	208,709	961,293	(356,695)
Total All Other Governmental Funds	<u>\$10,757,894</u>	<u>\$11,963,534</u>	<u>\$13,962,352</u>	<u>\$14,412,508</u>

**Table 4**  
**Seneca County, Ohio**  
**Changes in Fund Balances, Governmental Funds**  
**Last Four Years**  
*(modified accrual basis of accounting)*

	2003	2004	2005	2006
<b>Revenues</b>				
Property Taxes	\$5,841,635	\$6,071,860	\$6,592,269	\$6,228,384
Sales Taxes	5,591,033	6,539,151	5,727,145	6,831,027
Special Assessments	201,065	187,265	165,933	176,859
Charges for Services	3,345,723	2,999,574	3,067,772	3,837,287
Licenses and Permits	135,296	138,751	193,885	103,876
Fines and Forfeitures	294,760	408,837	447,470	474,767
Intergovernmental	20,154,331	21,515,265	23,001,623	27,121,458
Interest	320,215	304,386	543,481	1,259,598
Decrease in Fair Value of Investments	(15,886)	(7,269)	(41,622)	0
Gain on Sale of Investment	3,656	0	0	0
Rent	327,489	344,194	433,844	398,432
Contributions and Donations	35,430	37,291	10,985	6,671
Other	956,781	1,201,470	1,524,606	1,316,392
<i>Total Revenues</i>	<u>37,191,528</u>	<u>39,740,775</u>	<u>41,667,391</u>	<u>47,754,751</u>
<b>Expenditures</b>				
General Government				
Legislative and Executive	4,075,891	4,760,189	4,731,423	5,601,769
Judicial	2,313,136	2,414,118	2,514,343	2,432,432
Public Safety	4,616,140	5,140,496	5,661,208	5,800,053
Public Works	2,860,979	3,411,458	3,524,144	3,229,429
Health	6,765,262	7,495,799	7,306,117	7,381,125
Human Services	8,525,039	8,811,035	9,630,274	9,761,129
Conservation and Recreation	187,869	272,785	895,522	383,776
Community and Economic Development	516,254	53,258	128,182	64,438
Capital Outlay	6,935,842	3,576,607	5,193,067	11,067,866
Intergovernmental	0	387,845	0	0
Debt Service				
Principal	1,473,373	1,615,160	1,315,314	1,260,314
Interest and Fiscal Charges	324,023	338,663	324,614	324,016
<i>Total Expenditures</i>	<u>38,593,808</u>	<u>38,277,413</u>	<u>41,224,208</u>	<u>47,306,347</u>
Excess of Revenues Over(under) Expenditures	(1,402,280)	1,463,362	443,183	448,404
<b>Other Financing Sources(Uses)</b>				
Notes Issued	1,280,000	980,000	917,171	855,000
Proceeds from Sale of Capital Assets	700	30,377	1,007	6,425
Transfers In	882,245	1,953,269	2,993,741	2,197,975
Transfers Out	(1,034,598)	(2,097,069)	(3,198,272)	(2,197,975)
<i>Total Other Financing Sources(Uses)</i>	<u>1,128,347</u>	<u>866,577</u>	<u>713,647</u>	<u>861,425</u>
<i>Net Change in Fund Balances</i>	<u>(\$273,933)</u>	<u>\$2,329,939</u>	<u>\$1,156,830</u>	<u>\$1,309,829</u>
Debt Service as a Percentage of Noncapital Expenditures	5.68%	5.63%	4.55%	4.37%

**Table 5**  
**Seneca County, Ohio**  
**Assessed Value and Estimated Value of Taxable Property**  
**Last Ten Years**

Tax Year Ended December 31	Real Property	Personal Property	Public Utility	Less: Tax Exempt Property	Total Taxable Assessed Value	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
1997	574,826,900	108,965,084	63,292,590	(77,644,970)	669,439,604	1,928,366,704	34.72%
1998	593,348,640	111,110,916	67,040,720	(82,193,280)	689,306,996	1,981,070,185	34.79%
1999	761,280,580	116,001,105	64,210,190	(95,094,460)	846,397,415	2,440,359,459	34.68%
2000	772,401,830	122,775,786	64,155,820	(96,635,970)	862,697,466	2,494,767,084	34.58%
2001	782,911,430	126,640,677	58,407,760	(97,125,450)	870,834,417	2,532,323,654	34.39%
2002	821,731,850	103,285,862	59,561,100	(98,273,630)	886,305,182	2,547,850,001	34.79%
2003	833,942,650	103,062,865	60,385,750	(103,295,060)	894,096,205	2,567,579,030	34.82%
2004	849,089,180	96,187,241	58,333,290	(105,720,330)	897,889,381	2,574,947,794	34.87%
2005	915,109,100	73,560,969	56,945,320	(111,810,790)	933,804,599	2,654,092,494	35.18%
2006	931,618,820	51,575,387	55,628,000	(117,762,990)	921,059,217	2,594,817,555	35.50%

**Note:** Property in Seneca County is reassessed once every six years. The County assesses property at approximately 25 percent of actual value for personal property, 88% for public utilities and 35 percent for real property. Estimated actual value is calculated by dividing assessed value by those percentages. Tax rates are per \$1,000 of assessed value.

**Table 6**  
**Seneca County, Ohio**  
**Direct and Overlapping Property Tax Rates**  
**Last Ten Years**  
*(rate per \$1,000 of assessed value)*

	Year Taxes Are Payable									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
<b>County Direct Rates</b>										
General	\$1.90	\$1.90	\$1.90	\$1.90	\$1.90	\$1.90	\$1.90	\$1.90	\$1.90	\$1.90
MRDD	4.20	4.20	4.20	4.20	6.20	6.20	6.20	6.20	6.20	6.20
General Health District	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Commission on Aging	0.10	0.10	0.40	0.40	0.40	0.30	0.30	0.30	0.30	0.30
<b>Total Direct Rate</b>	<b>6.50</b>	<b>6.50</b>	<b>6.80</b>	<b>6.80</b>	<b>8.80</b>	<b>8.70</b>	<b>8.70</b>	<b>8.70</b>	<b>8.70</b>	<b>8.70</b>
<b>City and Town Rates</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>Village Rates</b>										
Attica	7.90	11.40	11.40	11.40	9.80	9.80	9.80	9.80	9.80	9.80
Bettsville	13.10	13.10	13.10	13.10	13.10	12.10	12.10	12.10	8.10	8.10
Bloomville	5.50	5.50	5.90	5.90	5.90	5.90	5.90	5.70	5.70	5.70
Green Springs	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80
New Riegel	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Republic	2.60	2.60	2.60	2.90	2.90	2.90	2.90	2.90	2.90	2.90
<b>School District Rates</b>										
Arcadia	37.50	36.95	36.95	36.63	36.47	38.47	38.51	44.78	42.93	42.61
Bellevue	35.30	41.70	40.70	40.00	39.50	39.30	38.80	38.80	37.75	37.75
Bettsville	38.30	38.30	38.00	36.50	36.50	36.50	36.50	36.50	36.20	35.20
Buckeye-Central	46.50	45.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00
Carey EVSD	53.80	53.80	53.80	53.80	53.80	52.90	52.90	52.90	52.90	52.90
Clyde-Green Springs	46.60	46.60	46.45	46.35	46.25	46.10	46.50	46.45	51.45	50.95
Fostoria	53.28	52.88	52.88	52.88	51.38	55.68	55.68	65.31	60.56	60.56
Hopewell-Loudon	43.00	43.00	43.00	41.65	41.65	41.65	41.10	41.65	41.65	42.20
Lakota	43.25	43.10	42.00	41.80	41.80	41.70	41.45	41.45	41.50	36.40
Mohawk	36.90	36.90	36.90	36.90	36.90	36.90	42.89	42.89	42.89	42.81
New Riegel	39.30	38.00	42.32	42.32	42.32	42.32	42.32	42.32	42.32	40.50
Old Fort	42.00	42.00	42.00	42.00	42.00	46.30	46.30	46.30	46.30	46.30
Seneca East	40.30	40.30	40.30	40.30	38.30	30.30	30.30	30.30	38.99	38.99
Tiffin	44.80	44.80	44.80	47.55	47.55	47.55	47.55	52.55	52.55	52.55
Vanlue	45.85	45.85	44.39	44.00	43.94	43.86	43.66	39.54	46.07	45.89

**Table 6**  
**Seneca County, Ohio**  
**Direct and Overlapping Property Tax Rates**  
**Last Ten Years, continued**  
*(rate per \$1,000 of assessed value)*

	Year Taxes Are Payable									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
<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>Special Districts</b>										
AVR Fire District	3.60	1.50	1.50	1.50	1.50	1.50	1.50	3.25	3.25	3.25
Bettsville Library	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Bettsville Recreation	0.50	0.50	1.00	1.00	1.00	1.00	0.50	1.00	1.00	1.00
Bascom Joint Fire District		1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Attica Venice Cemetary		0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90
Birchard Library				0.50	0.40	0.40	0.00	0.00	0.00	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	1.00	1.00

Source: Seneca County Auditor

**Table 7**  
**Seneca County, Ohio**  
**Property Tax Levies and Collections**  
**Last Ten Years**

For the Year Ended December 31	Current Taxes Levied	Current Year Tax Collections		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
1997	3,231,683	3,098,518	95.88%	71,634	3,170,152	98.10%
1998	3,322,509	3,180,121	95.71%	84,681	3,264,802	98.26%
1999	3,315,865	3,145,168	94.85%	101,757	3,246,925	97.92%
2000	3,805,912	3,653,432	95.99%	85,050	3,738,482	98.23%
2001	3,896,857	3,672,154	94.23%	87,802	3,759,956	96.49%
2002	5,476,068	5,258,425	96.03%	184,205	5,442,630	99.39%
2003	5,526,466	5,269,671	95.35%	180,543	5,450,214	98.62%
2004	5,817,219	5,495,470	94.47%	217,170	5,712,640	98.20%
2005	6,063,718	5,592,627	92.23%	169,450	5,762,077	95.03%
2006	6,101,298	5,630,362	92.28%	489,597	6,119,959	100.31%

Source: Seneca County Auditor

Includes taxes levied for :  
Seneca County Government  
School of Opportunity  
District Board of Health  
Commission on Aging

**Table 8**  
**Seneca County, Ohio**  
**Principal Property Tax Payers**  
**Current Year and Nine Years Ago**

Taxpayer	2006			1997		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Ohio Power Company	\$20,070,950	1	2.25%	\$19,027,250	1	3.10%
Ohio American Water Company	9,929,820	2	1.11%	6,063,170	6	0.99%
TKA Atlas Inc	6,812,200	3	0.76%	7,727,310	5	1.26%
Norfolk & Southern Combined Railroad	6,709,990	4	0.75%			
Honeywell International/Bendix Autolite Corp	6,603,700	5	0.74%			
North Central Electric	5,870,140	6	0.66%			
Roppe Corp.	5,525,630	7	0.62%	4,791,700	9	0.78%
Taiho Corp of America	4,901,050	8	0.55%			
Church and Dwight Company Inc	4,859,170	9	0.54%	5,317,080	7	0.87%
Ameriwood Industries Inc.	4,587,875	10	0.51%			
National Machinery				17,589,540	2	2.87%
Allied Signal Corp				10,660,410	3	1.74%
Ohio Bell				9,001,140	4	1.47%
Columbia Gas				4,930,040	8	0.80%
MCI				4,750,580	10	0.77%
<b>Total</b>	<b>\$75,870,525</b>		<b>8.49%</b>	<b>\$89,858,220</b>		<b>14.65%</b>

Source: Seneca County Auditor

**Table 9**  
**Seneca County, Ohio**  
**Taxable Sales by Type**  
**Last Four Years**

Total Sales Tax Rate 1.5%

<b>1% Tax</b>	2003	2004	2005	2006
Sales Tax Payments	\$1,849,056	\$1,818,794	\$1,890,248	\$1,755,841
Direct Pay Tax Return Payments	75,046	41,005	52,254	33,949
Seller's Use Tax Return Payments	255,227	331,130	338,419	384,745
Consumer's Use Tax Return Payments	150,136	85,032	121,368	139,644
Motor Vehicle Tax Payments	1,027,754	917,872	911,883	851,116
Watercraft and Outboard Motors	18,509	9,443	10,851	9,192
Department of Liquor Control	10,884	11,125	12,108	13,080
Sales Tax on Motor Vehicle Fuel Refunds	583	604	961	1,160
Sales/Use Tax Voluntary Payments	10,221	11,083	6,565	3,154
Statewide Master Numbers	1,104,155	1,120,928	1,213,007	1,301,409
Sales/Use Tax Assessment Payments	4,938	7,307	4,434	13,122
Streamlined Sales Tax Payments	0	0	0	14
Managed Audit Sales/Use Tax Payments	0	0	0	0
Sales/Use Tax Refunds Approved	(6,643)	(21,138)	(16,376)	(11,436)
1% Administrative Rotary Fund	(45,065)	(43,268)	(45,621)	(45,035)
Destination Sourcing Adjustment	0	0	0	0
<b>Total</b>	<b>\$4,454,800</b>	<b>\$4,289,917</b>	<b>\$4,500,102</b>	<b>\$4,449,955</b>

<b>1/2% Tax</b>	2003**	2004	2005	2006
Sales Tax Payments	\$141,636	\$892,664	\$943,490	\$876,855
Direct Pay Tax Return Payments	2,602	19,930	24,268	17,023
Seller's Use Tax Return Payments	19,492	163,148	168,958	190,379
Consumer's Use Tax Return Payments	2,384	40,119	49,500	66,550
Motor Vehicle Tax Payments	101,661	457,500	455,207	425,373
Watercraft and Outboard Motors	2,023	4,609	5,397	4,562
Department of Liquor Control	853	5,563	6,054	6,540
Sales Tax on Motor Vehicle Fuel Refunds	51	302	480	580
Sales/Use Tax Voluntary Payments	248	1,619	3,283	1,579
Statewide Master Numbers	86,022	560,944	610,170	648,967
Sales/Use Tax Assessment Payments	0	709	1,130	3,556
Streamlined Sales Tax Payments	0	0	0	7
Managed Audit Sales/Use Tax Payments	0	0	0	0
Sales/Use Tax Refunds Approved	0	(2,413)	(5,296)	(4,419)
1% Administrative Rotary Fund	(3,570)	(21,471)	(22,679)	(22,405)
Destination Sourcing Adjustment	0	0	0	0
<b>Total</b>	<b>\$353,401</b>	<b>\$2,123,222</b>	<b>\$2,239,963</b>	<b>\$2,215,148</b>

1% Sales tax was enacted by a vote of the Citizens of Seneca County in the November 1988.

\*1/2% Sales tax was enacted by the Seneca County Commissioners as an emergency tax in August 2003, then as a 4 year temporary tax from January 2004-December 2007.

The Commissioners made the 1/2% sales tax permanent in February 2007.

Source: Ohio Department of Taxation

**Table 10**  
**Seneca County, Ohio**  
**Ratios of Outstanding Debt by Type**  
**Last Ten Years**

Fiscal Year	General Bonded Debt			Other Governmental Activities Debt		
	General Obligations Bonds	Jail Bonds	Percentage of Actual Property Value <sup>a</sup>	Per Capita <sup>b</sup>	Capital Facilities Note	Dog Shelter Note
1997	\$3,660,000		0.19%	\$61.27		
1998	4,110,000	\$4,080,000	0.41%	137.11		
1999	4,105,000	3,825,000	0.32%	132.76	\$1,250,000	
2000	3,970,000	3,690,000	0.31%	130.53	1,210,000	
2001	3,830,000	3,550,000	0.29%	125.76	1,170,000	
2002	3,685,000	3,405,000	0.28%	120.82	1,130,000	\$150,000
2003	3,535,000	3,255,000	0.26%	115.71	1,130,000	150,000
2004	3,375,000	3,100,000	0.25%	110.34	845,000	135,000
2005	3,210,000	2,935,000	0.23%	104.72	800,000	115,000
2006	3,040,000	2,765,000	0.22%	98.92	755,000	100,000

Fiscal Year	Business Type Activities		Total Primary Government <sup>c</sup>	Percentage of Personal Income <sup>b</sup>	Per Capita <sup>b</sup>
	EMS Equipment	Capital Leases			
1997			\$3,660,000	0.29%	\$61.49
1998			8,190,000	0.65%	137.59
1999			9,180,000	0.73%	154.22
2000			8,870,000	0.71%	149.02
2001			8,550,000	0.68%	143.64
2002			8,370,000	0.67%	140.62
2003			8,070,000	0.64%	135.58
2004			7,455,000	0.60%	125.24
2005			7,060,000	0.56%	118.61
2006	\$180,000	\$19,510	6,859,510	0.55%	115.24

Details regarding the County's outstanding debt can be found in the notes to the financial statements

<sup>a</sup>See Taxable assessed and Estimated Value of Property Table

<sup>b</sup>Population and personal income data can be found in the Demographics and Economics Statistics Table

<sup>c</sup>Includes general bonded debt, other governmental activities debt and business-type activities debt

**Table 11**  
**Seneca County, Ohio**  
**Ratios of General Bonded Debt Outstanding and Legal Debt Margin**  
**Last Ten Years**

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
General Bonded Debt Outstanding										
General obligation bonds	3,660,000	8,190,000	7,930,000	7,660,000	7,380,000	7,090,000	6,790,000	6,475,000	6,145,000	5,805,000
Percentage of estimated actual property value <sup>a</sup>	0.19%	0.41%	0.32%	0.31%	0.29%	0.28%	0.26%	0.25%	0.23%	0.22%
Per Capita <sup>b</sup>	61.27	137.11	132.76	130.53	125.76	120.82	115.71	110.34	104.72	98.92
Less: Exemptions										
Debt service fund cash	0	31,817	18,562	180,127	10,377	9,666	10,755	42,528	22,673	19,964
Jail Bonds	<u>0</u>	<u>4,080,000</u>	<u>3,825,000</u>	<u>3,690,000</u>	<u>3,550,000</u>	<u>3,405,000</u>	<u>3,255,000</u>	<u>3,100,000</u>	<u>2,935,000</u>	<u>2,765,000</u>
Total Exemptions	0	4,111,817	3,843,562	3,870,127	3,560,377	3,414,666	3,265,755	3,142,528	2,957,673	2,784,964
Total net debt applicable to debt limit	3,660,000	4,078,183	4,086,438	3,789,873	3,819,623	3,675,334	3,524,245	3,332,472	3,187,327	3,020,036
Legal Debt Limit <sup>c</sup>	15,235,990	15,732,675	15,732,675	19,659,000	27,620,860	20,270,860	20,657,630	20,847,235	21,845,115	21,526,480
Legal Debt Margin <sup>d</sup>	11,575,990	11,654,492	11,646,237	15,869,127	23,801,237	16,595,526	17,133,385	17,514,763	18,657,788	18,506,444
Legal Debt Margin as a percentage of the Legal Debt Limit	75.98%	74.08%	74.03%	80.72%	86.17%	81.87%	82.94%	84.01%	85.41%	85.97%

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements

<sup>a</sup>Property value data can be found in the Taxable Assessed and Estimated Value of Property Table

<sup>b</sup>Population data can be found in the Economic and Demographic Indicators Table

<sup>c</sup>The legal debt limit is calculated as follows: 3% of first \$100,000,000 of assessed value, 1 1/2% of next \$200,000,000 of assessed value, 2 1/2% of assessed value in excess of \$300,000,000

<sup>d</sup>The legal debt margin is the County's available borrowing authority under state finance statutes and is calculated by subtracting the net debt applicable to the legal debt limit from the legal debt limit.

**Table 12**  
**Seneca County, Ohio**  
**Computation of Direct and Overlapping Debt**  
**December 31, 2006**

<u>Jurisdiction</u>	<u>Net Debt Outstanding</u>	<u>Percentage Applicable To Seneca County(a)</u>	<u>Amount Applicable To Seneca County</u>
<b>Seneca County</b>	\$5,805,000	100.00%	\$5,805,000
<b>Cities Wholly Within County</b>	9,130,000	100.00%	9,130,000
<b>Villages Wholly Within County</b>	901,500	100.00%	901,500
<b>Townships Wholly Within County</b>	238,000	100.00%	238,000
<b>School Districts Wholly Within County</b>	13,106,000	100.00%	13,106,000
<b>Entities not Wholly Within County:</b>			
City of Fostoria	6,892,057	64.74%	4,461,918
Village of Green Springs	0	55.98%	0
Bellevue Schools	464,500	10.00%	46,450
Clyde-Green Springs Schools	4,632,940	8.67%	401,676
Seneca East Schools	11,712,623	88.65%	10,383,240
Arcadia School	207,225	0.68%	1,409
Carey Schools	0	4.31%	0
Mohawk Schools	7,402,150	52.06%	3,853,559
Vanlue Schools	0	8.68%	0
Fostoria Schools	6,852,445	62.50%	4,282,778
Lakota Schools	0	36.50%	0
Buckeye Central Schools	0	0.25%	0
Vanguard Vocational	0	32.93%	0
Pioneer CTC	0	0.01%	0
EHOVE JVS	<u>0</u>	<u>0.01%</u>	<u>0</u>
<b>Total Entities not Wholly Within County</b>	<u>\$38,163,940</u>	<u>61.40%</u>	<u>\$23,431,030</u>
<b>Total Direct and Overlapping Debt</b>	<b>67,344,440</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 13**  
**Seneca County, Ohio**  
**Demographic and Economic Statistics**  
**Last Ten Years**

Year	Population	Personal Income	Per Capita Personal Income	Public School Enrollment	Unemployment Rate
1997	59,524	\$1,251,807,000	\$21,030	9,568	5.60%
1998	59,250	1,278,942,000	21,586	9,409	5.30%
1999	58,957	1,305,790,000	22,148	9,318	5.60%
2000	58,628	1,353,922,000	23,093	9,107	4.00%
2001	58,363	1,365,949,000	23,404	8,913	6.00%
2002	57,981	1,390,786,000	23,987	8,687	6.10%
2003	57,887	1,451,008,000	25,066	8,534	5.90%
2004	57,724	1,465,435,000	25,387	8,408	6.40%
2005	57,373	1,509,269,000	26,306	8,416	5.90%
2006	57,255	1,554,547,000	27,227	7,857	5.50%

Source: Ohio Workforce Informer, Labor Market Info

**Table 14**  
**Seneca County, Ohio**  
**Principal Employers**  
**Current Year\***

2006			
<u>Employer</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>
Honeywell Automotive	600	1	2.04%
Mercy Hospital	521	2	1.77%
Seneca County Government	518	3	1.76%
Ameriwood Industries	435	4	1.48%
Tiffin Developmental Center	410	5	1.39%
Roppe Rubber Company	350	6	1.19%
Tiffin City Schools	343	7	1.17%
Toledo Molding and Die	308	8	1.05%
TKA Atlas	300	9	1.03%
National Machinery LLC	300	10	1.02%

\*Prior year data not available. This information will be presented progressively in the future to make this table more meaningful.

**Table 15**  
**Seneca County, Ohio**  
**Full-time Equivalent County Government Employees by Function/Program**  
**Last Four Years**

<b>Function/Program</b>	<b>Full-time Equivalent Employees as of December 31</b>			
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
<b>General Government</b>				
<i>Legislative &amp; Executive</i>				
Commissioners	5	6	6	6
Auditor	9	9	10	9
Treasurer	4	4	4	4
Prosecutor	10	12	12	11
Board of Elections	2	2	2	4
Building and Grounds	7	7	7	8
Recorder	3	3	3	3
<i>Judicial</i>				
Common Pleas I	5	5	5	5
Common Pleas II	5	5	5	5
Juvenile Court	11	12	14	11
Probate Court	5	7	4	5
Clerk of Courts	10	10	10	11
Law Library	1	1	0	1
<b>Public Safety</b>				
Sheriff	64	71	75	79
EMS	1	2	2	2
EMA	2	1	1	2
Youth Center	20	18	17	16
Coroner	1	1	1	1
Juvenile Probation	9	9	7	7
<b>Public Works</b>				
Engineer	32	34	34	29
Ditch Maintenance	3	3	3	4
Sewer District	1	1	1	1
<b>Health</b>				
SCOC	134	135	131	128
Dog Warden	2	2	2	2
<b>Human Services</b>				
Job & Family Services	76	70	73	73
CSEA	7	8	12	14
Veterans Services	4	4	4	4
Allen Eiry	1	2	1	0
Victim Assistance	2	2	2	2
<b>Conservation &amp; Recreation</b>				
Recycling	1	1	1	0
Museum	1	1	1	1
<b>Community &amp; Economic Development</b>				
CDBG	2	2	2	2
<b>Total Number of Full-Time Employees</b>	<b>440</b>	<b>450</b>	<b>452</b>	<b>450</b>

**Table 16**  
**Seneca County, Ohio**  
**Capital Asset Statistics by Function/Program**  
**Last Four Years**

<i>Function/Program</i>	2003	2004	2005	2006
<b>General Government</b>				
<i>Legislative &amp; Executive</i>				
Commissioners				
Total Square Footage	1,904	1,905	1,905	1,905
Auditor				
Total Square Footage	2,750	2,750	2,750	2,750
Treasurer				
Total Square Footage	1,450	1,450	1,450	1,450
Recorder				
Total Square Footage	1,570	1,570	1,570	1,570
Prosecutor				
Total Square Footage	2,500	2,500	2,500	2,500
Board of Elections				
Total Square Footage	3,320	3,320	3,320	3,320
<i>Judicial</i>				
Common Pleas Court 1				
Total Square Footage	3,050	3,050	3,613	3,613
Domestic Relations Court 1				
Total Square Footage	725	725	859	859
Common Pleas Court 2				
Total Square Footage	2,230	2,230	3,484	3,484
Domestic Relations Court 2				
Total Square Footage	408	408	638	638
Clerk of Courts - Legal Department				
Total Square Footage	1,940	1,940	2,282	2,282
Clerk of Courts - Title Department				
Total Square Footage	2,248	2,248	1,149	1,149
Sheriff				
Cruisers	13	19	20	21
Jail capacity	65	65	65	65
Engineer				
Heavy Equipment	31	32	32	33
Trucks	33	36	38	40
Road miles	369.064	369.064	369.064	369.064
Bridges	437	438	438	439
Culverts	93	97	102	106
School of Opportunity				
Buses	14	16	16	14
Job & Family Services				
Vehicles	16	15	14	14
County Sewer District				
Sewer Lines-linear feet	15,696	16,253	16,253	16,284

**Table 16**  
**Seneca County, Ohio**  
**Operating Indicators by Function/Program**  
**Last Ten Years**

<b>Function/Program</b>	2003	2004	2005	2006
<b>Auditor</b>				
Vendor Checks issued	14,286	14,487	14,439	14,940
Real Estate Parcels	34,726	34,799	34,889	35,150
Personal Property Businesses	2,456	1,301	1,342	1,273
House Trailers:				
Taxed as Personal Property	1,107	997	911	834
Taxed as Real Estate	479	601	671	716
<b>Prosecutor</b>				
Criminal				
Felony convictions	161	192	206	270
Misdemeanor convictions	28	22	19	32
Civil				
Tax Foreclosures	282	320	281	363
Contracts approved to form	231	233	228	219
Opinions issued	13	20	12	23
Juvenile				
Cases Filed	383	349	383	384
<b>Recorder</b>				
Mortgage deeds filed	5,261	3,594	3,537	3,246
Other deeds filed	2,409	2,608	2,693	2,708
Total documents recorded	15,063	11,210	10,865	10,407
<b>Common Pleas Courts</b>				
Criminal cases filed	297	278	319	356
Civil cases filed	632	569	610	644
Domestic Relations cases filed	423	387	426	392
Court of Appeals cases filed	78	57	49	58
Certificates of Judgments (Liens)	743	495	659	717
Miscellaneous cases filed	263	439	557	520
Journal entries	19,347	19,444	20,227	20,119
<b>Clerk of Courts</b>				
Passports issued	208	227	427	547
Motor Vehicle Titles	21,773	19,579	19,092	17,884
Manufactured Home Titles	161	167	156	181
Watercraft Titles	331	308	296	329
<b>Juvenile Court</b>				
Traffic violations filed	502	338	389	423
Delinquency cases filed	775	709	720	681
Adult based cases filed	25	27	38	29
Unruly cases filed	174	195	241	249
Dependency/Abuse/Neglect cases filed	92	124	83	67
Custody/Support/Parentage cases filed	140	287	339	469
<b>Probate Court</b>				
Estates filed	361	412	1,033	421
Marriage Licenses issued	382	343	366	329

**Table 17**  
**Seneca County, Ohio**  
**Operating Indicators by Function/Program, continued**  
**Last Four Years**

Probate Court, continued				
Guardianships granted	62	74	52	41
Civil Actions (Claims, Insolvency, Complaints)	48	64	50	52
Adoptions	21	27	50	24
Engineer				
Bridges/Culverts replaced	14	16	14	12
Seal Coat (miles)	77	39	25	0
Road paving (miles)	9	9	16	3
Veterans Services				
Veteran Population	5,482	5,297	5,207	n/a
Cash Benefits Received	\$4,105,000	\$4,345,000	\$4,417,000	n/a
Healthcare Benefits Received	\$3,042,000	\$3,333,000	n/a	n/a
Claims Processed	712	787	708	n/a
Local Financial Assistance	\$73,476	\$151,431	\$155,874	n/a
Transports to VA Medical Facilities	1,039	1,076	1,178	n/a
School of Opportunity				
School enrollment	60	61	54	52
Early Intervention enrollment	149	149	184	172
Adult Services	267	254	264	252
Job & Family Services				
One Stop Career and Resource Center clients	1,860	2,326	4,027	5,217
Prevention, Retention, Contingency Programs	\$339,653	\$389,097	\$312,396	\$576,313
Annual Food Stamps Issued	\$3,153,739	\$3,626,299	\$4,295,133	\$4,837,198
Food Stamp Households (monthly avg)	1,364	1,500	1,569	1,770
Child Support open cases	5,991	5,372	5,141	5,382
Abuse and Neglect assessments	679	558	495	575
Foster Children	50	119	113	114
Victim Assistance				
Victims served	n/a	1,152	1,010	1,045
Domestic Violence cases	n/a	201	136	142
Theft cases	n/a	186	171	144
Court Attendance	n/a	649	672	679
Dog Warden				
Dog Licenses sold	9,556	9,423	9,751	9,842
Kennel Licenses sold	104	114	114	91
Dogs redeemed by owners	72	132	118	392
Dogs adopted to new owners	81	64	98	175
Dogs surrendered by owners	12	16	20	41
County Sewer District				
Gallons Treated-Commercial	5,188,128	7,135,920	7,073,088	n/a
Gallons Treated-Residential	12,960,000	17,280,000	17,856,000	n/a
# Customers	90	120	124	n/a



**Mary Taylor, CPA**  
Auditor of State

**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 2, 2007**