

**SENECA COUNTY, OHIO**

**SINGLE AUDIT REPORT**

**FOR THE YEAR ENDED DECEMBER 31, 2007**





# Mary Taylor, CPA

Auditor of State

Board of County Commissioners  
Seneca County  
109 S. 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, 2007 through December 31, 2007. 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.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA  
Auditor of State

July 24, 2008

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**SENECA COUNTY, OHIO  
SINGLE AUDIT REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2007**

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

*Certified Public Accountants  
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(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, 2007, which collectively comprise Seneca County, Ohio's basic financial statements and have issued our report thereon dated June 4, 2008, 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

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. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as **Item 2007-1**, **Item 2007-2**, and **Item 2007-3** to be significant deficiencies in internal control over financial reporting.

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 the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that none of the significant deficiencies described above is a material weakness.


#### **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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedule of Findings and Questioned Costs as **Item 2007-4**.

We noted certain matters that we reported to the management of Seneca County, Ohio, in a separate letter dated June 4, 2008.

Seneca County, Ohio's responses to the findings identified in our audit are described in the accompanying Schedule of Findings. We did not audit Seneca County, Ohio's responses and, according, we express no opinion on them.

This report is intended solely for the information and use of the audit committee, management, others within the entity, the Board of County Commissioners, the Auditor of the State of Ohio, 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 4, 2008

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

*Certified Public Accountants*

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

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**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, 2007. 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 of 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, 2007.



### **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 the 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, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Seneca County, Ohio's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance 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 compliance that we consider to be material weaknesses, as defined above.

### **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, 2007, and have issued our report thereon dated June 4, 2008, 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 our 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, others within the entity, 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.*  
James G. Zupka, CPA, Inc.  
Certified Public Accountant

June 4, 2008

**SENECA COUNTY, OHIO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

<b>Federal Grantor</b>			
<i>Pass Through Grantor</i>	CFDA	Pass Through	
<b>Program Title</b>	<b>Number</b>	<b>Entity Number</b>	<b>Disbursements</b>
<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	\$ 42,121
Citizens Corp. Program Grant	97.053		2,941
State Homeland Security Program	97.073	L-626	<u>47,758</u>
<b>Total U.S. Department of Homeland Security</b>			<u><u>92,820</u></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-C-05-069-1	115,394
		B-C-05-069-2	154,826
		B-C-07-069-1	397
		B-E-04-069-1	12,853
		B-F-05-069-1	22,582
		B-F-06-069-1	93,000
		B-F-07-069-1	<u>1,671</u>
Total Community Development Block Grant			<u>400,723</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<u><u>400,723</u></u>
<b>U.S. Department of Justice</b>			
<i>Passed through the Ohio Attorney General's Office</i>			
Crime Victim Assistance	16.575	2008VAGENE252	28,384
		2007VAGENE252	<u>68,095</u>
Total Crime Victim Assistance			<u>96,479</u>
<i>Passed through Ohio Department of Youth Services</i>			
Juvenile Accountability Block Grant Program	16.523	2005-JB-015-B041	38,343
		2004/2005 JB-011-B604	<u>4,200</u>
Total Juvenile Accountability Block Grant Program			<u>42,543</u>
<i>Passed through the Ohio Office of Criminal Justice Services</i>			
Street Smart and Drug ID	16.738	2006-JG-LLE-5159	4,335
Office on Violence Against Women-Safe Housing Grant	16.527		<u>52,043</u>
			<u>56,378</u>
<b>Total U.S. Department of Justice</b>			<u><u>195,400</u></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	41,376
<i>Passed through Seneca County Family and Children First Council</i>			
Special Education Grants for Infants and Families with Disabilities	84.181	74102FANS392	<u>46,335</u>
<b>Total U.S. Department of Education</b>			<u><u>87,711</u></u>

(Continued)

**SENECA COUNTY, OHIO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**  
**(CONTINUED)**

<b>Federal Grantor</b>			
<i>Pass Through Grantor</i>	CFDA	Pass Through	
<b>Program Title</b>	Number	Entity Number	<b>Disbursements</b>
<b>U.S. Department of Transportation</b>			
<i>Direct Grant</i>			
Airport Improvement Program	20.106	3-39-0076-0507	<u>595,803</u>
<i>Passed Through Ohio Department of Transportation</i>			
Highway Planning and Construction	20.205	07N029	46,786
		05N128	410,546
		06N011	33,409
		06N010	29,345
		06N158	<u>710,746</u>
Total Highway Planning and Construction			<u>1,230,832</u>
<i>Passed through Ohio Department of Public Safety</i>			
State and Community Highway Safety	20.600	HVEO-2007-74-00-00-00414-00	16,884
		HVEO-2008-74-00-00-00215-00	<u>4,886</u>
Total State and Community Highway Safety			<u>21,770</u>
<b>Total U.S. Department of Transportation</b>			<u>1,848,405</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>4,353</u>
Special Breakfast Program - Youth Center	10.553		<u>12,353</u>
National School Lunch Program - MR/DD	10.555		7,926
National School Lunch Program - Youth Center	10.555		<u>12,447</u>
Total National School Lunch Program			<u>20,373</u>
<b>Total U.S. Department of Agriculture</b>			<u>37,079</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		259,670
Workforce Investment Act - Adult Administrative	17.258		<u>26,983</u>
Total Workforce Investment Act - Adult			<u>286,653</u>
Workforce Investment Act - Youth Activities	17.259		209,277
Workforce Investment Act - Youth Administrative	17.259		<u>848</u>
Total Workforce Investment Act - Youth			<u>210,125</u>
Workforce Investment Act - Dislocated Workers	17.260		158,802
Workforce Investment Act - Dislocated Workers - Administrative	17.260		<u>27,867</u>
Total Workforce Investment Act - Dislocated Workers			<u>186,669</u>
<i>Total Workforce Investment Act Cluster</i>			<u>683,447</u>

(Continued)

**SENECA COUNTY, OHIO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**  
**(CONTINUED)**

<b>Federal Grantor</b>			
<i>Pass Through Grantor</i>			
<b>Program Title</b>	<b>CFDA Number</b>	<b>Pass Through Entity Number</b>	<b>Disbursements</b>
<b>U.S. Department of Labor (Continued)</b>			
<i>Passed through Montgomery County Department of Job and Family Services</i>			
Workforce Investment Act - Veterans' Employment	17.802		3,001
Workforce Investment Act - Veterans' Employment - Administrative	17.802		<u>128</u>
Total Workforce Investment Act - Veterans' Employment			<u>3,129</u>
<b>Total U.S. Department of Labor</b>			<u><b>686,576</b></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		194,674
Medical Assistance Program - CAFS			<u>312,904</u>
Total Medical Assistance Program			<u>507,578</u>
Temporary Assistance for Needy Families - MR/DD	93.558		58,027
Temporary Assistance for Needy Families - Independent Living			<u>107</u>
Total Temporary Assistance for Needy Families			<u>58,134</u>
Kinship Permanency Incentive	93.558		<u>1,341</u>
Title XX - MR/DD	93.667		<u>39,170</u>
Chafee Federal Allocation	93.674		<u>245</u>
Child Abuse and Neglect	93.669		<u>2,023</u>
ESSA - Family Preservation	93.556		3,664
- Family Reunification	93.556		3,857
- Adopt Ohio Credit	93.556		<u>20,395</u>
Total ESSA			<u>27,916</u>
<b>Total U.S. Department of Health and Human Services</b>			<u><b>636,407</b></u>
<b>Total Expenditures of Federal Awards</b>			<u><b>\$ 3,985,121</b></u>

**SENECA COUNTY, OHIO**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

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**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, 2007, the gross amount of loans outstanding under this program was \$87,412.

**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, 2007**

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

2007(i)	Type of Financial Statement Opinion	Unqualified
2007(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
2007(ii)	Were there any other significant deficiencies identified not considered to be material weaknesses reported at the financial statement level (GAGAS)?	Yes
2007(iii)	Was there any reported noncompliance at the financial statement level (GAGAS)?	Yes
2007(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
2007(iv)	Were there any other significant internal control weaknesses reported for major federal programs?	No
2007(v)	Type of Major Programs' Compliance Opinions	Unqualified
2007(vi)	Are there any audit findings under .510?	No
2007(vii)	Major Programs (list):  <div style="margin-left: 40px;">Workforce Investment Act Cluster - CFDA #17.258, 17.259, and 17.260  Airport Improvement Program - CFDA #20.106  Highway Planning and Construction - CFDA #20.205</div>	
2007(viii)	Dollar Threshold: A/B Programs	Type A: \$300,000 Type B: All Others
2007(ix)	Low Risk Auditee?	Yes

**SENECA COUNTY, OHIO**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**OMB CIRCULAR A-133 & §.505**  
**DECEMBER 31, 2007**  
**(CONTINUED)**

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

**Item 2007-1: Emergency Management Services Billing**

**Condition/Criteria**

During our testing of Emergency Management Services revenues, we noted that the County did not bill for services from July 1, 2007 through December 31, 2007. All services should be billed as they occur, in a timely manner.

**Cause/Effect**

The lack of billing caused a significant decrease in revenues for the year 2007 on a cash basis.

**Recommendation**

We recommend that the County bill for all services in a timely manner in order to have a more effective collection process.

**Client Response**

The County hired a new Emergency Management Services Director in November 2007, who has aggressively addressed the situation by hiring an outside billing company to perform billing services in the future. As of March 2008, all billings were sent out for the services rendered during the last half of 2007.



**SENECA COUNTY, OHIO**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**OMB CIRCULAR A-133 & §.505**  
**DECEMBER 31, 2007**  
**(CONTINUED)**

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

**Item 2007-2: Bank Reconciliations**

**Condition/Criteria**

Based on an audit of the cash function for the County, we noted that the County Treasurer and County Auditor reconcile monthly and timely, but the Treasurer's bank reconciliations for the operating bank account were not completed until March 2008. We also noted in the bank reconciliations that there were reconciling items in the bank statement, including a debt memo in September 2007 and for the subsequent monthly bank statements. The debt memo of \$546,513 was not resolved until June 2008.

**Cause/Effect**

The cash balance per the financial statements is correct; however, there is a variance between the financial institution's balance and the County Treasurer's cash balance of \$813,456. This amount is comprised of 2 elements, as stated below.

In September, the bank double booked warrants in the amount of \$546,515. As a result, there was a difference in the reconciliation between the County Treasurer and the bank. A reconciling item for the amount was added but never investigated or corrected by the Treasurer until May 2008. This difference of \$546,515 was resolved as of June 30, 2008. The bank balance is also out of balance by \$266,941, which has not been traced and reconciled as of June 2008.

**Recommendation**

We recommend that the County investigate all reconciling items and take steps to correct them as soon as they are discovered. We also recommend that the County Auditor and County Treasurer reconcile monthly with the bank and each other. Bank reconciliations should be performed in a timely manner and all bank statements, deposits in transit, reconciling items, and outstanding check detail should be maintained with each month's reconciliation.

**Client Response**

As noted above, the majority of the variance was resolved by June 30, 2008. The County will work with the financial institution to determine the additional reconciliation differences. The County will perform all reconciliations on a more timely basis.

**SENECA COUNTY, OHIO**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**OMB CIRCULAR A-133 & §.505**  
**DECEMBER 31, 2007**  
**(CONTINUED)**

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

**Item 2007-3: Review of Processed Payroll**

**Condition/Criteria**

During our review of controls for payroll processing, it was discovered that the County does not review in detail processed payroll registers. Each department does approve time worked, sick and vacation time earned and used, and pay rates. The payroll clerk is responsible for entering the payroll information into the computer. However, there is no final review of the pay register before disbursing processed payroll to employees.

An employee independent of the payroll process should review processed payroll in full detail. The payroll register should be compared to the payroll entered into the computer by the payroll clerk.

**Cause/Effect**

The approval of payroll could signify the accuracy of the processed payroll.

**Recommendation**

We recommend that someone independent of the payroll clerk review processed payroll and any changes made into the payroll systems to verify the accuracy of payroll. When differences occur, the assigned person should review time cards and timesheets before processing adjustments. The reviewer should sign and file all adjustments with the appropriate documentation prior to final payroll being issued.

**Client Response**

To correct the stated significant deficiency in the review of payroll records, the County Auditor has decided on the following course of action.

Periodic reviews will be performed at least monthly to various areas of the payroll records by one of two individuals in the County Auditor's office who have not worked directly on the payroll records being reviewed. The two employees will be trained on various portions of the payroll system so that they are familiar with the areas being reviewed and able to recognize discrepancies. One of the two individuals will be trained as backup to the payroll manager in all aspects so that another person can perform the complete payroll function in her absences. The other individual will be from the real estate department in the County Auditor's office, giving some independence from the bookkeeping function. This person will be trained in the basic functions of the payroll system to provide a general knowledge and ability to review the required information. Some areas that will be reviewed regularly include, but are not limited to: new hires, retirement payouts, rate changes, all types of leave balances, voluntary deductions, and banking transfers.

Any questions or discrepancies will be directed to the County Auditor and Payroll Manager for further review and resolution.

**SENECA COUNTY, OHIO**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**OMB CIRCULAR A-133 & §.505**  
**DECEMBER 31, 2007**  
**(CONTINUED)**

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

**Item 2007-4: Appropriations Exceed Estimated Resources**

**Condition/Criteria**

Ohio Revised Code Section 5705.39 prohibits appropriations from each fund exceeding the total of the estimated revenues.

**Cause/Effect**

As of December 31, 2007, the following funds had appropriations exceeding estimated resources:

<u>Fund</u>	<u>Estimated Resources</u>	<u>Appropriations</u>	<u>Variance</u>
<b><u>Original Budget</u></b>			
Help America Vote Act Grant	\$ 2,004	\$ 4,953	\$ (2,949)
MARCS Communications Grant	0	7,060	(7,060)
Capital Facilities Note Retirement	876,596	897,750	(21,154)
Federal CR 60 Grant	(36,183)	0	(36,183)
TR 123 Bridge Replacement Grant Issue 2	(13,856) 792,931	0 1,319,973	(13,856) (527,042)
TR 116 Bridge Replacement Grant	0	148,800	(148,800)
<b><u>Final Budget</u></b>			
Work Investment Act Fund	698,478	772,514	(74,036)
Capital Facilities Note Retirement	894,132	897,750	(3,618)

**Recommendation**

We recommend that the County take the necessary steps to assist in preparation of future budgets, so that the County is in compliance with the above section of the Ohio Revised Code.

**Client Response**

Corrective action will be taken in future years to amend the certificate of estimated resources so it reflects increased appropriations.

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

None.

**SENECA COUNTY, OHIO**  
**STATUS OF PRIOR CITATIONS AND RECOMMENDATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

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The prior audit report, as of December 31, 2006, 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, 2007***

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



***Seneca County, Ohio***

***COMPREHENSIVE***

***ANNUAL FINANCIAL REPORT***

***FOR THE YEAR ENDED DECEMBER 31, 2007***

***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, 2007**

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

**LARRY A BEIDELSCHIES  
AUDITOR**

**PHONE  
447-0692**

June 4, 2008



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, 2007. 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.*

**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 2007, Seneca County had 1,140 farms. The county is the fourth largest in total farm acres in Ohio with approximately 278,000 acres of land in farms.*

*Seneca County is a leading producer of grain crops in Ohio. According to the 2007 Ohio Agricultural Statistics and Ohio Department of Agriculture Annual Report, (the latest information available), Seneca County farmers ranked 10<sup>th</sup> in corn production with an average of 159.8 bushels per acre. Area producers ranked 6<sup>th</sup> in soybean production with 106,000 acres and 2<sup>nd</sup> in wheat production. Soybeans averaged 51.2 bushels per acre and wheat averages 67.6 bushels per acre.*

*Livestock production remains an important part of the agricultural picture of Seneca County. County livestock producers generated sales from 10,700 beef cows and calves, 37,300 hogs and pigs, and 3,300 sheep and lambs. The County ranked 6<sup>th</sup> in the State in the production of sheep, 51<sup>st</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

*Construction was underway for the Fostoria Ethanol, LLC. The project includes the purchase of new machinery and equipment for the 50,000 square foot facility. This facility will produce approximately 65 million gallons of ethanol per year when completed. The facility will consume 21 million bushels of locally grown corn and produce 178,000 tons of premium Dakota Gold Enhanced Nutrition Distillers Products. The 130 million dollar project will create 41 jobs within the first three years of operations. Completion is expected in 2008.*

*The new Mercy Hospital campus on the northwest side of US 224 in Tiffin is nearing completion. When complete, 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.*

*Lowe's Home Improvement Center has chosen Tiffin for the location of a new store. Construction has begun on the 110,000 square foot facility located on 15.4 acres at the western edge of Tiffin near the corner of SR 18 and US 224. Development cost of the land and building are estimated at \$8 million. The store expects to employ 79 full time and 20 part time employees, with an opening planned for mid to late 2008.*

*The Seneca County Airport has continued to have hearings on 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. Through federal grant funding and local match money provided by the Commissioners, an AWOS III System for weather reporting was installed at the Airport. This system will alert the airport when threatening weather is eminent and will aid pilots when making flight plans and their landing approach.*

*In the Attica area, a new fertilizer plant has been constructed. United Agricultural Products (UAP) Distribution Inc. has completed construction of 2 buildings with total square footage over 200,000. The facility is a railroad hub for the distribution of chemical fertilizers to area farm elevators and other commercial consumers. The facility employs 12 full time people and a number of additional people as seasonal drivers. On May 19, 2008 the company was purchased by Agri-Com.*

## 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, 2007, the County's cash resources were divided into bank deposits, short-term investments and government securities.

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

#### RISK MANAGEMENT

The County maintains liability insurance in the amount of \$4,000,000 general aggregate. In addition, the County maintains replacement cost insurance on all buildings and their contents, with a \$2,500 deductible on contents. Blanket building and personal property insurance are in the amount of \$96,907,638, 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, 2007 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, 2006. 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 seventeen years 1990-2006. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.*

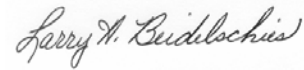
**ACKNOWLEDGMENTS**

*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, 2007*

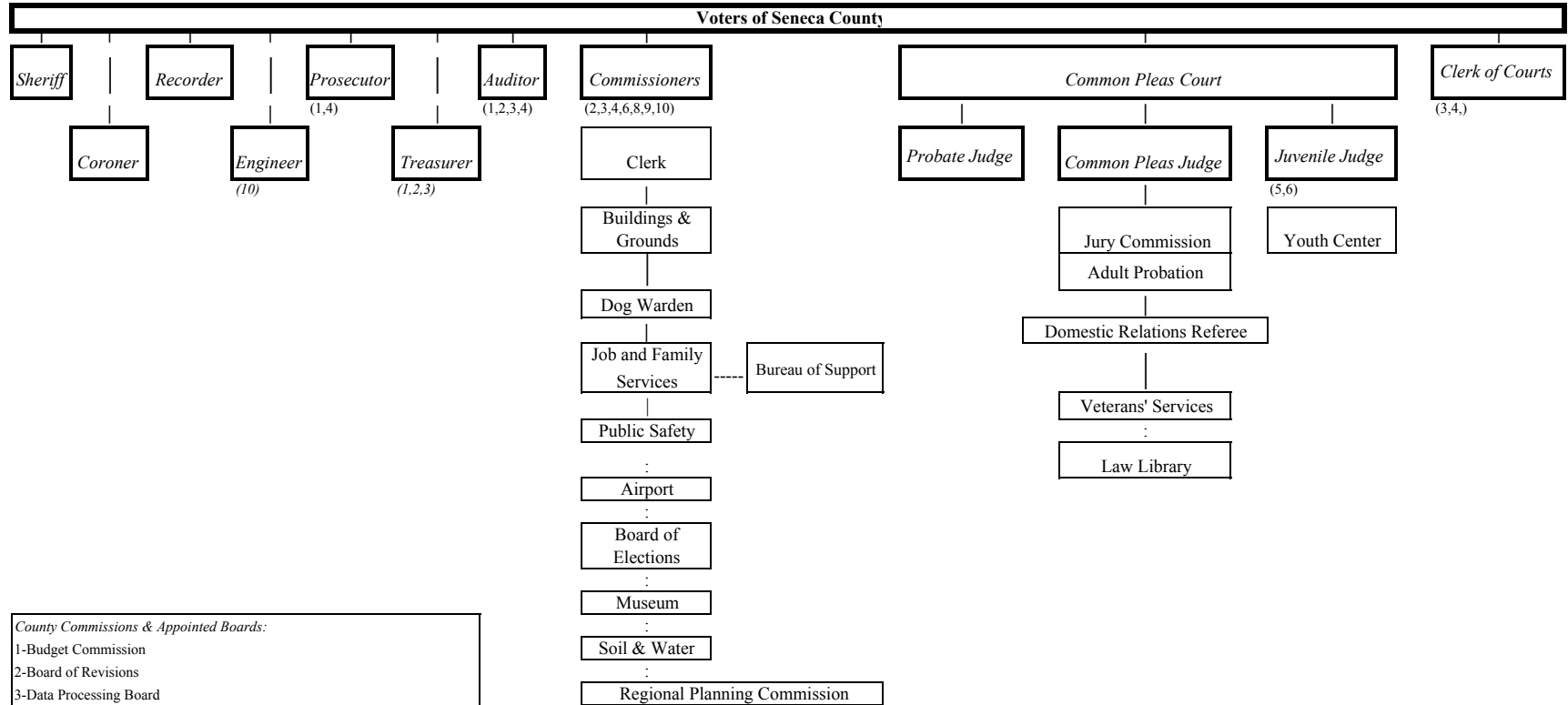
<u>Administrator</u>	<u>Position</u>	<u>Term of Office</u>
Larry A. Beidelschies	Auditor	3/12/07-3/13/11
Mary Ward	Clerk of Courts	1/3/05-1/4/09
Ben Nutter	Commissioner	1/3/05-1/2/09
Michael Bridinger	Commissioner	1/1/07-12/31/10
David Sauber	Commissioner	1/1/05-1/1/09
Mark Akers, MD	Coroner	1/3/05-1/4/09
Mark Zimmerman	Engineer-Appointed	*12/18/07-1/4/09
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

Judges

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 and Juvenile Courts	2/8/03-2/7/09

\*On December 18, 2007, James Nimz resigned as Engineer and Mark Zimmerman was appointed to fill the unexpired term.

# 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, 2006

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.



*Charles S. Cox*

President

*Jeffrey R. Emer*

Executive Director

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# *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*

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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, 2007, 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, which represents 1 percent of total assets and net assets and 2.6 percent of total revenue of Seneca County. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Seneca Re-Ad Industries, Inc., is based on the report of the other auditors.


We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the Seneca Re-Ad Industries, Inc. were 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, 2007, 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 4, 2008, 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 4, 2008

**SENECA COUNTY, OHIO**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2007*  
*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, 2007. 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 2007 are as follows:

The County's total net assets increased by \$469,480 in 2007, representing a 0.6 percent increase over the 2006 total net assets. Part of the reason this increase is minimal relates to the completion of construction grants for various bridge replacement projects which accounted for last year's much larger increase.

At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$19,998,717, an increase of \$2,017,629 from the prior year. Of the \$17,681,345 unreserved fund balance, \$13,558,736 is related to special revenue funds which provide specific programs to the citizens of Seneca County that are funded with resources that have restrictions on their use.

At the end of the current year, unreserved fund balance for the General Fund was \$3,966,742, an increase of \$916,877 from the prior year, and represents 6.2 percent of the total General Fund expenditures. This increase resulted from several key factors including the more timely receipt of jail housing revenues that had previously been deferred for several months.

**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 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.

**SENECA COUNTY, OHIO**  
*Management's Discussion and Analysis, continued*  
*For the Year Ended December 31, 2007*  
*Unaudited*

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



**SENECA COUNTY, OHIO**  
*Management's Discussion and Analysis, continued*  
*For the Year Ended December 31, 2007*  
*Unaudited*

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 2007 compared to 2006:

Table 1  
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2007	2006	2007	2006	2007	2006
<b>Assets</b>						
Current and Other Assets	\$37,001,242	\$36,826,204	\$564,098	\$475,307	\$37,565,340	\$37,301,511
Capital Assets, Net	63,171,669	62,811,440	1,467,181	1,611,617	64,638,850	64,423,057
Total Assets	<u>100,172,911</u>	<u>99,637,644</u>	<u>2,031,279</u>	<u>2,086,924</u>	<u>102,204,190</u>	<u>101,724,568</u>
<b>Liabilities</b>						
Current and Other Liabilities	9,527,674	9,225,344	128,637	38,149	9,656,311	9,263,493
Long-term Liabilities	7,959,674	8,324,115	180,214	198,449	8,139,888	8,522,564
Total Liabilities	<u>17,487,348</u>	<u>17,549,459</u>	<u>308,851</u>	<u>236,598</u>	<u>17,796,199</u>	<u>17,786,057</u>
<b>Net Assets</b>						
Invested in Capital Assets, Net of						
Related Debt	56,950,976	56,151,440	1,298,197	1,611,617	58,249,173	57,763,057
Restricted	17,449,806	17,756,944			17,449,806	17,756,944
Unrestricted	8,284,781	8,179,801	424,231	238,709	8,709,012	8,418,510
Total Net Assets	<u>\$82,685,563</u>	<u>\$82,088,185</u>	<u>\$1,722,428</u>	<u>\$1,850,326</u>	<u>\$84,407,991</u>	<u>\$83,938,511</u>

As noted earlier, the County's net assets, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by \$84,407,991 (\$82,685,563 in governmental activities and \$1,722,428 in business-type activities) as of December 31, 2007. By far, the largest portion of the County's net assets (69.0 percent) reflects its investment in capital assets (e.g., land and land improvements, buildings and building improvements, machinery and equipment, and infrastructure) less any related outstanding debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

**SENECA COUNTY, OHIO**  
*Management's Discussion and Analysis, continued*  
*For the Year Ended December 31, 2007*  
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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 (20.7 percent) includes resources that are subject to restrictions on how they can be used. The remaining portion of the County's unrestricted net assets (10.3 percent) includes the County's investment in joint ventures of \$3,623,107. Overall, the County's net assets increased \$469,480 mainly due to the completion of several constructions grants for various bridge replacement projects in 2006 which caused it to be much larger last year.

Table 2 shows the changes in net assets for 2007 as compared to 2006.

Table 2  
Change in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2007	2006	2007	2006	2007	2006
Revenues						
Program Revenues						
Charges for Services	\$4,449,063	\$5,150,473	\$368,834	\$534,951	\$4,817,897	\$5,685,424
Operating Grants and Contributions	18,269,114	17,451,539			18,269,114	17,451,539
Capital Grants and Contributions	2,025,404	5,899,651			2,025,404	5,899,651
Total Program Revenues	<u>24,743,581</u>	<u>28,501,663</u>	<u>368,834</u>	<u>534,951</u>	<u>25,112,415</u>	<u>29,036,614</u>
General Revenues						
Property Taxes	6,833,091	6,227,385			6,833,091	6,227,385
Sales Taxes	6,830,418	6,831,027			6,830,418	6,831,027
Grants and Entitlements Not Restricted to Specific Programs	1,632,974	2,318,200			1,632,974	2,318,200
Gifts and Donations	22,434	4,448			22,434	4,448
Investment Earnings	1,395,081	1,282,950	260	342	1,395,341	1,283,292
Miscellaneous	1,319,874	969,453	2,049	12,311	1,321,923	981,764
Total General Revenues	<u>18,033,872</u>	<u>17,633,463</u>	<u>2,309</u>	<u>12,653</u>	<u>18,036,181</u>	<u>17,646,116</u>
Total Revenues	<u>42,777,453</u>	<u>46,135,126</u>	<u>371,143</u>	<u>547,604</u>	<u>43,148,596</u>	<u>46,682,730</u>
General Government						
Legislative and Executive	5,790,704	2,843,352			5,790,704	2,843,352
Judicial	2,773,759	2,418,830			2,773,759	2,418,830
Public Safety	6,752,848	9,347,816			6,752,848	9,347,816
Public Works	6,277,234	5,026,704			6,277,234	5,026,704
Health	7,820,101	8,674,928			7,820,101	8,674,928
Human Services	10,790,484	9,655,044			10,790,484	9,655,044
Conservation and Recreation	995,390	392,344			995,390	392,344
Economic Development	698,864	936,157			698,864	936,157
Interest	305,815	328,970			305,815	328,970
County Sewer District			173,897	160,908	173,897	160,908
Emergency Medical Services			300,020	360,137	300,020	360,137
Total Expenses	<u>42,205,199</u>	<u>39,624,145</u>	<u>473,917</u>	<u>521,045</u>	<u>42,679,116</u>	<u>40,145,190</u>
Excess (Deficiency) before Capital Contributions	572,254	6,510,981	(102,774)	26,559	469,480	6,537,540
Capital Contributions	25,124	0	(25,124)	0	0	0
Increase (Decrease) in Net Assets	597,378	6,510,981	(127,898)	26,559	469,480	6,537,540

**Governmental Activities**

Operating grants and contributions were the largest program revenue, accounting for \$18,269,114 or 42.8 percent of total governmental revenues. The major recipients of intergovernmental program revenues were

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the General Fund (\$4,862,093), Maintenance & Repair Fund (\$4,263,003), and Public Assistance Fund (\$6,092,533).

The County's direct charges to users of governmental services made up \$4,449,063 or 10.4 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 \$6,833,091 of the \$42,777,453 total revenues for governmental activities or 16.0 percent of total revenues. Another major component of general revenues was sales taxes, which accounted for \$6,830,418 or 16 percent of total revenues.

The Human Services program accounted for \$10,790,484 of the \$42,205,199 total expenses for governmental activities, or 25.6 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 Health, accounting for \$7,820,101 and representing 18.5 percent of total governmental expenses. Health activities are provided mainly by the Seneca County Opportunity Center and Dog Warden. The increase in costs this year related in large part to the deferral of state funding for various programs.

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	
	2007	2006	2007	2006
General Government				
Legislative and Executive	\$5,790,704	\$2,843,352	\$3,885,267	\$476,186
Judicial	2,773,759	2,418,830	1,643,070	1,256,236
Public Safety	6,752,848	9,347,816	3,689,769	4,417,357
Public Works	6,277,234	5,026,704	(170,897)	(3,064,488)
Health	7,820,101	8,674,928	5,037,064	5,528,160
Human Services	10,790,484	9,655,044	1,547,182	1,022,986
Conservation and Recreation	995,390	392,344	995,009	391,396
Economic Development	698,864	936,157	529,339	765,679
Interest Expense	305,815	328,970	305,815	328,970
<i>Total Expenses</i>	<u>\$42,205,199</u>	<u>\$39,624,145</u>	<u>\$17,461,618</u>	<u>\$11,122,482</u>

Charges for services, operating and capital grants and contributions of \$3,036,126 (35.4 percent of the total costs of general government services) were used to offset the general government expenses of the County. The remaining \$5,528,337 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 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 (85.7 percent) and Health expenses (35.6 percent) are funded by charges for services, operating and capital grants. The remaining Human Services of \$1,547,182 and Health of \$5,037,064 were funded by property taxes and grants and entitlements not restricted to specific programs. Public Works is funded entirely by

**SENECA COUNTY, OHIO**  
*Management's Discussion and Analysis, continued*  
*For the Year Ended December 31, 2007*  
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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 a decrease in net assets of \$127,898 during 2007. Major revenue sources are charges for services of \$368,834.

**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, 2007, the County's governmental funds reported a total ending fund balance of \$19,998,717, an increase of \$2,017,629 in comparison with the prior year. Approximately 88.4 percent of this total (\$17,681,345) 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 (\$2,228,356) long term receivables (notes receivables and advances) that are not available for current spending (\$89,016).

The General Fund is the primary operating fund of the County. At the end of 2007, unreserved fund balance was \$3,966,742, while total fund balance was \$4,485,457. 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 27 percent of total General Fund expenditures, while total fund balance represents 30.5 percent of that same amount.

The fund balance of the County's General Fund increased by \$916,877 during 2007, key factors in this increase are related to the more timely receipt of jail housing revenues. Changes to the fund balances of the major funds were also noted. M&R fund balance increased by \$559,790 due to decreased expenses for capital projects. The Public Assistance fund balance increased by \$653,562, due to additional intergovernmental revenues received for state funded programs. The Seneca County Opportunity Center's fund balance decreased by \$74,828 due to increased expenses related to contract services.

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

Unrestricted net assets of the Emergency Medical Services at December 31, 2007, were \$63,282, and for the County Sewer District were \$193,260. Total Net assets of the Emergency Medical Services decreased by \$123,163, mainly due to delays in converting the ambulance billing to a new system. The Total Net Assets of the County Sewer District only decreased by \$1,030, 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 \$2,839,099 primarily due to additional investment income from interest rate increases as well

**SENECA COUNTY, OHIO**  
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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 \$1,773,909. Actual revenue exceeded budget by .25% while actual expenditures were less than budget by 2.5%.

**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, 2007, was \$64,638,850. These assets include land and improvements, buildings and improvements, machinery and equipment and infrastructure.

Major capital asset activity during 2007 included the sale of the former County Board of Education building at 244 South Washington St and improvements at the County Airport. Infrastructure additions included several bridge replacements.

Note 10 (Capital Assets) provides capital asset activity during 2007.

Long-Term Debt – At December 31, 2007, the County had total general obligation bonded debt outstanding of \$5,440,000. Other outstanding debt includes an OWDA loan payable of \$82,370, OPWC loan payable of \$11,977, and notes payable of \$805,000. The long-term bonded debt of the County decreased by \$365,000 (6.3 percent) during 2007. 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 5.9 percent, which increased from 5.5 percent in 2006. 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 \$898 million assessed real property tax base has grown .48% over the last 5 years. The growth is based on residential real estate 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.

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**Seneca County, Ohio**  
*Statement of Net Assets*  
December 31, 2007

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	Seneca ReAds Industries
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$18,538,266	\$255,085	\$18,793,351	
Cash and Cash Equivalents in Segregated Accounts			0	\$695,706
Cash and Cash Equivalents with Escrow Agents			0	988
Materials and Supplies Inventory	346,839		346,839	
Accrued Interest Receivable	72,743	60	72,803	
Accounts Receivable	403,337	309,627	712,964	99,319
Interfund Receivable	110,000		110,000	
Internal Balances	1,295	(1,295)	0	
Intergovernmental Receivable	5,485,193		5,485,193	
Prepaid Items	208,787		208,787	
Sales Taxes Receivable	1,056,092		1,056,092	
Property Taxes Receivable	7,066,567		7,066,567	
Notes Receivable		621	621	
Loans Receivable	89,016		89,016	
Investment in Joint Venture	3,623,107		3,623,107	
Non-Depreciable Capital Assets	19,510,634	26,243	19,536,877	2,945
Depreciable Capital Assets, net	43,661,035	1,440,938	45,101,973	221,791
<i>Total Assets</i>	<u>100,172,911</u>	<u>2,031,279</u>	<u>102,204,190</u>	<u>1,020,749</u>
<b>LIABILITIES:</b>				
Accounts Payable	511,719	4,993	516,712	13,022
Accrued Wages	365,068	2,742	367,810	35,765
Contracts Payable	1,175,001	7,779	1,182,780	
Intergovernmental Payable	419,352	3,123	422,475	
Accrued Interest Payable	28,573		28,573	
Retainage Payable	7,832		7,832	
Interfund Payable		110,000	110,000	
Claims Payable	444,827		444,827	
Unearned Revenue	6,575,302		6,575,302	
Undistributed Monies			0	12,243
Long-Term Liabilities:				
Due Within One Year	1,478,093	152,139	1,630,232	
Due in More Than One Year	6,481,581	28,075	6,509,656	
<i>Total Liabilities</i>	<u>17,487,348</u>	<u>308,851</u>	<u>17,796,199</u>	<u>61,030</u>
<b>NET ASSETS:</b>				
Invested in Capital Assets, Net of Related Debt	56,950,976	1,298,197	58,249,173	224,736
Restricted for Debt Service	2,337		2,337	
Restricted for Capital Outlay	418,085		418,085	
Restricted for Special Revenues	2,782,811		2,782,811	
Restricted for MRDD Services	6,782,843		6,782,843	
Restricted for Human Services	2,235,301		2,235,301	
Restricted for Road & Bridge	5,228,429		5,228,429	
Unrestricted	8,284,781	424,231	8,709,012	734,983
<i>Total Net Assets</i>	<u>\$82,685,563</u>	<u>\$1,722,428</u>	<u>\$84,407,991</u>	<u>\$959,719</u>

See accompanying notes to the financial statements.

*Seneca County, Ohio*  
*Statement of Activities*  
*For the Year Ended December 31, 2007*

	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	\$5,790,704	\$1,246,845	\$107,461	\$551,131
Judicial	2,773,759	989,709	140,980	
Public Safety	6,752,848	480,327	2,604,340	(21,588)
Public Works	6,277,234	532,616	4,564,122	1,351,393
Health	7,820,101	805,913	1,977,124	
Human Services	10,790,484	368,215	8,875,087	
Conservation and Recreation	995,390	381		
Community and Economic Development	698,864	25,057		144,468
Interest and Fiscal Charges	305,815			
<i>Total Governmental Activities</i>	<u>42,205,199</u>	<u>4,449,063</u>	<u>18,269,114</u>	<u>2,025,404</u>
Business-Type Activities:				
County Sewer District Fund	173,897	172,189		
Emergency Medical Services Fund	300,020	196,645		
<i>Total Business-Type Activities</i>	<u>473,917</u>	<u>368,834</u>		
<i>Total Primary Government</i>	<u>\$42,679,116</u>	<u>\$4,817,897</u>	<u>\$18,269,114</u>	<u>\$2,025,404</u>
Component Units:				
Non-Major Component Units	1,047,330	787,002	354,887	
<i>Total Component Units</i>	<u>\$1,047,330</u>	<u>\$787,002</u>	<u>\$354,887</u>	

General Revenues:

Taxes:

  Property Taxes

  Sales Taxes

Grants and Entitlements not Restricted to Specific Programs

Gifts and Donations

Investment Earnings

Miscellaneous

Capital Contributions

*Total General Revenues and Capital Contributions*

*Change in Net Assets*

*Net Assets Beginning of Year*

*Net Assets End of Year*



Net(Expense)Revenue and Changes in Net Assets			
Primary Government			Component Units
Governmental Activities	Business-Type Activities	Total	Seneca ReAd Industries
(\$3,885,267)		(\$3,885,267)	
(1,643,070)		(1,643,070)	
(3,689,769)		(3,689,769)	
170,897		170,897	
(5,037,064)		(5,037,064)	
(1,547,182)		(1,547,182)	
(995,009)		(995,009)	
(529,339)		(529,339)	
(305,815)		(305,815)	
<u>(17,461,618)</u>		<u>(17,461,618)</u>	
	(\$1,708)	(1,708)	
	<u>(103,375)</u>	<u>(103,375)</u>	
	<u>(105,083)</u>	<u>(105,083)</u>	
<u>(17,461,618)</u>	<u>(105,083)</u>	<u>(17,566,701)</u>	
			\$94,559
			94,559
6,833,091		6,833,091	
6,830,418		6,830,418	
1,632,974		1,632,974	
22,434		22,434	6,399
1,395,081	260	1,395,341	16,709
1,319,874	2,049	1,321,923	3,724
25,124	(25,124)		
<u>18,058,996</u>	<u>(22,815)</u>	<u>18,036,181</u>	<u>26,832</u>
597,378	(127,898)	469,480	121,391
<u>82,088,185</u>	<u>1,850,326</u>	<u>83,938,511</u>	<u>838,328</u>
<u>\$82,685,563</u>	<u>\$1,722,428</u>	<u>\$84,407,991</u>	<u>\$959,719</u>

*Seneca County, Ohio*  
*Balance Sheet*  
*Governmental Funds*  
*December 31, 2007*

	<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	\$2,954,247	\$3,269,405	\$711,705	\$6,752,093
Materials and Supplies Inventory	49,036	283,340		10,234
Accrued Interest Receivable	52,992	10,972		
Accounts Receivable	163,562	16,966	404	105,229
Interfund Receivable	333,850			
Intergovernmental Receivable	1,381,163	2,000,719	790,731	366,027
Prepaid Items	103,985	632	8,212	87,816
Sales Taxes Receivable	1,056,092			
Property Taxes Receivable	1,623,526			5,443,041
Loans Receivable				
<i>Total Assets</i>	<u>\$7,718,453</u>	<u>\$5,582,034</u>	<u>\$1,511,052</u>	<u>\$12,764,440</u>
<b>LIABILITIES:</b>				
Accounts Payable	\$175,656	\$122,901	\$51,471	\$131,121
Accrued Wages	158,036	24,841	55,103	94,779
Contracts Payable	374,366	21,270	227,383	118,024
Intergovernmental Payable	186,003	30,008	61,068	106,900
Retainage Payable				
Interfund Payable			400,000	
Deferred Revenue	2,338,935	1,728,904	597	5,709,179
<i>Total Liabilities</i>	<u>3,232,996</u>	<u>1,927,924</u>	<u>795,622</u>	<u>6,160,003</u>
<b>FUND BALANCES:</b>				
Reserved:				
Reserved for Encumbrances	518,715	128,852	74,415	857,770
Reserved for Notes Receivable				
Unreserved, Undesignated, Reported in:				
General Fund	3,966,742			
Special Revenue Funds		3,525,258	641,015	5,746,667
Debt Service Funds				
Capital Projects Funds				
<i>Total Fund Balances</i>	<u>4,485,457</u>	<u>3,654,110</u>	<u>715,430</u>	<u>6,604,437</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$7,718,453</u>	<u>\$5,582,034</u>	<u>\$1,511,052</u>	<u>\$12,764,440</u>

<u>All Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$4,497,730	\$18,185,180
4,229	346,839
7,891	71,855
52,232	338,393
400,000	733,850
946,553	5,485,193
8,142	208,787
	1,056,092
	7,066,567
89,016	89,016
<u>\$6,005,793</u>	<u>\$33,581,772</u>
\$30,570	\$511,719
31,766	364,525
409,084	1,150,127
34,789	418,768
7,832	7,832
223,850	623,850
728,619	10,506,234
<u>1,466,510</u>	<u>13,583,055</u>
648,604	2,228,356
89,016	89,016
	3,966,742
3,645,796	13,558,736
30,910	30,910
124,957	124,957
<u>4,539,283</u>	<u>19,998,717</u>
<u>\$6,005,793</u>	<u>\$33,581,772</u>

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**Seneca County, Ohio**  
*Reconciliation of Total Governmental Fund Balances to  
 Net Assets of Governmental Activities  
 December 31, 2007*

<b>Total Governmental Fund Balances</b>	<b>\$19,998,717</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	63,171,669
 The investment in joint ventures by governmental activities are not financial resources and therefore are not reported in the funds year end balance	 3,623,107
 Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds	
Property Taxes	355,470
Grants	3,575,462
Total	3,930,932
 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.	 (50,615)
 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	(5,440,000)
OWDA Loan	(82,370)
Compensated Absences	(1,738,981)
Bond Anticipation Notes	(661,000)
Capital Lease Payable	(37,323)
Accrued Interest Payable	(28,573)
Total	(7,988,247)
 <b>Net Assets of Governmental Activities</b>	 <b>\$82,685,563</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, 2007*

	General Fund	Maintenance and Repair Fund	Public Assistance Fund	Seneca County Opportunity Center
<b>REVENUES:</b>				
Property Taxes	\$2,334,921			\$4,528,864
Sales Taxes	6,830,418			
Special Assessments				
Charges for Services	1,618,501	\$290,129		521,307
Licenses and Permits	3,393			
Fines and Forfeitures	175,415	36,990		
Intergovernmental	4,862,093	4,263,003	\$6,092,533	2,196,804
Interest	1,199,125	146,544		
Rent	126,449			72,419
Contributions and Donations	981			20,260
Reimbursements	48,779			
Other	200,709	10,841	855,997	78,046
<i>Total Revenues</i>	<u>17,400,784</u>	<u>4,747,507</u>	<u>6,948,530</u>	<u>7,417,700</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive	5,159,879			
Judicial	2,320,603			
Public Safety	5,499,786			
Public Works	45,790	3,250,753		
Health	107,491			7,492,048
Human Services	382,043		6,501,968	
Conservation and Recreation	603,451			
Community and Economic Development	51,341			
Capital Outlay	521,749	971,681		480
Debt Service:				
Principal Retirements				
Interest and Fiscal Charges				
<i>Total Expenditures</i>	<u>14,692,133</u>	<u>4,222,434</u>	<u>6,501,968</u>	<u>7,492,528</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,708,651</u>	<u>525,073</u>	<u>446,562</u>	<u>(74,828)</u>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In - Primary Government	611	34,717	207,000	
Bond Anticipation Notes Issued				
Proceeds from Sale of Capital Assets	132,725			
Transfers Out - Primary Government	(1,925,110)			
Current Refunding				
<i>Total Other Financing Sources and Uses</i>	<u>(1,791,774)</u>	<u>34,717</u>	<u>207,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	916,877	559,790	653,562	(74,828)
<i>Fund Balance at Beginning of Year</i>	<u>3,568,580</u>	<u>3,094,320</u>	<u>61,868</u>	<u>6,679,265</u>
<i>Fund Balance at End of Year</i>	<u>\$4,485,457</u>	<u>\$3,654,110</u>	<u>\$715,430</u>	<u>\$6,604,437</u>

<u>All Other Governmental Funds</u>	<u>Total Governmental Funds</u>
	\$6,863,785
	6,830,418
\$194,865	194,865
678,638	3,108,575
164,319	167,712
249,874	462,279
6,106,823	23,521,256
29,501	1,375,170
187,028	385,896
9,248	30,489
20,334	69,113
237,226	1,382,819
<u>7,877,856</u>	<u>44,392,377</u>
385,840	5,545,719
345,334	2,665,937
890,513	6,390,299
113,586	3,410,129
155,723	7,755,262
3,781,186	10,665,197
1,333	604,784
138,060	189,401
2,913,662	4,407,572
370,314	370,314
309,019	309,019
<u>9,404,570</u>	<u>42,313,633</u>
<u>(1,526,714)</u>	<u>2,078,744</u>
1,718,110	1,960,438
661,000	661,000
160	132,885
(35,328)	(1,960,438)
<u>(855,000)</u>	<u>(855,000)</u>
<u>1,488,942</u>	<u>(61,115)</u>
(37,772)	2,017,629
<u>4,577,055</u>	<u>17,981,088</u>
<u>\$4,539,283</u>	<u>\$19,998,717</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, 2007*

<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$2,017,629</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.	3,788,553
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	(3,428,242)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(1,624,106)
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.	370,314
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	194,000
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	3,204
Some expenses reported in the statement of activities, such as compensated absences and capital leases do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	
Compensated Absences	(162,550)
Capital Lease	(37,323)
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.	(524,101)
<b>Change in Net Assets of Governmental Activities</b>	<b>\$597,378</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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Property Taxes	\$2,010,500	\$2,330,269	\$2,337,406	\$7,137
Sales Taxes	6,525,000	6,870,729	6,870,729	0
Charges for Services	1,406,300	1,615,129	1,620,017	4,888
Licenses and Permits	2,760	3,368	3,393	25
Fines and Forfeitures	168,000	172,033	172,033	0
Intergovernmental	3,082,734	4,622,815	4,622,815	0
Interest	905,000	1,218,423	1,233,271	14,848
Rent	97,400	121,719	123,615	1,896
Contributions and Donations	200	1,179	1,179	0
Reimbursements	0	48,779	48,779	0
Other	109,950	142,500	156,574	14,074
<b>Total Revenues</b>	<b>14,307,844</b>	<b>17,146,943</b>	<b>17,189,811</b>	<b>42,868</b>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive	5,330,458	5,764,763	5,554,028	210,735
Judicial	2,564,334	2,632,476	2,601,164	31,312
Public Safety	4,980,758	5,719,549	5,641,941	77,608
Public Works	50,511	49,485	47,381	2,104
Health	110,540	120,824	120,505	319
Human Services	570,927	489,264	440,510	48,754
Conservation and Recreation	552,993	635,569	610,121	25,448
Community and Economic Development	52,881	52,881	51,341	1,540
Capital Outlay	0	522,500	521,749	751
<b>Total Expenditures</b>	<b>14,213,402</b>	<b>15,987,311</b>	<b>15,588,740</b>	<b>398,571</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>94,442</b>	<b>1,159,632</b>	<b>1,601,071</b>	<b>441,439</b>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In - Primary Government	0	611	611	0
Proceeds from Sale of Capital Assets	0	132,725	132,725	0
Advances In	0	0	319,700	319,700
Transfers Out - Primary Government	(1,192,000)	(1,948,110)	(1,925,110)	23,000
Advances Out	0	0	(320,300)	(320,300)
<b>Total Other Financing Sources and Uses</b>	<b>(1,192,000)</b>	<b>(1,814,774)</b>	<b>(1,792,374)</b>	<b>22,400</b>
<b>Net Change in Fund Balance</b>	<b>(1,097,558)</b>	<b>(655,142)</b>	<b>(191,303)</b>	<b>463,839</b>
Fund Balance at Beginning of Year	1,003,754	1,003,754	1,003,754	0
Prior Year Encumbrances Appropriated	1,097,380	1,097,380	1,097,380	0
<b>Fund Balance at End of Year</b>	<b>\$1,003,576</b>	<b>\$1,445,992</b>	<b>\$1,909,831</b>	<b>\$463,839</b>

See accompanying notes to the financial statements

Continued.

**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, 2007*

	<b>Maintenance &amp; Repair Fund</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Charges for Services	\$275,000	\$271,000	\$290,367	\$19,367
Fines and Forfeitures	27,000	37,066	37,066	0
Intergovernmental	3,900,000	4,078,133	4,319,831	241,698
Interest	25,000	139,631	139,631	0
Other	0	12,045	11,775	(270)
Total Revenues	<u>4,227,000</u>	<u>4,537,875</u>	<u>4,798,670</u>	<u>260,795</u>
EXPENDITURES:				
Current:				
Public Works	4,093,718	4,849,344	3,370,426	1,478,918
Capital Outlay	<u>1,083,326</u>	<u>1,492,472</u>	<u>971,681</u>	<u>520,791</u>
Total Expenditures	<u>5,177,044</u>	<u>6,341,816</u>	<u>4,342,107</u>	<u>1,999,709</u>
Excess of Revenues Over (Under) Expenditures	<u>(950,044)</u>	<u>(1,803,941)</u>	<u>456,563</u>	<u>2,260,504</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	<u>0</u>	<u>34,717</u>	<u>34,717</u>	<u>0</u>
Total Other Financing Sources and Uses	<u>0</u>	<u>34,717</u>	<u>34,717</u>	<u>0</u>
Net Change in Fund Balance	(950,044)	(1,769,224)	491,280	2,260,504
Fund Balance at Beginning of Year	2,255,397	2,255,397	2,255,397	0
Prior Year Encumbrances Appropriated	<u>250,044</u>	<u>250,044</u>	<u>250,044</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,555,397</u></u>	<u><u>\$736,217</u></u>	<u><u>\$2,996,721</u></u>	<u><u>\$2,260,504</u></u>

**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, 2007*

	<b>Public Assistance Fund</b>			Variance with Final Budget
	Original Budget	Final Budget	Actual	
REVENUES:				
Intergovernmental	\$5,675,000	\$5,285,000	\$5,301,802	\$16,802
Other	507,500	901,299	857,189	(44,110)
Total Revenues	<u>6,182,500</u>	<u>6,186,299</u>	<u>6,158,991</u>	<u>(27,308)</u>
EXPENDITURES:				
Current:				
Human Services	6,613,348	6,791,777	6,774,805	16,972
Total Expenditures	<u>6,613,348</u>	<u>6,791,777</u>	<u>6,774,805</u>	<u>16,972</u>
Excess of Revenues Over (Under) Expenditures	<u>(430,848)</u>	<u>(605,478)</u>	<u>(615,814)</u>	<u>(10,336)</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	185,000	185,000	207,000	22,000
Advances In	0	0	400,000	400,000
Total Other Financing Sources and Uses	<u>185,000</u>	<u>185,000</u>	<u>607,000</u>	<u>422,000</u>
Net Change in Fund Balance	(245,848)	(420,478)	(8,814)	411,664
Fund Balance at Beginning of Year	138,255	138,255	138,255	0
Prior Year Encumbrances Appropriated	<u>286,023</u>	<u>286,023</u>	<u>286,023</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$178,430</u></u>	<u><u>\$3,800</u></u>	<u><u>\$415,464</u></u>	<u><u>\$411,664</u></u>

**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, 2007*

	<b>Seneca County Opportunity Center</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Property Taxes	\$4,394,000	\$4,531,956	\$4,532,975	\$1,019
Charges for Services	0	424,991	465,072	40,081
Intergovernmental	2,866,691	2,316,108	2,214,319	(101,789)
Rent	90,000	73,516	77,403	3,887
Contributions and Donations	4,200	20,260	20,260	0
Other	228,200	99,535	99,525	(10)
Total Revenues	<u>7,583,091</u>	<u>7,466,366</u>	<u>7,409,554</u>	<u>(56,812)</u>
EXPENDITURES:				
Current:				
Health	13,768,384	13,900,600	8,335,234	5,565,366
Capital Outlay	<u>6,373</u>	<u>480</u>	<u>480</u>	<u>0</u>
Total Expenditures	<u>13,774,757</u>	<u>13,901,080</u>	<u>8,335,714</u>	<u>5,565,366</u>
Excess of Revenues Over (Under) Expenditures	<u>(6,191,666)</u>	<u>(6,434,714)</u>	<u>(926,160)</u>	<u>5,508,554</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	5,800			
Transfers Out - Primary Government	<u>(7,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources and Uses	<u>(1,200)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(6,192,866)	(6,434,714)	(926,160)	5,508,554
Fund Balance at Beginning of Year	6,028,257	6,028,257	6,028,257	0
Prior Year Encumbrances Appropriated	<u>648,698</u>	<u>648,698</u>	<u>648,698</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$484,089</u></u>	<u><u>\$242,241</u></u>	<u><u>\$5,750,795</u></u>	<u><u>\$5,508,554</u></u>

See accompanying notes to the financial statements

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**Seneca County, Ohio**  
**Statement of Fund Net Assets**  
**Proprietary Funds**  
**December 31, 2007**

	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	\$108,116	\$146,969	\$255,085	\$353,086
Accrued Interest Receivable		60	60	888
Accounts Receivable	243,615	66,012	309,627	64,944
Notes Receivable		621	621	
<i>Total Current Assets</i>	<u>351,731</u>	<u>213,662</u>	<u>565,393</u>	<u>418,918</u>
Noncurrent Assets:				
Non-Depreciable Capital Assets		26,243	26,243	
Depreciable Capital Assets, net	262,970	1,177,968	1,440,938	
<i>Total Noncurrent Assets</i>	<u>262,970</u>	<u>1,204,211</u>	<u>1,467,181</u>	
<i>Total Assets</i>	<u>\$614,701</u>	<u>\$1,417,873</u>	<u>\$2,032,574</u>	<u>\$418,918</u>
<b>LIABILITIES:</b>				
Current Liabilities:				
Accounts Payable	\$4,748	\$245	\$4,993	
Accrued Wages	1,729	1,013	2,742	\$543
Contracts Payable	1,797	5,982	7,779	24,874
Intergovernmental Payable	1,938	1,185	3,123	584
Interfund Payable	110,000		110,000	
Claims Payable				444,827
<i>Total Current Liabilities</i>	<u>120,212</u>	<u>8,425</u>	<u>128,637</u>	<u>470,828</u>
Noncurrent Liabilities:				
Due Within One Year	151,454	685	152,139	
Due in More Than One Year	16,783	11,292	28,075	
<i>Total Noncurrent Liabilities</i>	<u>168,237</u>	<u>11,977</u>	<u>180,214</u>	
<i>Total Liabilities</i>	<u>288,449</u>	<u>20,402</u>	<u>308,851</u>	<u>470,828</u>
<b>NET ASSETS:</b>				
Invested in Capital Assets, Net of Related Debt	105,963	1,192,234	1,298,197	
Unrestricted	220,289	205,237	425,526	(51,910)
<i>Total Net Assets</i>	<u>\$326,252</u>	<u>\$1,397,471</u>	<u>1,723,723</u>	<u>(\$51,910)</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>(1,295)</u>	
Net Assets of Business-Type Activities			<u>\$1,722,428</u>	
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, 2007*

	Emergency Medical Services Fund	County Sewer District Fund	Totals	Governmental Activities - Internal Service Funds
<b>OPERATING REVENUES:</b>				
Charges for Services	\$9,319	\$171,981	\$181,300	\$2,415,280
Tap-In Fees		208	208	
Patient Fees	187,326		187,326	
Reimbursements			0	181,775
Other	1,631	418	2,049	
<i>Total Operating Revenues</i>	<u>198,276</u>	<u>172,607</u>	<u>370,883</u>	<u>2,597,055</u>
<b>OPERATING EXPENSES:</b>				
Personal Services	106,255	51,102	157,357	25,182
Contractual Services	45,193	75,311	120,504	827,440
Materials and Supplies	55,413	2,340	57,753	
Claims			0	2,292,068
Depreciation	76,207	45,144	121,351	82
Other	5,385		5,385	
<i>Total Operating Expenses</i>	<u>288,453</u>	<u>173,897</u>	<u>462,350</u>	<u>3,144,772</u>
<i>Operating Income (Loss)</i>	<u>(90,177)</u>	<u>(1,290)</u>	<u>(91,467)</u>	<u>(547,717)</u>
<b>NON-OPERATING REVENUES (EXPENSES):</b>				
Interest		260	260	19,911
Interest and Fiscal Charges	(7,629)		(7,629)	
Loss on Sale of Capital Assets	(233)		(233)	
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(7,862)</u>	<u>260</u>	<u>(7,602)</u>	<u>19,911</u>
<i>Income (Loss) Before Contributions and Transfers</i>	<u>(98,039)</u>	<u>(1,030)</u>	<u>(99,069)</u>	<u>(527,806)</u>
Capital Contributions	(25,124)		(25,124)	
<i>Change in Net Assets</i>	<u>(123,163)</u>	<u>(1,030)</u>	<u>(124,193)</u>	<u>(527,806)</u>
<i>Net Assets at Beginning of Year</i>	<u>449,415</u>	<u>1,398,501</u>		<u>475,896</u>
<i>Net Assets (Deficit) at End of Year</i>	<u>\$326,252</u>	<u>\$1,397,471</u>		<u>(\$51,910)</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.

(3,705)

Change in Net Assets of Business-Type Activities

(\$127,898)

See accompanying notes to the financial statements.

**Seneca County, Ohio**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended December 31, 2007**

	Emergency Medical Services Fund	County Sewer District Fund	Totals	Internal Service Funds
<b>Cash Flows from Operating Activities:</b>				
Received from Customers	\$238,584	\$129,774	\$368,358	
Received from Charges for Services		1,079	1,079	
Received from Interfund Services Provided				\$2,517,316
Received from Other Operating Sources	1,631	418	2,049	181,775
Payments to Suppliers for Goods and Services	(103,399)	(75,802)	(179,201)	(798,798)
Payments to Employees for Services	(99,948)	(50,646)	(150,594)	(25,159)
Payments for Other Operating Expenses	(5,385)		(5,385)	
Payments for Claims				(2,203,117)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>31,483</u>	<u>4,823</u>	<u>36,306</u>	<u>(327,983)</u>
<b>Cash Flows from Noncapital Financing Activities:</b>				
Advances In	<u>110,000</u>		<u>110,000</u>	
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>110,000</u>	<u>0</u>	<u>110,000</u>	<u>0</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>				
Payments for Capital Acquisitions	(400)	(4,172)	(4,572)	
Payments for Capital Related Debt Principal	(36,000)	(685)	(36,685)	
Payments for Capital Related Interest	(7,629)		(7,629)	
Payments for Capital Lease Principal	(6,503)		(6,503)	
Proceeds from Sales of Capital Assets	<u>2,300</u>		<u>2,300</u>	
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(48,232)</u>	<u>(4,857)</u>	<u>(53,089)</u>	<u>0</u>
<b>Cash Flows from Investing Activities:</b>				
Received for Interest on Investments		<u>256</u>	<u>256</u>	<u>21,150</u>
<i>Net Cash Provided by (Used for) Investing Activities</i>	<u>0</u>	<u>256</u>	<u>256</u>	<u>21,150</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	93,251	222	93,473	(306,833)
Cash and Cash Equivalents Beginning of Year	<u>14,865</u>	<u>146,747</u>	<u>161,612</u>	<u>659,919</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$108,116</u></u>	<u><u>\$146,969</u></u>	<u><u>\$255,085</u></u>	<u><u>\$353,086</u></u>



**Seneca County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Year Ended December 31, 2007

	Emergency Medical Services Fund	County Sewer District Fund	Totals	Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	(90,177)	(1,290)	(91,467)	(547,717)
<i>Adjustments:</i>				
Depreciation	76,207	45,144	121,351	82
<u>(Increase) Decrease in Assets:</u>				
Account Receivable	41,939	(42,207)	(268)	102,036
Prepaid Items	378		378	42,463
Notes Receivable		871	871	
<u>Increase (Decrease) in Liabilities:</u>				
Accounts Payable	229	207	436	
Contracts Payable	(3,400)	1,642	(1,758)	(13,821)
Accrued Wages	362	179	541	98
Compensated Absences Payable	5,443		5,443	
Intergovernmental Payable	502	277	779	107
Deferred Revenues			0	(182)
Claims Payable			0	88,951
<i>Total Adjustments</i>	<u>121,660</u>	<u>6,113</u>	<u>127,773</u>	<u>219,734</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$31,483</u>	<u>\$4,823</u>	<u>\$36,306</u>	<u>(\$327,983)</u>

**Seneca County, Ohio**  
*Statement of Fiduciary Net Assets*  
*Fiduciary Fund*  
*December 31, 2007*

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	Agency Fund
<b>ASSETS:</b>	
Current Assets:	
Equity in Pooled Cash and Cash Equivalents	\$5,727,175
Cash and Cash Equivalents in Segregated Accounts	458,642
Investments in Segregated Accounts	35,000
Accrued Interest Receivable	296
Accounts Receivable	456,723
Intergovernmental Receivable	4,286,820
Taxes Receivable	13,764
Property Taxes Receivable	31,576,985
<i>Total Assets</i>	\$42,555,405
<b>LIABILITIES:</b>	
Current Liabilities:	
Accrued Wages	\$39,169
Intergovernmental Payable	37,622,136
Accrued Interest Payable	288
Compensated Absences Payable	114,489
Undistributed Monies	3,397,696
Deposits Held and Due to Others	1,381,627
<i>Total Liabilities</i>	\$42,555,405

See accompanying notes to the financial statements.

**SENECA COUNTY, OHIO**  
*Notes To The Basic Financial Statements*  
*December 31, 2007*

**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, 2007*

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 Solid Waste District**-The Solid Waste District is a joint venture of Ottawa, Sandusky, 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, 2007*

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 of Ohio 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 2007, the County has implemented GASB Statement No. 45, "Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions" and GASB Statement No. 48, "Sales and Pledges of Receivables and Future Revenue and Intra-Entity Transfers". The purpose of GASB Statement No. 45 is to establish standards of accounting and financial reporting for other postemployment benefit expense/expenditures and related liabilities or assets, note disclosures and required supplementary information in the financial reports of State and Local governmental employers. Information for the implementation of GASB 45 was provided by Ohio Public Employees Retirement System and the State Teachers Retirement System, which is presented in Notes 12 through 14. GASB Statement No. 48 establishes accounting and financial reporting standards for transactions in which a government receives, or is entitled to, resources in exchange for future cash flows generated by collecting specific receivables or specific future revenues. The County did not have any transactions during 2007 that would require the implementation of GASB Statement No. 48. Therefore, there was no effect to the presentation of the County's financial statements.

**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.

**SENECA COUNTY, OHIO**  
*Notes To The Basic Financial Statements*  
*December 31, 2007*

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

**B. Fund Accounting**

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

**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 Opportunity Center Fund (SCOC)**- The Seneca County SCOC 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.

**SENECA COUNTY, OHIO**  
*Notes To The Basic Financial Statements*  
*December 31, 2007*

**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. Currently the County does not have any trust funds. The County's agency funds account for assets held by the County for political subdivisions for which the County acts as fiscal agent and for taxes, state-levied shared revenues, and fines and forfeitures collected for and distributed to other political subdivisions.

***C. Measurement Focus***

**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,

**SENECA COUNTY, OHIO**  
*Notes To The Basic Financial Statements*  
*December 31, 2007*

entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the County must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

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

**Deferred Revenues**

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

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 2007.

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 2007,



**SENECA COUNTY, OHIO**  
*Notes To The Basic Financial Statements*  
*December 31, 2007*

investments were limited to STAR Ohio, non-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 2007. STAR Ohio is an investment pool managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on December 31, 2007.

Interest earnings are allocated to County funds according to State statutes and grant requirements. Interest revenue credited to the General Fund during 2007 was \$1,199,125, which includes approximately \$1,030,236 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, 2007 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.

**SENECA COUNTY, OHIO**  
*Notes To The Basic Financial Statements*  
*December 31, 2007*

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

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

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

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 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.

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***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.

***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 2007.

***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, 2007.

<u>Special Revenue Funds:</u>		<u>Internal Service Fund</u>	
Zero Tolerance	(2,260)	Employee Health Insurance	(51,910)
Safe Havens Grant	(49,300)		

**SENECA COUNTY, OHIO**  
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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:

*Original Budget*

<u>Fund</u>	<u>Estimated Resources</u>	<u>Appropriations</u>	<u>Variance</u>
Help America Vote Act Grant	2,004	4,953	(2,949)
MARCS Communications Grant	-0-	7,060	(7,060)
Capital Facilities Note Retirement	876,596	897,750	(21,154)
Federal CR 60 Grant	(36,183)	-0-	(36,183)
TR 123 Bridge Replacement Grant Issue 2	(13,856)	-0-	(13,856)
TR 116 Brudge Replacement Grant	792,931	1,319,973	(527,042)
Ambulance Service	-0-	148,800	(148,800)
	266,192	273,334	(7,142)

*Final Budget*

<u>Fund</u>	<u>Estimated Resources</u>	<u>Appropriations</u>	<u>Variance</u>
Workforce Investment Grant	698,478	772,514	(74,036)
Capital Facilities Note Retirement	894,132	897,750	(3,618)

*B. Budgetary Deficit Fund Balances:* Due to some grants financing on a reimbursement basis various projects ended 2007 with a budgetary deficit fund balance. The project was encumbered based on anticipated receipts for work done in 2007. The following funds had negative fund balances:

Budgetary Deficit Fund Balance

<i>Special Revenue Fund</i>		<i>Capital Projects Funds</i>	
Safe Havens Grant	(95,370)	CDBG	(3,547)
		County Capital Projects	(20,262)

**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).

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

Net Change in Fund Balance

	General Fund	Maintenance and Repair Fund	Public Assistance Fund	Seneca County Opportunity Center
GAAP Basis	\$916,877	\$559,790	\$653,562	(\$74,828)
Net Adjustment for Revenue Accruals	108,727	98,663	(189,539)	(8,146)
2007 Encumbrances	1,044,402	272,683	296,240	1,001,295
Net Adjustment for Expenditure Accruals	(1,163,928)	(189,811)	(483,054)	(1,195,752)
2006 Encumbrances	(1,097,381)	(250,045)	(286,023)	(648,729)
Budget Basis	<u>(\$191,303)</u>	<u>\$491,280</u>	<u>(\$8,814)</u>	<u>(\$926,160)</u>

**NOTE 6 – DEPOSITS AND INVESTMENTS**

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

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

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

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

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

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

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

**A. Deposits with Financial Institutions**

At December 31, 2007 the carrying amount of the County's deposits was \$24,075,553 of which \$1,189,348 is held in segregated accounts. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2007, \$18,201,215 of the County's bank balance of \$19,911,689 was exposed to custodial risk as discussed below, while \$1,710,474 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, 2007, 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 24 months</u>
Certificates of Deposit	\$35,000	\$35,000	
Federal Home Loan Mortgage Corporation	298,968	298,968	
Federal Home Loan Bank	300,282		300,282
Star Ohio	<u>1,001,059</u>	<u>1,001,059</u>	
Total	<u>\$1,635,309</u>	<u>\$1,335,027</u>	<u>\$300,282</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 investments, 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.

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*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, 2007 is as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>% of Total</u>
FHLB	\$300,282	18.36%
FHLMC	298,968	18.28%
Star Ohio	1,001,059	61.22%
Certificates of Deposit	35,000	2.14%
Total	<u>\$1,635,309</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, 2007:

<u>Cash and Investments per footnote</u>	
Carrying amount of deposits	\$24,075,553
Investments	1,635,309
Total	<u>\$25,710,862</u>
 <u>Cash and investments per Statement of Net Assets</u>	
Governmental Activities	\$18,538,266
Business-Type Activities	255,085
Agency Funds	6,220,817
Component Unit	696,694
Total	<u>\$25,710,862</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 2007 represent the collection of 2006 taxes. Real property taxes for 2007 were levied after October 1, 2007, on the assessed values as of January 1, 2007, 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 2005. 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 2007 were levied after October 1, 2006, on the assessed values determined as of December 31, 2006, the lien date. These taxes will be collected in and are intended to finance 2008 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 2007 (other than public utility property) represent the collection of 2007 taxes. Tangible personal property taxes received in 2007 were levied after October 1, 2006, on the true value as of December 31, 2006. 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.

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Accrued property taxes receivable represents delinquent taxes outstanding and real, tangible personal and public utility taxes which were measurable as of December 31, 2007, 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 2007 operations. The receivable is therefore offset by deferred revenue. The full tax rate for all County operations for the year ended December 31, 2007 was \$1.90 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2007 property tax receipts were based are as follows:

Real Property.....	\$813,855,830	91.25%
Public Utility Personal Property.....	50,869,230	5.70%
Tangible Personal Property.....	<u>27,168,213</u>	<u>3.05%</u>
Total Assessed Value.....	<u>\$891,893,273</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 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 2007. 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, 2007 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 \$89,016 in the EPA On-lot Septic Grant and Revolving Loan Funds.



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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	\$831,898
	Municipal Court Witness Fees	10
	National School Lunch Subsidy	4,032
	Ohio Public Defender Reimbursement	59,573
	Jail Housing	485,200
	Youth Center Detention Home Fees	450
<u>Total General Fund</u>		<u>1,381,163</u>
Maintenance and Repair	Motor Vehicle License	915,867
	Gasoline Tax	1,084,852
<u>Total Maintenance and Repair</u>		<u>2,000,719</u>
Public Assistance	State Grant	790,731
Seneca County Opportunity Center	Title VI-B Grant	32,216
	Title XX Grant	37,757
	Early Intervention Grant	6,600
	TANF Grants	3,735
	CAFS Grants	251,397
	National School Lunch Subsidy	1,499
	Help Me Grow Grant	32,823
<u>Total Seneca County Opportunity Center</u>		<u>366,027</u>
<b><i>Other Governmental Funds</i></b>		
Child Support Enforcement Agency	State Grant	2,597
Dog & Kennel	Court Fines	645
Community Corrections Grant	Federal Grant	29,618
Workforce Investment Act Grant	Federal Grant	95,805
Children Services	State Grant	85,016
Sheriff Highway Safety Grant	Federal Grant	27,345
Emergency Management Agency	Federal Grant	624
Victims of Crime Act Grant	Federal Grant	92,043
Citizens Corp Program	Federal Grant	7,559
Zero Tolerance	Local Grant	16,222
Delinquent Care and Custody Grant	Federal Grant	45,758
Location Based Response System Grant	State Grant	73,149
Sheriff's Programs	Federal Grant	10,250
CDBG-Capital Projects	Federal Grant	187,290
Safe Havens Grant	Federal Grant	272,632
<u>Total Other Governmental Funds</u>		<u>946,553</u>
<u>Total Governmental Funds</u>		<u>\$5,485,193</u>

**SENECA COUNTY, OHIO**  
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**NOTE 10 - CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2007:

	Balance 1/1/07	Additions	Deletions	Transfers	Balance 12/31/07
<b>Primary Government</b>					
Governmental Activities:					
<i>Non-depreciable Capital Assets</i>					
Land and Improvements	\$1,869,644	\$523,910	(\$6,412)		\$2,387,142
Construction-in-Progress	0				0
Infrastructure	19,711,208		(\$2,587,716)		17,123,492
<b>Total Non-depreciable Capital Assets</b>	<b>21,580,852</b>	<b>523,910</b>	<b>(2,594,128)</b>	<b>0</b>	<b>19,510,634</b>
<i>Depreciable Capital Assets:</i>					
Buildings and Improvements	23,770,350	4,423	(144,549)	9,500	23,639,724
Machinery and Equipment	11,707,073	1,356,012	(1,030,939)	\$116,274	12,148,420
Infrastructure	36,973,300	4,642,455	(1,869,101)		39,746,654
<b>Total Depreciable Capital Assets</b>	<b>72,450,723</b>	<b>6,002,890</b>	<b>(3,044,589)</b>	<b>125,774</b>	<b>75,534,798</b>
Less Accumulated Depreciation:					
Buildings and Building Improvements	(11,245,178)	(546,481)	144,549	(3,652)	(11,650,762)
Machinery and Equipment	(8,658,530)	(1,082,487)	998,104	(91,150)	(8,834,063)
Infrastructure	(11,316,427)	(1,140,333)	1,067,822		(11,388,938)
<b>Total Accumulated Depreciation</b>	<b>(31,220,135)</b>	<b>(2,769,301)</b>	<b>2,210,475</b>	<b>(94,802)</b>	<b>(31,873,763)</b>
<b>Total Depreciable Capital Assets, Net</b>	<b>41,230,588</b>	<b>\$3,233,589</b>	<b>(834,114)</b>	<b>30,972</b>	<b>43,661,035</b>
<b>Total Governmental Activities Capital Assets, Net</b>	<b>\$62,811,440</b>	<b>\$3,757,499</b>	<b>(\$3,428,242)</b>	<b>\$30,972</b>	<b>\$63,171,669</b>

	Balance 1/1/07	Additions	Deletions	Transfers	Balance 12/31/07
<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	1,193,410	\$4,572	(\$18,024)	(\$125,774)	1,054,184
Infrastructure	1,457,703				1,457,703
<b>Total Depreciable Capital Assets</b>	<b>2,869,578</b>	<b>4,572</b>	<b>(18,024)</b>	<b>(125,774)</b>	<b>2,730,352</b>
Less Accumulated Depreciation:					
Buildings and Improvements	(85,507)	(6,283)			(91,790)
Machinery and Equipment	(815,500)	(79,054)	15,491	100,650	(778,413)
Infrastructure	(383,197)	(36,014)			(419,211)
<b>Total Accumulated Depreciation</b>	<b>(1,284,204)</b>	<b>(121,351)</b>	<b>15,491</b>	<b>100,650</b>	<b>(1,289,414)</b>
<b>Total Depreciable Capital Assets, Net</b>	<b>1,585,374</b>	<b>(116,779)</b>	<b>(2,533)</b>	<b>(25,124)</b>	<b>1,440,938</b>
<b>Business-Type Activities Capital Assets, Net</b>	<b>\$1,611,617</b>	<b>(\$116,779)</b>	<b>(\$2,533)</b>	<b>(\$25,124)</b>	<b>\$1,467,181</b>

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Depreciation expense was charged to governmental functions as follows:

Governmental Activities:	
General Government	
Legislative & Executive	\$759,148
Judicial	73,051
Public Safety	212,331
Public Works	1,419,384
Health	176,539
Human Services	98,487
Conservation & Recreation	30,361
Total Depreciation Expense	<u>\$2,769,301</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 \$96,907,638, which includes builders risk coverage.

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

General Liability .....	\$1,000,000	Foster Parents .....	\$5,000,000
Crime Coverage .....	\$1,000,000	Jail Doctor Coverage .....	\$1,000,000
Errors and Omissions Liability .....	\$1,000,000		
Employee Dishonesty .....	\$1,000,000	Fleet Insurance:	
Law Enforcement Liability .....	\$1,000,000	Deductible .....	\$2,500
Boilers and Machinery .....	\$100,000,000	Liability .....	\$1,000,000
Stop Gap Liability .....	\$1,000,000	Uninsured/Underinsured Motorist .....	\$250,000
Medical Professional Liability .....	\$5,000,000	Excess Liability .....	\$4,000,000

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 \$252,521 as of December 31, 2007. This amount is included with other known medical and prescription drug claims of \$192,306 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>
2005	\$655,401	1,929,231	2,007,342	\$577,290
2006	\$577,290	1,715,281	1,936,695	\$355,876
2007	\$355,876	2,292,068	2,203,117	\$444,827

**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

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

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

**D. Natural Gas**

The County participates in the County Commissioners Association of Ohio Service Corporation Natural Gas Program (the Program), a natural gas cost savings pool. In 1999 the CCAO Service Corporation (CCAOSC) Board of Trustees authorized the establishment of a Natural Gas Program for CCAO members. The 31 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. Seneca County saved \$17,701 in 2007. 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 2007, 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 2007 were 9.5 percent for employees other than law

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enforcement and public safety. The law enforcement and public safety classification consisted of sheriff, deputy sheriffs and township police with an employee contribution rate of 10.1 percent. All other members of the OPERS public safety division contribute at 9.75 percent. The 2007 employer contribution rate for non-law enforcement and public safety personnel was 13.85% of covered payroll. The law enforcement and public safety employer rate was 17.17% of covered payroll. The County's required contributions for pension obligations to OPERS for the years ended December 31, 2007, 2006 and 2005 were \$2,400,081, \$2,234,890, and \$2,116,720 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, 2007, 2006 and 2005 were \$80,217, \$75,950, and \$73,964 respectively; 100 percent has been contributed for all three years.

**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 13.85% of covered payroll; 5.0% was the portion that was used to fund health care from January 1 through June 30, 2007 and 6.0% from July 1 through December 31, 2007. The employer rate for law enforcement employees for 2007 was 17.17% with the same rates 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, 2006, 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)

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and an additional increase in total payroll of between 0.50% 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 5.0% for the next 8 years. In subsequent years health care costs are assumed to increase 4.0% annually.

OPEB are financed through employer contributions and investment earnings. All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25% of unrealized market appreciation or depreciation on investment assets not to exceed a 12% corridor.

At December 31, 2007, the number of active contributing participants in the Traditional Pension and Combined Plans was 374,979. The County's actual contributions for 2007, which were used to fund post employment benefits, were \$874,339. Employer contributions of \$64,100 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, 2006 (the latest information available) were \$12.0 billion. The actuarially accrued liability and the unfounded actuarial accrued liability, based on the actuarial cost method used, were \$30.7 billion and \$18.7 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 restructured 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 allowed 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, 2007 and June 30, 2006 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 \$5,730 and \$5,425 respectively.

STRS Ohio pays health care benefits from the Health Care Stabilization Fund. The balance in the Fund was \$4.1 billion at June 2007. For the fiscal year ended June 30, 2007, net health care costs paid by STRS Ohio were \$265,558,000 and STRS Ohio had 122,934 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.

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**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.....	\$2,404,750.....	\$5,000

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 is \$6,503 for 2008. In 2007 a capital lease was entered into by the Sheriff for the purchase of four 2007 Ford Crown Victorias. The future lease payment on these vehicles is \$37,323 in 2008. Lease payments for the Sheriff's cruisers are included in the Public Safety expenditures. All other leases are considered for accounting purposes to be operating leases. Lease expenditures for the year ended December 31, 2007 amounted to \$54,975. Future minimum lease payments for these leases are as follows: 2008 - \$21,692, 2009 - \$11,425, 2010 - \$11,087 and 2011 - \$2,659.

**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 \$5,440,000 of general obligation bonds currently outstanding with annual debt service requirements to maturity, including interest of \$1,903,063 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>
2008 .....	\$370,000 .....	\$256,780	2013-2017.....	\$2,310,000.....	\$ 633,488
2009 .....	\$390,000 .....	\$240,370	2018-2022.....	\$1,035,000.....	\$ 151,062
2010 .....	\$410,000 .....	\$222,990	2023 .....	\$ 140,000.....	\$ 7,000
2011 .....	\$385,000 .....	\$204,470	Total Payments .....	<u>\$5,440,000</u> .....	<u>\$1,903,062</u>
2012 .....	\$400,000 .....	\$186,902			

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>
2008 .....	\$5,314	2013-2017.....	\$26,570
2009 .....	\$5,314	2018-2022.....	\$26,570
2010 .....	\$5,314	2023 .....	\$ 2,660
2011 .....	\$5,314	Total Payments .....	<u>\$82,370</u>
2012 .....	\$5,314		

The County has an interest free OPWC Loan for the Honey Creek Sewer Separation Project with annual debt service requirements to maturity as follows:

<u>Year</u>	<u>Principal</u>	<u>Year</u>	<u>Principal</u>
2008 .....	\$342	2013-2017.....	\$3,423
2009 .....	\$684	2018-2022.....	\$3,423
2010 .....	\$684	2023-2025.....	<u>\$2,053</u>
2011 .....	\$684	Total Payments .....	<u>\$11,977</u>
2012 .....	\$684		

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In December 1999 a Bond Anticipation Note for \$1,250,000 was issued 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. 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 year. The current interest rate is 5.5%.

The County's overall debt margin was \$18,178,696 at December 31, 2007. The County's general long-term obligations at year-end consisted of the following:

<i>Governmental Activities</i>	<i>Outstanding 12/31/06</i>	<i>Additions</i>	<i>Deductions</i>	<i>Outstanding 12/31/07</i>	<i>Amount Due Within One Year</i>
General Obligation Bonds	\$5,805,000		(\$365,000)	\$5,440,000	\$370,000
Compensated Absences	1,576,431	226,264	(63,714)	1,738,981	404,456
Capital Facilities Note	855,000	661,000	(855,000)	661,000	661,000
OWDA On-Lot Septic Loan	87,684		(5,314)	82,370	5,314
Capital Lease Payable	0	77,110	(39,787)	37,323	37,323
<b>Governmental Activities</b>	<b>\$8,324,115</b>	<b>\$964,374</b>	<b>(\$1,328,815)</b>	<b>\$7,959,674</b>	<b>\$1,478,093</b>
<i>Business Type Activities</i>					
Compensated Absences	\$5,787	\$5,443		\$11,230	\$951
OPWC Sewer Project Loan	12,662		(685)	11,977	685
Capital Lease Payable	19,510		(6,503)	13,007	6,503
EMS Equipment Note	180,000	144,000	(180,000)	144,000	144,000
<b>Business Type Activities</b>	<b>\$217,959</b>	<b>\$149,443</b>	<b>(\$187,188)</b>	<b>\$180,214</b>	<b>\$152,139</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, 2007 consist of the following individual fund receivables, payables and transfers:

Due to General Fund from	
Zero Tolerance Grant	\$15,000
Bulletproof Vest Grant	10,250
Location Based Response System	190,600
Sheriff Highway Safety Grant	8,000
Ambulance Service-Proprietary Fund	<u>110,000</u>
Total General Fund	<u>\$333,850</u>
Due to CSEA from	
Public Assistance	\$400,000



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

The following transfers were made during 2007:

		Transfers Out		
		General	Other Governmental	Total
Transfers In	<u>Governmental Activities:</u>			
	General		\$611	\$611
	Maintenance and Repair		34,717	34,717
	Public Assistance	\$207,000	0	207,000
	All Other Governmental	<u>1,718,110</u>	<u>0</u>	<u>1,718,110</u>
	<i>Total Governmental Activities</i>	<u>\$1,925,110</u>	<u>\$35,328</u>	<u>\$1,960,438</u>

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

**NOTE 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, 2007 an estimated \$15.8 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.

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**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, 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, 2007.

**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, 2007 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, 2007.

	<u>Joint Venture</u>	<u>County Share</u>
Total Assets	\$4,667,925	\$1,555,975
Total Liabilities	<u>1,239,712</u>	<u>413,237</u>
Net Assets	<u>3,428,213</u>	<u>1,142,738</u>
Revenues	329,840	109,948
Expenses	<u>188,848</u>	<u>62,949</u>
Increase in Net Assets	<u>\$140,992</u>	<u>\$46,999</u>

**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 35.74%. Summary financial information as of, and for the fiscal year ended December 31, 2007 is presented below:

	<u>Joint Venture</u>	<u>County Share</u>	<u>Population</u>	<u>Equity Percent</u>	
Beginning Fund Balance	\$1,836,746	\$656,453	Ottawa	41,331	25.80%
			Sandusky	61,625	38.46%
Revenues	1,739,209	621,593	Seneca	<u>57,255</u>	<u>35.74%</u>
Expenses	<u>1,290,990</u>	<u>461,400</u>	Total	160,211	100.00%
Ending Fund Balance	<u>\$2,284,965</u>	<u>\$816,646</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.

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**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, 2007 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, 2007.

	<u>Joint Venture</u>	<u>County Share</u>		<u>Population</u>	<u>Equity Percent</u>
Beginning Fund Balance	\$3,123,848	\$1,265,159	Sandusky	61,625	43.6%
			Seneca	57,255	40.5%
Revenues	6,910,572	2,798,782	Wyandot	<u>22,553</u>	<u>15.9%</u>
Expenses	<u>6,990,017</u>	<u>2,830,957</u>	Total	141,433	100.0%
Ending Fund Balance	<u>\$3,044,403</u>	<u>\$1,232,984</u>			

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

Northland Development & Management, Inc. is a not-for-profit corporation organized for charitable purposes under Section 501(c)(3) 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, 2007 is presented below. Further financial information can be found in the Northland Development & Management, Inc. financial report as of December 31, 2007.

	<u>Joint Venture</u>	<u>County Share</u>
Total Assets	\$2,459,621	\$801,550
Total Liabilities	<u>1,127,018</u>	<u>370,811</u>
Net Assets	1,332,603	430,739
Revenues	404,326	134,775
Expenses	<u>299,809</u>	<u>99,936</u>
Increase in Net Assets	\$104,517	\$34,839

**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 501(c)(3) 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*  
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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, 2007. Further financial information can be seen in the Seneca Re-Ad Industries Financial Report as of June 30, 2007 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>		<u>Fair Value</u>
National City - Checking Account	\$89,869	Old Fort Bank-CD	\$93,454
Fifth Third Bank - CD	25,735	First Ohio Credit Union-Savings	95,667
Fifth Third - Savings	43,955	Home Savings and Loan-Savings	85,238
First Merit - CD	94,691	Sutton Bank	83,797
US Bank - CD	82,760	Petty Cash Funds	540
		<i>Total Cash and Short Term Investments</i>	<u>\$695,706</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.

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- c. Capital Assets – A summary of changes in capital assets by class during the fiscal year ended June 30, 2007 are as follows:

	Balance June 30, 2006	Additions	Deletions	Balance June 30, 2007
Land	\$2,945			\$2,945
Building	130,590			130,590
Furniture and Fixtures	74,052	\$6,595		80,647
Machinery and Equipment	252,662	13,335		265,997
Vehicles	<u>102,353</u>			<u>102,353</u>
<i>Subtotal</i>	562,602	19,930	0	582,532
Accumulated Depreciation	<u>(330,232)</u>	<u>(27,564)</u>		<u>(357,796)</u>
<i>Net Capital Assets</i>	<u>\$232,370</u>	<u>(\$7,634)</u>	<u>\$0</u>	<u>\$224,736</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 vehicles, machinery and equipment is five or 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 \$285,287.
- g. Accrued Vacation – A liability for accrued vacation for \$14,328 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, 2007 the County participated in the following related party transactions.

Regional Planning Commission	Membership Contribution	\$ 29,341
Soil and Water Conservation District	Local Grant Matching Funds	\$155,000

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

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

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

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

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

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

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

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

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

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

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

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

*TEEN INTERVENE/THINKING FOR A CHANGE GRANT FUND*-To account for a grant from the Ohio Department of Youth Services. The grant will fund the Teen Intervene and Thinking for a Change Programs to help reduce recidivism, violent behaviors, substance abuse and anti-social behaviors.

*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.

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

*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.

*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.

*CITIZENS CORP PROGRAM FUND*-To account for a grant of the US Department of Homeland Security passed through the Ohio Emergency Management Agency. The grant will be used to establish a Citizen Corps Council to involve citizens in all-hazards, prevention, protection, response and recovery. These efforts include planning, evaluation, education, communication, training exercises and volunteer programs to support emergency responders, surge capacity roles and responsibilities and proper equipment to citizen volunteers.

*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.



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

*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.

*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.

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

***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.

*SIGN UPGRADE PROJECT FUND*-To account for money received from the Federal Highway Administration to be used to upgrade the County's sign inventory.

*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.

*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, 2007**

	Special Revenue	Debt Service	Capital Projects	Total
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$4,204,600	\$30,910	\$262,220	\$4,497,730
Materials and Supplies Inventory	4,229			4,229
Accrued Interest Receivable	7,826		65	7,891
Accounts Receivable	52,178		54	52,232
Interfund Receivable	400,000			400,000
Intergovernmental Receivable	759,263		187,290	946,553
Prepaid Items	8,017		125	8,142
Loans Receivable	87,413		1,603	89,016
<i>Total Assets</i>	<u>\$5,523,526</u>	<u>\$30,910</u>	<u>\$451,357</u>	<u>\$6,005,793</u>
<b>LIABILITIES:</b>				
Accounts Payable	\$29,226		\$1,344	\$30,570
Accrued Wages	31,334		432	31,766
Contracts Payable	385,936		23,148	409,084
Intergovernmental Payable	34,273		516	34,789
Retainage Payable			7,832	7,832
Interfund Payable	223,850			223,850
Deferred Revenue	556,429		172,190	728,619
<i>Total Liabilities</i>	<u>1,261,048</u>	<u>0</u>	<u>205,462</u>	<u>1,466,510</u>
<b>FUND BALANCES:</b>				
Reserved:				
Reserved for Encumbrances	529,269		119,335	648,604
Reserved for Notes Receivable	87,413		1,603	89,016
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	3,645,796			3,645,796
Debt Service Funds		\$30,910		30,910
Capital Projects Funds			124,957	124,957
<i>Total Fund Balances</i>	<u>4,262,478</u>	<u>30,910</u>	<u>245,895</u>	<u>4,539,283</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$5,523,526</u>	<u>\$30,910</u>	<u>\$451,357</u>	<u>\$6,005,793</u>

**Seneca County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2007*

	Real Estate Assessment Fund	Ditch Maintenance Fund	Child Support Enforcement Agency Fund	DRETAC
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$784,820	\$228,090	\$575,468	\$88,168
Materials and Supplies Inventory		4,229		
Accrued Interest Receivable				
Accounts Receivable	475		16,282	
Interfund Receivable			400,000	
Intergovernmental Receivable			2,597	
Prepaid Items	3,801	79	261	300
Loans Receivable				
<i>Total Assets</i>	<u>\$789,096</u>	<u>\$232,398</u>	<u>\$994,608</u>	<u>\$88,468</u>
<b>LIABILITIES:</b>				
Accounts Payable	\$1,843	\$193	\$40	\$327
Accrued Wages	1,361	1,411	11,792	1,571
Contracts Payable	11,860	6,499	18,750	
Intergovernmental Payable	905	1,880	12,131	1,993
Interfund Payable				
Deferred Revenue				
<i>Total Liabilities</i>	<u>15,969</u>	<u>9,983</u>	<u>42,713</u>	<u>3,891</u>
<b>FUND BALANCES:</b>				
Reserved:				
Reserved for Encumbrances	32,992	42,038	46,956	452
Reserved for Notes Receivable				
Unreserved, Undesignated, Reported in: Special Revenue Funds	<u>740,135</u>	<u>180,377</u>	<u>904,939</u>	<u>84,125</u>
<i>Total Fund Balances</i>	<u>773,127</u>	<u>222,415</u>	<u>951,895</u>	<u>84,577</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$789,096</u>	<u>\$232,398</u>	<u>\$994,608</u>	<u>\$88,468</u>

Public Safety Building Fund	Dog & Kennel Fund	Allen Eiry Special Guardianship Fund	Community Corrections Grant Fund	Thinking for a Change/Teen Intervene Grant Fund	Workforce Investment Act Fund
\$3,348	\$68,069	\$3,829	\$7,730	\$1	\$202,952
					89
	645 200		29,618		95,805 21
<u>\$3,348</u>	<u>\$68,914</u>	<u>\$3,829</u>	<u>\$37,348</u>	<u>\$1</u>	<u>\$298,867</u>
\$350	\$1,852	\$132			\$5,327
106	1,910	1,035	914		
	245	39	210		90,245
126	1,626	970	4,398		
	56,925		29,618		
<u>582</u>	<u>62,558</u>	<u>2,176</u>	<u>35,140</u>	<u>0</u>	<u>95,572</u>
2,764	14,468	179	807		61,748
<u>2</u>	<u>(8,112)</u>	<u>1,474</u>	<u>1,401</u>	<u>1</u>	<u>141,547</u>
<u>2,766</u>	<u>6,356</u>	<u>1,653</u>	<u>2,208</u>	<u>1</u>	<u>203,295</u>
<u>\$3,348</u>	<u>\$68,914</u>	<u>\$3,829</u>	<u>\$37,348</u>	<u>\$1</u>	<u>\$298,867</u>

Continued

**Seneca County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds, continued*  
*December 31, 2007*

	E-911 Fund	Work Release Fund	Children Services Fund	Foster Children Donations Fund
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$18,355	\$17,796	\$401,086	\$18,493
Materials and Supplies Inventory				
Accrued Interest Receivable				
Accounts Receivable				
Interfund Receivable				
Intergovernmental Receivable			85,016	
Prepaid Items			207	
Loans Receivable				
<i>Total Assets</i>	<u>\$18,355</u>	<u>\$17,796</u>	<u>\$486,309</u>	<u>\$18,493</u>
<b>LIABILITIES:</b>				
Accounts Payable			\$1,127	\$2,631
Accrued Wages	123			
Contracts Payable			180,455	
Intergovernmental Payable	138	13		
Interfund Payable				
Deferred Revenue				
<i>Total Liabilities</i>	<u>261</u>	<u>13</u>	<u>181,582</u>	<u>2,631</u>
<b>FUND BALANCES:</b>				
Reserved:				
Reserved for Encumbrances	1,419	374	22,878	4,440
Reserved for Notes Receivable				
Unreserved, Undesignated, Reported in: Special Revenue Funds	<u>16,675</u>	<u>17,409</u>	<u>281,849</u>	<u>11,422</u>
<i>Total Fund Balances</i>	<u>18,094</u>	<u>17,783</u>	<u>304,727</u>	<u>15,862</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$18,355</u>	<u>\$17,796</u>	<u>\$486,309</u>	<u>\$18,493</u>

<u>EMS LGRAF Fund</u>	<u>Probate Court Programs Fund</u>	<u>CDBG Fund</u>	<u>Sheriff Highway Safety Grant Fund</u>	<u>Emergency Management Agency Fund</u>	<u>Juvenile Court Programs Fund</u>
\$137,460	\$101,055	\$286,961	\$5,610	\$54,387	\$61,221
		6,550			
	5,004				2,211
			27,345	624	
	630			14	
		87,413			
<u>\$137,460</u>	<u>\$106,689</u>	<u>\$380,924</u>	<u>\$32,955</u>	<u>\$55,025</u>	<u>\$63,432</u>
	\$2,944	\$8		\$8,593	\$169
	128	56	410	1,310	291
3,085	1,837	20,237		1,073	378
	292	78	501	1,370	126
			8,000		
			23,527		
<u>3,085</u>	<u>5,201</u>	<u>20,379</u>	<u>32,438</u>	<u>12,346</u>	<u>964</u>
23,000	2,346	34,270		28,924	19,785
		87,413			
<u>111,375</u>	<u>99,142</u>	<u>238,862</u>	<u>517</u>	<u>13,755</u>	<u>42,683</u>
<u>134,375</u>	<u>101,488</u>	<u>360,545</u>	<u>517</u>	<u>42,679</u>	<u>62,468</u>
<u>\$137,460</u>	<u>\$106,689</u>	<u>\$380,924</u>	<u>\$32,955</u>	<u>\$55,025</u>	<u>\$63,432</u>

*Continued*

**Seneca County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds, continued*  
*December 31, 2007*

	Victims of Crime Act Grant Fund	Real Estate Tax Escrow Interest Fund	Citizens Corp Program Fund	Victim Assistance Court Fines Fund
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$74,792	\$5,476	\$24	\$2,753
Materials and Supplies Inventory				
Accrued Interest Receivable		1,276		
Accounts Receivable	5,603			50
Interfund Receivable				
Intergovernmental Receivable	92,043		7,559	
Prepaid Items	37			124
Loans Receivable				
<i>Total Assets</i>	<u>\$172,475</u>	<u>\$6,752</u>	<u>\$7,583</u>	<u>\$2,927</u>
<b>LIABILITIES:</b>				
Accounts Payable	\$332			\$102
Accrued Wages	160			
Contracts Payable	1,095			
Intergovernmental Payable	2,590	5		
Interfund Payable				
Deferred Revenue	93,938		7,559	
<i>Total Liabilities</i>	<u>98,115</u>	<u>5</u>	<u>7,559</u>	<u>102</u>
<b>FUND BALANCES:</b>				
Reserved:				
Reserved for Encumbrances	5,885			902
Reserved for Notes Receivable				
Unreserved, Undesignated, Reported in: Special Revenue Funds	68,475	6,747	24	1,923
<i>Total Fund Balances</i>	<u>74,360</u>	<u>6,747</u>	<u>24</u>	<u>2,825</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$172,475</u>	<u>\$6,752</u>	<u>\$7,583</u>	<u>\$2,927</u>



Zero Tolerance Fund	Hazardous Materials Fund	Youth Center JAIBG Grant Fund	Clerk of Courts Title Administration Fund	Recorder Equipment Fund	Washington Street Bridge Fund
\$15,120	\$49,974	\$1,013	\$142,501	\$175,276	\$7,295
			9,720	128	
16,222			233		
<u>\$31,342</u>	<u>\$49,974</u>	<u>\$1,013</u>	<u>\$152,454</u>	<u>\$175,404</u>	<u>\$7,295</u>
			\$211		
1,229	143		2,606		
				117	
1,151	161	489	2,753		
15,000					
16,222					
<u>33,602</u>	<u>304</u>	<u>489</u>	<u>5,570</u>	<u>117</u>	<u>0</u>
79	22,400		2,864	97,918	300
<u>(2,339)</u>	<u>27,270</u>	<u>524</u>	<u>144,020</u>	<u>77,369</u>	<u>6,995</u>
<u>(2,260)</u>	<u>49,670</u>	<u>524</u>	<u>146,884</u>	<u>175,287</u>	<u>7,295</u>
<u>\$31,342</u>	<u>\$49,974</u>	<u>\$1,013</u>	<u>\$152,454</u>	<u>\$175,404</u>	<u>\$7,295</u>

Continued

*Seneca County, Ohio*  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds, Continued*  
*December 31, 2007*

	Delinquent Care and Custody Grant Fund	Underground Storage Tank Fund	Annexation Petition Fund	METRICH-Drug Law Enforcement Fund
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$33,958	\$11,855	\$871	\$731
Materials and Supplies Inventory				
Accrued Interest Receivable				
Accounts Receivable				
Interfund Receivable				
Intergovernmental Receivable	45,758			
Prepaid Items				
Loans Receivable				
<i>Total Assets</i>	<u>\$79,716</u>	<u>\$11,855</u>	<u>\$871</u>	<u>\$731</u>
<b>LIABILITIES:</b>				
Accounts Payable				
Accrued Wages	4,778			
Contracts Payable				
Intergovernmental Payable				
Interfund Payable				
Deferred Revenue	45,758			
<i>Total Liabilities</i>	<u>50,536</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>FUND BALANCES:</b>				
Reserved:				
Reserved for Encumbrances	310			
Reserved for Notes Receivable				
Unreserved, Undesignated, Reported in: Special Revenue Funds	28,870	11,855	871	731
<i>Total Fund Balances</i>	<u>29,180</u>	<u>11,855</u>	<u>871</u>	<u>731</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$79,716</u>	<u>\$11,855</u>	<u>\$871</u>	<u>\$731</u>

Location Based Response System Fund	Common Pleas Court Programs Fund	Homeland Security Grant Fund	Sheriff Programs Fund	Safe Havens Grant Fund	MARCS Communications Grant Fund	Total Nonmajor Special Revenue
\$117,451	\$440,814	\$1,858	\$50,879		\$7,060	\$4,204,600
						4,229
						7,826
	12,212		404			52,178
						400,000
73,149			10,250	272,632		759,263
	388		1,722			8,017
						87,413
<u>\$190,600</u>	<u>\$453,414</u>	<u>\$1,858</u>	<u>\$63,255</u>	<u>\$272,632</u>	<u>\$7,060</u>	<u>\$5,523,526</u>
	\$166		\$2,879			\$29,226
	431			49,300	80	31,334
	137		440			385,936
190,600			10,250			34,273
			10,250	272,632		223,850
						556,429
<u>190,600</u>	<u>734</u>	<u>0</u>	<u>23,819</u>	<u>321,932</u>	<u>80</u>	<u>1,261,048</u>
	1,495		11,206	46,070		529,269
						87,413
	451,185	1,858	28,230	(95,370)	6,980	3,645,796
0	452,680	1,858	39,436	(49,300)	6,980	4,262,478
<u>\$190,600</u>	<u>\$453,414</u>	<u>\$1,858</u>	<u>\$63,255</u>	<u>\$272,632</u>	<u>\$7,060</u>	<u>\$5,523,526</u>

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*Seneca County, Ohio*  
*Combining Balance Sheet*  
*Nonmajor Debt Service Funds*  
*December 31, 2007*

	Bond Retirement Fund	Capital Facilities Note Retirement Fund	Total Nonmajor Debt Service
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$28,014	\$2,896	\$30,910
<i>Total Assets</i>	<u>\$28,014</u>	<u>\$2,896</u>	<u>\$30,910</u>
FUND BALANCES:			
Unreserved, Undesignated, Reported in:			
Debt Service Funds	\$28,014	\$2,896	\$30,910
<i>Total Fund Balances</i>	<u>28,014</u>	<u>2,896</u>	<u>30,910</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$28,014</u>	<u>\$2,896</u>	<u>\$30,910</u>

**Seneca County, Ohio**  
**Combining Balance Sheet**  
**Nonmajor Capital Projects Funds**  
**December 31, 2007**

	<u>CDBG</u>	<u>EPA On-lot Septic Systems Grant Fund</u>	<u>Courthouse Construction Fund</u>	<u>County Capital Projects Fund</u>
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$10,683	\$82,410	\$61,171	\$45,852
Accrued Interest Receivable		59		
Accounts Receivable		54		
Intergovernmental Receivable	187,290			
Prepaid Items	125			
Loans Receivable		1,603		
<i>Total Assets</i>	<u>\$198,098</u>	<u>\$84,126</u>	<u>\$61,171</u>	<u>\$45,852</u>
<b>LIABILITIES:</b>				
Accounts Payable	\$1,299	\$45		
Accrued Wages	401	31		
Contracts Payable	22,268			\$880
Intergovernmental Payable	451	65		
Retainage Payable				
Deferred Revenue	172,190			
<i>Total Liabilities</i>	<u>196,609</u>	<u>141</u>	<u>0</u>	<u>880</u>
<b>FUND BALANCES:</b>				
Reserved:				
Reserved for Encumbrances	15,522	28	\$37,671	66,114
Reserved for Notes Receivable		1,603		
Unreserved, Undesignated, Reported in: Capital Projects Funds	(14,033)	82,354	23,500	(21,142)
<i>Total Fund Balances</i>	<u>1,489</u>	<u>83,985</u>	<u>61,171</u>	<u>44,972</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$198,098</u>	<u>\$84,126</u>	<u>\$61,171</u>	<u>\$45,852</u>

<u>Jail Expansion Fund</u>	<u>CROSSWAEH CBCF</u>	<u>Total Nonmajor Capital Projects</u>
\$54,278	\$7,826 6	\$262,220 65 54 187,290 125 1,603
<u>\$54,278</u>	<u>\$7,832</u>	<u>\$451,357</u>
		\$1,344 432 23,148 516 \$7,832 7,832 172,190
<u>0</u>	<u>7,832</u>	<u>205,462</u>
		119,335 1,603
<u>\$54,278</u>		<u>124,957</u>
<u>54,278</u>	<u>0</u>	<u>245,895</u>
<u>\$54,278</u>	<u>\$7,832</u>	<u>\$451,357</u>

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**Seneca County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2007*

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total</u>
<b>REVENUES:</b>				
Special Assessments	\$194,865			\$194,865
Charges for Services	678,638			678,638
Licenses and Permits	164,319			164,319
Fines and Forfeitures	249,874			249,874
Intergovernmental	3,446,766		\$2,660,057	6,106,823
Interest	15,723	\$10,896	2,882	29,501
Rent	3,890	183,138		187,028
Contributions and Donations	9,248			9,248
Reimbursements	20,334			20,334
Other	183,896	29,288	24,042	237,226
<i>Total Revenues</i>	<u>4,967,553</u>	<u>223,322</u>	<u>2,686,981</u>	<u>7,877,856</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive	385,840			385,840
Judicial	345,334			345,334
Public Safety	890,513			890,513
Public Works	113,586			113,586
Health	155,723			155,723
Human Services	3,781,186			3,781,186
Conservation and Recreation	1,333			1,333
Community and Economic Development	138,060			138,060
Capital Outlay	61,472		2,852,190	2,913,662
Debt Service:				
Principal Retirements		365,000	5,314	370,314
Interest and Fiscal Charges		309,019		309,019
<i>Total Expenditures</i>	<u>5,873,047</u>	<u>674,019</u>	<u>2,857,504</u>	<u>9,404,570</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(905,494)</u>	<u>(450,697)</u>	<u>(170,523)</u>	<u>(1,526,714)</u>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In - Primary Government	910,467	655,643	152,000	1,718,110
Bond Anticipation Notes Issued		661,000		661,000
Proceeds from Sale of Capital Assets	160			160
Transfers Out - Primary Government	(611)		(34,717)	(35,328)
Current Refunding		(855,000)		(855,000)
<i>Total Other Financing Sources and Uses</i>	<u>910,016</u>	<u>461,643</u>	<u>117,283</u>	<u>1,488,942</u>
<i>Net Change in Fund Balance</i>	4,522	10,946	(53,240)	(37,772)
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>4,257,956</u>	<u>19,964</u>	<u>299,135</u>	<u>4,577,055</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$4,262,478</u>	<u>\$30,910</u>	<u>\$245,895</u>	<u>\$4,539,283</u>

**Seneca County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2007*

	Real Estate Assessment Fund	Ditch Maintenance Fund	Child Support Enforcement Agency Fund	DRETAC
<b>REVENUES:</b>				
Special Assessments		\$194,865		
Charges for Services	\$14,977		\$198,371	\$126,229
Licenses and Permits	75			
Fines and Forfeitures				
Intergovernmental			905,019	
Interest				
Rent				
Contributions and Donations				
Reimbursements				
Other	49	3,753	29,993	1,335
<i>Total Revenues</i>	<u>15,101</u>	<u>198,618</u>	<u>1,133,383</u>	<u>127,564</u>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
<b>General Government:</b>				
Legislative and Executive	265,937			103,679
Judicial				
Public Safety				
Public Works		113,586		
Health				
Human Services			1,069,459	
Conservation and Recreation				
Community and Economic Development				
Capital Outlay		61,472		
<i>Total Expenditures</i>	<u>265,937</u>	<u>175,058</u>	<u>1,069,459</u>	<u>103,679</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(250,836)</u>	<u>23,560</u>	<u>63,924</u>	<u>23,885</u>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In - Primary Government			20,000	
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>20,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(250,836)	23,560	83,924	23,885
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>1,023,963</u>	<u>198,855</u>	<u>867,971</u>	<u>60,692</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$773,127</u>	<u>\$222,415</u>	<u>\$951,895</u>	<u>\$84,577</u>

<u>Public Safety Building Fund</u>	<u>Dog &amp; Kennel Fund</u>	<u>Allen Eiry Special Guardianship Fund</u>	<u>Community Corrections Grant Fund</u>	<u>Title V Delinquency Grant Fund</u>	<u>Thinking for a Change/Teen Intervene Grant Fund</u>
	\$8,525				
	160,534				
	15,285				
			\$57,511		\$4,200
\$3,890	824				
<u>2,503</u>		<u>\$50,074</u>	<u>44</u>		
<u>6,393</u>	<u>185,168</u>	<u>50,074</u>	<u>57,555</u>	<u>0</u>	<u>4,200</u>
8,295				\$190	
			61,423		4,666
	155,723				
		49,914			
<u>8,295</u>	<u>155,723</u>	<u>49,914</u>	<u>61,423</u>	<u>190</u>	<u>4,666</u>
<u>(1,902)</u>	<u>29,445</u>	<u>160</u>	<u>(3,868)</u>	<u>(190)</u>	<u>(466)</u>
					467
	160		(34)		
<u>0</u>	<u>160</u>	<u>0</u>	<u>(34)</u>	<u>0</u>	<u>467</u>
(1,902)	29,605	160	(3,902)	(190)	1
<u>4,668</u>	<u>(23,249)</u>	<u>1,493</u>	<u>6,110</u>	<u>190</u>	<u>0</u>
<u>\$2,766</u>	<u>\$6,356</u>	<u>\$1,653</u>	<u>\$2,208</u>	<u>\$0</u>	<u>\$1</u>

*Continued*

**Seneca County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds, continued*  
*For the Year Ended December 31, 2007*

	Workforce Investment Act Fund	E-911 Fund	Work Release Fund	Children Services Fund
REVENUES:				
Special Assessments				
Charges for Services			\$7,910	
Licenses and Permits				
Fines and Forfeitures				
Intergovernmental	\$750,952			\$1,019,669
Interest				
Rent				
Contributions and Donations				
Reimbursements				
Other	315	\$4		66,103
<i>Total Revenues</i>	<u>751,267</u>	<u>4</u>	<u>7,910</u>	<u>1,085,772</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Judicial				
Public Safety		5,941	998	
Public Works				
Health				
Human Services	722,436			1,681,081
Conservation and Recreation				
Community and Economic Development				
Capital Outlay				
<i>Total Expenditures</i>	<u>722,436</u>	<u>5,941</u>	<u>998</u>	<u>1,681,081</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>28,831</u>	<u>(5,937)</u>	<u>6,912</u>	<u>(595,309)</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government		8,000		650,000
Proceeds from Sale of Capital Assets				
Transfers Out - Primary Government				
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>8,000</u>	<u>0</u>	<u>650,000</u>
<i>Net Change in Fund Balance</i>	28,831	2,063	6,912	54,691
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>174,464</u>	<u>16,031</u>	<u>10,871</u>	<u>250,036</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$203,295</u>	<u>\$18,094</u>	<u>\$17,783</u>	<u>\$304,727</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>	<u>CDBG Fund</u>	<u>Sheriff Highway Safety Grant Fund</u>
			\$45,111	\$5,000	
			25,326		\$22,147
\$7,574				13,009	
		\$78	588	20,060	26
<u>7,574</u>	<u>0</u>	<u>78</u>	<u>71,025</u>	<u>38,069</u>	<u>22,173</u>
			72,347		
		99,397			22,119
4,113			11,649		
	\$1,333			138,060	
<u>4,113</u>	<u>1,333</u>	<u>99,397</u>	<u>83,996</u>	<u>138,060</u>	<u>22,119</u>
<u>3,461</u>	<u>(1,333)</u>	<u>(99,319)</u>	<u>(12,971)</u>	<u>(99,991)</u>	<u>54</u>
		154,200			
					(314)
<u>0</u>	<u>0</u>	<u>154,200</u>	<u>0</u>	<u>0</u>	<u>(314)</u>
3,461	(1,333)	54,881	(12,971)	(99,991)	(260)
<u>12,401</u>	<u>1,333</u>	<u>79,494</u>	<u>114,459</u>	<u>460,536</u>	<u>777</u>
<u>\$15,862</u>	<u>\$0</u>	<u>\$134,375</u>	<u>\$101,488</u>	<u>\$360,545</u>	<u>\$517</u>

*Continued*

**Seneca County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds, continued*  
*For the Year Ended December 31, 2007*

	Emergency Management Agency Fund	Safe Communities Grant Fund	Juvenile Court Programs Fund	Victims of Crime Act Grant Fund
<b>REVENUES:</b>				
Special Assessments				
Charges for Services	\$3,058		\$19,604	
Licenses and Permits				
Fines and Forfeitures			18,451	\$45,176
Intergovernmental	43,954		4,045	106,914
Interest				
Rent				
Contributions and Donations				
Reimbursements				
Other	6,778		1,663	113
<i>Total Revenues</i>	<u>53,790</u>	<u>0</u>	<u>43,763</u>	<u>152,203</u>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
<b>General Government:</b>				
Legislative and Executive				
Judicial			55,983	
Public Safety	112,601		547	1,095
Public Works				
Health				
Human Services				139,587
Conservation and Recreation				
Community and Economic Development				
Capital Outlay				
<i>Total Expenditures</i>	<u>112,601</u>	<u>0</u>	<u>56,530</u>	<u>140,682</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(58,811)</u>	<u>0</u>	<u>(12,767)</u>	<u>11,521</u>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In - Primary Government	69,800			
Proceeds from Sale of Capital Assets				
Transfers Out - Primary Government		(\$184)		
<i>Total Other Financing Sources and Uses</i>	<u>69,800</u>	<u>(184)</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	10,989	(184)	(12,767)	11,521
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>31,690</u>	<u>184</u>	<u>75,235</u>	<u>62,839</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$42,679</u>	<u>\$0</u>	<u>\$62,468</u>	<u>\$74,360</u>

<u>Real Estate Tax Escrow Interest Fund</u>	<u>Citizens Corp Program Fund</u>	<u>Victim Assistance Court Fines Fund</u>	<u>Zero Tolerance Fund</u>	<u>Hazardous Materials Fund</u>	<u>Youth Center JAIBG Grant Fund</u>
		\$991			\$15,000
\$2,714	\$2,941		\$68,666		
		750		\$20,334	
			29		13
<u>2,714</u>	<u>2,941</u>	<u>1,741</u>	<u>68,695</u>	<u>20,334</u>	<u>15,013</u>
446					
	2,917		83,139	35,662	25,103
		1,604			
<u>446</u>	<u>2,917</u>	<u>1,604</u>	<u>83,139</u>	<u>35,662</u>	<u>25,103</u>
<u>2,268</u>	<u>24</u>	<u>137</u>	<u>(14,444)</u>	<u>(15,328)</u>	<u>(10,090)</u>
				8,000	
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,000</u>	<u>0</u>
2,268	24	137	(14,444)	(7,328)	(10,090)
<u>4,479</u>	<u>0</u>	<u>2,688</u>	<u>12,184</u>	<u>56,998</u>	<u>10,614</u>
<u>\$6,747</u>	<u>\$24</u>	<u>\$2,825</u>	<u>(\$2,260)</u>	<u>\$49,670</u>	<u>\$524</u>

*Continued*

**Seneca County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds, continued*  
*For the Year Ended December 31, 2007*

	<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>
REVENUES:				
Special Assessments				
Charges for Services	\$155,866	\$36,072		
Licenses and Permits				
Fines and Forfeitures				
Intergovernmental				\$203,105
Interest				
Rent				
Contributions and Donations			\$100	
Reimbursements				
Other	113			258
<i>Total Revenues</i>	<u>155,979</u>	<u>36,072</u>	<u>100</u>	<u>203,363</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive		1,907		
Judicial	166,100			
Public Safety	2,606			169,198
Public Works				
Health				
Human Services				
Conservation and Recreation				
Community and Economic Development				
Capital Outlay				
<i>Total Expenditures</i>	<u>168,706</u>	<u>1,907</u>	<u>0</u>	<u>169,198</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(12,727)</u>	<u>34,165</u>	<u>100</u>	<u>34,165</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>	(12,727)	34,165	100	34,165
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>159,611</u>	<u>141,122</u>	<u>7,195</u>	<u>(4,985)</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$146,884</u>	<u>\$175,287</u>	<u>\$7,295</u>	<u>\$29,180</u>



<u>Underground Storage Tank Fund</u>	<u>Annexation Petition Fund</u>	<u>METRICH-Drug Law Enforcement Fund</u>	<u>Location Based Response System Fund</u>	<u>Common Pleas Court Programs Fund</u>	<u>Homeland Security Grant Fund</u>
	\$700			\$22,296	
		\$731		142,511	
			\$190,600		
				4	
<u>0</u>	<u>700</u>	<u>731</u>	<u>190,600</u>	<u>164,811</u>	<u>0</u>
	700			58	
				50,714	
			195,600		
<u>0</u>	<u>700</u>	<u>0</u>	<u>195,600</u>	<u>50,772</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>731</u>	<u>(5,000)</u>	<u>114,039</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>731</u>	<u>(5,000)</u>	<u>114,039</u>	<u>0</u>
<u>\$11,855</u>	<u>871</u>	<u>0</u>	<u>5,000</u>	<u>338,641</u>	<u>\$1,858</u>
<u>\$11,855</u>	<u>\$871</u>	<u>\$731</u>	<u>\$0</u>	<u>\$452,680</u>	<u>\$1,858</u>

*Continued*

**Seneca County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds, continued*  
*For the Year Ended December 31, 2007*

	Sheriff Programs Fund	FEMA Supplemental Planning Grant Fund	Safe Havens Grant Fund	Help America Vote Act Grant Fund
REVENUES:				
Special Assessments				
Charges for Services	\$34,919			
Licenses and Permits	3,710			
Fines and Forfeitures	1,403			
Intergovernmental			\$52,043	
Interest				
Rent				
Contributions and Donations				
Reimbursements				
Other				
<i>Total Revenues</i>	<u>40,032</u>	<u>0</u>	<u>52,043</u>	<u>0</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				\$4,818
Judicial				
Public Safety	65,028	\$1,833		
Public Works				
Health				
Human Services			101,343	
Conservation and Recreation				
Community and Economic Development				
Capital Outlay				
<i>Total Expenditures</i>	<u>65,028</u>	<u>1,833</u>	<u>101,343</u>	<u>4,818</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(24,996)</u>	<u>(1,833)</u>	<u>(49,300)</u>	<u>(4,818)</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government				
Proceeds from Sale of Capital Assets				
Transfers Out - Primary Government	(79)			
<i>Total Other Financing Sources and Uses</i>	<u>(79)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(25,075)	(1,833)	(49,300)	(4,818)
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>64,511</u>	<u>1,833</u>	<u>0</u>	<u>4,818</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$39,436</u>	<u>\$0</u>	<u>(\$49,300)</u>	<u>\$0</u>

MARCS Communications Grant Fund	Total Nonmajor Special Revenue
	\$194,865
	678,638
	164,319
	249,874
	3,446,766
	15,723
	3,890
	9,248
	20,334
	183,896
0	4,967,553
	385,840
	345,334
\$640	890,513
	113,586
	155,723
	3,781,186
	1,333
	138,060
	61,472
640	5,873,047
(640)	(905,494)
	910,467
	160
	(611)
0	910,016
(640)	4,522
7,620	4,257,956
\$6,980	\$4,262,478

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**Seneca County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Debt Service Funds*  
*For the Year Ended December 31, 2007*

	Bond Retirement Fund	Capital Facilities Note Retirement Fund	Total Nonmajor Debt Service
REVENUES:			
Interest	\$10,896		\$10,896
Rent	183,138		183,138
Other		\$29,288	29,288
<i>Total Revenues</i>	<u>194,034</u>	<u>29,288</u>	<u>223,322</u>
EXPENDITURES:			
Debt Service:			
Principal Retirements	365,000		365,000
Interest and Fiscal Charges	272,783	36,236	309,019
<i>Total Expenditures</i>	<u>637,783</u>	<u>36,236</u>	<u>674,019</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(443,749)</u>	<u>(6,948)</u>	<u>(450,697)</u>
OTHER FINANCING SOURCES AND USES:			
Transfers In - Primary Government	454,645	200,998	655,643
Bond Anticipation Notes Issued		661,000	661,000
Current Refunding		(855,000)	(855,000)
<i>Total Other Financing Sources and Uses</i>	<u>454,645</u>	<u>6,998</u>	<u>461,643</u>
<i>Net Change in Fund Balance</i>	10,896	50	10,946
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>17,118</u>	<u>2,846</u>	<u>19,964</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$28,014</u>	<u>\$2,896</u>	<u>\$30,910</u>

**Seneca County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Project Funds*  
*For the Year Ended December 31, 2007*

	CDBG	Sign Upgrade Project Fund	EPA On-lot Septic Systems Grant Fund	Abbott's Bridge Replacement Grant Fund
<b>REVENUES:</b>				
Intergovernmental	\$373,982	\$63,486		\$210,456
Interest			\$294	
Other	2,226		68	
<i>Total Revenues</i>	<u>376,208</u>	<u>63,486</u>	<u>362</u>	<u>210,456</u>
<b>EXPENDITURES:</b>				
Capital Outlay	373,032	51,985	2,923	210,456
Debt Service:				
Principal Retirements			5,314	
<i>Total Expenditures</i>	<u>373,032</u>	<u>51,985</u>	<u>8,237</u>	<u>210,456</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,176</u>	<u>11,501</u>	<u>(7,875)</u>	<u>0</u>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In - Primary Government				
Transfers Out - Primary Government		(11,501)		
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>(11,501)</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	3,176	0	(7,875)	0
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>(1,687)</u>	<u>0</u>	<u>91,860</u>	<u>0</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$1,489</u>	<u>\$0</u>	<u>\$83,985</u>	<u>\$0</u>

<u>Issue 2 Fund</u>	<u>Courthouse Construction Fund</u>	<u>County Capital Projects Fund</u>	<u>TR 116 Bridge Replacement Fund</u>	<u>Jail Expansion Fund</u>	<u>CROSSWAEH CBCF</u>	<u>Total Nonmajor Capital Projects</u>
\$1,223,449			\$665,261	\$809	\$123,423 1,779	\$2,660,057 2,882 24,042
		\$21,748				
<u>1,223,449</u>	<u>0</u>	<u>21,748</u>	<u>665,261</u>	<u>809</u>	<u>125,202</u>	<u>2,686,981</u>
1,302,777	\$38,829	97,602	665,261	45,662	63,663	2,852,190
						5,314
<u>1,302,777</u>	<u>38,829</u>	<u>97,602</u>	<u>665,261</u>	<u>45,662</u>	<u>63,663</u>	<u>2,857,504</u>
<u>(79,328)</u>	<u>(38,829)</u>	<u>(75,854)</u>	<u>0</u>	<u>(44,853)</u>	<u>61,539</u>	<u>(170,523)</u>
	100,000	52,000				152,000 (34,717)
<u>(23,216)</u>						
<u>(23,216)</u>	<u>100,000</u>	<u>52,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>117,283</u>
(102,544)	61,171	(23,854)	0	(44,853)	61,539	(53,240)
<u>102,544</u>	<u>0</u>	<u>68,826</u>	<u>0</u>	<u>99,131</u>	<u>(61,539)</u>	<u>299,135</u>
<u>\$0</u>	<u>\$61,171</u>	<u>\$44,972</u>	<u>\$0</u>	<u>\$54,278</u>	<u>\$0</u>	<u>\$245,895</u>

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2007*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$2,010,500	\$2,330,269	\$2,337,406	\$7,137
Sales Taxes	6,525,000	6,870,729	6,870,729	0
Charges for Services	1,406,300	1,615,129	1,620,017	4,888
Licenses and Permits	2,760	3,368	3,393	25
Fines and Forfeitures	168,000	172,033	172,033	0
Intergovernmental	3,082,734	4,622,815	4,622,815	0
Interest	905,000	1,218,423	1,233,271	14,848
Rent	97,400	121,719	123,615	1,896
Contributions and Donations	200	1,179	1,179	0
Reimbursements	0	48,779	48,779	0
Other	109,950	142,500	156,574	14,074
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Revenues</b>	<b>14,307,844</b>	<b>17,146,943</b>	<b>17,189,811</b>	<b>42,868</b>
<b>EXPENDITURES:</b>				
Current:				
<b>General Government:</b>				
<b>Legislative and Executive</b>				
<i>Commissioners</i>				
Personal Services	288,808	292,695	289,856	2,839
Contractual Services	3,892	4,680	4,680	0
Materials and Supplies	4,215	4,964	4,964	0
Capital Outlay	83,993	32,987	4,677	28,310
Other	12,676	17,051	16,546	505
<i>Mailroom</i>				
Contractual Services	9,075	10,111	10,111	0
Materials and Supplies	120,502	106,254	106,254	0
Other	1,773	1,709	1,709	0
<i>Auditor</i>				
Personal Services	243,916	243,203	242,544	659
Contractual Services	1,195	5,142	5,142	0
Materials and Supplies	8,958	8,749	8,749	0
Capital Outlay	0	9,450	9,217	233
Other	20,173	19,452	18,612	840
<i>Treasurer</i>				
Personal Services	108,450	113,477	112,018	1,459
Contractual Services	1,800	15,580	15,578	2
Materials and Supplies	1,000	1,000	976	24
Other	2,236	2,536	2,536	0
<i>Prosecutor</i>				
Personal Services	574,690	574,787	571,236	3,551
Contractual Services	34,555	30,127	30,127	0
Materials and Supplies	10,373	10,373	10,373	0
Capital Outlay	0	10,493	10,396	97
Other	64,199	56,444	55,923	521
<i>Exam of Co Offices</i>				
Contractual Services	66,372	66,107	66,107	0

*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, 2007*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<i>Data Processing</i>				
Contractual Services	37,064	32,077	31,507	570
Materials and Supplies	5,680	4,655	4,295	360
<i>Bd of Elections</i>				
Personal Services	207,074	224,581	224,348	233
Contractual Services	52,368	63,792	63,792	0
Materials and Supplies	44,862	69,098	69,098	0
Capital Outlay		6,408	6,408	0
Other	12,800	10,430	10,430	0
<i>Maintenance</i>				
Personal Services	258,476	260,058	252,130	7,928
Contractual Services	690,572	797,688	797,688	0
Materials and Supplies	53,993	65,462	65,462	0
Capital Outlay	8,089	93,579	67,757	25,822
Other	217	155	155	0
<i>Recorder</i>				
Personal Services	130,392	129,487	124,578	4,909
Contractual Services	118,019	90,377	66,377	24,000
Materials and Supplies	3,574	3,527	3,527	0
Other	3,148	3,148	2,976	172
<i>Insurance and Pension</i>				
Personal Services	1,057,794	1,108,241	1,108,041	200
Contractual Services	242,275	254,208	254,208	0
Other	423,090	251,016	251,015	1
<i>Miscellaneous</i>				
Personal Services	25,679	45,679	45,679	0
Contractual Services	114,569	397,119	329,019	68,100
Other	50,872	73,796	83,435	(9,639)
<i>Contingencies</i>				
Other	127,000	142,811	93,772	49,039
<b>Total - Legislative and Executive</b>	<u>5,330,458</u>	<u>5,764,763</u>	<u>5,554,028</u>	<u>210,735</u>
<b>Judicial</b>				
<i>Fostoria Municipal Court</i>				
Personal Services	21,900	22,557	22,557	0
Contractual Services	85,364	85,111	85,111	0
Other	48,044	45,500	43,178	2,322
<i>Common Pleas Ct 2</i>				
Personal Services	105,107	105,398	105,398	0
Contractual Services	5,010	5,010	5,010	0
Materials and Supplies	11,014	11,123	11,123	0
Other	4,926	4,213	4,213	0
<i>Jury Commission</i>				
Personal Services	1,166	1,138	0	1,138

*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, 2007*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<i>Domestic Relations Ct 2</i>				
Personal Services	108,114	108,991	108,804	187
Contractual Services	1,918	1,500	1,500	0
<i>Common Plea Ct 1</i>				
Personal Services	109,937	109,300	108,233	1,067
Contractual Services	4,725	5,475	5,475	0
Materials and Supplies	14,066	11,519	11,519	0
Capital Outlay	0	249	249	0
Other	5,496	5,200	5,196	4
<i>Domestic Relations Ct 1</i>				
Personal Services	128,309	127,249	108,996	18,253
<i>Probate Ct</i>				
Personal Services	171,142	170,550	170,327	223
Contractual Services	4,632	2,332	2,132	200
Materials and Supplies	7,750	7,177	7,177	0
Other	4,191	4,755	4,574	181
<i>Clerk of Courts</i>				
Personal Services	188,730	194,174	193,014	1,160
Contractual Services	9,416	14,394	13,413	981
Materials and Supplies	4,000	5,922	5,919	3
Other	5,047	4,647	4,519	128
<i>Tiffin Municipal Ct</i>				
Contractual Services	104,609	73,415	73,415	0
Other	124,945	257,557	256,386	1,171
<i>Public Defender</i>				
Other	4,668	5,044	4,053	991
<i>Law Library</i>				
Personal Services	28,964	28,512	28,331	181
<i>Hearing and Trial Costs</i>				
Personal Services	1,181	1,836	1,828	8
Contractual Services	253,344	235,428	235,428	0
Materials and Supplies	241	222	222	0
Other	65,018	52,852	52,709	143
<i>Juvenile Court</i>				
Personal Services	541,796	542,114	542,114	0
Contractual Services	341,907	335,340	334,798	542
Materials and Supplies	7,211	7,177	7,177	0
Other	19,846	18,895	18,609	286
<i>Miscellaneous</i>				
Contractual Services	20,600	20,600	18,457	2,143
<b>Total - Judicial</b>	<u>2,564,334</u>	<u>2,632,476</u>	<u>2,601,164</u>	<u>31,312</u>
<b>Total - General Government:</b>	<u>7,894,792</u>	<u>8,397,239</u>	<u>8,155,192</u>	<u>242,047</u>

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2007*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Public Safety</b>				
<i>Youth Center</i>				
Personal Services	568,845	565,124	560,485	4,639
Contractual Services	80,629	76,120	71,732	4,388
Materials and Supplies	13,159	11,809	10,892	917
Capital Outlay	75	70	70	0
Other	540	515	515	0
<i>Coroner</i>				
Personal Services	60,022	60,562	59,716	846
Contractual Services	43,555	45,835	45,835	0
Materials and Supplies	250	250	250	0
Other	1,602	1,602	1,602	0
<i>Sheriff</i>				
Personal Services	1,371,212	1,373,646	1,336,916	36,730
Contractual Services	42,454	62,452	61,883	569
Materials and Supplies	64,887	119,045	99,045	20,000
Capital Outlay	68,030	75,080	75,080	0
Other	33,492	33,353	33,349	4
<i>Criminal Justice</i>				
Personal Services	1,960,241	2,243,606	2,239,130	4,476
Contractual Services	233,379	301,811	301,811	0
Materials and Supplies	380,410	572,386	572,276	110
Capital Outlay	0	78,999	75,431	3,568
Other	13,208	53,016	53,011	5
<i>Courthouse Annex Security</i>				
Personal Services	44,368	44,068	42,712	1,356
Materials and Supplies	400	200	200	0
<b>Total - Public Safety</b>	<b>4,980,758</b>	<b>5,719,549</b>	<b>5,641,941</b>	<b>77,608</b>
<b>Public Works</b>				
<i>Tax Map</i>				
Personal Services	45,482	45,169	44,324	845
Contractual Services	1,175	765	570	195
Materials and Supplies	2,537	1,842	778	1,064
Capital Outlay	1,317	1,709	1,709	0
<b>Total - Public Works</b>	<b>50,511</b>	<b>49,485</b>	<b>47,381</b>	<b>2,104</b>
<b>Health</b>				
<i>Vital Statistics</i>				
Other	1,370	1,000	681	319
<i>Crippled Children Aid</i>				
Other	70,149	95,569	95,569	0
<i>Construction &amp; Demo Debris</i>				
Materials and Supplies	10,188	8,855	8,855	0
Capital Outlay	28,833	15,400	15,400	0
<b>Total - Health</b>	<b>110,540</b>	<b>120,824</b>	<b>120,505</b>	<b>319</b>

*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, 2007*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Human Services</b>				
<i>Contingencies</i>				
Other	4,000	4,000	4,000	0
<i>Soldiers and Sailors</i>				
Personal Services	260,056	260,056	250,809	9,247
Contractual Services	41,359	28,373	28,373	0
Materials and Supplies	31,140	26,115	26,115	0
Capital Outlay	10,639	10,000	760	9,240
Other	195,643	141,570	111,303	30,267
<i>Veterans Services</i>				
Contractual Services	5,000	3,000	3,000	0
Materials and Supplies	7,400	4,150	4,150	0
Other	15,690	12,000	12,000	0
<b>Total - Human Services</b>	<u>570,927</u>	<u>489,264</u>	<u>440,510</u>	<u>48,754</u>
<b>Conservation and Recreation</b>				
<i>Airport</i>				
Contractual Services	77,073	145,183	119,837	25,346
Capital Outlay	154,914	154,884	154,884	0
<i>Agriculture</i>				
Other	290,471	304,361	304,361	0
<i>Museum</i>				
Personal Services	30,002	30,091	30,049	42
Materials and Supplies	533	400	390	10
Capital Outlay	0	650	600	50
<b>Total - Conservation and Recreation</b>	<u>552,993</u>	<u>635,569</u>	<u>610,121</u>	<u>25,448</u>
<b>Community and Economic Development</b>				
<i>Miscellaneous</i>				
Other	52,881	52,881	51,341	1,540
<b>Total - Community and Economic Development</b>	<u>52,881</u>	<u>52,881</u>	<u>51,341</u>	<u>1,540</u>
<b>Capital Outlay</b>				
<i>Miscellaneous</i>				
Capital Outlay	0	522,500	521,749	751
<b>Total - Capital Outlay</b>	<u>0</u>	<u>522,500</u>	<u>521,749</u>	<u>751</u>
<b>Total Expenditures</b>	<u>14,213,402</u>	<u>15,987,311</u>	<u>15,588,740</u>	<u>398,571</u>
Excess of Revenues Over (Under) Expenditures	<u>94,442</u>	<u>1,159,632</u>	<u>1,601,071</u>	<u>441,439</u>

*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, 2007*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In - Primary Government	0	611	611	0
Proceeds from Sale of Capital Assets	0	132,725	132,725	0
Advances In	0	0	319,700	319,700
Transfers Out - Primary Government	(1,192,000)	(1,948,110)	(1,925,110)	23,000
Advances Out	0	0	(320,300)	(320,300)
	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Sources and Uses	(1,192,000)	(1,814,774)	(1,792,374)	22,400
Net Change in Fund Balance	(1,097,558)	(655,142)	(191,303)	463,839
Fund Balance at Beginning of Year	1,003,754	1,003,754	1,003,754	0
Prior Year Encumbrances Appropriated	1,097,380	1,097,380	1,097,380	0
	<hr/>	<hr/>	<hr/>	<hr/>
<b><i>Fund Balance at End of Year</i></b>	<b><u>\$1,003,576</u></b>	<b><u>\$1,445,992</u></b>	<b><u>\$1,909,831</u></b>	<b><u>\$463,839</u></b>

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Fund*  
*For the Year Ended December 31, 2007*

	<b>Maintenance and Repair Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$275,000	\$271,000	\$290,367	\$19,367
Fines and Forfeitures	27,000	37,066	37,066	0
Intergovernmental	3,900,000	4,078,133	4,319,831	241,698
Interest	25,000	139,631	139,631	0
Other	0	12,045	11,775	(270)
Total Revenues	<u>4,227,000</u>	<u>4,537,875</u>	<u>4,798,670</u>	<u>260,795</u>
EXPENDITURES:				
Current:				
Public Works				
Personal Services	1,947,174	1,929,758	1,560,549	369,209
Contractual Services	572,645	808,889	267,658	541,231
Materials and Supplies	1,154,438	1,519,483	1,063,541	455,942
Capital Outlay	287,058	433,841	358,186	75,655
Other	132,403	157,373	120,492	36,881
Capital Outlay	<u>1,083,326</u>	<u>1,492,472</u>	<u>971,681</u>	<u>520,791</u>
Total Expenditures	<u>5,177,044</u>	<u>6,341,816</u>	<u>4,342,107</u>	<u>1,999,709</u>
Excess of Revenues Over (Under) Expenditures	<u>(950,044)</u>	<u>(1,803,941)</u>	<u>456,563</u>	<u>2,260,504</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	<u>0</u>	<u>34,717</u>	<u>34,717</u>	<u>0</u>
Total Other Financing Sources and Uses	<u>0</u>	<u>34,717</u>	<u>34,717</u>	<u>0</u>
Net Change in Fund Balance	(950,044)	(1,769,224)	491,280	2,260,504
Fund Balance at Beginning of Year	2,255,397	2,255,397	2,255,397	0
Prior Year Encumbrances Appropriated	<u>250,044</u>	<u>250,044</u>	<u>250,044</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,555,397</u></u>	<u><u>\$736,217</u></u>	<u><u>\$2,996,721</u></u>	<u><u>\$2,260,504</u></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, 2007*

	<b>Public Assistance Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$5,675,000	\$5,285,000	\$5,301,802	\$16,802
Other	507,500	901,299	857,189	(44,110)
<b>Total Revenues</b>	<b>6,182,500</b>	<b>6,186,299</b>	<b>6,158,991</b>	<b>(27,308)</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Human Services				
Personal Services	3,224,828	3,199,922	3,193,589	6,333
Contractual Services	2,516,584	2,353,820	2,351,320	2,500
Materials and Supplies	106,340	134,868	134,868	0
Capital Outlay	45,431	66,485	66,485	0
Other	720,165	1,036,682	1,028,543	8,139
<b>Total Expenditures</b>	<b>6,613,348</b>	<b>6,791,777</b>	<b>6,774,805</b>	<b>16,972</b>
Excess of Revenues Over (Under) Expenditures	(430,848)	(605,478)	(615,814)	(10,336)
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In - Primary Government	185,000	185,000	207,000	22,000
Advances In	0	0	400,000	400,000
<b>Total Other Financing Sources and Uses</b>	<b>185,000</b>	<b>185,000</b>	<b>607,000</b>	<b>422,000</b>
Net Change in Fund Balance	(245,848)	(420,478)	(8,814)	411,664
Fund Balance at Beginning of Year	138,255	138,255	138,255	
Prior Year Encumbrances Appropriated	286,023	286,023	286,023	
<b>Fund Balance at End of Year</b>	<b>\$178,430</b>	<b>\$3,800</b>	<b>\$415,464</b>	<b>\$411,664</b>

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Fund*  
*For the Year Ended December 31, 2007*

<b>Seneca County Opportunity Center</b>				
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Property Taxes	\$4,394,000	\$4,531,956	\$4,532,975	\$1,019
Charges for Services		424,991	465,072	40,081
Intergovernmental	2,866,691	2,316,108	2,214,319	(101,789)
Rent	90,000	73,516	77,403	3,887
Contributions and Donations	4,200	20,260	20,260	0
Other	228,200	99,535	99,525	(10)
Total Revenues	7,583,091	7,466,366	7,409,554	(56,812)
EXPENDITURES:				
Current:				
Health				
Personal Services	6,306,496	6,307,996	5,892,867	415,129
Contractual Services	1,608,772	1,449,918	1,292,649	157,269
Materials and Supplies	341,574	326,370	292,645	33,725
Capital Outlay	728,741	500,262	348,513	151,749
Other	4,782,801	5,316,054	508,560	4,807,494
Capital Outlay	6,373	480	480	0
Total Expenditures	13,774,757	13,901,080	8,335,714	5,565,366
Excess of Revenues Over (Under) Expenditures	(6,191,666)	(6,434,714)	(926,160)	5,508,554
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	5,800	0	0	0
Transfers Out - Primary Government	(7,000)	0	0	0
Total Other Financing Sources and Uses	(1,200)	0	0	0
Net Change in Fund Balance	(6,192,866)	(6,434,714)	(926,160)	5,508,554
Fund Balance at Beginning of Year	6,028,257	6,028,257	6,028,257	0
Prior Year Encumbrances Appropriated	648,698	648,698	648,698	0
Fund Balance at End of Year	\$484,089	\$242,241	\$5,750,795	\$5,508,554



**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, 2007*

	<b>Real Estate Assessment Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$0	\$12,700	\$14,929	\$2,229
Licenses and Permits	0	75	75	0
Other	0	49	49	0
	0	12,824	15,053	2,229
Total Revenues	0	12,824	15,053	2,229
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Personal Services	150,050	150,050	82,808	67,242
Contractual Services	266,328	209,264	196,293	12,971
Materials and Supplies	11,907	11,183	4,189	6,994
Capital Outlay	12,635	12,000	0	12,000
Other	16,530	13,380	13,370	10
	457,450	395,877	296,660	99,217
Total Expenditures	457,450	395,877	296,660	99,217
Net Change in Fund Balance	(457,450)	(383,053)	(281,607)	101,446
Fund Balance at Beginning of Year	958,692	958,692	958,692	0
Prior Year Encumbrances Appropriated	72,900	72,900	72,900	0
Fund Balance at End of Year	\$574,142	\$648,539	\$749,985	\$101,446

*Continued*

**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, 2007*

	<b><i>Ditch Maintenance Fund</i></b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Special Assessments	\$187,312	\$194,865	\$194,865	\$0
Other	1,000	3,494	3,753	259
Total Revenues	<u>188,312</u>	<u>198,359</u>	<u>198,618</u>	<u>259</u>
EXPENDITURES:				
Current:				
Public Works				
Personal Services	97,079	121,000	96,736	24,264
Contractual Services	17,179	32,639	9,776	22,863
Materials and Supplies	17,266	35,229	17,148	18,081
Capital Outlay	5,255	5,000	0	5,000
Other	35,734	39,500	10,325	29,175
Capital Outlay	<u>54,792</u>	<u>172,987</u>	<u>101,481</u>	<u>71,506</u>
Total Expenditures	<u>227,305</u>	<u>406,355</u>	<u>235,466</u>	<u>170,889</u>
Net Change in Fund Balance	(38,993)	(207,996)	(36,848)	171,148
Fund Balance at Beginning of Year	179,050	179,050	179,050	0
Prior Year Encumbrances Appropriated	<u>38,992</u>	<u>38,992</u>	<u>38,992</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$179,049</u></u>	<u><u>\$10,046</u></u>	<u><u>\$181,194</u></u>	<u><u>\$171,148</u></u>

*Continued*

**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, 2007*

	<b>Child Support Enforcement Agency Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$180,000	\$192,000	\$194,748	\$2,748
Intergovernmental	625,000	635,000	905,019	270,019
Other	25,000	25,500	29,080	3,580
	<u>830,000</u>	<u>852,500</u>	<u>1,128,847</u>	<u>276,347</u>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Human Services				
Personal Services	656,054	656,054	631,314	24,740
Contractual Services	447,018	499,983	473,773	26,210
Materials and Supplies	5,106	3,000	3,000	0
Capital Outlay	2,911	0	0	0
Other	24,384	20,258	16,011	4,247
	<u>1,135,473</u>	<u>1,179,295</u>	<u>1,124,098</u>	<u>55,197</u>
Total Expenditures				
Excess of Revenues Over (Under) Expenditures	<u>(305,473)</u>	<u>(326,795)</u>	<u>4,749</u>	<u>331,544</u>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In - Primary Government	0	15,000	20,000	5,000
Advances Out	0	0	(400,000)	(400,000)
	<u>0</u>	<u>15,000</u>	<u>(380,000)</u>	<u>(395,000)</u>
Total Other Financing Sources and Uses				
Net Change in Fund Balance	<u>(305,473)</u>	<u>(311,795)</u>	<u>(375,251)</u>	<u>(63,456)</u>
Fund Balance at Beginning of Year	828,551	828,551	828,551	0
Prior Year Encumbrances Appropriated	56,419	56,419	56,419	0
Fund Balance (Deficit) at End of Year	<u>\$579,497</u>	<u>\$573,175</u>	<u>\$509,719</u>	<u>(\$63,456)</u>

*Continued*

**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, 2007*

	<b>DRETAC</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$85,000	\$126,229	\$126,229	\$0
Other	0	1,335	1,335	0
	85,000	127,564	127,564	0
Total Revenues				
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Personal Services	91,843	91,843	89,379	2,464
Contractual Services	3,883	9,798	9,794	4
Materials and Supplies	2,682	2,335	2,086	249
Capital Outlay		500	482	18
Other	2,147	1,709	1,688	21
	100,555	106,185	103,429	2,756
Total Expenditures				
Net Change in Fund Balance	(15,555)	21,379	24,135	2,756
Fund Balance at Beginning of Year	59,701	59,701	59,701	0
Prior Year Encumbrances Appropriated	3,553	3,553	3,553	0
Fund Balance at End of Year	\$47,699	\$84,633	\$87,389	\$2,756

*Continued*

**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, 2007*

	<b>Public Safety Building Fund</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Rent	\$4,000	\$4,000	\$3,890	(\$110)
Other	3,000	3,000	2,503	(497)
Total Revenues	<u>7,000</u>	<u>7,000</u>	<u>6,393</u>	<u>(607)</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Personal Services	4,486	5,506	5,360	146
Contractual Services	779	2,723	2,673	50
Materials and Supplies	610	564	500	64
Other	2,800	2,650	2,650	0
Total Expenditures	<u>8,675</u>	<u>11,443</u>	<u>11,183</u>	<u>260</u>
Net Change in Fund Balance	(1,675)	(4,443)	(4,790)	(347)
Fund Balance at Beginning of Year	4,349	4,349	4,349	0
Prior Year Encumbrances Appropriated	<u>675</u>	<u>675</u>	<u>675</u>	<u>0</u>
Fund Balance (Deficit) at End of Year	<u><u>\$3,349</u></u>	<u><u>\$581</u></u>	<u><u>\$234</u></u>	<u><u>(\$347)</u></u>

*Continued*

**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, 2007*

	<b><i>Dog &amp; Kennel Fund</i></b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$4,000	\$8,500	\$8,765	\$265
Licenses and Permits	150,000	160,000	162,029	2,029
Fines and Forfeitures	9,500	14,672	14,938	266
Contributions and Donations	0	819	824	5
	163,500	183,991	186,556	2,565
Total Revenues				
EXPENDITURES:				
Current:				
Health				
Personal Services	82,887	83,063	81,055	2,008
Contractual Services	45,132	45,994	45,232	762
Materials and Supplies	30,732	26,350	26,350	0
Capital Outlay	18,808	18,808	18,808	0
Other	5,766	3,800	3,800	0
	183,325	178,015	175,245	2,770
Total Expenditures				
Excess of Revenues Over (Under) Expenditures	(19,825)	5,976	11,311	5,335
OTHER FINANCING SOURCES AND USES:				
Proceeds from Sale of Capital Assets	0	160	160	0
Total Other Financing Sources and Uses	0	160	160	0
Net Change in Fund Balance	(19,825)	6,136	11,471	5,335
Fund Balance at Beginning of Year	20,443	20,443	20,443	0
Prior Year Encumbrances Appropriated	19,830	19,830	19,830	0
Fund Balance at End of Year	\$20,448	\$46,409	\$51,744	\$5,335

*Continued*

**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, 2007*

	<b>Allen Eiry Special Guardianship Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Other	\$50,000	\$50,074	\$50,074	\$0
Total Revenues	50,000	50,074	50,074	0
EXPENDITURES:				
Current:				
Human Services				
Personal Services	47,513	48,056	48,056	0
Contractual Services	800	800	800	0
Materials and Supplies	250	250	249	1
Other	1,617	930	684	246
Total Expenditures	50,180	50,036	49,789	247
Net Change in Fund Balance	(180)	38	285	247
Fund Balance at Beginning of Year	3,011	3,011	3,011	0
Prior Year Encumbrances Appropriated	181	181	181	0
Fund Balance at End of Year	\$3,012	\$3,230	\$3,477	\$247

*Continued*

**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, 2007*

	<b>Title V Delinquency Grant Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
EXPENDITURES:				
Current:				
General Government:				
Judicial				
Materials and Supplies	\$608	\$608	\$608	\$0
Total Expenditures	608	608	608	0
Net Change in Fund Balance	(608)	(608)	(608)	0
Prior Year Encumbrances Appropriated	608	608	608	0
Fund Balance at End of Year	\$0	\$0	\$0	\$0

*Continued*



**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Fund*  
*For the Year Ended December 31, 2007*

	<b>Thinking for a Change/Teen Intervene Grant Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$4,667	\$4,200	\$4,200	\$0
Total Revenues	4,667	4,200	4,200	0
EXPENDITURES:				
Current:				
Public Safety				
Contractual Services	4,667	4,667	4,666	1
Total Expenditures	4,667	4,667	4,666	1
Excess of Revenues Over (Under) Expenditures	0	(467)	(466)	1
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	0	467	467	0
Total Other Financing Sources and Uses	0	467	467	0
Net Change in Fund Balance	0	0	1	1
Fund Balance at End of Year	\$0	\$0	\$1	\$1

*Continued*

**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, 2007*

	<b>Workforce Investment Act Fund</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Intergovernmental	\$750,000	\$658,447	\$658,447	\$0
Other	0	226	226	0
<b>Total Revenues</b>	<b>750,000</b>	<b>658,673</b>	<b>658,673</b>	<b>0</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
<b>Human Services</b>				
Contractual Services	734,440	673,450	565,583	107,867
Materials and Supplies	10,000	0	0	0
Capital Outlay	10,000	0	0	0
Other	113,621	95,894	76,249	19,645
<b>Total Expenditures</b>	<b>868,061</b>	<b>769,344</b>	<b>641,832</b>	<b>127,512</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(118,061)</b>	<b>(110,671)</b>	<b>16,841</b>	<b>127,512</b>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers Out - Primary Government	0	(181,231)	(181,230)	1
<b>Total Other Financing Sources and Uses</b>	<b>0</b>	<b>(181,231)</b>	<b>(181,230)</b>	<b>1</b>
<b>Net Change in Fund Balance</b>	<b>(118,061)</b>	<b>(291,902)</b>	<b>(164,389)</b>	<b>127,513</b>
Fund Balance at Beginning of Year	39,805	39,805	39,805	0
Prior Year Encumbrances Appropriated	178,061	178,061	178,061	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$99,805</b>	<b>(\$74,036)</b>	<b>\$53,477</b>	<b>\$127,513</b>

*Continued*

**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, 2007*

	<b>E-911 Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Other	\$0	\$4	\$4	\$0
Total Revenues	0	4	4	0
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	4,958	5,858	5,854	4
Contractual Services	7,400	4,000	1,419	2,581
Materials and Supplies	1,107	1,062	20	1,042
Total Expenditures	13,465	10,920	7,293	3,627
Excess of Revenues Over (Under) Expenditures	(13,465)	(10,916)	(7,289)	3,627
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	8,000	8,000	8,000	0
Total Other Financing Sources and Uses	8,000	8,000	8,000	0
Net Change in Fund Balance	(5,465)	(2,916)	711	3,627
Fund Balance at Beginning of Year	12,760	12,760	12,760	0
Prior Year Encumbrances Appropriated	3,465	3,465	3,465	0
Fund Balance at End of Year	\$10,760	\$13,309	\$16,936	\$3,627

*Continued*

**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, 2007*

	<b>Community Corrections Grant Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$53,756	\$57,511	\$57,511	\$0
Other	0	44	44	0
Total Revenues	53,756	57,555	57,555	0
<b>EXPENDITURES:</b>				
<b>Current:</b>				
<b>Public Safety</b>				
Personal Services	20,905	53,880	53,060	820
Contractual Services	400	2,137	2,137	0
Materials and Supplies	2,000	2,018	2,018	0
Other	3,321	1,382	1,216	166
Total Expenditures	26,626	59,417	58,431	986
Excess of Revenues Over (Under) Expenditures	27,130	(1,862)	(876)	986
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers Out - Primary Government	(34)	(34)	(34)	0
Total Other Financing Sources and Uses	(34)	(34)	(34)	0
Net Change in Fund Balance	27,096	(1,896)	(910)	986
Fund Balance at Beginning of Year	2,901	2,901	2,901	0
Prior Year Encumbrances Appropriated	4,721	4,721	4,721	0
Fund Balance at End of Year	\$34,718	\$5,726	\$6,712	\$986

*Continued*

**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, 2007*

	<b><i>Work Release Fund</i></b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Charges for Services	\$5,000	\$8,500	\$8,260	(\$240)
Total Revenues	<u>5,000</u>	<u>8,500</u>	<u>8,260</u>	<u>(240)</u>
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	3,551	3,551	559	2,992
Contractual Services	300	300	300	0
Materials and Supplies	534	500	500	0
Total Expenditures	<u>4,385</u>	<u>4,351</u>	<u>1,359</u>	<u>2,992</u>
Net Change in Fund Balance	615	4,149	6,901	2,752
Fund Balance at Beginning of Year	10,487	10,487	10,487	0
Prior Year Encumbrances Appropriated	<u>34</u>	<u>34</u>	<u>34</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$11,136</u></u>	<u><u>\$14,670</u></u>	<u><u>\$17,422</u></u>	<u><u>\$2,752</u></u>

*Continued*

**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, 2007*

	<b>Children Services Fund</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Intergovernmental	\$850,000	\$1,040,000	\$1,068,900	\$28,900
Other	66,000	69,800	65,862	(3,938)
<b>Total Revenues</b>	<u>916,000</u>	<u>1,109,800</u>	<u>1,134,762</u>	<u>24,962</u>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Human Services				
Contractual Services	1,585,019	1,599,256	1,590,866	8,390
Other	50,084	30,060	20,060	10,000
<b>Total Expenditures</b>	<u>1,635,103</u>	<u>1,629,316</u>	<u>1,610,926</u>	<u>18,390</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(719,103)</u>	<u>(519,516)</u>	<u>(476,164)</u>	<u>43,352</u>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In - Primary Government	650,000	650,000	650,000	0
Transfers Out - Primary Government	(50,000)	(150,000)	(116,055)	33,945
<b>Total Other Financing Sources and Uses</b>	<u>600,000</u>	<u>500,000</u>	<u>533,945</u>	<u>33,945</u>
<b>Net Change in Fund Balance</b>	(119,103)	(19,516)	57,781	77,297
<b>Fund Balance at Beginning of Year</b>	127,242	127,242	127,242	0
<b>Prior Year Encumbrances Appropriated</b>	119,103	119,103	119,103	0
<b>Fund Balance at End of Year</b>	<u><u>\$127,242</u></u>	<u><u>\$226,829</u></u>	<u><u>\$304,126</u></u>	<u><u>\$77,297</u></u>

*Continued*

**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, 2007*

	<b>Foster Children Donations Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Contributions and Donations	\$3,000	\$6,000	\$7,574	\$1,574
Total Revenues	3,000	6,000	7,574	1,574
EXPENDITURES:				
Current:				
Human Services				
Other	7,075	7,057	7,057	0
Total Expenditures	7,075	7,057	7,057	0
Net Change in Fund Balance	(4,075)	(1,057)	517	1,574
Fund Balance at Beginning of Year	10,383	10,383	10,383	0
Prior Year Encumbrances Appropriated	3,075	3,075	3,075	0
Fund Balance at End of Year	\$9,383	\$12,401	\$13,975	\$1,574

*Continued*

**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, 2007*

	<b>Recycling and Litter Prevention Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
EXPENDITURES:				
Current:				
Conservation and Recreation				
Personal Services	\$100	\$76	\$76	\$0
Other	1,249	1,332	1,332	0
	1,349	1,408	1,408	0
Total Expenditures	1,349	1,408	1,408	0
Net Change in Fund Balance	(1,349)	(1,408)	(1,408)	0
Fund Balance at Beginning of Year	1,408	1,408	1,408	0
Fund Balance at End of Year	\$59	\$0	\$0	\$0

*Continued*



**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, 2007*

	<b>EMS LGRAF Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Other	\$0	\$78	\$78	\$0
Total Revenues	0	78	78	0
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	17,500	17,500	12,752	4,748
Contractual Services	47,500	47,500	47,500	0
Materials and Supplies	3,000	3,000	3,000	0
Capital Outlay	50,000	50,000	0	50,000
Other	56,200	56,200	56,200	0
Total Expenditures	174,200	174,200	119,452	54,748
Excess of Revenues Over (Under) Expenditures	(174,200)	(174,122)	(119,374)	54,748
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	154,200	154,200	154,200	0
Total Other Financing Sources and Uses	154,200	154,200	154,200	0
Net Change in Fund Balance	(20,000)	(19,922)	34,826	54,748
Fund Balance at Beginning of Year	59,494	59,494	59,494	0
Prior Year Encumbrances Appropriated	20,000	20,000	20,000	0
Fund Balance at End of Year	\$59,494	\$59,572	\$114,320	\$54,748

*Continued*

**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, 2007*

<b>Probate Court Programs Fund</b>				
	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$49,700	\$46,174	\$45,625	(\$549)
Fines and Forfeitures	30,000	26,006	26,006	0
Other	0	588	588	0
	<u>79,700</u>	<u>72,768</u>	<u>72,219</u>	<u>(549)</u>
<b>Total Revenues</b>				
<b>EXPENDITURES:</b>				
<b>Current:</b>				
<b>General Government:</b>				
<b>Judicial</b>				
Personal Services	18,626	18,626	12,389	6,237
Contractual Services	35,492	41,744	34,300	7,444
Materials and Supplies	3,204	4,524	2,709	1,815
Capital Outlay	12,000	29,582	28,548	1,034
Other	3,800	4,400	1,650	2,750
Human Services				
Other	21,700	15,680	15,680	0
	<u>94,822</u>	<u>114,556</u>	<u>95,276</u>	<u>19,280</u>
<b>Total Expenditures</b>				
Net Change in Fund Balance	(15,122)	(41,788)	(23,057)	18,731
Fund Balance at Beginning of Year	101,663	101,663	101,663	0
Prior Year Encumbrances Appropriated	16,346	16,346	16,346	0
Fund Balance at End of Year	<u>\$102,887</u>	<u>\$76,221</u>	<u>\$94,952</u>	<u>\$18,731</u>

*Continued*

**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, 2007*

	<b>CDBG Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$5,000	\$5,000	\$5,000	\$0
Interest	10,200	10,690	9,478	(1,212)
Other	6,683	35,628	36,681	1,053
<b>Total Revenues</b>	<b>21,883</b>	<b>51,318</b>	<b>51,159</b>	<b>(159)</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Community and Economic Development				
Personal Services	4,729	4,251	3,315	936
Contractual Services	0	169,186	168,186	1,000
Materials and Supplies	712	341	86	255
Other	1,470	1,458	1,058	400
<b>Total Expenditures</b>	<b>6,911</b>	<b>175,236</b>	<b>172,645</b>	<b>2,591</b>
Net Change in Fund Balance	14,972	(123,918)	(121,486)	2,432
Fund Balance at Beginning of Year	352,692	352,692	352,692	0
Prior Year Encumbrances Appropriated	1,242	1,242	1,242	0
<b>Fund Balance at End of Year</b>	<b>\$368,906</b>	<b>\$230,016</b>	<b>\$232,448</b>	<b>\$2,432</b>

*Continued*

**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, 2007*

	<b>Sheriff Highway Safety Grant Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$18,000	\$33,064	\$22,851	(\$10,213)
Other	0	0	26	26
Total Revenues	18,000	33,064	22,877	(10,187)
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	6,684	29,901	22,105	7,797
Total Expenditures	6,684	29,901	22,105	7,797
Excess of Revenues Over (Under) Expenditures	11,316	3,163	772	(2,390)
OTHER FINANCING SOURCES AND USES:				
Transfers Out - Primary Government	(314)	(314)	(314)	0
Total Other Financing Sources and Uses	(314)	(314)	(314)	0
Net Change in Fund Balance	11,002	2,849	458	(2,390)
Fund Balance at Beginning of Year	5,151	5,151	5,151	0
Fund Balance (Deficit) at End of Year	\$16,153	\$8,000	\$5,609	(\$2,390)

*Continued*

**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, 2007*

	<b>Drug Law Enforcement Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Fines and Forfeitures	\$6,000	\$0	\$0	\$0
Total Revenues	6,000	0	0	0
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Contractual Services	2,000			
Materials and Supplies	1,000			
Capital Outlay	1,000			
Other	2,000			
Total Expenditures	6,000	0	0	0
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0	\$0

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Fund*  
*For the Year Ended December 31, 2007*

	<b>Emergency Management Agency Fund</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Charges for Services	\$7,000	\$3,500	\$3,117	(\$383)
Intergovernmental	38,000	42,121	43,954	1,833
Other	0	6,300	6,154	(146)
<b>Total Revenues</b>	<u>45,000</u>	<u>51,921</u>	<u>53,225</u>	<u>1,304</u>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
<b>Public Safety</b>				
Personal Services	78,507	78,507	78,043	464
Contractual Services	26,347	51,474	47,337	4,137
Materials and Supplies	4,582	13,277	13,277	0
Capital Outlay	17,300	2,750	2,450	300
Other	662	700	700	0
<b>Total Expenditures</b>	<u>127,398</u>	<u>146,708</u>	<u>141,807</u>	<u>4,901</u>
Excess of Revenues Over (Under) Expenditures	<u>(82,398)</u>	<u>(94,787)</u>	<u>(88,582)</u>	<u>6,205</u>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In - Primary Government	69,800	69,800	69,800	0
<b>Total Other Financing Sources and Uses</b>	<u>69,800</u>	<u>69,800</u>	<u>69,800</u>	<u>0</u>
Net Change in Fund Balance	(12,598)	(24,987)	(18,782)	6,205
Fund Balance at Beginning of Year	24,009	24,009	24,009	0
Prior Year Encumbrances Appropriated	10,599	10,599	10,599	0
<b>Fund Balance at End of Year</b>	<u><u>\$22,010</u></u>	<u><u>\$9,621</u></u>	<u><u>\$15,826</u></u>	<u><u>\$6,205</u></u>

*Continued*

**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, 2007*

<b>Safe Communities Grant Fund</b>				
	Original Budget	Final Budget	Actual	Variance with Final Budget
OTHER FINANCING SOURCES AND USES:				
Transfers Out - Primary Government	(\$184)	(\$184)	(\$184)	\$0
Total Other Financing Sources and Uses	(184)	(184)	(184)	0
Net Change in Fund Balance	(184)	(184)	(184)	0
Fund Balance at Beginning of Year	184	184	184	0
Fund Balance at End of Year	\$0	\$0	\$0	\$0

**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, 2007*

	<b>Juvenile Court Programs Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$20,000	\$20,000	\$22,878	\$2,878
Fines and Forfeitures	22,600	17,537	17,074	(463)
Intergovernmental	0	4,045	4,045	0
Other	0	1,583	1,583	0
	42,600	43,165	45,580	2,415
Total Revenues				
EXPENDITURES:				
Current:				
General Government:				
Judicial				
Personal Services	23,010	23,110	16,244	6,866
Contractual Services	39,708	30,772	30,772	0
Materials and Supplies	7,800	7,936	7,936	0
Capital Outlay	500	15,165	14,386	779
Other	6,778	8,271	8,270	1
	77,796	85,254	77,608	7,646
Total Expenditures				
Net Change in Fund Balance	(35,196)	(42,089)	(32,028)	10,061
Fund Balance at Beginning of Year	60,431	60,431	60,431	0
Prior Year Encumbrances Appropriated	12,486	12,486	12,486	0
Fund Balance at End of Year	\$37,721	\$30,828	\$40,889	\$10,061



**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, 2007*

	<b>Victims of Crime Act Grant Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Fines and Forfeitures	\$21,150	\$45,453	\$46,064	\$611
Intergovernmental	124,183	110,918	111,264	346
Other	0	33	113	80
	<u>145,333</u>	<u>156,404</u>	<u>157,441</u>	<u>1,037</u>
Total Revenues				
EXPENDITURES:				
Current:				
Human Services				
Personal Services	144,456	130,703	121,414	9,289
Contractual Services	8,908	17,184	17,184	0
Materials and Supplies	4,036	4,036	4,036	0
Capital Outlay	1,180	460	460	0
Other	8,261	6,120	4,953	1,167
	<u>166,841</u>	<u>158,503</u>	<u>148,047</u>	<u>10,456</u>
Total Expenditures				
Net Change in Fund Balance	(21,508)	(2,099)	9,394	11,493
Fund Balance at Beginning of Year	54,455	54,455	54,455	0
Prior Year Encumbrances Appropriated	<u>3,830</u>	<u>3,830</u>	<u>3,830</u>	<u>0</u>
Fund Balance at End of Year	<u>\$36,777</u>	<u>\$56,186</u>	<u>\$67,679</u>	<u>\$11,493</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, 2007*

	<b>Real Estate Tax Escrow Interest Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Interest	\$500	\$2,540	\$2,155	(\$385)
Total Revenues	500	2,540	2,155	(385)
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Personal Services	826	826	229	597
Contractual Services	300	300	173	127
Materials and Supplies	300	300	0	300
Total Expenditures	1,426	1,426	402	1,024
Net Change in Fund Balance	(926)	1,114	1,753	639
Fund Balance at Beginning of Year	3,724	3,724	3,724	
Fund Balance at End of Year	\$ 2,798	\$ 4,838	\$ 5,477	\$ 639

**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, 2007*

	<b>Citizens Corp Program Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$10,500	\$2,941	\$2,941	\$0
Total Revenues	10,500	2,941	2,941	0
EXPENDITURES:				
Current:				
Public Safety				
Contractual Services	5,400	0	0	0
Materials and Supplies	4,100	1,941	1,932	9
Capital Outlay	1,000	1,000	985	15
Total Expenditures	10,500	2,941	2,917	24
Net Change in Fund Balance	0	0	24	24
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$0	\$0	\$24	\$24

*Continued*

**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, 2007*

	<b>Victim Assistance Court Fines Fund</b>			Variance with Final Budget
	Original Budget	Final Budget	Actual	
REVENUES:				
Fines and Forfeitures	\$315	\$1,047	\$1,047	\$0
Contributions and Donations	0	750	750	0
Total Revenues	315	1,797	1,797	0
EXPENDITURES:				
Current:				
Human Services				
Contractual Services	546	346	346	0
Materials and Supplies	813	1,100	1,100	0
Other	1,071	1,183	1,183	0
Total Expenditures	2,430	2,629	2,629	0
Net Change in Fund Balance	(2,115)	(832)	(832)	0
Fund Balance at Beginning of Year	1,552	1,552	1,552	0
Prior Year Encumbrances Appropriated	1,029	1,029	1,029	0
Fund Balance at End of Year	\$466	\$1,749	\$1,749	\$0

*Continued*

**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, 2007*

	<b>Zero Tolerance Fund</b>			Variance with Final Budget
	Original Budget	Final Budget	Actual	
REVENUES:				
Intergovernmental	\$58,704	\$84,888	\$84,888	\$0
Other	0	0	29	29
Total Revenues	<u>58,704</u>	<u>84,888</u>	<u>84,917</u>	<u>29</u>
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	53,223	50,417	50,406	11
Materials and Supplies	2,993	1,500	1,500	0
Capital Outlay	0	10,487	10,487	0
Other	0	20,000	20,000	0
Total Expenditures	<u>56,216</u>	<u>82,404</u>	<u>82,393</u>	<u>11</u>
Net Change in Fund Balance	2,488	2,484	2,524	40
Fund Balance at Beginning of Year	11,024	11,024	11,024	0
Prior Year Encumbrances Appropriated	<u>1,493</u>	<u>1,493</u>	<u>1,493</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$15,005</u></u>	<u><u>\$15,001</u></u>	<u><u>\$15,041</u></u>	<u><u>\$40</u></u>

*Continued*

**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, 2007*

	<b>Hazardous Materials Fund</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Reimbursements	\$0	\$47,438	\$47,438	\$0
Total Revenues	<u>0</u>	<u>47,438</u>	<u>47,438</u>	<u>0</u>
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	5,902	6,802	6,741	61
Contractual Services	1,500	1,795	1,695	100
Materials and Supplies	4,164	2,598	2,000	598
Capital Outlay	1,000	1,000	0	1,000
Other	<u>0</u>	<u>47,438</u>	<u>47,438</u>	<u>0</u>
Total Expenditures	<u>12,566</u>	<u>59,633</u>	<u>57,874</u>	<u>1,759</u>
Excess of Revenues Over (Under) Expenditures	<u>(12,566)</u>	<u>(12,195)</u>	<u>(10,436)</u>	<u>1,759</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>0</u>
Total Other Financing Sources and Uses	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>0</u>
Net Change in Fund Balance	(4,566)	(4,195)	(2,436)	1,759
Fund Balance at Beginning of Year	28,446	28,446	28,446	0
Prior Year Encumbrances Appropriated	<u>1,566</u>	<u>1,566</u>	<u>1,566</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$25,446</u></u>	<u><u>\$25,817</u></u>	<u><u>\$27,576</u></u>	<u><u>\$1,759</u></u>

*Continued*

**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, 2007*

	<b>Youth Center JAIBG Grant Fund</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Intergovernmental	\$25,000	\$15,000	\$15,000	\$0
Other	0	13	13	0
Total Revenues	<u>25,000</u>	<u>15,013</u>	<u>15,013</u>	<u>0</u>
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	21,256	25,000	24,037	963
Other	3,744	1,694	1,657	37
Total Expenditures	<u>25,000</u>	<u>26,694</u>	<u>25,694</u>	<u>1,000</u>
Net Change in Fund Balance	0	(11,681)	(10,681)	1,000
Fund Balance at Beginning of Year	<u>11,694</u>	<u>11,694</u>	<u>11,694</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$11,694</u></u>	<u><u>\$13</u></u>	<u><u>\$1,013</u></u>	<u><u>\$1,000</u></u>

*Continued*

**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, 2007*

	<b>Clerk of Courts Title Administration Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$158,600	\$158,282	\$156,863	(\$1,419)
Other	0	181	181	0
	158,600	158,463	157,044	(1,419)
Total Revenues				
EXPENDITURES:				
Current:				
General Government:				
Judicial				
Personal Services	161,703	161,703	160,539	1,164
Contractual Services	2,000	2,000	2,000	0
Materials and Supplies	4,515	3,026	3,026	0
Capital Outlay	2,000	2,000	2,000	0
Other	3,000	3,000	3,000	0
	173,218	171,729	170,565	1,164
Total Expenditures				
Net Change in Fund Balance	(14,618)	(13,266)	(13,521)	(255)
Fund Balance at Beginning of Year	151,432	151,432	151,432	0
Prior Year Encumbrances Appropriated	1,514	1,514	1,514	0
Fund Balance (Deficit) at End of Year	\$138,328	\$139,680	\$139,425	(\$255)

*Continued*



**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, 2007*

	<b>Recorder Equipment Fund</b>			Variance with Final Budget
	Original Budget	Final Budget	Actual	
REVENUES:				
Charges for Services	\$30,000	\$30,000	\$36,120	\$6,120
Total Revenues	30,000	30,000	36,120	6,120
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Contractual Services	43,002	122,508	93,733	28,775
Capital Outlay	10,000	10,000	6,600	3,400
Total Expenditures	53,002	132,508	100,333	32,175
Net Change in Fund Balance	(23,002)	(102,508)	(64,213)	38,295
Fund Balance at Beginning of Year	110,453	110,453	110,453	0
Prior Year Encumbrances Appropriated	31,002	31,002	31,002	0
Fund Balance at End of Year	<u>\$118,453</u>	<u>\$38,947</u>	<u>\$77,242</u>	<u>\$38,295</u>

*Continued*

**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, 2007*

	<b>Washington Street Bridge Fund</b>			Variance with Final Budget
	Original Budget	Final Budget	Actual	
REVENUES:				
Contributions and Donations	\$300	\$300	\$100	(\$200)
Total Revenues	300	300	100	(200)
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Contractual Services	457	330	330	0
Total Expenditures	457	330	330	0
Net Change in Fund Balance	(157)	(30)	(230)	(200)
Fund Balance at Beginning of Year	7,068	7,068	7,068	0
Prior Year Encumbrances Appropriated	157	157	157	0
Fund Balance (Deficit) at End of Year	<u>\$7,068</u>	<u>\$7,195</u>	<u>\$6,995</u>	<u>(\$200)</u>

*Continued*

**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, 2007*

	<b><i>Delinquent Care and Custody Grant Fund</i></b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$211,898	\$203,105	\$203,105	\$0
Other	0	258	258	0
Total Revenues	211,898	203,363	203,363	0
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	207,267	200,281	167,597	32,684
Contractual Services	3,660	2,455	2,455	0
Total Expenditures	210,927	202,736	170,052	32,684
Net Change in Fund Balance	971	627	33,311	32,684
Fund Balance at Beginning of Year	337	337	337	0
Fund Balance at End of Year	\$1,308	\$964	\$33,648	\$32,684

*Continued*

**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, 2007*

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

*Continued*

**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, 2007*

	<i>Annexation Petition Fund</i>			Variance with Final Budget
	Original Budget	Final Budget	Actual	
REVENUES:				
Charges for Services	\$700	\$700	\$700	\$0
Total Revenues	700	700	700	0
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Contractual Services	346	379	379	0
Materials and Supplies	188	27	27	0
Other	400	294	294	0
Total Expenditures	934	700	700	0
Net Change in Fund Balance	(234)	0	0	0
Fund Balance at Beginning of Year	637	637	637	0
Prior Year Encumbrances Appropriated	234	234	234	0
Fund Balance at End of Year	<u>\$637</u>	<u>\$871</u>	<u>\$871</u>	<u>\$0</u>

*Continued*

**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, 2007*

	<b>METRICH-Drug Law Enforcement Fund</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Fines and Forfeitures	\$10,000	\$721	\$731	\$10
Total Revenues	<u>10,000</u>	<u>721</u>	<u>731</u>	<u>10</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Contractual Services	4,000	0	0	0
Materials and Supplies	1,000	721	0	721
Capital Outlay	2,000	0	0	0
Other	<u>3,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>10,000</u>	<u>721</u>	<u>0</u>	<u>721</u>
Net Change in Fund Balance	0	0	731	731
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$731</u></u>	<u><u>\$731</u></u>

*Continued*

**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, 2007*

	<b>Location Based Response System Fund</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Intergovernmental	\$195,600	\$195,600	\$117,451	(\$78,149)
Total Revenues	<u>195,600</u>	<u>195,600</u>	<u>117,451</u>	<u>(78,149)</u>
EXPENDITURES:				
Current:				
Public Safety				
Contractual Services	195,600	195,600	195,600	0
Total Expenditures	<u>195,600</u>	<u>195,600</u>	<u>195,600</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>(78,149)</u>	<u>(78,149)</u>
OTHER FINANCING SOURCES AND USES:				
Advances In	0	0	190,600	190,600
Total Other Financing Sources and Uses	<u>0</u>	<u>0</u>	<u>190,600</u>	<u>190,600</u>
Net Change in Fund Balance	0	0	112,451	112,451
Fund Balance at Beginning of Year	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$5,000</u></u>	<u><u>\$5,000</u></u>	<u><u>\$117,451</u></u>	<u><u>\$112,451</u></u>

*Continued*

**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, 2007*

	<b>Title IV-E Grant Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$60,000	\$0	\$0	\$0
Total Revenues	60,000	0	0	0
EXPENDITURES:				
Current:				
General Government:				
Judicial				
Personal Services	45,000	0	0	0
Contractual Services	15,000	0	0	0
Total Expenditures	60,000	0	0	0
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0	\$0

*Continued*



**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Fund*  
*For the Year Ended December 31, 2007*

	<b>Common Pleas Court Programs Fund</b>			Variance with Final Budget
	Original Budget	Final Budget	Actual	
<b>REVENUES:</b>				
Charges for Services	\$21,200	\$22,400	\$22,062	(\$338)
Fines and Forfeitures	107,650	142,650	141,895	(755)
Other	0	4	4	0
<b>Total Revenues</b>	<b>128,850</b>	<b>165,054</b>	<b>163,961</b>	<b>(1,093)</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
<b>General Government:</b>				
<b>Legislative and Executive</b>				
Contractual Services	100	0	0	0
Materials and Supplies	900	615	0	615
Other	200	0	0	0
<b>Judicial</b>				
Personal Services	5,903	5,902	5,841	61
Contractual Services	14,954	14,193	17,849	(3,656)
Materials and Supplies	3,349	5,074	5,070	4
Capital Outlay	2,000	5,725	14,757	(9,032)
Other	1,000	1,000	8,825	(7,825)
<b>Total Expenditures</b>	<b>28,406</b>	<b>32,509</b>	<b>52,342</b>	<b>(19,833)</b>
<b>Net Change in Fund Balance</b>	<b>100,444</b>	<b>132,545</b>	<b>111,619</b>	<b>(20,926)</b>
<b>Fund Balance at Beginning of Year</b>	<b>326,030</b>	<b>326,030</b>	<b>326,030</b>	<b>0</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>1,503</b>	<b>1,503</b>	<b>1,503</b>	<b>0</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$427,977</b>	<b>\$460,078</b>	<b>\$439,152</b>	<b>(\$20,926)</b>

*Continued*

**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, 2007*

	<b>Homeland Security Grant Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
Fund Balance at Beginning of Year	\$1,858	\$1,858	\$1,858	\$0
Fund Balance at End of Year	\$1,858	\$1,858	\$1,858	\$0

*Continued*

**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, 2007*

	<b><i>Sheriff Programs Fund</i></b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Charges for Services	\$17,800	\$33,800	\$35,107	\$1,307
Licenses and Permits	1,500	3,060	3,710	650
Fines and Forfeitures	50	1,824	1,849	25
Intergovernmental	10,250	10,250	0	(10,250)
Other	200	200	0	(200)
<b>Total Revenues</b>	<u>29,800</u>	<u>49,134</u>	<u>40,666</u>	<u>(8,468)</u>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
<b>Public Safety</b>				
Personal Services	590	590	0	590
Contractual Services	1,416	2,930	2,730	200
Materials and Supplies	16,085	27,473	22,091	5,382
Capital Outlay	30,563	41,782	34,504	7,278
Other	9,448	20,983	20,783	200
<b>Total Expenditures</b>	<u>58,102</u>	<u>93,758</u>	<u>80,108</u>	<u>13,650</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(28,302)</u>	<u>(44,624)</u>	<u>(39,442)</u>	<u>5,182</u>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers Out - Primary Government	(79)	(79)	(79)	0
<b>Total Other Financing Sources and Uses</b>	<u>(79)</u>	<u>(79)</u>	<u>(79)</u>	<u>0</u>
<b>Net Change in Fund Balance</b>	(28,381)	(44,703)	(39,521)	5,182
<b>Fund Balance at Beginning of Year</b>	42,328	42,328	42,328	0
<b>Prior Year Encumbrances Appropriated</b>	<u>33,733</u>	<u>33,733</u>	<u>33,733</u>	<u>0</u>
<b>Fund Balance at End of Year</b>	<u><u>\$47,680</u></u>	<u><u>\$31,358</u></u>	<u><u>\$36,540</u></u>	<u><u>\$5,182</u></u>

*Continued*

**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, 2007*

	<b>FEMA Supplemental Planning Grant Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
EXPENDITURES:				
Current:				
Public Safety				
Contractual Services	\$1,833	\$1,833	\$1,833	\$0
Total Expenditures	1,833	1,833	1,833	0
Net Change in Fund Balance	(1,833)	(1,833)	(1,833)	0
Fund Balance at Beginning of Year	1,833	1,833	1,833	0
Fund Balance at End of Year	\$0	\$0	\$0	\$0

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Fund*  
*For the Year Ended December 31, 2007*

	<b>Safe Havens Grant Fund</b>			Variance with Final Budget
	Original Budget	Final Budget	Actual	
REVENUES:				
Intergovernmental	\$124,188	\$147,413	\$52,043	(\$95,370)
Total Revenues	124,188	147,413	52,043	(95,370)
EXPENDITURES:				
Current:				
Human Services				
Contractual Services	94,188	147,413	147,413	0
Total Expenditures	94,188	147,413	147,413	0
Net Change in Fund Balance	30,000	0	(95,370)	(95,370)
Fund Balance (Deficit) at Beginning of Year	(53,000)	(53,000)	(53,000)	0
Prior Year Encumbrances Appropriated	53,000	53,000	53,000	0
Fund Balance (Deficit) at End of Year	<u>\$30,000</u>	<u>\$0</u>	<u>(\$95,370)</u>	<u>(\$95,370)</u>

*Continued*

**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, 2007*

	<b>Help America Vote Act Grant Fund</b>			Variance with Final Budget
	Original Budget	Final Budget	Actual	
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Personal Services	\$3,000	\$0	\$0	\$0
Materials and Supplies	2,101	0	0	0
Capital Outlay	1,000	1,000	1,000	0
Other	1,802	3,954	3,954	0
Total Expenditures	<u>7,903</u>	<u>4,954</u>	<u>4,954</u>	<u>0</u>
Net Change in Fund Balance	(7,903)	(4,954)	(4,954)	0
Fund Balance at Beginning of Year	2,004	2,004	2,004	0
Prior Year Encumbrances Appropriated	<u>2,950</u>	<u>2,950</u>	<u>2,950</u>	<u>0</u>
Fund Balance (Deficit) at End of Year	<u><u>(\$2,949)</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 Fund*  
*For the Year Ended December 31, 2007*

	<b>MARCS Communications Grant Fund</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
EXPENDITURES:				
Current:				
Public Safety				
Capital Outlay	\$14,680	\$7,620	\$560	\$7,060
Total Expenditures	<u>14,680</u>	<u>7,620</u>	<u>560</u>	<u>7,060</u>
Net Change in Fund Balance	(14,680)	(7,620)	(560)	7,060
Fund Balance at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	<u>7,620</u>	<u>7,620</u>	<u>7,620</u>	<u>0</u>
Fund Balance (Deficit) at End of Year	<u><u>(\$7,060)</u></u>	<u><u>\$0</u></u>	<u><u>\$7,060</u></u>	<u><u>\$7,060</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, 2007*

	<b>Bond Retirement Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Interest	\$0	\$11,553	\$11,553	\$0
Rent	183,138	183,138	183,138	0
<i>Total Revenues</i>	183,138	194,691	194,691	0
EXPENDITURES:				
Debt Service:				
Principal Retirement	365,000	365,000	365,000	0
Interest and Fiscal Charges	272,783	272,783	272,783	0
<i>Total Expenditures</i>	637,783	637,783	637,783	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(454,645)	(443,092)	(443,092)	0
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	454,645	454,645	454,645	0
<i>Total Other Financing Sources and Uses</i>	454,645	454,645	454,645	0
<i>Net Change in Fund Balance</i>	0	11,553	11,553	0
<i>Fund Balance at Beginning of Year</i>	16,462	16,462	16,462	0
<i>Fund Balance at End of Year</i>	\$16,462	\$28,015	\$28,015	\$0

*Continued*



**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, 2007*

	<b>Capital Facilities Note Retirement Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Other	\$30,000	\$29,288	\$29,288	\$0
<i>Total Revenues</i>	30,000	29,288	29,288	0
EXPENDITURES:				
Debt Service:				
Principal Retirements	855,000	855,000	855,000	0
Interest and Fiscal Charges	42,750	42,750	36,236	6,514
<i>Total Expenditures</i>	897,750	897,750	891,236	6,514
<i>Excess of Revenues Over (Under) Expenditures</i>	(867,750)	(868,462)	(861,948)	6,514
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	82,750	200,998	200,998	0
Bond Anticipation Notes Issued	761,000	661,000	661,000	0
<i>Total Other Financing Sources and Uses</i>	843,750	861,998	861,998	0
<i>Net Change in Fund Balance</i>	(24,000)	(6,464)	50	6,514
<i>Fund Balance (Deficit) at Beginning of Year</i>	2,846	2,846	2,846	0
<i>Fund Balance (Deficit) at End of Year</i>	(\$21,154)	(\$3,618)	\$2,896	\$6,514

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Capital Projects Fund*  
*For the Year Ended December 31, 2007*

	<b>CDBG</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$567,029	\$409,011	\$402,011	(\$7,000)
Other	2,000	2,226	2,226	0
<b>Total Revenues</b>	<b>569,029</b>	<b>411,237</b>	<b>404,237</b>	<b>(7,000)</b>
EXPENDITURES:				
Capital Outlay	323,374	420,278	417,138	3,140
<i>Total Expenditures</i>	<i>323,374</i>	<i>420,278</i>	<i>417,138</i>	<i>3,140</i>
<i>Net Change in Fund Balance</i>	245,655	(9,041)	(12,901)	(3,860)
<i>Fund Balance (Deficit) at Beginning of Year</i>	(47,981)	(47,981)	(47,981)	0
<i>Prior Year Encumbrances Appropriated</i>	<i>57,335</i>	<i>57,335</i>	<i>57,335</i>	<i>0</i>
<i>Fund Balance (Deficit) at End of Year</i>	<i>\$255,009</i>	<i>\$313</i>	<i>(\$3,547)</i>	<i>(\$3,860)</i>

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Capital Projects Fund*  
*For the Year Ended December 31, 2007*

	<b>Sign Upgrade Project Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$64,200	\$63,486	\$63,486	\$0
<i>Total Revenues</i>	64,200	63,486	63,486	0
EXPENDITURES:				
Capital Outlay	64,200	51,985	51,985	0
<i>Total Expenditures</i>	64,200	51,985	51,985	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	11,501	11,501	0
OTHER FINANCING SOURCES AND USES:				
Transfers Out - Primary Government	0	(11,501)	(11,501)	0
<i>Total Other Financing Sources and Uses</i>	0	(11,501)	(11,501)	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance at Beginning of Year</i>	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*  
*Capital Projects Fund*  
*For the Year Ended December 31, 2007*

<b><i>EPA On-lot Septic Systems Grant Fund</i></b>				
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>REVENUES:</b>				
Interest	\$1,000	\$600	\$591	(\$9)
Other	9,000	3,442	3,066	(376)
<i>Total Revenues</i>	10,000	4,042	3,657	(385)
<b>EXPENDITURES:</b>				
Capital Outlay	1,351	2,960	2,921	39
Debt Service:				
Principal Retirement	5,314	5,314	5,314	0
<i>Total Expenditures</i>	6,665	8,274	8,235	39
<i>Net Change in Fund Balance</i>	3,335	(4,232)	(4,578)	(346)
<i>Fund Balance at Beginning of Year</i>	86,854	86,854	86,854	0
<i>Prior Year Encumbrances Appropriated</i>	61	61	61	0
<i>Fund Balance (Deficit) at End of Year</i>	\$90,250	\$82,683	\$82,337	(\$346)

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Capital Projects Fund*  
*For the Year Ended December 31, 2007*

	<b>Abbott's Bridge Replacement Grant Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$550,000	\$410,546	\$410,546	\$0
<i>Total Revenues</i>	550,000	410,546	410,546	0
EXPENDITURES:				
Capital Outlay	550,000	410,546	410,546	0
<i>Total Expenditures</i>	550,000	410,546	410,546	0
<i>Fund Balance (Deficit) at Beginning of Year</i>	(133,489)	(133,489)	(133,489)	0
<i>Prior Year Encumbrances Appropriated</i>	133,489	133,489	133,489	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*  
*Capital Projects Fund*  
*For the Year Ended December 31, 2007*

	<b>Federal Funds CR 60 Grant Fund</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Intergovernmental	\$33,409	\$33,409	\$33,409	\$0
<i>Total Revenues</i>	<u>33,409</u>	<u>33,409</u>	<u>33,409</u>	<u>0</u>
EXPENDITURES:				
Capital Outlay	69,592	33,409	33,409	0
<i>Total Expenditures</i>	<u>69,592</u>	<u>33,409</u>	<u>33,409</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(36,183)	0	0	0
<i>Fund Balance (Deficit) at Beginning of Year</i>	(69,592)	(69,592)	(69,592)	0
<i>Prior Year Encumbrances Appropriated</i>	<u>69,592</u>	<u>69,592</u>	<u>69,592</u>	<u>0</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>(\$36,183)</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 Fund*  
*For the Year Ended December 31, 2007*

	<b>TR 123 Bridge Replacement Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$29,345	\$29,345	\$29,345	\$0
<i>Total Revenues</i>	29,345	29,345	29,345	0
EXPENDITURES:				
Capital Outlay	43,201	29,345	29,345	0
<i>Total Expenditures</i>	43,201	29,345	29,345	0
<i>Net Change in Fund Balance</i>	(13,856)	0	0	0
<i>Fund Balance (Deficit) at Beginning of Year</i>	(43,201)	(43,201)	(43,201)	0
<i>Prior Year Encumbrances Appropriated</i>	43,201	43,201	43,201	0
<i>Fund Balance (Deficit) at End of Year</i>	(\$13,856)	\$0	\$0	\$0

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Capital Projects Fund*  
*For the Year Ended December 31, 2007*

	<b>Issue 2 Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$690,387	\$1,223,449	\$1,223,449	\$0
<i>Total Revenues</i>	690,387	1,223,449	1,223,449	0
EXPENDITURES:				
Capital Outlay	1,319,973	1,302,777	1,302,777	0
<i>Total Expenditures</i>	1,319,973	1,302,777	1,302,777	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(629,586)	(79,328)	(79,328)	0
OTHER FINANCING SOURCES AND USES:				
Transfers Out - Primary Government	0	(23,216)	(23,216)	0
<i>Total Other Financing Sources and Uses</i>	0	(23,216)	(23,216)	0
<i>Net Change in Fund Balance</i>	(629,586)	(102,544)	(102,544)	0
<i>Fund Balance (Deficit) at Beginning of Year</i>	102,544	102,544	102,544	0
<i>Fund Balance (Deficit) at End of Year</i>	(\$527,042)	\$0	\$0	\$0

*Continued*



**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Capital Projects Fund*  
*For the Year Ended December 31, 2007*

	<b><i>Courthouse Construction Fund</i></b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
EXPENDITURES:				
Capital Outlay	\$100,000	\$76,500	\$76,500	\$0
<i>Total Expenditures</i>	100,000	76,500	76,500	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(100,000)	(76,500)	(76,500)	0
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	100,000	100,000	100,000	0
<i>Total Other Financing Sources and Uses</i>	100,000	100,000	100,000	0
<i>Net Change in Fund Balance</i>	0	23,500	23,500	0
<i>Fund Balance at End of Year</i>	\$0	\$23,500	\$23,500	\$0

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Capital Projects Fund*  
*For the Year Ended December 31, 2007*

	<b>County Capital Projects Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Other	\$0	\$18,000	\$21,748	\$3,748
<i>Total Revenues</i>	0	18,000	21,748	3,748
EXPENDITURES:				
Capital Outlay	270,486	177,046	169,496	7,550
<i>Total Expenditures</i>	270,486	177,046	169,496	7,550
<i>Excess of Revenues Over (Under) Expenditures</i>	(270,486)	(159,046)	(147,748)	11,298
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	314,000	84,000	52,000	(32,000)
<i>Total Other Financing Sources and Uses</i>	314,000	84,000	52,000	(32,000)
<i>Net Change in Fund Balance</i>	43,514	(75,046)	(95,748)	(20,702)
<i>Fund Balance at Beginning of Year</i>	0	0	0	0
<i>Prior Year Encumbrances Appropriated</i>	75,486	75,486	75,486	0
<i>Fund Balance (Deficit) at End of Year</i>	\$119,000	\$440	(\$20,262)	(\$20,702)

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Capital Projects Fund*  
*For the Year Ended December 31, 2007*

	<b>TR 116 Bridge Replacement Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$297,800	\$710,746	\$710,746	\$0
<i>Total Revenues</i>	297,800	710,746	710,746	0
EXPENDITURES:				
Capital Outlay	446,600	710,746	710,746	0
<i>Total Expenditures</i>	446,600	710,746	710,746	0
<i>Net Change in Fund Balance</i>	(148,800)	0	0	0
<i>Fund Balance (Deficit) at Beginning of Year</i>	(297,800)	(297,800)	(297,800)	0
<i>Prior Year Encumbrances Appropriated</i>	297,800	297,800	297,800	0
<i>Fund Balance (Deficit) at End of Year</i>	(\$148,800)	\$0	\$0	\$0

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Capital Projects Fund*  
*For the Year Ended December 31, 2007*

	<b><i>Jail Expansion Fund</i></b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Interest	\$1,051	\$1,051	\$1,051	\$0
<i>Total Revenues</i>	1,051	1,051	1,051	0
EXPENDITURES:				
Capital Outlay	311,491	293,334	258,263	35,071
<i>Total Expenditures</i>	311,491	293,334	258,263	35,071
<i>Net Change in Fund Balance</i>	(310,440)	(292,283)	(257,212)	35,071
<i>Fund Balance at Beginning of Year</i>	70,860	70,860	70,860	0
<i>Prior Year Encumbrances Appropriated</i>	240,630	240,630	240,630	0
<i>Fund Balance at End of Year</i>	\$1,050	\$19,207	\$54,278	\$35,071

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Capital Projects Fund*  
*For the Year Ended December 31, 2007*

	<b>CROSSWAEH CBCF</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$336,744	\$372,557	\$372,557	\$0
Interest	0	2,061	2,060	(1)
<i>Total Revenues</i>	336,744	374,618	374,617	(1)
<b>EXPENDITURES:</b>				
Capital Outlay	177,853	207,899	207,899	0
<i>Total Expenditures</i>	177,853	207,899	207,899	0
<i>Excess of Revenues Over (Under) Expenditures</i>	158,891	166,719	166,718	(1)
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In - Primary Government	45,640	0	0	0
Advances Out	0	0	(300,000)	(300,000)
<i>Total Other Financing Sources and Uses</i>	45,640	0	(300,000)	(300,000)
<i>Net Change in Fund Balance</i>	204,531	166,719	(133,282)	(300,001)
<i>Fund Balance (Deficit) at Beginning of Year</i>	(29,160)	(29,160)	(29,160)	0
<i>Prior Year Encumbrances Appropriated</i>	170,268	170,268	170,268	0
<i>Fund Balance (Deficit) at End of Year</i>	\$345,639	\$307,827	\$7,826	(\$300,001)

**Seneca County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Enterprise Fund*  
*For the Year Ended December 31, 2007*

	<b><i>Emergency Medical Services Fund</i></b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>OPERATING REVENUES:</b>				
Charges for Services	\$6,500	\$10,500	\$10,120	(\$380)
Patient Fees	260,000	229,000	228,464	(536)
Other	1,000	2,000	1,631	(369)
<i>Total Operating Revenues</i>	<u>267,500</u>	<u>241,500</u>	<u>240,215</u>	<u>(1,285)</u>
<b>OPERATING EXPENSES:</b>				
Personal Services	118,334	99,948	99,948	0
Contractual Services	68,320	50,694	50,694	0
Materials and Supplies	37,589	51,770	51,770	0
Capital Outlay	19,000	11,833	11,833	0
Other	9,266	4,902	4,902	0
<i>Total Operating Expenses</i>	<u>252,509</u>	<u>219,147</u>	<u>219,147</u>	<u>0</u>
<i>Operating Income (Loss)</i>	<u>14,991</u>	<u>22,353</u>	<u>21,068</u>	<u>(1,285)</u>
<b>NON-OPERATING REVENUES (EXPENSES):</b>				
Operating Grants	2,000	2,000	0	(2,000)
Proceeds from Sale of Capital Assets	5,000	5,000	2,300	(2,700)
Advances In	0	0	110,000	110,000
Interest and Fiscal Charges	(8,000)	(7,629)	(7,629)	0
Principal Retirement	(36,000)	(36,000)	(36,000)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(37,000)</u>	<u>(36,629)</u>	<u>68,671</u>	<u>105,300</u>
<i>Income (Loss) Before Contributions and Transfers</i>	<u>(22,009)</u>	<u>(14,276)</u>	<u>89,739</u>	<u>104,015</u>
<i>Change in Net Assets</i>	(22,009)	(14,276)	89,739	104,015
<i>Net Assets (Deficit) at Beginning of Year</i>	(8,308)	(8,308)	(8,308)	0
<i>Prior Year Encumbrances Appropriated</i>	<u>23,175</u>	<u>23,175</u>	<u>23,175</u>	<u>0</u>
<i>Net Assets (Deficit) at End of Year</i>	<u><u>(\$7,142)</u></u>	<u><u>\$591</u></u>	<u><u>\$104,606</u></u>	<u><u>\$104,015</u></u>

*Continued*

**Seneca County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Enterprise Fund*  
*For the Year Ended December 31, 2007*

	<b>County Sewer District Fund</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>OPERATING REVENUES:</b>				
Charges for Services	\$100,000	\$116,000	\$129,771	\$13,771
Tap-In Fees	18,000	1,400	1,335	(65)
Other	253	453	421	(32)
<i>Total Operating Revenues</i>	<u>118,253</u>	<u>117,853</u>	<u>131,527</u>	<u>13,674</u>
<b>OPERATING EXPENSES:</b>				
Personal Services	51,283	51,284	50,646	638
Contractual Services	60,705	105,633	104,123	1,510
Materials and Supplies	2,196	7,038	2,288	4,750
Capital Outlay	10,353	20,000	7,989	12,011
Other	19,943	9,970	2,184	7,786
<i>Total Operating Expenses</i>	<u>144,480</u>	<u>193,925</u>	<u>167,230</u>	<u>26,695</u>
<i>Operating Income (Loss)</i>	<u>(26,227)</u>	<u>(76,072)</u>	<u>(35,703)</u>	<u>40,369</u>
Income (Loss) Before Contributions and Transfers	<u>(26,227)</u>	<u>(76,072)</u>	<u>(35,703)</u>	<u>40,369</u>
<i>Change in Net Assets</i>	<u>(26,227)</u>	<u>(76,072)</u>	<u>(35,703)</u>	<u>40,369</u>
<i>Net Assets at Beginning of Year</i>	120,520	120,520	120,520	0
<i>Prior Year Encumbrances Appropriated</i>	<u>26,227</u>	<u>26,227</u>	<u>26,227</u>	<u>0</u>
<i>Net Assets at End of Year</i>	<u><u>\$120,520</u></u>	<u><u>\$70,675</u></u>	<u><u>\$111,044</u></u>	<u><u>\$40,369</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, fees and state grants for use in acquisition and upkeep of parks located in the County as well as various programs including a nature based preschool. 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, 2007*

	<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	\$1,628,786	\$36,429,784	\$36,930,607	\$1,127,963
Property Taxes Receivable	29,553,364	43,044,946	44,924,370	27,673,940
Total Assets	<u>\$31,182,150</u>	<u>\$79,474,730</u>	<u>\$81,854,977</u>	<u>\$28,801,903</u>
LIABILITIES:				
Intergovernmental Payable	<u>\$31,182,150</u>	<u>\$79,474,866</u>	<u>\$81,855,113</u>	<u>\$28,801,903</u>
Total Liabilities	<u>\$31,182,150</u>	<u>\$79,474,866</u>	<u>\$81,855,113</u>	<u>\$28,801,903</u>
<b>Undivided Tax Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$183,772	\$2,286,792	\$2,237,696	\$232,868
Intergovernmental Receivable	874,243	916,080	874,243	916,080
Total Assets	<u>\$1,058,015</u>	<u>\$3,202,872</u>	<u>\$3,111,939</u>	<u>\$1,148,948</u>
LIABILITIES:				
Intergovernmental Payable	<u>\$1,058,015</u>	<u>\$3,373,383</u>	<u>\$3,282,450</u>	<u>\$1,148,948</u>
Total Liabilities	<u>\$1,058,015</u>	<u>\$3,373,383</u>	<u>\$3,282,450</u>	<u>\$1,148,948</u>
<b>Inheritance Tax Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$528,367	\$1,066,711	\$1,147,486	\$447,592
Total Assets	<u>\$528,367</u>	<u>\$1,066,711</u>	<u>\$1,147,486</u>	<u>\$447,592</u>
LIABILITIES:				
Intergovernmental Payable	<u>\$528,367</u>	<u>\$6,491,076</u>	<u>\$6,571,851</u>	<u>\$447,592</u>
Total Liabilities	<u>\$528,367</u>	<u>\$6,491,076</u>	<u>\$6,571,851</u>	<u>\$447,592</u>
<b>Unclassified Tax Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$118,274	\$5,277,758	\$5,311,320	\$84,712
Property Taxes Receivable	5,342,437	5,201,843	6,641,235	3,903,045
Total Assets	<u>\$5,460,711</u>	<u>\$10,479,601</u>	<u>\$11,952,555</u>	<u>\$3,987,757</u>
LIABILITIES:				
Intergovernmental Payable	<u>\$5,460,711</u>	<u>\$10,479,601</u>	<u>\$11,952,555</u>	<u>\$3,987,757</u>
Total Liabilities	<u>\$5,460,711</u>	<u>\$10,479,601</u>	<u>\$11,952,555</u>	<u>\$3,987,757</u>

*Continued*

**Seneca County, Ohio**  
*Combining Statements of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2007*

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>
<b>Local Government Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,691,343	\$2,691,343	\$0
Intergovernmental Receivable	1,634,481	1,818,356	1,634,481	1,818,356
Total Assets	<u>\$1,634,481</u>	<u>\$4,509,699</u>	<u>\$4,325,824</u>	<u>\$1,818,356</u>
LIABILITIES:				
Intergovernmental Payable	\$1,634,481	\$4,457,008	\$4,273,133	\$1,818,356
Total Liabilities	<u>\$1,634,481</u>	<u>\$4,457,008</u>	<u>\$4,273,133</u>	<u>\$1,818,356</u>
<b>Library Local Government Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,310,223	\$2,310,223	\$0
Intergovernmental Receivable	1,367,746	1,279,540	1,367,746	1,279,540
Total Assets	<u>\$1,367,746</u>	<u>\$3,589,763</u>	<u>\$3,677,969</u>	<u>\$1,279,540</u>
LIABILITIES:				
Intergovernmental Payable	\$1,367,746	\$3,346,957	\$3,435,163	\$1,279,540
Total Liabilities	<u>\$1,367,746</u>	<u>\$3,346,957</u>	<u>\$3,435,163</u>	<u>\$1,279,540</u>
<b>Emergency Planning Commission Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$86,354	\$39,326	\$37,108	\$88,572
Intergovernmental Receivable	4,188	0	4,188	0
Total Assets	<u>\$90,542</u>	<u>\$39,326</u>	<u>\$41,296</u>	<u>\$88,572</u>
LIABILITIES:				
Accrued Wages	\$148	\$158	\$148	\$158
Intergovernmental Payable	266	311	266	311
Undistributed Monies	88,230	35,138	36,096	87,272
Deposits Held and Due to Others	1,898	831	1,898	831
Total Liabilities	<u>\$90,542</u>	<u>\$36,438</u>	<u>\$38,408</u>	<u>\$88,572</u>
<b>County Law Library Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$61,609	\$61,609	\$0
Intergovernmental Receivable	4,854	4,693	4,854	4,693
Total Assets	<u>\$4,854</u>	<u>\$66,302</u>	<u>\$66,463</u>	<u>\$4,693</u>
LIABILITIES:				
Intergovernmental Payable	\$0	\$61,448	\$61,448	\$0
Deposits Held and Due to Others	4,854	4,693	4,854	4,693
Total Liabilities	<u>\$4,854</u>	<u>\$66,141</u>	<u>\$66,302</u>	<u>\$4,693</u>

*Continued*

**Seneca County, Ohio**  
*Combining Statements of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2007*

	<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	296,004	0	296,004	0
Total Assets	<u>\$296,004</u>	<u>\$504,282</u>	<u>\$800,286</u>	<u>\$0</u>
LIABILITIES:				
Intergovernmental Payable	\$296,004	\$385,343	\$681,347	\$0
Total Liabilities	<u>\$296,004</u>	<u>\$385,343</u>	<u>\$681,347</u>	<u>\$0</u>
<b>Soil and Water Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$2,170	\$377,398	\$361,499	\$18,069
Accounts Receivable	14,539	14,140	14,539	14,140
Total Assets	<u>\$16,709</u>	<u>\$391,538</u>	<u>\$376,038</u>	<u>\$32,209</u>
LIABILITIES:				
Accrued Wages	\$4,092	\$5,233	\$4,092	\$5,233
Intergovernmental Payable	4,075	5,724	4,075	5,724
Compensated Absences Payable	3,350	24,117	23,806	3,661
Undistributed Monies	4,865	376,999	364,815	17,049
Deposits Held and Due to Others	327	542	327	542
Total Liabilities	<u>\$16,709</u>	<u>\$412,615</u>	<u>\$397,115</u>	<u>\$32,209</u>
<b>Law Enforcement Trust Agency</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$1,995	\$302	\$2,126	\$171
Total Assets	<u>\$1,995</u>	<u>\$302</u>	<u>\$2,126</u>	<u>\$171</u>
LIABILITIES:				
Undistributed Monies	\$1,995	\$302	\$2,126	\$171
Total Liabilities	<u>\$1,995</u>	<u>\$302</u>	<u>\$2,126</u>	<u>\$171</u>

*Continued*

**Seneca County, Ohio**  
*Combining Statements of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2007*

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>
<b>MHRS Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$3,123,852	\$6,910,567	\$6,990,016	\$3,044,403
Accrued Interest Receivable	7	7	7	7
Accounts Receivable	335	0	335	0
Intergovernmental Receivable	320,634	236,223	320,634	236,223
Total Assets	<u>\$3,444,828</u>	<u>\$7,146,797</u>	<u>\$7,310,992</u>	<u>\$3,280,633</u>
LIABILITIES:				
Accrued Wages	\$3,379	\$4,233	\$3,379	\$4,233
Intergovernmental Payable	3,594	4,759	3,594	4,759
Compensated Absences Payable	12,387	38,765	35,350	15,802
Undistributed Monies	2,867,817	6,825,821	7,483,151	2,210,487
Deposits Held and Due to Others	557,651	1,045,352	557,651	1,045,352
Total Liabilities	<u>\$3,444,828</u>	<u>\$7,918,930</u>	<u>\$8,083,125</u>	<u>\$3,280,633</u>
<b>Forfeited Land Tax Sale Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$5,617	\$451	\$531	\$5,537
Total Assets	<u>\$5,617</u>	<u>\$451</u>	<u>\$531</u>	<u>\$5,537</u>
LIABILITIES:				
Undistributed Monies	\$5,617	\$451	\$531	\$5,537
Total Liabilities	<u>\$5,617</u>	<u>\$451</u>	<u>\$531</u>	<u>\$5,537</u>
<b>Regional Planning Commission Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$8,374	\$94,701	\$90,239	\$12,836
Accounts Receivable	0	7,707	0	7,707
Intergovernmental Receivable	41	0	41	0
Total Assets	<u>\$8,415</u>	<u>\$102,408</u>	<u>\$90,280</u>	<u>\$20,543</u>
LIABILITIES:				
Accrued Wages	\$1,372	\$1,807	\$1,372	\$1,807
Intergovernmental Payable	1,370	1,855	1,370	1,855
Compensated Absences Payable	5,000	10,256	9,709	5,547
Undistributed Monies	423	102,367	93,217	9,573
Deposits Held and Due to Others	250	1,761	250	1,761
Total Liabilities	<u>\$8,415</u>	<u>\$118,046</u>	<u>\$105,918</u>	<u>\$20,543</u>

*Continued*

**Seneca County, Ohio**  
*Combining Statements of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2007*

	Beginning Balance	Additions	Deductions	Ending Balance
<b>Board of Health Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$496,146	\$2,441,167	\$2,477,911	\$459,402
Accounts Receivable	199,027	88,707	199,027	88,707
Intergovernmental Receivable	68,792	31,791	68,792	31,791
Total Assets	<u>\$763,965</u>	<u>\$2,561,665</u>	<u>\$2,745,730</u>	<u>\$579,900</u>
LIABILITIES:				
Accrued Wages	\$23,019	\$27,738	\$23,019	\$27,738
Intergovernmental Payable	106,314	65,793	106,314	65,793
Compensated Absences Payable	64,809	149,506	124,836	89,479
Undistributed Monies	530,611	2,293,846	2,457,846	366,611
Deposits Held and Due to Others	39,212	30,279	39,212	30,279
Total Liabilities	<u>\$763,965</u>	<u>\$2,567,162</u>	<u>\$2,751,227</u>	<u>\$579,900</u>
<b>Lodging Tax Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents		\$64,494	\$63,674	\$820
Taxes Receivable	14,777	13,764	14,777	13,764
Total Assets	<u>\$14,777</u>	<u>\$78,258</u>	<u>\$78,451</u>	<u>\$14,584</u>
LIABILITIES:				
Undistributed Monies	\$14,481	\$63,481	\$77,962	
Deposits Held and Due to Others	296	14,584	296	14,584
Total Liabilities	<u>\$14,777</u>	<u>\$78,065</u>	<u>\$78,258</u>	<u>\$14,584</u>
<b>District Worker's Compensation Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$25,527	\$25,527	\$0
Total Assets	<u>\$0</u>	<u>\$25,527</u>	<u>\$25,527</u>	<u>\$0</u>
LIABILITIES:				
Undistributed Monies	\$0	\$25,527	\$25,527	\$0
Total Liabilities	<u>\$0</u>	<u>\$25,527</u>	<u>\$25,527</u>	<u>\$0</u>
<b>Ohio Elections Commission Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$270	\$3,345	\$1,025	\$2,590
Total Assets	<u>\$270</u>	<u>\$3,345</u>	<u>\$1,025</u>	<u>\$2,590</u>
LIABILITIES:				
Intergovernmental Payable	\$270	\$6,325	\$4,005	\$2,590
Total Liabilities	<u>\$270</u>	<u>\$6,325</u>	<u>\$4,005</u>	<u>\$2,590</u>

*Continued*

**Seneca County, Ohio**  
*Combining Statements of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2007*

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>
<b>Ohio Housing Trust Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$56,897	\$231,462	\$231,630	\$56,729
Accounts Receivable	1,220	688	1,220	688
Total Assets	<u>\$58,117</u>	<u>\$232,150</u>	<u>\$232,850</u>	<u>\$57,417</u>
LIABILITIES:				
Intergovernmental Payable	\$57,486	\$287,772	\$288,415	\$56,843
Deposits Held and Due to Others	631	574	631	574
Total Liabilities	<u>\$58,117</u>	<u>\$288,346</u>	<u>\$289,046</u>	<u>\$57,417</u>
<b>METRICH-Law Enforcement Trust Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$63,679	\$18,335	\$17,603	\$64,411
Total Assets	<u>\$63,679</u>	<u>\$18,335</u>	<u>\$17,603</u>	<u>\$64,411</u>
LIABILITIES:				
Undistributed Monies	\$63,481	\$18,335	\$17,542	\$64,274
Deposits Held and Due to Others	198	137	198	137
Total Liabilities	<u>\$63,679</u>	<u>\$18,472</u>	<u>\$17,740</u>	<u>\$64,411</u>
<b>Park District</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$14,932	\$62,059	\$39,231	\$37,760
Accrued Interest Receivable	66	0	66	0
Intergovernmental Receivable	0	137	0	137
Total Assets	<u>\$14,998</u>	<u>\$62,196</u>	<u>\$39,297</u>	<u>\$37,897</u>
LIABILITIES:				
Intergovernmental Payable	\$127	\$164	\$127	\$164
Undistributed Monies	14,871	62,130	39,290	37,711
Deposits Held and Due to Others		22		22
Total Liabilities	<u>\$14,998</u>	<u>\$62,316</u>	<u>\$39,417</u>	<u>\$37,897</u>
<b>Ohio Children's Trust Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$1	\$19,216	\$19,216	\$1
Total Assets	<u>\$1</u>	<u>\$19,216</u>	<u>\$19,216</u>	<u>\$1</u>
LIABILITIES:				
Intergovernmental Payable	\$1	\$19,216	\$19,216	\$1
Total Liabilities	<u>\$1</u>	<u>\$19,216</u>	<u>\$19,216</u>	<u>\$1</u>

*Continued*

**Seneca County, Ohio**  
*Combining Statements of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2007*

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>
<b>CROSSWAEH Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,056,164	\$2,056,164	\$0
Total Assets	<u>\$0</u>	<u>\$2,056,164</u>	<u>\$2,056,164</u>	<u>\$0</u>
LIABILITIES:				
Undistributed Monies	\$0	\$2,056,164	\$2,056,164	\$0
Total Liabilities	<u>\$0</u>	<u>\$2,056,164</u>	<u>\$2,056,164</u>	<u>\$0</u>
<b>Title II Wraparound Grant Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$45,713	\$33,715	\$11,998
Total Assets	<u>\$0</u>	<u>\$45,713</u>	<u>\$33,715</u>	<u>\$11,998</u>
LIABILITIES:				
Undistributed Monies	\$0	\$45,713	\$45,713	\$0
Deposits Held and Due to Others	0	11,998	0	11,998
Total Liabilities	<u>\$0</u>	<u>\$57,711</u>	<u>\$45,713</u>	<u>\$11,998</u>
<b>Dog Warden EPA Trust Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$2,365	\$16	\$0	\$2,381
Accrued Interest Receivable	1	1	1	1
Total Assets	<u>\$2,366</u>	<u>\$17</u>	<u>\$1</u>	<u>\$2,382</u>
LIABILITIES:				
Undistributed Monies	\$2,366	\$16	\$0	\$2,382
Total Liabilities	<u>\$2,366</u>	<u>\$16</u>	<u>\$0</u>	<u>\$2,382</u>
<b>County Courts Fund</b>				
ASSETS:				
Cash and Cash Equivalents in Segregated Accounts	\$233,539	\$177,882	\$23	\$411,398
Investments in Segregated Accounts	35,000	0	0	35,000
Accrued Interest Receivable	148	288	148	288
Accounts Receivable	355,223	1,968,380	1,978,122	345,481
Total Assets	<u>\$623,910</u>	<u>\$2,146,550</u>	<u>\$1,978,293</u>	<u>\$792,167</u>
LIABILITIES:				
Accrued Interest Payable	\$148	\$288	\$148	\$288
Undistributed Monies	373,176	5,787,344	5,608,214	552,306
Deposits Held and Due to Others	250,586	239,573	250,586	239,573
Total Liabilities	<u>\$623,910</u>	<u>\$6,027,205</u>	<u>\$5,858,948</u>	<u>\$792,167</u>

*Continued*



**Seneca County, Ohio**  
*Combining Statements of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2007*

	Beginning Balance	Additions	Deductions	Ending Balance
<b>Sheriff Agency Fund</b>				
ASSETS:				
Cash and Cash Equivalents in Segregated Accounts	\$63,415	\$9,011	\$25,182	\$47,244
Total Assets	<u>\$63,415</u>	<u>\$9,011</u>	<u>\$25,182</u>	<u>\$47,244</u>
LIABILITIES:				
Undistributed Monies	\$41,145	\$1,371,163	\$1,396,345	\$15,963
Deposits Held and Due to Others	22,270	595,357	586,346	31,281
Total Liabilities	<u>\$63,415</u>	<u>\$1,966,520</u>	<u>\$1,982,691</u>	<u>\$47,244</u>
<b>Payroll Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$24,551	\$22,036,651	\$22,032,842	\$28,360
Intergovernmental Receivable	410	0	410	0
Total Assets	<u>\$24,961</u>	<u>\$22,036,651</u>	<u>\$22,033,252</u>	<u>\$28,360</u>
LIABILITIES:				
Undistributed Monies	\$24,961	\$22,036,241	\$22,032,842	\$28,360
Total Liabilities	<u>\$24,961</u>	<u>\$22,036,241</u>	<u>\$22,032,842</u>	<u>\$28,360</u>
<b>Totals</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$6,346,402	\$85,055,396	\$85,674,623	\$5,727,175
Cash and Cash Equivalents in Segregated Accounts	296,954	186,893	25,205	458,642
Investments in Segregated Accounts	35,000	0	0	35,000
Accrued Interest Receivable	222	296	222	296
Accounts Receivable	570,344	2,079,622	2,193,243	456,723
Intergovernmental Receivable	4,571,393	4,286,820	4,571,393	4,286,820
Taxes Receivable	14,777	13,764	14,777	13,764
Property Taxes Receivable	34,895,801	48,246,789	51,565,605	31,576,985
Total Assets	<u>\$46,730,893</u>	<u>\$139,869,580</u>	<u>\$144,045,068</u>	<u>\$42,555,405</u>
LIABILITIES:				
Accrued Wages	\$32,010	\$39,169	\$32,010	\$39,169
Intergovernmental Payable	41,700,977	108,461,601	112,540,442	37,622,136
Accrued Interest Payable	148	288	148	288
Compensated Absences Payable	85,546	222,644	193,701	114,489
Undistributed Monies	4,034,039	41,101,038	41,737,381	3,397,696
Deposits Held and Due to Others	878,173	1,945,703	1,442,249	1,381,627
Total Liabilities	<u>\$46,730,893</u>	<u>\$151,770,443</u>	<u>\$155,945,931</u>	<u>\$42,555,405</u>

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# *Seneca County*

## *Statistical Section*





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

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

	2003	2004	2005	2006	2007
<i>Governmental Activities</i>					
Invested in Capital Assets, Net of Related Debt	\$46,955,578	\$48,733,697	\$49,455,297	\$56,151,440	\$56,950,976
Restricted	13,724,570	16,546,326	19,898,780	17,756,944	17,449,806
Unrestricted	<u>5,954,097</u>	<u>6,815,326</u>	<u>6,223,127</u>	<u>8,179,801</u>	<u>8,284,781</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>	<u>82,685,563</u>
<i>Business-Type Activities</i>					
Invested in Capital Assets, Net of Related Debt	736,380	831,482	1,519,412	1,611,617	1,298,197
Unrestricted	<u>197,721</u>	<u>341,930</u>	<u>304,355</u>	<u>238,709</u>	<u>424,231</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>	<u>1,722,428</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	58,249,173
Restricted	13,724,570	16,546,326	19,898,780	17,756,944	17,449,806
Unrestricted	<u>6,151,818</u>	<u>7,157,256</u>	<u>6,527,482</u>	<u>8,418,510</u>	<u>8,709,012</u>
Total Primary Government Net Assets	<u><u>\$67,568,346</u></u>	<u><u>\$73,268,761</u></u>	<u><u>\$77,400,971</u></u>	<u><u>\$83,938,511</u></u>	<u><u>\$84,407,991</u></u>

**Table 2**  
**Seneca County, Ohio**  
**Changes in Net Assets**  
**Last Five 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>



2007

\$5,790,704  
2,773,759  
6,752,848  
6,277,234  
7,820,101  
10,790,484  
995,390  
698,864  
0  
0  
305,815  
42,205,199

173,897  
300,020  
473,917

\$42,679,116

1,246,845  
989,709  
532,616  
368,215  
1,311,678  
18,269,114  
2,025,404  
24,743,581

172,189  
196,645  
0  
0  
368,834

\$25,112,415

(\$17,461,618)  
(105,083)  
(\$17,566,701)

*Continued*

**Table 2**  
**Seneca County, Ohio**  
**Changes in Net Assets**  
**Last Five 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/Capital Contributions	(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/Capital Contributions	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>

2007

\$6,833,091  
6,830,418  
1,632,974  
22,434  
1,395,081  
1,319,874  
25,124  
0  
0

18,058,996

260  
2,049  
0

(25,124)

(22,815)

\$18,036,181

\$597,378

(127,898)

\$469,480

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

	2003	2004	2005	2006	2007
<i>General Fund</i>					
Reserved	\$236,251	\$505,357	\$326,380	\$623,416	\$518,715
Unreserved	2,190,345	3,045,538	2,382,527	2,945,164	3,966,742
Total General Fund	<u>\$2,426,596</u>	<u>\$3,550,895</u>	<u>\$2,708,907</u>	<u>\$3,568,580</u>	<u>\$4,485,457</u>
<i>All Other Governmental Funds</i>					
Reserved	\$2,039,359	\$1,208,258	\$1,694,722	\$1,963,998	\$1,798,657
Unreserved, reported in:					
Special Revenue Funds	9,207,641	10,503,841	11,283,661	12,785,241	13,558,736
Debt Service Funds	(299,141)	42,726	22,676	19,964	30,910
Capital Projects Funds	(189,965)	208,709	961,293	(356,695)	124,957
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>	<u>\$15,513,260</u>

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

	2003	2004	2005	2006	2007
<b>Revenues</b>					
Property Taxes	\$5,841,635	\$6,071,860	\$6,592,269	\$6,228,384	\$6,863,785
Sales Taxes	5,591,033	6,539,151	5,727,145	6,831,027	6,830,418
Special Assessments	201,065	187,265	165,933	176,859	194,865
Charges for Services	3,345,723	2,999,574	3,067,772	3,837,287	3,108,575
Licenses and Permits	135,296	138,751	193,885	103,876	167,712
Fines and Forfeitures	294,760	408,837	447,470	474,767	462,279
Intergovernmental	20,154,331	21,515,265	23,001,623	27,121,458	23,521,256
Interest	320,215	304,386	543,481	1,259,598	1,375,170
Decrease in Fair Value of Investments	(15,886)	(7,269)	(41,622)	0	385,896
Gain on Sale of Investment	3,656	0	0	0	0
Rent	327,489	344,194	433,844	398,432	30,489
Contributions and Donations	35,430	37,291	10,985	6,671	69,113
Other	956,781	1,201,470	1,524,606	1,316,392	1,382,819
<i>Total Revenues</i>	<u>37,191,528</u>	<u>39,740,775</u>	<u>41,667,391</u>	<u>47,754,751</u>	<u>44,392,377</u>
<b>Expenditures</b>					
General Government					
Legislative and Executive	4,075,891	4,760,189	4,731,423	5,601,769	5,545,719
Judicial	2,313,136	2,414,118	2,514,343	2,432,432	2,665,937
Public Safety	4,616,140	5,140,496	5,661,208	5,800,053	6,390,299
Public Works	2,860,979	3,411,458	3,524,144	3,229,429	3,410,129
Health	6,765,262	7,495,799	7,306,117	7,381,125	7,755,262
Human Services	8,525,039	8,811,035	9,630,274	9,761,129	10,665,197
Conservation and Recreation	187,869	272,785	895,522	383,776	604,784
Community and Economic Development	516,254	53,258	128,182	64,438	189,401
Capital Outlay	6,935,842	3,576,607	5,193,067	11,067,866	4,407,572
Intergovernmental	0	387,845	0	0	0
Debt Service					
Principal	1,473,373	1,615,160	1,315,314	1,260,314	370,314
Interest and Fiscal Charges	324,023	338,663	324,614	324,016	309,019
<i>Total Expenditures</i>	<u>38,593,808</u>	<u>38,277,413</u>	<u>41,224,208</u>	<u>47,306,347</u>	<u>42,313,633</u>
Excess of Revenues Over(under) Expenditures	(1,402,280)	1,463,362	443,183	448,404	2,078,744
<b>Other Financing Sources(Uses)</b>					
Bond Anticipation Notes Issued	1,280,000	980,000	917,171	855,000	661,000
Proceeds from Sale of Capital Assets	700	30,377	1,007	6,425	132,885
Transfers In	882,245	1,953,269	2,993,741	2,197,975	1,960,438
Transfers Out	(1,034,598)	(2,097,069)	(3,198,272)	(2,197,975)	(1,960,438)
Current Refunding	0	0	0	0	(855,000)
<i>Total Other Financing Sources(Uses)</i>	<u>1,128,347</u>	<u>866,577</u>	<u>713,647</u>	<u>861,425</u>	<u>(61,115)</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>	<u>\$2,017,629</u>
Debt Service as a Percentage of Noncapital Expenditures	5.68%	5.63%	4.55%	4.37%	1.79%

**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 <sup>a</sup>	Public Utility	Less: Tax Exempt Property	Total Taxable Assessed Value	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value	Weighted Average
1998	593,348,640	111,110,916	67,040,720	(82,193,280)	689,306,996	1,981,070,185	34.79%	1.9%
1999	761,280,580	116,001,105	64,210,190	(95,094,460)	846,397,415	2,440,359,459	34.68%	1.9%
2000	772,401,830	122,775,786	64,155,820	(96,635,970)	862,697,466	2,494,767,084	34.58%	1.9%
2001	782,911,430	126,640,677	58,407,760	(97,125,450)	870,834,417	2,532,323,654	34.39%	1.9%
2002	821,731,850	103,285,862	59,561,100	(98,273,630)	886,305,182	2,547,850,001	34.79%	1.9%
2003	833,942,650	103,062,865	60,385,750	(103,295,060)	894,096,205	2,567,579,030	34.82%	1.9%
2004	849,089,180	96,187,241	58,333,290	(105,720,330)	897,889,381	2,574,947,794	34.87%	1.9%
2005	915,109,100	73,560,969	56,945,320	(111,810,790)	933,804,599	2,654,092,494	35.18%	1.9%
2006	931,618,820	51,575,387	55,628,000	(117,762,990)	921,059,217	2,594,817,555	35.50%	1.9%
2007	940,613,740	27,168,213	50,869,230	(120,284,910)	898,366,273	2,510,275,452	35.79%	1.9%

**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.

<sup>a</sup>Personal property is being phased out by the State of Ohio in favor of a Commercial Activity Tax(CAT). In 2008 the personal property tax will be zero.

In the future most valuation will be focused on Real Property taxes.

**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									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
<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	6.20	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	0.40	0.40	0.40	0.30	0.30	0.30	0.30	0.30	0.30
<b>Total Direct Rate</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>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	11.40	11.40	11.40	9.80	9.80	9.80	9.80	9.80	9.80	9.80
Bettsville	13.10	13.10	13.10	13.10	12.10	12.10	12.10	8.10	8.10	8.10
Bloomville	5.50	5.90	5.90	5.90	5.90	5.90	5.70	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	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90
<b>School District Rates</b>										
Arcadia	36.95	36.95	36.63	36.47	38.47	38.51	44.78	42.93	42.61	32.41
Bellevue	41.70	40.70	40.00	39.50	39.30	38.80	38.80	37.75	37.75	37.95
Bettsville	38.30	38.00	36.50	36.50	36.50	36.50	36.50	36.20	35.20	36.00
Buckeye-Central	45.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00	51.70
Carey EVSD	53.80	53.80	53.80	53.80	52.90	52.90	52.90	52.90	52.90	52.90
Clyde-Green Springs	46.60	46.45	46.35	46.25	46.10	46.50	46.45	51.45	50.95	51.00
Fostoria	52.88	52.88	52.88	51.38	55.68	55.68	65.31	60.56	60.56	60.16
Hopewell-Loudon	43.00	43.00	41.65	41.65	41.65	41.10	41.65	41.65	42.20	41.30
Lakota	43.10	42.00	41.80	41.80	41.70	41.45	41.45	41.50	36.40	42.90
Mohawk	36.90	36.90	36.90	36.90	36.90	42.89	42.89	42.89	42.81	42.13
New Riegel	38.00	42.32	42.32	42.32	42.32	42.32	42.32	42.32	40.50	40.50
Old Fort	42.00	42.00	42.00	42.00	46.30	46.30	46.30	46.30	46.30	46.30
Seneca East	40.30	40.30	40.30	38.30	30.30	30.30	30.30	38.99	38.99	38.99
Tiffin	44.80	44.80	47.55	47.55	47.55	47.55	52.55	52.55	52.55	52.55
Vanlue	45.85	44.39	44.00	43.94	43.86	43.66	39.54	46.07	45.89	44.83

**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									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
<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	1.50	1.50	1.50	1.50	1.50	1.50	3.25	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	1.00	1.00	1.00	1.00	0.50	1.00	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	1.80
Attica Venice Cemetary	0.90	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	0.00
Bascom Joint Ambulance District			1.20	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	1.00
NBS Joint Fire District										1.80

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
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%
2007	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	2007			1998		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Ohio American Water Company	\$12,646,710	1	1.41%	7,299,800	6	1.06%
Ohio Power Company	6,879,880	2	0.77%	\$19,989,270	1	2.90%
Norfolk & Southern Combined Railroad	6,433,860	3	0.72%	7,224,840	7	1.05%
North Central Electric	6,083,120	4	0.68%			
TKA Atlas Inc	5,033,348	5	0.56%	8,032,660	5	1.17%
Honeywell International/Bendix Autolite Corp	4,792,370	6	0.54%			
Church and Dwight Company Inc	3,719,250	7	0.42%	4,872,220	9	0.71%
Columbia Gas	3,666,210	8	0.41%	5,398,040	8	0.78%
Ameriwood Industries Inc.	3,559,470	9	0.40%			
Roppe Corp.	3,499,560	10	0.39%	4,656,930	10	0.68%
National Machinery				19,037,335	2	2.76%
Allied Signal Corp				11,059,400	3	1.60%
Ohio Bell				8,850,050	4	1.28%
<b>Total</b>	<b>\$56,313,778</b>		<b>6.30%</b>	<b>\$96,420,545</b>		<b>13.99%</b>

Source: Seneca County Auditor

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

Total Sales Tax Rate 1.5%

<b>1% Tax</b>	2003	2004	2005	2006	2007
Sales Tax Payments	\$1,849,056	\$1,818,794	\$1,890,248	\$1,755,841	\$1,728,216
Direct Pay Tax Return Payments	75,046	41,005	52,254	33,949	77,089
Seller's Use Tax Return Payments	255,227	331,130	338,419	384,745	354,390
Consumer's Use Tax Return Payments	150,136	85,032	121,368	139,644	224,828
Motor Vehicle Tax Payments	1,027,754	917,872	911,883	851,116	841,069
Watercraft and Outboard Motors	18,509	9,443	10,851	9,192	11,550
Department of Liquor Control	10,884	11,125	12,108	13,080	13,034
Sales Tax on Motor Vehicle Fuel Refunds	583	604	961	1,160	2,363
Sales/Use Tax Voluntary Payments	10,221	11,083	6,565	3,154	3,888
Statewide Master Numbers	1,104,155	1,120,928	1,213,007	1,301,409	1,236,415
Sales/Use Tax Assessment Payments	4,938	7,307	4,434	13,122	107,260
Streamlined Sales Tax Payments	0	0	0	14	813
Managed Audit Sales/Use Tax Payments	0	0	0	0	132
Sales/Use Tax Refunds Approved	(6,643)	(21,138)	(16,376)	(11,436)	(8,992)
1% Administrative Rotary Fund	(45,065)	(43,268)	(45,621)	(45,035)	(45,920)
Destination Sourcing Adjustment	0	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>\$4,546,135</b>

<b>1/2% Tax</b>	2003**	2004	2005	2006	2007
Sales Tax Payments	\$141,636	\$892,664	\$943,490	\$876,855	\$863,547
Direct Pay Tax Return Payments	2,602	19,930	24,268	17,023	20,242
Seller's Use Tax Return Payments	19,492	163,148	168,958	190,379	177,142
Consumer's Use Tax Return Payments	2,384	40,119	49,500	66,550	101,150
Motor Vehicle Tax Payments	101,661	457,500	455,207	425,373	420,231
Watercraft and Outboard Motors	2,023	4,609	5,397	4,562	5,773
Department of Liquor Control	853	5,563	6,054	6,540	6,517
Sales Tax on Motor Vehicle Fuel Refunds	51	302	480	580	1,181
Sales/Use Tax Voluntary Payments	248	1,619	3,283	1,579	1,945
Statewide Master Numbers	86,022	560,944	610,170	648,967	618,066
Sales/Use Tax Assessment Payments	0	709	1,130	3,556	53,531
Streamlined Sales Tax Payments	0	0	0	7	290
Managed Audit Sales/Use Tax Payments	0	0	0	0	66
Sales/Use Tax Refunds Approved	0	(2,413)	(5,296)	(4,419)	(4,327)
1% Administrative Rotary Fund	(3,570)	(21,471)	(22,679)	(22,405)	(22,653)
Destination Sourcing Adjustment	0	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>	<b>\$2,242,701</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	OPWC Loan	OWDA Loan	Sheriff Computer Loan	Capital Leases
1998	4,110,000	\$4,080,000	0.41%	\$138.23			\$162,312			
1999	4,105,000	3,825,000	0.32%	134.50	\$1,250,000		143,619			
2000	3,970,000	3,690,000	0.31%	130.53	1,210,000		103,926		\$92,735	
2001	3,830,000	3,550,000	0.29%	126.54	1,170,000		74,232		53,206	
2002	3,685,000	3,405,000	0.28%	122.33	1,130,000	\$150,000	44,539	106,283	11,023	
2003	3,535,000	3,255,000	0.26%	117.52	1,130,000	150,000	14,846	103,626		
2004	3,375,000	3,100,000	0.25%	112.48	845,000	135,000		98,312		
2005	3,210,000	2,935,000	0.23%	107.26	800,000	115,000		92,998		
2006	3,040,000	2,765,000	0.22%	102.08	755,000	100,000		87,684		
2007	2,855,000	2,585,000	0.22%	95.94	586,000	75,000		82,370		\$37,323

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	OPWC Loan	Capital Leases			
1998				8,352,312	0.65%	\$140.97
1999				9,323,619	0.71%	158.14
2000				9,066,661	0.67%	154.50
2001				8,677,438	0.64%	148.79
2002				8,531,845	0.61%	147.20
2003				8,188,472	0.56%	141.73
2004				7,553,312	0.52%	131.21
2005		\$13,347		7,166,345	0.48%	125.09
2006	\$180,000	12,662	\$19,510	6,959,856	0.45%	122.38
2007	144,000	11,977	13,007	6,389,677	0.40%	112.68

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**

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
General Bonded Debt Outstanding										
General obligation bonds	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	5,440,000
Percentage of estimated actual property value <sup>a</sup>	0.41%	0.32%	0.31%	0.29%	0.28%	0.26%	0.25%	0.23%	0.22%	0.21%
Per Capita <sup>b</sup>	138.23	134.50	130.53	126.54	122.33	117.52	112.48	107.26	102.08	95.94
Less: Exemptions										
Debt service fund cash	31,817	18,562	180,127	10,377	9,666	10,755	42,528	22,673	19,964	74,539
Jail Bonds	<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>	<u>2,585,000</u>
Total Exemptions	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	2,659,539
Total net debt applicable to debt limit	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	2,780,461
Legal Debt Limit <sup>c</sup>	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	20,959,157
Legal Debt Margin <sup>d</sup>	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	18,178,696
Legal Debt Margin as a percentage of the Legal Debt Limit	74.08%	74.03%	80.72%	86.17%	81.87%	82.94%	84.01%	85.41%	85.97%	86.73%

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, 2007**

<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>	\$5,440,000	100.00%	\$5,440,000
<b>Cities Wholly Within County</b>	7,965,000	100.00%	7,965,000
<b>Villages Wholly Within County</b>	785,000	100.00%	785,000
<b>Townships Wholly Within County</b>	44,000	100.00%	44,000
<b>School Districts Wholly Within County</b>	9,444,097	100.00%	9,444,097
<b>Entities not Wholly Within County:</b>			
City of Fostoria	3,814,988	64.74%	2,469,823
Village of Green Springs	0	55.98%	0
Bellevue Schools	0	10.00%	0
Clyde-Green Springs Schools	4,185,396	8.67%	362,874
Seneca East Schools	11,375,986	88.65%	10,084,812
Arcadia School	0	0.68%	0
Carey Schools	0	4.31%	0
Mohawk Schools	7,134,780	52.06%	3,714,366
Vanlue Schools	0	8.68%	0
Fostoria Schools	4,776,467	62.50%	2,985,292
Lakota Schools	9,900,000	36.50%	3,613,500
Buckeye Central Schools	8,445,000	0.25%	21,113
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>\$49,632,617</u>	46.85%	<u>\$23,251,779</u>
<b>Total Direct and Overlapping Debt</b>	<b>73,310,714</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
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	58,683	1,353,922,000	23,072	9,107	4.00%
2001	58,320	1,365,949,000	23,422	8,913	6.00%
2002	57,960	1,390,786,000	23,996	8,687	6.10%
2003	57,777	1,451,008,000	25,144	8,534	5.90%
2004	57,567	1,461,887,000	25,395	8,408	6.40%
2005	57,289	1,500,266,000	26,188	8,416	5.90%
2006	56,869	1,555,541,000	27,353	7,857	5.50%
2007*	56,705	1,601,183,000	28,237	8,893	5.90%

Source: Ohio Workforce Informer, Labor Market Info

\*Note-2007 Personal Income and Per Capita Personal Income are estimated based on 2006 income.

**Table 14**  
**Seneca County, Ohio**  
**Principal Employers**  
**Last Two Years**

<u>Employer</u>	<u>2007</u>			<u>2006</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>
Honeywell Automotive	623	1	2.13%	600	1	2.01%
Seneca County Government	585	2	2.00%	518	3	1.74%
Mercy Hospital	475	3	1.62%	521	2	1.75%
Tiffin Developmental Center	400	4	1.37%	410	5	1.38%
Tiffin City Schools	354	5	1.21%	343	7	1.15%
TKA Atlas	351	6	1.20%	300	9	1.01%
National Machinery LLC	327	7	1.12%	300	10	1.01%
Roppe Rubber Company	309	8	1.05%	350	6	1.17%
Heidelberg College	302	9	1.03%			
Fostoria City Schools	295	10	1.01%			
Ameriwood Industries				435	4	1.46%
Toledo Molding and Die				308	8	1.03%
Total County Employment	29,300			29,800		

\*Data for years prior to 2006 not available.

This information will be presented progressively in the future to make this table more meaningful.

Source: Ohio Workforce Informer and each Employer's records.



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

<b>Function/Program</b>	Full-time Equivalent Employees as of December 31				
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
<b><u>General Government</u></b>					
<i>Legislative &amp; Executive</i>					
Commissioners	5	6	6	6	6
Auditor	9	9	10	9	11
Treasurer	4	4	4	4	4
Prosecutor	10	12	12	11	11
Board of Elections	2	2	2	4	4
Building and Grounds	7	7	7	8	9
Recorder	3	3	3	3	4
<i>Judicial</i>					
Common Pleas I	5	5	5	5	4
Common Pleas II	5	5	5	5	4
Juvenile Court	11	12	14	11	10
Probate Court	5	7	4	5	6
Clerk of Courts	10	10	10	11	11
Law Library	1	1	0	1	1
<b><u>Public Safety</u></b>					
Sheriff	64	71	75	79	84
EMS	1	2	2	2	2
EMA	2	1	1	2	2
Youth Center	20	18	17	16	17
Coroner	1	1	1	1	1
Juvenile Probation	9	9	7	7	7
<b><u>Public Works</u></b>					
Engineer	32	34	34	29	27
Ditch Maintenance	3	3	3	4	4
Sewer District	1	1	1	1	1
<b><u>Health</u></b>					
SCOC	134	135	131	128	130
Dog Warden	2	2	2	2	2
<b><u>Human Services</u></b>					
Job & Family Services	76	70	73	73	73
CSEA	7	8	12	14	14
Veterans Services	4	4	4	4	4
Allen Eiry	1	2	1	0	1
Victim Assistance	2	2	2	2	2
<b><u>Conservation &amp; Recreation</u></b>					
Recycling	1	1	1	0	0
Museum	1	1	1	1	1
<b><u>Community &amp; Economic Development</u></b>					
CDBG	2	2	2	2	2
<b>Total Number of Full-Time Employees</b>	<b>440</b>	<b>450</b>	<b>452</b>	<b>450</b>	<b>459</b>

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

<i>Function/Program</i>	2003	2004	2005	2006	2007
<b>General Government</b>					
<i>Legislative &amp; Executive</i>					
Commissioners					
Total Square Footage	1,904	1,905	1,905	1,905	1,905
Auditor					
Total Square Footage	2,750	2,750	2,750	2,750	2,750
Treasurer					
Total Square Footage	1,450	1,450	1,450	1,450	1,450
Recorder					
Total Square Footage	1,570	1,570	1,570	1,570	1,570
Prosecutor					
Total Square Footage	2,500	2,500	2,500	2,500	2,500
Board of Elections					
Total Square Footage	3,320	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	3,613
Domestic Relations Court 1					
Total Square Footage	725	725	859	859	859
Common Pleas Court 2					
Total Square Footage	2,230	2,230	3,484	3,484	3,484
Domestic Relations Court 2					
Total Square Footage	408	408	638	638	638
Clerk of Courts - Legal Department					
Total Square Footage	1,940	1,940	2,282	2,282	2,282
Clerk of Courts - Title Department					
Total Square Footage	2,248	2,248	1,149	1,149	1,149
Sheriff					
Cruisers	13	19	20	21	29
Jail capacity	65	65	65	65	126
Engineer					
Heavy Equipment	31	32	32	33	34
Trucks	33	36	38	40	43
Road miles	369.064	369.064	369.064	369.064	369.064
Bridges	437	438	438	439	436
Culverts	93	97	102	106	107
School of Opportunity					
Buses	14	16	16	14	17
Job & Family Services					
Vehicles	16	15	14	14	14
County Sewer District					
Sewer Lines-linear feet	15,696	16,253	16,253	16,284	16,284

Source: Seneca County Auditor

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

Probate Court, continued					
Guardianships granted	62	74	52	41	61
Civil Actions (Claims, Insolvency, Complaints)	48	64	50	52	47
Adoptions	21	27	50	24	11
Engineer					
Bridges/Culverts replaced	14	16	14	12	12
Seal Coat (miles)	77	39	25	0	37
Road paving (miles)	9	9	16	3	11
Veterans Services					
Veteran Population	5,482	5,297	5,207	5,121	4,754
Cash Benefits Received	\$4,105,000	\$4,345,000	\$4,417,000	4,278,000	4,750,000
Claims Processed	712	787	708	1,593	1,701
Local Financial Assistance	\$73,476	\$151,431	\$155,874	115,950	150,343
Transports to VA Medical Facilities	1,039	1,076	1,178	1,246	1,333
School of Opportunity					
School enrollment	60	61	54	52	47
Early Intervention enrollment	149	149	184	172	166
Adult Services	267	254	264	252	249
Job & Family Services					
Prevention, Retention, Contingency Programs	\$339,653	\$389,097	\$312,396	\$576,313	\$824,443
Annual Food Stamps Issued	\$3,153,739	\$3,626,299	\$4,295,133	\$4,837,198	\$5,484,820
Food Stamp Households (monthly avg)	1,364	1,500	1,569	1,770	2,098
Child Support open cases	5,991	5,372	5,141	5,382	5,292
Abuse and Neglect assessments	679	558	495	575	590
Foster Children	50	119	113	114	91
Victim Assistance					
Victims served	n/a	1,152	1,010	1,045	1,366
Domestic Violence cases	n/a	201	136	142	122
Theft cases	n/a	186	171	144	188
Court Attendance	n/a	649	672	679	920
Dog Warden					
Dog Licenses sold	9,556	9,423	9,751	9,842	10,373
Kennel Licenses sold	104	114	114	91	83
Dogs redeemed by owners	72	132	118	392	119
Dogs adopted to new owners	81	64	98	175	189
Dogs surrendered by owners	12	16	20	41	12
County Sewer District					
Gallons Treated-Commercial	5,188,128	7,135,920	7,073,088	6,921,720	8,660,337
Gallons Treated-Residential	12,960,000	17,280,000	17,856,000	18,144,000	17,568,000
# Customers	90	120	124	126	122

Source: Department records





**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 5, 2008**