

# *SENECA COUNTY, OHIO*



*Comprehensive Annual Financial Report  
For The Year Ended December 31, 2008*

*Julie A. Adkins  
Seneca County Auditor*

*The Seneca County flag was designed by Tonia Hoffert, director of the Seneca County Museum, at the request of the Seneca County Commissioners and was adopted on February 10, 2003.*

*The design of the flag represents the County's history. The antique white color symbolizes the past. Blue stands for the Sandusky River, an influential geographical feature, which divides the county into two nearly equal parts. The shape of the flag is much like the shape of the county, which is almost a perfect rectangle. The phrase, "Seneca County-Where History Flows" was chosen in honor of all the history along the Sandusky River and the beginning of the county. The Seneca County Courthouse appears in the center of the flag because Tiffin is the county seat, and the courts represent the balance of state and local laws. The white stars represent the fifteen townships.*

*The county was organized on January 22, 1824, and was named for the Native American tribe known as the Seneca.*

*Seneca County, Ohio*

*COMPREHENSIVE*

*ANNUAL FINANCIAL REPORT*

*FOR THE YEAR ENDED DECEMBER 31, 2008*

*Julie A. Adkins*  
*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, 2008**

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

**JULIE A ADKINS  
AUDITOR**

**PHONE  
419-447-0692**

*June 9, 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, 2008. 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 2008, Seneca County had 1,140 farms. The county is the sixth largest in total farm acres in Ohio with approximately 268,000 acres of land in farms.*

*Seneca County is a leading producer of grain crops in Ohio. According to the 2008 Ohio Agricultural Statistics and Ohio Department of Agriculture Annual Report, Seneca County farmers ranked 10<sup>th</sup> in corn production with an average of 131 bushels per acre. Area producers ranked 15<sup>th</sup> in soybean production, 6<sup>th</sup> in wheat production and 10<sup>th</sup> in oat production. Soybeans averaged 30.5 bushels per acre, wheat averages 67.0 bushels per acre and oat averaged 68.2 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 and lambs, 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

*The new campus of Mercy Hospital of Tiffin is now open. The new hospital began treating patients at the end of July 2008. The \$60 million facility includes a 140,000 square foot hospital building and a 60,000 square foot medical office building. The hospital offers 67 private rooms, enhanced outpatient services and a fully equipped emergency room. The facility was built on a site annexed into the western end of the City of Tiffin.*

*On November 6, 2008, Lowe's Home Improvement Center opened to customers a 110,000 square foot facility on 15.4 acres at the western edge of the City of Tiffin near the corner of SR 18 and US 224. The store employs approximately 79 full time and 20 part time people.*

*On the east side of the County, in Attica, a communications tower project is underway. The communications tower system will consist of a 180' tower and 5 UHF radio repeaters. This project will address communication performance concern in the south east section of the County. This addition to the Seneca County Communications System will improve services for fire, EMS, law enforcement and the County's Emergency Operations Center. The cost of the project is estimated at \$151,500.*

*To aid area employers in addressing skills shortages the Seneca One Stop spent \$81,238 of Incumbent Worker Training funds to help 11 Seneca County employers train 237 employees. It assists employers in addressing skills shortages that could impact their ability to remain competitive in today's market and assists them in averting layoffs.*

## 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, 2008, the County's cash resources were divided into bank deposits, short-term investments and government securities.*

*The County Treasurer, custodian of all County monies, 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 \$100,827,661, 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 equipment breakdown coverage. 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 \$60,000 per policy year, and the aggregate stop loss is \$231,968. 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, 2008 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, 2007. 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 eighteen years 1990-2007. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

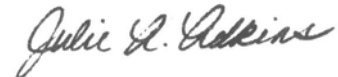
ACKNOWLEDGMENTS

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 nineteenth Comprehensive Annual Financial Report.

Sincerely,



Julie A Adkins  
Seneca County Auditor

**SENECA COUNTY, OHIO**  
**ELECTED OFFICIALS**  
*December 31, 2008*

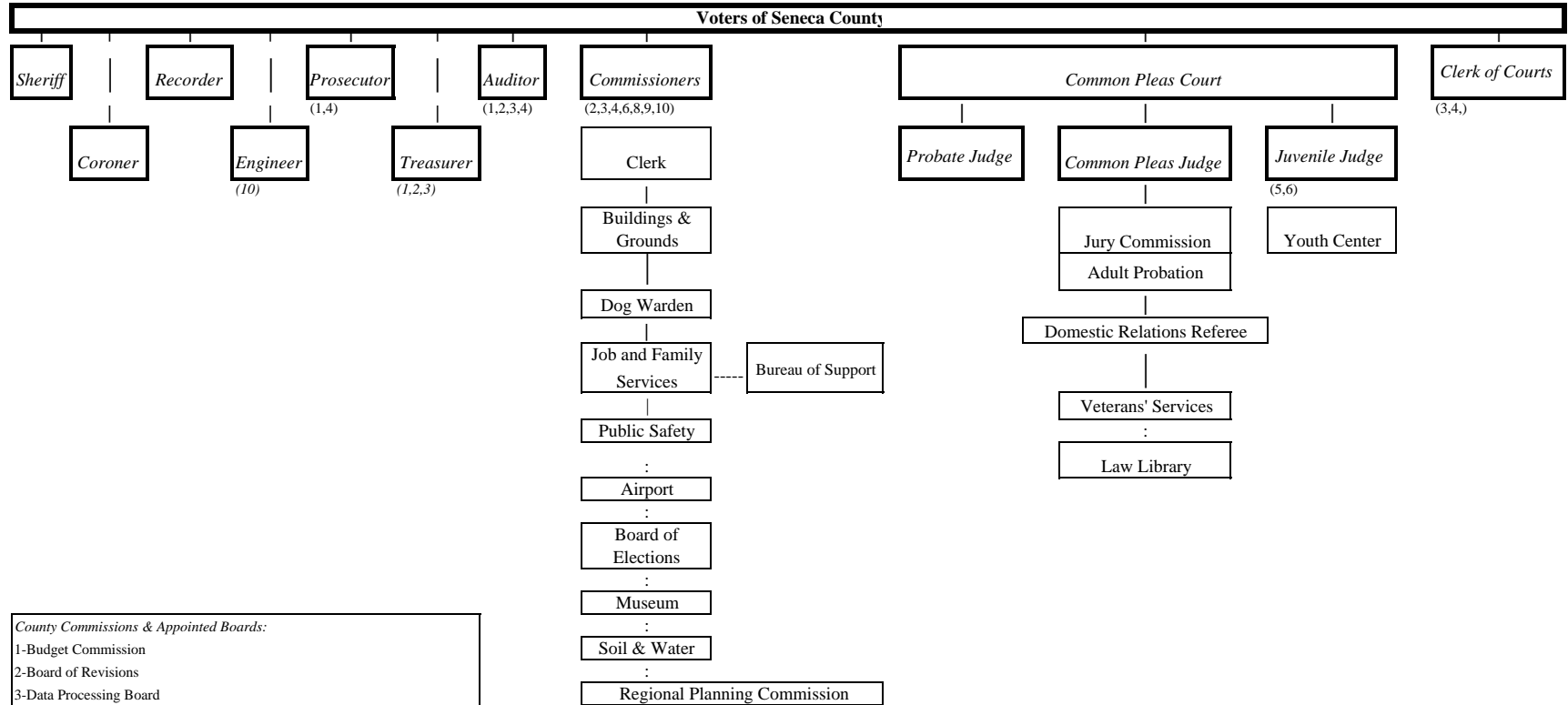
<u>Administrator</u>	<u>Position</u>	<u>Term of Office</u>
Julie A Adkins*	Auditor*	*9/12/08-3/13/11
Mary Ward	Clerk of Courts	1/3/05-1/4/09
Ben Nutter	Commissioner	1/3/05-1/2/09
Michael Bridinger	Commissioner	1/1/07-12/31/10
David Sauber	Commissioner	1/1/05-1/1/09
Mark Akers, MD	Coroner	1/3/05-1/4/09
Mark Zimmerman	Engineer	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 August 31, 2008 Larry Beidelschies resigned as Auditor.  
 On September 12, 2008 Julie Adkins was sworn in to fulfill 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, 2007

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director

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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*

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, 2008, 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 3 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, 2008, and the respective changes in financial position, and cash flows, where applicable thereof and the respective budgetary comparisons for the General, Maintenance and Repair, Public Assistance, and Seneca County Opportunity Center funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 8, 2009, 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 8, 2009

**SENECA COUNTY, OHIO**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2008*  
*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, 2008. 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 2008 are as follows:

In 2008, the County's total net assets decreased by \$1,297,766, representing a 1.54 percent decrease from the 2007 total net assets. A large part of the decrease relates to the change in the capitalization threshold for capital assets from \$1,000 to \$5,000.

At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$20,601,114, an increase of \$602,396 from the prior year. Of the \$17,758,206 unreserved fund balance, \$13,890,104 is related to special revenue funds which provide specific programs to the citizens of Seneca County that are funded with resources that have restrictions on their use.

At the end of the current year, unreserved fund balance for the General Fund was \$2,993,149, a decrease of 973,593 from the prior year, and represents 6.7 percent of the total General Fund expenditures. This decrease resulted in part from a transfer of \$907,500 to the Courthouse Construction Project.

**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, 2008*  
*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, 2008*  
*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 2008 compared to 2007:

Table 1  
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2008	2007	2008	2007	2008	2007
<b>Assets</b>						
Current and Other Assets	\$38,864,396	\$37,001,243	\$582,099	\$564,098	\$39,446,495	\$37,565,341
Capital Assets, Net	60,368,570	63,171,669	1,478,197	1,467,181	61,846,767	64,638,850
<b>Total Assets</b>	<b>99,232,966</b>	<b>100,172,912</b>	<b>2,060,296</b>	<b>2,031,279</b>	<b>101,293,262</b>	<b>102,204,191</b>
<b>Liabilities</b>						
Current and Other Liabilities	10,385,115	9,527,674	61,416	128,637	10,446,531	9,656,311
Long-term Liabilities	7,497,296	7,959,674	239,209	180,214	7,736,505	8,139,888
<b>Total Liabilities</b>	<b>17,882,411</b>	<b>17,487,348</b>	<b>300,625</b>	<b>308,851</b>	<b>18,183,036</b>	<b>17,796,199</b>
<b>Net Assets</b>						
Invested in Capital Assets, Net of						
Related Debt	54,661,828	56,950,976	1,346,400	1,298,197	56,008,228	58,249,173
Restricted	18,945,853	17,449,807	0	0	18,945,853	17,449,807
Unrestricted	7,742,874	8,284,781	413,271	424,231	8,156,145	8,709,012
<b>Total Net Assets</b>	<b>\$81,350,555</b>	<b>\$82,685,564</b>	<b>\$1,759,671</b>	<b>\$1,722,428</b>	<b>\$83,110,226</b>	<b>\$84,407,992</b>

As noted earlier, the County's net assets, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by \$83,110,226 (\$81,350,555 in governmental activities and \$1,759,671 in business-type activities) as of December 31, 2008. By far, the largest portion of the County's net assets (67.4 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, 2008*  
*Unaudited*

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

An additional portion of the County's net assets (22.8 percent) includes resources that are subject to restrictions on how they can be used. The remaining portion of the County's unrestricted net assets (9.8 percent) includes the County's investment in joint ventures of \$3,772,525. Overall, the County's net assets decreased \$1,297,766 mainly due to the change in capitalization threshold for capital assets from \$1,000 to \$5,000.

Table 2 shows the changes in net assets for 2008 as compared to 2007.

Table 2  
Change in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2008	2007	2008	2007	2008	2007
Revenues						
Program Revenues						
Charges for Services	\$5,151,934	\$4,449,063	\$645,956	\$368,834	\$5,797,890	\$4,817,897
Operating Grants and Contributions	17,857,449	18,269,114	15,000		17,872,449	18,269,114
Capital Grants and Contributions	3,722,455	2,025,404	139,371		3,861,826	2,025,404
Total Program Revenues	<u>26,731,838</u>	<u>24,743,581</u>	<u>800,327</u>	<u>368,834</u>	<u>27,532,165</u>	<u>25,112,415</u>
General Revenues						
Property Taxes	6,532,252	6,833,091			6,532,252	6,833,091
Sales Taxes	7,173,010	6,830,418			7,173,010	6,830,418
Grants and Entitlements Not Restricted to Specific Programs	1,398,762	1,632,974			1,398,762	1,632,974
Gifts and Donations Not Restricted to Specific Programs	17,458	22,434			17,458	22,434
Investment Earnings	725,874	1,395,081	6,470	260	732,344	1,395,341
Miscellaneous	1,755,070	1,319,874	2,940	2,049	1,758,010	1,321,923
Total General Revenues	<u>17,602,426</u>	<u>18,033,872</u>	<u>9,410</u>	<u>2,309</u>	<u>17,611,836</u>	<u>18,036,181</u>
Total Revenues	<u>44,334,264</u>	<u>42,777,453</u>	<u>809,737</u>	<u>371,143</u>	<u>45,144,001</u>	<u>43,148,596</u>
General Government						
Legislative and Executive	5,107,640	5,790,704			5,107,640	5,790,704
Judicial	2,796,188	2,773,759			2,796,188	2,773,759
Public Safety	6,804,668	6,752,848			6,804,668	6,752,848
Public Works	9,356,081	6,277,234			9,356,081	6,277,234
Health	8,248,873	7,820,101			8,248,873	7,820,101
Human Services	11,682,426	10,790,484			11,682,426	10,790,484
Conservation and Recreation	798,336	995,390			798,336	995,390
Economic Development	595,118	698,864			595,118	698,864
Interest	279,943	305,815			279,943	305,815
County Sewer District			330,844	173,897	330,844	173,897
Emergency Medical Services			441,650	300,020	441,650	300,020
Total Expenses	<u>45,669,273</u>	<u>42,205,199</u>	<u>772,494</u>	<u>473,917</u>	<u>46,441,767</u>	<u>42,679,116</u>
Excess (Deficiency) before Transfers	(1,335,009)	572,254	37,243	(102,774)	(1,297,766)	469,480
Transfers		25,124		(25,124)	0	0
Increase (Decrease) in Net Assets	(1,335,009)	597,378	37,243	(127,898)	(1,297,766)	469,480

**SENECA COUNTY, OHIO**  
*Management's Discussion and Analysis, continued*  
*For the Year Ended December 31, 2008*  
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**Governmental Activities**

Operating grants and contributions were the largest program revenue, accounting for \$17,857,440 or 40.3 percent of total governmental revenues. The major recipients of intergovernmental program revenues were the General Fund (\$4,412,563), Maintenance & Repair Fund (\$4,315,978), and Public Assistance Fund (\$4,890,902).

The County's direct charges to users of governmental services made up \$5,151,934 or 11.6 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 \$6,532,252 of the \$44,334,264 total revenues for governmental activities or 14.7 percent. Another major component of general revenues was sales taxes, which accounted for \$7,173,010 or 16.2 percent of total governmental revenues.

The Human Services program accounted for \$11,682,426 of the \$45,669,273 total expenses for governmental activities, or 25.6 percent. Human Services programs include those services provided by the Department of Job and Family Services as well as Child Support Enforcement Agency, Victim Assistance and others. The next largest program was Public Works, accounting for \$9,356,081 and representing 20.5 percent of total governmental expenses. Public Works activities are provided mainly by the Engineer and Ditch Maintenance. The increase in costs this year related in large part to the several bridge replacement and road resurfacing projects financed with state and federal funds.

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	
	2008	2007	2008	2007
General Government				
Legislative and Executive	\$5,107,640	\$5,790,704	\$3,161,909	\$3,885,267
Judicial	2,796,188	2,773,759	1,473,458	1,643,070
Public Safety	6,804,668	6,752,848	3,286,183	3,689,769
Public Works	9,356,081	6,277,234	1,200,434	(170,897)
Health	8,248,873	7,820,101	5,167,209	5,037,064
Human Services	11,682,426	10,790,484	3,755,863	1,547,182
Conservation and Recreation	798,336	995,390	546,398	995,009
Economic Development	595,118	698,864	66,038	529,339
Interest Expense	279,943	305,815	279,943	305,815
<i>Total Expenses</i>	<u>\$45,669,273</u>	<u>\$42,205,199</u>	<u>\$18,937,435</u>	<u>\$17,461,618</u>

Charges for services, operating and capital grants and contributions of \$3,268,461 (41.4 percent of the total costs of general government services) were used to offset the general government expenses of the County. The remaining \$4,635,367 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 (67.9

**SENECA COUNTY, OHIO**  
*Management's Discussion and Analysis, continued*  
*For the Year Ended December 31, 2008*  
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percent) and Health expenses (37.4 percent) are funded by charges for services, operating and capital grants. The remaining Human Services of \$3,755,863 and Health of \$5,167,209 were funded by property taxes and grants and entitlements not restricted to specific programs.

**Business-Type Activities**

Business-type activities showed an increase in net assets of \$37,243 during 2008. Major revenue sources are charges for services of \$645,956.

**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, 2008, the County's governmental funds reported a total ending fund balance of \$20,601,114, an increase of \$602,396 in comparison with the prior year. Approximately 86.2 percent of this total (\$17,758,206) 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 (\$2,737,993) and long term receivables (notes receivables and advances) that are not available for current spending (\$104,915).

The General Fund is the primary operating fund of the County. At the end of 2008, unreserved fund balance was \$2,993,149, while total fund balance was \$3,725,499. 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 20.6 percent of total General Fund expenditures, while total fund balance represents 25.6 percent of that same amount.

The fund balance of the County's General Fund decreased by \$759,958 during 2008, a key factor in this decrease is related to the transfer of \$907,500 to the Courthouse Construction Fund. Changes to the fund balances of the major funds were also noted. M&R fund balance increased by \$1,275,895 due to decreased expenses for capital projects. The Public Assistance fund balance decreased by \$824,051 due to additional services provided to county residents caused by changes in the local economy. The Seneca County Opportunity Center's fund balance decreased by \$97,125 due to increased costs of providing services to special needs individuals.

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, 2008, were \$172,128, and for the County Sewer District were \$243,045. Total Net assets of the Emergency Medical Services increased by \$50,790, collections of ambulance run charges are much more efficient due to an updated ambulance billing system. The Total Net Assets of the County Sewer District only decreased by \$12,931. User and tap in fees closely match the expenditures needed to maintain the sewer district.

**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



**SENECA COUNTY, OHIO**  
*Management's Discussion and Analysis, continued*  
*For the Year Ended December 31, 2008*  
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last day of the preceding year. For the General Fund, amendments to revenues during the fiscal year amounted to \$726,733 primarily due to increased sales tax revenue and additional intergovernmental revenue from jail housing. The availability of increased revenue allowed appropriations for expenditures to be increased by \$1,182,843. Actual revenue exceeded budget by 0.9% while actual expenditures were less than budget by 1.5%.

**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, 2008, was \$61,846,767. These assets include land and improvements, buildings and improvements, machinery and equipment and infrastructure.

Major capital asset activity during 2008 included the change in the capitalization threshold from \$1,000 to \$5,000. Infrastructure additions included several bridge replacements.

Note 10 (Capital Assets) provides capital asset activity during 2008.

Long-Term Debt – At December 31, 2008, the County had total general obligation bonded debt outstanding of \$5,070,000. Other outstanding debt includes an OWDA loan payable of \$77,056, OPWC loan payable of \$11,292, WSOS loan payable of \$91,776, Capital Facilities notes payable of \$546,000 and EMS Equipment notes payable of \$114,000. The long-term bonded debt of the County decreased by \$370,000 (6.8 percent) during 2008. 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 and capital leases.

**Economic Factors**

The unemployment rate for the County is currently 9.2 percent, which increased from 5.9 percent in 2007. 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 \$937 million assessed real property tax base has grown 4.4% 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 0.2 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 Julie A. Adkins, 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, 2008*

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Seneca ReAd Industries Inc.
<b><u>ASSETS:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$20,193,540	\$331,409	\$20,524,949	
Cash and Cash Equivalents in Segregated Accounts			0	\$876,212
Cash and Cash Equivalents with Escrow Agents			0	988
Materials and Supplies Inventory	388,615		388,615	
Accrued Interest Receivable	33,629	388	34,017	
Accounts Receivable	475,000	248,043	723,043	105,275
Internal Balances	1,911	(1,911)	0	
Intergovernmental Receivable	5,975,595		5,975,595	
Prepaid Items	182,027	150	182,177	
Sales Taxes Receivable	1,037,756		1,037,756	
Property Taxes Receivable	6,723,682		6,723,682	
Notes Receivable		4,020	4,020	
Loans Receivable	80,116		80,116	
Investment in Joint Venture	3,772,525		3,772,525	
Non-Depreciable Capital Assets	19,619,880	26,243	19,646,123	2,945
Depreciable Capital Assets, net	40,748,690	1,451,954	42,200,644	219,872
<b>Total Assets</b>	<b>99,232,966</b>	<b>2,060,296</b>	<b>101,293,262</b>	<b>1,205,292</b>
<b><u>LIABILITIES:</u></b>				
Accounts Payable	637,887	6,406	644,293	18,758
Accrued Wages	503,248	5,493	508,741	41,118
Contracts Payable	1,580,721	46,883	1,627,604	
Intergovernmental Payable	507,956	2,634	510,590	
Accrued Interest Payable	26,758		26,758	
Claims Payable	486,303		486,303	
Unearned Revenue	6,642,242		6,642,242	
Undistributed Monies				8,165
Long-Term Liabilities:				
Due Within One Year	1,358,331	142,733	1,501,064	
Due in More Than One Year	6,138,965	96,476	6,235,441	
<b>Total Liabilities</b>	<b>17,882,411</b>	<b>300,625</b>	<b>18,183,036</b>	<b>68,041</b>
<b><u>NET ASSETS:</u></b>				
Invested in Capital Assets, Net of Related Debt	54,661,828	1,346,400	56,008,228	222,817
Restricted for Capital Outlay	1,758,442		1,758,442	
Restricted for Special Revenues	3,428,896		3,428,896	
Restricted for MRDD Services	6,442,680		6,442,680	
Restricted for Human Services	783,611		783,611	
Restricted for Road and Bridge	6,532,224		6,532,224	
Unrestricted	7,742,874	413,271	8,156,145	914,434
<b>Total Net Assets</b>	<b>\$81,350,555</b>	<b>\$1,759,671</b>	<b>\$83,110,226</b>	<b>\$1,137,251</b>

See accompanying notes to the financial statements.

**Seneca County, Ohio**  
**Statement of Activities**  
For the Year Ended December 31, 2008

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	
<b>Governmental Activities:</b>				
<b>General Government:</b>				
Legislative and Executive	\$5,107,640	\$1,744,217	\$201,514	
Judicial	2,796,188	882,047	440,683	
Public Safety	6,804,668	541,170	2,977,315	
Public Works	9,356,081	639,431	4,569,273	\$2,946,943
Health	8,248,873	881,766	2,199,898	
Human Services	11,682,426	457,797	7,468,766	
Conservation and Recreation	798,336	426		251,512
Community and Economic Development	595,118	5,080		524,000
Interest and Fiscal Charges	279,943			
<b><u>Total Governmental Activities</u></b>	<b><u>45,669,273</u></b>	<b><u>5,151,934</u></b>	<b><u>17,857,449</u></b>	<b><u>3,722,455</u></b>
<b>Business-Type Activities:</b>				
County Sewer District Fund	330,844	310,454		
Emergency Medical Services Fund	441,650	335,502	15,000	139,371
<b><u>Total Business-Type Activities</u></b>	<b><u>772,494</u></b>	<b><u>645,956</u></b>	<b><u>15,000</u></b>	<b><u>139,371</u></b>
<b><u>Total Primary Government</u></b>	<b><u>\$46,441,767</u></b>	<b><u>\$5,797,890</u></b>	<b><u>\$17,872,449</u></b>	<b><u>\$3,861,826</u></b>
<b>Component Units:</b>				
Non-Major Component Units	1,304,577	951,584	490,870	
<b><u>Total Component Units</u></b>	<b><u>\$1,304,577</u></b>	<b><u>\$951,584</u></b>	<b><u>\$490,870</u></b>	<b><u>\$0</u></b>

**General Revenues:**

Taxes:

Property Taxes

Sales Taxes

Grants and Entitlements not Restricted to Specific Programs

Gifts and Donations not Restricted to Specific Programs

Investment Earnings

Miscellaneous

*Total General Revenues*

*Change in Net Assets*

*Net Assets Beginning of Year*

***Net Assets End of Year***

See accompanying notes to the financial statements.

<u>Net(Expense)Revenue and Changes in Net Assets</u>			
<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>	<u>Seneca ReAd Industries, Inc.</u>
(\$3,161,909)		(\$3,161,909)	
(1,473,458)		(1,473,458)	
(3,286,183)		(3,286,183)	
(1,200,434)		(1,200,434)	
(5,167,209)		(5,167,209)	
(3,755,863)		(3,755,863)	
(546,398)		(546,398)	
(66,038)		(66,038)	
(279,943)		(279,943)	
<u>(18,937,435)</u>		<u>(18,937,435)</u>	
	(\$20,390)	(20,390)	
	48,223	48,223	
	27,833	27,833	
<u>(18,937,435)</u>	<u>27,833</u>	<u>(18,909,602)</u>	
			\$137,877
			137,877
6,532,252		6,532,252	
7,173,010		7,173,010	
1,398,762		1,398,762	
17,458		17,458	12,768
725,874	6,470	732,344	23,347
1,755,070	2,940	1,758,010	3,540
<u>17,602,426</u>	<u>9,410</u>	<u>17,611,836</u>	<u>39,655</u>
(1,335,009)	37,243	(1,297,766)	177,532
82,685,564	1,722,428	84,407,992	959,719
<u>\$81,350,555</u>	<u>\$1,759,671</u>	<u>\$83,110,226</u>	<u>\$1,137,251</u>

*Seneca County, Ohio*  
*Balance Sheet*  
*Governmental Funds*  
*December 31, 2008*

	General Fund	Maintenance and Repair Fund	Public Assistance Fund	Seneca County Opportunity Center
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,329,883	\$4,435,699	\$429,617	\$6,678,899
Materials and Supplies Inventory	51,979	325,445		7,947
Accrued Interest Receivable	25,057	2,226		
Accounts Receivable	149,304	10,340	3,962	61,160
Interfund Receivable	18,500	20,000		
Intergovernmental Receivable	1,699,885	2,076,468		337,810
Prepaid Items	100,044	187	3,999	12,767
Sales Taxes Receivable	1,037,756			
Property Taxes Receivable	1,461,273			5,262,409
Loans Receivable				
<b>Total Assets</b>	<b>\$6,873,681</b>	<b>\$6,870,365</b>	<b>\$437,578</b>	<b>\$12,360,992</b>
<b>LIABILITIES:</b>				
Accounts Payable	\$199,147	\$139,997	\$212,784	\$33,450
Accrued Wages	223,853	32,601	75,985	126,677
Contracts Payable	246,588	6,813	208,289	90,270
Intergovernmental Payable	326,500	21,612	49,141	85,427
Interfund Payable				
Deferred Revenue	2,152,094	1,739,337		5,517,856
<b>Total Liabilities</b>	<b>3,148,182</b>	<b>1,940,360</b>	<b>546,199</b>	<b>5,853,680</b>
<b>FUND BALANCES:</b>				
<u>Reserved:</u>				
Reserved for Encumbrances	732,350	475,231	106,774	769,331
Reserved for Notes Receivable				
<u>Unreserved, Undesignated, Reported in:</u>				
General Fund	2,993,149			
Special Revenue Funds		4,454,774	(215,395)	5,737,981
Debt Service Funds				
Capital Projects Funds				
<b>Total Fund Balances</b>	<b>3,725,499</b>	<b>4,930,005</b>	<b>(108,621)</b>	<b>6,507,312</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$6,873,681</b>	<b>\$6,870,365</b>	<b>\$437,578</b>	<b>\$12,360,992</b>

See accompanying notes to the financial statements.

All Other Governmental Funds	Total Governmental Funds
\$6,011,413	\$19,885,511
3,244	388,615
5,866	33,149
56,398	281,164
	38,500
1,861,432	5,975,595
8,825	125,822
	1,037,756
	6,723,682
80,116	80,116
<u>\$8,027,294</u>	<u>\$34,569,910</u>
\$52,509	\$637,887
44,132	503,248
1,028,761	1,580,721
25,276	507,956
38,500	38,500
1,291,197	10,700,484
2,480,375	13,968,796
654,307	2,737,993
104,915	104,915
	2,993,149
3,912,744	13,890,104
21,033	21,033
853,920	853,920
5,546,919	20,601,114
<u>\$8,027,294</u>	<u>\$34,569,910</u>

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**Seneca County, Ohio**  
*Reconciliation of Total Governmental Fund Balances to  
 Net Assets of Governmental Activities  
 December 31, 2008*

<b>Total Governmental Fund Balances</b>		<b>\$20,601,114</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		60,368,570
 The investment in joint ventures by governmental activities are not financial resources and therefore are not reported in the funds year end balance		 3,772,525
 Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds		
Property Taxes	331,916	
Grants	3,726,803	
Total		4,058,719
 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.		 73,681
 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	(5,070,000)	
OWDA Loan	(77,056)	
Compensated Absences	(1,790,554)	
Bond Anticipation Notes	(546,000)	
Capital Lease Payable	(13,686)	
Accrued Interest Payable	(26,758)	
Total		(7,524,054)
 <b>Net Assets of Governmental Activities</b>		 <b><u><u>\$81,350,555</u></u></b>

See accompanying notes to the financial statements

**Seneca County, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2008*

	General Fund	Maintenance and Repair Fund	Public Assistance Fund	Seneca County Opportunity Center
<b>REVENUES:</b>				
Property Taxes	\$2,194,609			\$4,361,197
Sales Taxes	7,173,010			
Special Assessments				
Charges for Services	1,629,379	\$434,807		533,431
Licenses and Permits	3,086			
Fines and Forfeitures	161,487	32,123		
Intergovernmental	4,412,563	4,315,978	\$4,890,902	2,461,141
Interest	626,155	83,086		
Rent	127,588			79,752
Contributions and Donations	435			12,922
Other	273,093	9,795	978,443	409,964
<b>Total Revenues</b>	<b>16,601,405</b>	<b>4,875,789</b>	<b>5,869,345</b>	<b>7,858,407</b>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive	5,029,778			
Judicial	2,379,219			
Public Safety	5,782,172			
Public Works	42,838	3,003,222		
Health	115,486			7,955,532
Human Services	371,598		6,911,792	
Conservation and Recreation	761,530			
Community and Economic Development	60,892			
Capital Outlay		648,105		
Debt Service:				
Principal Retirements				
Interest and Fiscal Charges				
<b>Total Expenditures</b>	<b>14,543,513</b>	<b>3,651,327</b>	<b>6,911,792</b>	<b>7,955,532</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	2,057,892	1,224,462	(1,042,447)	(97,125)
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In - Primary Government	54,285		218,396	
Bond Anticipation Notes Issued				
Proceeds from Sale of Capital Assets	28,375	51,433		
Inception of Capital Lease				
Transfers Out - Primary Government	(2,900,510)			
Current Refunding				
<b>Total Other Financing Sources and Uses</b>	<b>(2,817,850)</b>	<b>51,433</b>	<b>218,396</b>	<b>0</b>
<i>Net Change in Fund Balance</i>	(759,958)	1,275,895	(824,051)	(97,125)
<i>Fund Balance (Deficit) at Beginning of Year</i>	4,485,457	3,654,110	715,430	6,604,437
<b><i>Fund Balance (Deficit) at End of Year</i></b>	<b>\$3,725,499</b>	<b>\$4,930,005</b>	<b>(\$108,621)</b>	<b>\$6,507,312</b>

See accompanying notes to the financial statements.

All Other Governmental Funds	Total Governmental Funds
	\$6,555,806
	7,173,010
\$171,186	171,186
1,186,869	3,784,486
181,374	184,460
239,157	432,767
6,708,188	22,788,772
8,736	717,977
188,580	395,920
9,821	23,178
242,070	1,913,365
<u>8,935,981</u>	<u>44,140,927</u>
441,486	5,471,264
339,156	2,718,375
831,230	6,613,402
113,826	3,159,886
200,736	8,271,754
4,346,353	11,629,743
	761,530
41,114	102,006
3,288,207	3,936,312
490,314	490,314
281,758	281,758
<u>10,374,180</u>	<u>43,436,344</u>
<u>(1,438,199)</u>	<u>704,583</u>
2,478,972	2,751,653
546,000	546,000
2	79,810
21,145	21,145
(54,285)	(2,954,795)
(546,000)	(546,000)
<u>2,445,834</u>	<u>(102,187)</u>
1,007,635	602,396
4,539,284	19,998,718
<u>\$5,546,919</u>	<u>\$20,601,114</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, 2008*

<b><i>Net Change in Fund Balances - Total Governmental Funds</i></b>	<b><i>\$602,396</i></b>
 <b><i>Amounts reported for governmental activities in the statement of activities are different because</i></b>	
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.	2,580,047
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	(5,462,957)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	357,015
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets, the debt is reported as a liability.	1,036,314
Issuance of notes payable, are not due and payable in the current period and therefore are not reported in the funds.	(546,000)
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	1,815
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	(51,572)
Capital Lease	23,637
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.	124,296
<b><i>Change in Net Assets of Governmental Activities</i></b>	<b><i>(\$1,335,009)</i></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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b><u>REVENUES:</u></b>				
Property Taxes	\$2,206,000	\$2,243,871	\$2,245,718	\$1,847
Sales Taxes	6,750,000	7,191,346	7,191,346	0
Charges for Services	1,445,800	1,585,241	1,585,241	0
Licenses and Permits	3,160	3,086	3,086	0
Fines and Forfeitures	160,000	163,297	163,297	0
Intergovernmental	3,666,806	4,024,194	4,027,942	3,748
Interest	1,008,000	654,090	654,090	0
Rent	103,702	127,588	127,588	0
Contributions and Donations	400	435	435	0
Other	101,625	179,078	319,881	140,803
<b>Total Revenues</b>	<b>15,445,493</b>	<b>16,172,226</b>	<b>16,318,624</b>	<b>146,398</b>
<b><u>EXPENDITURES:</u></b>				
Current:				
General Government:				
Legislative and Executive	5,413,247	5,628,215	5,588,661	39,554
Judicial	2,778,617	2,771,115	2,729,953	41,162
Public Safety	5,479,492	6,092,127	5,984,536	107,591
Public Works	50,979	49,985	44,191	5,794
Health	87,774	131,501	126,190	5,311
Human Services	531,015	476,894	452,090	24,804
Conservation and Recreation	405,381	779,000	772,888	6,112
Community and Economic Development	60,381	60,892	60,892	0
<b>Total Expenditures</b>	<b>14,806,886</b>	<b>15,989,729</b>	<b>15,759,401</b>	<b>230,328</b>
Excess of Revenues Over (Under) Expenditures	638,607	182,497	559,223	376,726
<b><u>OTHER FINANCING SOURCES AND USES:</u></b>				
Transfers In - Primary Government	0	54,285	54,285	0
Proceeds from Sale of Capital Assets	0	28,375	28,375	0
Advances In	0	0	379,350	379,350
Transfers Out - Primary Government	(1,689,746)	(2,933,002)	(2,900,510)	32,492
Advances Out	0	0	(64,000)	(64,000)
<b>Total Other Financing Sources and Uses</b>	<b>(1,689,746)</b>	<b>(2,850,342)</b>	<b>(2,502,500)</b>	<b>347,842</b>
Net Change in Fund Balance	(1,051,139)	(2,667,845)	(1,943,277)	724,568
Fund Balance (Deficit) at Beginning of Year	1,909,829	1,909,829	1,909,829	0
Prior Year Encumbrances Appropriated	1,044,403	1,044,403	1,044,403	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$1,903,093</b>	<b>\$286,387</b>	<b>\$1,010,955</b>	<b>\$724,568</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*  
*For the Year Ended December 31, 2008*

	<b>Maintenance &amp; Repair Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
<b><u>REVENUES:</u></b>				
Charges for Services	\$300,000	\$400,000	\$440,759	\$40,759
Fines and Forfeitures	27,000	32,700	32,091	(609)
Intergovernmental	4,200,000	4,258,601	4,253,296	(5,305)
Interest	50,000	90,000	91,832	1,832
Other	0	3,587	7,867	4,280
<b>Total Revenues</b>	4,577,000	4,784,888	4,825,845	40,957
<b><u>EXPENDITURES:</u></b>				
Current:				
Public Works	4,004,892	4,332,986	3,599,714	733,272
Capital Outlay	1,548,018	1,114,402	713,245	401,157
<b>Total Expenditures</b>	5,552,910	5,447,388	4,312,959	1,134,429
Excess of Revenues Over (Under) Expenditures	(975,910)	(662,500)	512,886	1,175,386
<b><u>OTHER FINANCING SOURCES AND USES:</u></b>				
Proceeds from Sale of Capital Assets	0	51,433	51,433	0
Advances In	0	0	121,803	121,803
Advances Out	0	0	(141,803)	(141,803)
<b>Total Other Financing Sources and Uses</b>	0	51,433	31,433	(20,000)
Net Change in Fund Balance	(975,910)	(611,067)	544,319	1,155,386
Fund Balance (Deficit) at Beginning of Year	2,996,721	2,996,721	2,996,721	0
Prior Year Encumbrances Appropriated	272,683	272,683	272,683	0
<b>Fund Balance (Deficit) at End of Year</b>	\$2,293,494	\$2,658,337	\$3,813,723	\$1,155,386

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*  
*For the Year Ended December 31, 2008*

	<u>Public Assistance Fund</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b><u>REVENUES:</u></b>				
Intergovernmental	\$5,900,000	\$5,700,000	\$5,681,633	(\$18,367)
Other	625,000	1,014,735	974,288	(40,447)
<b>Total Revenues</b>	<b>6,525,000</b>	<b>6,714,735</b>	<b>6,655,921</b>	<b>(58,814)</b>
<b><u>EXPENDITURES:</u></b>				
Current:				
Human Services	6,924,350	7,233,419	7,100,146	133,273
<b>Total Expenditures</b>	<b>6,924,350</b>	<b>7,233,419</b>	<b>7,100,146</b>	<b>133,273</b>
Excess of Revenues Over (Under) Expenditures	(399,350)	(518,684)	(444,225)	74,459
<b><u>OTHER FINANCING SOURCES AND USES:</u></b>				
Transfers In - Primary Government	218,396	218,396	218,396	0
Advances Out	0	0	(400,000)	(400,000)
<b>Total Other Financing Sources and Uses</b>	<b>218,396</b>	<b>218,396</b>	<b>(181,604)</b>	<b>(400,000)</b>
Net Change in Fund Balance	(180,954)	(300,288)	(625,829)	(325,541)
Fund Balance (Deficit) at Beginning of Year	415,464	415,464	415,464	0
Prior Year Encumbrances Appropriated	296,240	296,240	296,240	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$530,750</b>	<b>\$411,416</b>	<b>\$85,875</b>	<b>(\$325,541)</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*  
*For the Year Ended December 31, 2008*

	<b>Seneca County Opportunity Center Fund</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b><u>REVENUES:</u></b>				
Property Taxes	\$4,394,000	\$4,459,327	\$4,465,657	\$6,330
Charges for Services	479,000	549,000	585,735	36,735
Intergovernmental	2,429,941	2,327,889	2,380,546	52,657
Rent	78,750	78,750	73,413	(5,337)
Contributions and Donations	4,200	21,000	12,922	(8,078)
Other	215,000	410,894	401,729	(9,165)
<b>Total Revenues</b>	<b>7,600,891</b>	<b>7,846,860</b>	<b>7,920,002</b>	<b>73,142</b>
<b><u>EXPENDITURES:</u></b>				
Current:				
Health	14,389,921	13,436,304	8,874,027	4,562,277
<b>Total Expenditures</b>	<b>14,389,921</b>	<b>13,436,304</b>	<b>8,874,027</b>	<b>4,562,277</b>
Excess of Revenues Over (Under) Expenditures	(6,789,030)	(5,589,444)	(954,025)	4,635,419
<b><u>OTHER FINANCING SOURCES AND USES:</u></b>				
Transfers In - Primary Government	507,124	0	0	0
Transfers Out - Primary Government	(507,124)	(503,974)	0	503,974
<b>Total Other Financing Sources and Uses</b>	<b>0</b>	<b>(503,974)</b>	<b>0</b>	<b>503,974</b>
Net Change in Fund Balance	(6,789,030)	(6,093,418)	(954,025)	5,139,393
Fund Balance (Deficit) at Beginning of Year	5,750,795	5,750,795	5,750,795	0
Prior Year Encumbrances Appropriated	1,001,294	1,001,294	1,001,294	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>(\$36,941)</b>	<b>\$658,671</b>	<b>\$5,798,064</b>	<b>\$5,139,393</b>

See accompanying notes to the financial statements.



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**Seneca County, Ohio**  
**Statement of Fund Net Assets**  
**Proprietary Funds**  
**December 31, 2008**

	Emergency Medical Services Fund	County Sewer District Fund	Totals	Governmental Activities - Internal Service Funds
<b><u>ASSETS:</u></b>				
<b><u>Current Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$56,922	\$274,487	\$331,409	\$308,029
Accrued Interest Receivable		388	388	480
Accounts Receivable	169,770	78,273	248,043	193,836
Prepaid Items	150		150	56,205
Notes Receivable		4,020	4,020	
<b>Total Current Assets</b>	<b>226,842</b>	<b>357,168</b>	<b>584,010</b>	<b>558,550</b>
<b><u>Noncurrent Assets:</u></b>				
Non-Depreciable Capital Assets		26,243	26,243	
Depreciable Capital Assets, net	325,418	1,126,536	1,451,954	
<b>Total Noncurrent Assets</b>	<b>325,418</b>	<b>1,152,779</b>	<b>1,478,197</b>	<b>0</b>
<b>Total Assets</b>	<b>552,260</b>	<b>1,509,947</b>	<b>2,062,207</b>	<b>558,550</b>
<b><u>LIABILITIES:</u></b>				
<b><u>Current Liabilities:</u></b>				
Accounts Payable	5,222	1,184	6,406	
Accrued Wages	4,125	1,368	5,493	
Contracts Payable	28,037	18,846	46,883	
Intergovernmental Payable	1,693	941	2,634	
Claims Payable				486,303
Deferred Revenue				477
Notes Payable	114,000		114,000	
Loans Payable		19,347	19,347	
Compensated Absences Payable	2,882		2,882	
Capital Lease Payable	6,504		6,504	
<b>Total Current Liabilities</b>	<b>162,463</b>	<b>41,686</b>	<b>204,149</b>	<b>486,780</b>
<b><u>Noncurrent Liabilities:</u></b>				
<b><u>Long-Term Liabilities:</u></b>				
Loans Payable-net of current portion		83,721	83,721	
Compensated Absences-net of current portion	12,755		12,755	
<b>Total Noncurrent Liabilities</b>	<b>12,755</b>	<b>83,721</b>	<b>96,476</b>	<b>0</b>
<b>Total Liabilities</b>	<b>175,218</b>	<b>125,407</b>	<b>300,625</b>	<b>486,780</b>
<b><u>NET ASSETS:</u></b>				
Invested in Capital Assets, Net of Related Debt	204,914	1,141,486	1,346,400	
Unrestricted	172,128	243,054	415,182	71,770
<b>Total Net Assets</b>	<b>\$377,042</b>	<b>\$1,384,540</b>	<b>1,761,582</b>	<b>\$71,770</b>
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.			(1,911)	
Net Assets of Business-Type Activities			<b>1,759,671</b>	

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, 2008*

	Emergency Medical Services Fund	County Sewer District Fund	Totals	Governmental Activities - Internal Service Funds
<b><u>OPERATING REVENUES:</u></b>				
Charges for Services	\$20	\$305,872	\$305,892	\$2,585,287
Tap-In Fees		4,582	4,582	
Patient Fees	335,482		335,482	
Reimbursements			0	320,694
Other	1,951	989	2,940	38
<i>Total Operating Revenues</i>	<u>337,453</u>	<u>311,443</u>	<u>648,896</u>	<u>2,906,019</u>
<b><u>OPERATING EXPENSES:</u></b>				
Personal Services	122,546	51,710	174,256	16,049
Contractual Services	138,754	215,680	354,434	750,358
Materials and Supplies	70,143	8,770	78,913	
Claims			0	2,226,950
Depreciation	67,800	44,122	111,922	
Other	10,612	1,232	11,844	21
<i>Total Operating Expenses</i>	<u>409,855</u>	<u>321,514</u>	<u>731,369</u>	<u>2,993,378</u>
<b><i>Operating Income (Loss)</i></b>	<u>(72,402)</u>	<u>(10,071)</u>	<u>(82,473)</u>	<u>(87,359)</u>
<b><u>NON-OPERATING REVENUES (EXPENSES):</u></b>				
Interest		6,470	6,470	7,897
Operating Grants	15,000		15,000	
Interest and Fiscal Charges	(5,442)	(2,020)	(7,462)	
Loss on Sale of Capital Assets	(25,737)	(7,310)	(33,047)	
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(16,179)</u>	<u>(2,860)</u>	<u>(19,039)</u>	<u>7,897</u>
<i>Income (Loss) Before Contributions and Transfers</i>	<u>(88,581)</u>	<u>(12,931)</u>	<u>(101,512)</u>	<u>(79,462)</u>
Capital Contributions	139,371		139,371	
Transfers In				203,142
<i>Change in Net Assets</i>	50,790	(12,931)	37,859	123,680
<i>Net Assets (Deficit) at Beginning of Year</i>	<u>326,252</u>	<u>1,397,471</u>		<u>(51,910)</u>
<b><i>Net Assets (Deficit) at End of Year</i></b>	<u><u>\$377,042</u></u>	<u><u>\$1,384,540</u></u>		<u><u>\$71,770</u></u>
Some amounts reported for business-type activities are different because of the adjustment to reflect the consolidations of internal service fund activities related to enterprise funds.			<u>(616)</u>	
Change in Net Assets of Business Type Activities			<u><u>\$37,243</u></u>	

See accompanying notes to the financial statements

*Seneca County, Ohio*  
*Statement of Cash Flows*  
*Proprietary Funds*  
*For the Year Ended December 31, 2008*

	Emergency Medical Services Fund	County Sewer District Fund	Totals	Internal Service Funds
<u>Cash Flows from Operating Activities:</u>				
Received from Customers	\$409,347	\$293,611	\$702,958	
Received from Charges for Services		1,183	1,183	
Received from Interfund Services Provided			0	\$2,456,395
Received from Other Operating Sources	1,951	989	2,940	320,732
Payments to Suppliers for Goods and Services	(182,333)	(210,647)	(392,980)	(831,437)
Payments to Employees for Services	(115,988)	(51,599)	(167,587)	(16,699)
Payments for Other Operating Expenses	(10,612)	(1,232)	(11,844)	(21)
Payments for Claims			0	(2,185,474)
<b><i>Net Cash Provided by (Used for) Operating Activities</i></b>	<b>102,365</b>	<b>32,305</b>	<b>134,670</b>	<b>(256,504)</b>
<u>Cash Flows from Noncapital Financing Activities:</u>				
Received from Operating Grants	15,000		15,000	
Advances out to Other Funds	(110,000)		(110,000)	
Transfers In			0	203,142
<b><i>Net Cash Provided by (Used for) Noncapital Financing Activities</i></b>	<b>(95,000)</b>	<b>0</b>	<b>(95,000)</b>	<b>203,142</b>
<u>Cash Flows from Capital and Related Financing Activities:</u>				
Proceeds from Capital Related Debt	114,000	101,000	215,000	
Proceeds from Sale of Capital Assets	183		183	
Payments for Capital Acquisitions	(16,797)		(16,797)	
Payments for Capital Related Debt Principal	(144,000)	(9,909)	(153,909)	
Payments for Capital Related Interest	(5,442)	(2,020)	(7,462)	
Payments for Capital Lease Principal	(6,503)		(6,503)	
<b><i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i></b>	<b>(58,559)</b>	<b>89,071</b>	<b>30,512</b>	<b>0</b>
<u>Cash Flows from Investing Activities:</u>				
Received for Interest on Investments		6,142	6,142	8,305
<b><i>Net Cash Provided by (Used for) Investing Activities</i></b>	<b>0</b>	<b>6,142</b>	<b>6,142</b>	<b>8,305</b>
<b><i>Net Increase (Decrease) in Cash and Cash Equivalents</i></b>	<b>(51,194)</b>	<b>127,518</b>	<b>76,324</b>	<b>(45,057)</b>
Cash and Cash Equivalents Beginning of Year	108,116	146,969	255,085	353,086
<b><i>Cash and Cash Equivalents End of Year</i></b>	<b>\$56,922</b>	<b>\$274,487</b>	<b>\$331,409</b>	<b>\$308,029</b>

See accompanying notes to the financial statements.

**Seneca County, Ohio**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended December 31, 2008**

	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				
<i>Operating Income (Loss)</i>	(72,402)	(10,071)	(82,473)	(87,359)
<u>Adjustments:</u>				
Depreciation	67,800	44,122	111,922	
<u>(Increase) Decrease in Assets:</u>				
Account Receivable	73,845	(12,261)	61,584	(128,892)
Prepaid Items	(150)		(150)	(56,205)
Notes Receivable		(3,399)	(3,399)	
<u>Increase (Decrease) in Liabilities:</u>				
Accounts Payable	474	939	1,413	
Contracts Payable	26,240	12,864	39,104	(24,874)
Accrued Wages	2,396	355	2,751	(543)
Compensated Absences Payable	4,407		4,407	
Intergovernmental Payable	(245)	(244)	(489)	(584)
Deferred Revenues				477
Claims Payable				41,476
<i>Total Adjustments</i>	<u>174,767</u>	<u>42,376</u>	<u>217,143</u>	<u>(169,145)</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$102,365</u>	<u>\$32,305</u>	<u>\$134,670</u>	<u>(\$256,504)</u>

Schedule of Noncash Investing, Capital and Financing Activities:

The Emergency Medical Services fund had capital assets purchased from contributions in the amount of \$139,371.

**Seneca County, Ohio**  
*Statement of Fiduciary Net Assets*  
*Fiduciary Fund*  
*December 31, 2008*

	<u><i>Agency Fund</i></u>
<b>ASSETS:</b>	
Current Assets:	
Equity in Pooled Cash and Cash Equivalents	\$5,877,359
Cash and Cash Equivalents in Segregated Accounts	419,200
Investments in Segregated Accounts	35,000
Accrued Interest Receivable	171
Accounts Receivable	594,708
Intergovernmental Receivable	3,805,593
Taxes Receivable	15,732
Property Taxes Receivable	33,791,583
	<u>33,791,583</u>
<i>Total Assets</i>	<u><u>\$44,539,346</u></u>
<b>LIABILITIES:</b>	
Current Liabilities:	
Accrued Wages	\$51,581
Intergovernmental Payable	39,823,474
Accrued Interest Payable	138
Compensated Absences Payable	110,141
Undistributed Monies	3,187,184
Deposits Held and Due to Others	1,366,828
	<u>1,366,828</u>
<i>Total Liabilities</i>	<u><u>\$44,539,346</u></u>

See accompanying notes to the financial statements.

**SENECA COUNTY, OHIO**  
*Notes To The Basic Financial Statements*  
*December 31, 2008*

**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, 2008*

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 21.

**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, 2008*

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 2008, the County has implemented GASB Statement No. 49, "Accounting and Financial Reporting for Pollution Remediation Obligations", GASB Statement No. 50, "Pension Disclosures" and GASB Statement No. 51, "Accounting and Financial Reporting for Intangible Assets". The purpose of GASB Statement No. 49 is to establish standards of accounting and financial reporting for pollution remediation obligation as related to cleaning up hazardous wastes or substances or remove contamination. The County does not engage in landfill activities that would require pollution remediation, therefore this statement has no effect on the presentation of the financial statements. GASB Statement No. 50 amend note disclosure and required supplementary information to improve the transparency and decision usefulness of reported information about pensions by state and local government plans and employers. Note 12 for Pension plans has been amended to reflect the additional disclosure requirements required by Statement 50. GASB Statement No. 51 establishes standards of accounting and financial reporting for intangible assets. An intangible assets has the following characteristics – Lack of physical substance, Nonfinancial nature, Initial useful life extending beyond a single reporting period. The County has accounted for intangible assets as part of the capital assets for many years prior to the issuance of Statement 51. Intangible assets are reported within the Machinery and Equipment category and are not listed separately. 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.

**SENECA COUNTY, OHIO**  
*Notes To The Basic Financial Statements*  
*December 31, 2008*

The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the County.

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

**B. Fund Accounting**

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

**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*  
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**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**  
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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, 2008, but were levied to finance 2009 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 2008.

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 2008,

**SENECA COUNTY, OHIO**  
*Notes To The Basic Financial Statements*  
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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 2008. 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, 2008.

Interest earnings are allocated to County funds according to State statutes and grant requirements. Interest revenue credited to the General Fund during 2008 was \$626,155, which includes approximately \$561,977 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, 2008 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 changed its capitalization threshold from one thousand dollars to five 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**  
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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 2008.

***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, 2008.

<u>Special Revenue Funds:</u>		<u>Capital Projects Fund</u>	
Public Assistance	(108,621)	CDBG	(3,621)
Emergency Management Agency	(1,669)	Harley Huron Sewer Project	(488)
Citizens Corps Program	(7,482)		

**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>
Seneca County Opportunity Center	13,858,810	13,895,751	(36,941)
Public Safety Building	6,234	6,457	(223)
Citizens Corps Program	7,583	10,500	(2,917)
County Capital Projects	24,738	44,850	(20,112)

**C. Budgetary Deficit Fund Balances:** Due to some grants financing on a reimbursement basis various projects ended 2008 with a budgetary deficit fund balance. The project was encumbered based on anticipated receipts for work done in 2008. The following funds had negative fund balances:

Budgetary Deficit Fund Balance

<u>Special Revenue Fund</u>		<u>Capital Projects Funds</u>	
Safe Havens Grant	(24,001)	CDBG	(25,726)
		Issue 2	(523,136)
		Harley/Huron Streets Sewer Project	(444)

**NOTE 5 - BUDGETARY BASIS OF ACCOUNTING**

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

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

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

Net Change in Fund Balance

	<u>General Fund</u>	<u>Maintenance and Repair Fund</u>	<u>Public Assistance Fund</u>	<u>Seneca County Opportunity Center</u>
GAAP Basis	(\$759,958)	\$1,275,895	(\$824,051)	(\$97,125)
Net Adjustment for Revenue Accruals	96,569	71,859	786,576	61,595
2008 Encumbrances	1,318,911	621,974	343,741	880,832
Net Adjustment for Expenditure Accruals	(1,554,397)	(1,152,726)	(635,855)	(798,032)
2007 Encumbrances	(1,044,402)	(272,683)	(296,240)	(1,001,295)
Budget Basis	<u>(\$1,943,277)</u>	<u>\$544,319</u>	<u>(\$625,829)</u>	<u>(\$954,025)</u>



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**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.

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.

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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, 2008 the carrying amount of the County's deposits was \$26,095,267 of which \$1,330,412 is held in segregated accounts. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2008, \$23,309,388 of the County's bank balance of \$26,656,293 was exposed to custodial risk as discussed below, while \$3,346,905 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, 2008, 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	303,000	303,000	
Federal Home Loan Bank	301,011		301,011
Star Ohio	<u>998,442</u>	<u>998,422</u>	
Total	<u>\$1,637,453</u>	<u>\$1,336,422</u>	<u>\$301,011</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.

*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	\$301,011	18.38%
FHLMC	303,000	18.50%
Star Ohio	998,442	60.98%
Certificates of Deposit	<u>35,000</u>	<u>2.14%</u>
Total	<u>\$1,637,453</u>	<u>100.00%</u>

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**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, 2008:

<u>Cash and Investments per footnote</u>	
Carrying amount of deposits	\$26,095,267
Investments	<u>1,637,453</u>
Total	<u>\$27,732,720</u>
 <u>Cash and investments per Statement of Net Assets</u>	
Governmental Activities	\$20,193,540
Business-Type Activities	331,409
Agency Funds	6,331,559
Component Unit	<u>876,212</u>
Total	<u>\$27,732,720</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 2008 represent the collection of 2007 taxes. Real property taxes for 2008 were levied after October 1, 2008, on the assessed values as of January 1, 2008, the lien date. These taxes will be collected in and are intended to finance 2009 operations. 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 2008 were levied after October 1, 2007, on the assessed values determined as of December 31, 2007, the lien date. These taxes will be collected in and are intended to finance 2009 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 2008 (other than public utility property) represent the collection of 2008 taxes. Tangible personal property taxes received in 2008 were levied after October 1, 2007, on the true value as of December 31, 2007. Tangible personal property is currently assessed at 25 percent of true value. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. The first payment is due April 30 with the remainder payable by September 20.

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

Accrued property taxes receivable represents delinquent taxes outstanding and real, tangible personal and public utility taxes which were measurable as of December 31, 2008, 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 2008 operations. The receivable is therefore offset by deferred revenue. The full tax rate for all County operations for the year ended December 31, 2008 was \$1.90 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2008 property tax receipts were based are as follows:

Real Property.....	\$888,127,020	94.78%
Public Utility Personal Property.....	48,924,390	5.22%
Tangible Personal Property .....	<u>0</u>	<u>0.00%</u>
Total Assessed Value .....	<u>\$937,051,410</u>	<u>100.00%</u>

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**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. On February 6, 2007 the Commissioners passed a resolution to make the one-half of one percent sales tax permanent. 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 2008. 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, 2008 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 \$80,116 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:

<i>Fund Type/Fund</i>	<i>Description</i>	<i>Amount</i>
<i>Major Funds</i>		
General Fund	Local Government	\$741,414
	Municipal Court Fines	9,818
	National School Lunch Subsidy	2,021
	Ohio Public Defender Reimbursement	61,373
	Jail Housing	882,334
	Youth Center Detention Home Fees	2,925
<u>Total General Fund</u>		<u>1,699,885</u>
Maintenance and Repair	Motor Vehicle License	934,265
	Gasoline Tax	1,129,321
	Grant Administration	10,248
	Court Fines	2,634
<u>Total Maintenance and Repair</u>		<u>2,076,468</u>
Seneca County Opportunity Center	Title VI-B Grant	23,436
	Title XX Grant	26,198
	TANF Grants	16,371
	CAFS Grants	125,480
	National School Lunch Subsidy	834
	Help Me Grow Grant	143,916
	Building Rent	1,575
<u>Total Seneca County Opportunity Center</u>		<u>337,810</u>
<i>Other Governmental Funds</i>		
Dog & Kennel	Court Fines	276
Community Corrections Grant	Federal Grant	29,187
Workforce Investment Act Grant	Federal Grant	13,186
Children Services	State Grant	82,524
Sheriff Highway Safety Grant	Federal Grant	27,762
Emergency Management Agency	Local Services	156
Victims of Crime Act Grant	Federal Grant	82,661
Citizens Corp Program	Federal Grant	9,790
Zero Tolerance	Local Grant	16,222
Delinquent Care and Custody Grant	Federal Grant	98,756
Wireless 911	State Grant	9,906
CDBG-Capital Projects	Federal Grant	460,861
Issue 2	State Grant	513,445
Harley/Huron Sewer Project	Federal Grant	516,700
<u>Total Other Governmental Funds</u>		<u>1,861,432</u>
<u>Total Governmental Funds</u>		<u>\$5,975,595</u>

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

Capital asset activity for the year ended December 31, 2008:

	Balance 1/1/08	Additions	Deletions*	Balance 12/31/08
<b>Primary Government</b>				
Governmental Activities:				
<i>Non-depreciable Capital Assets</i>				
Land and Improvements	\$19,510,634	\$109,246	\$0	\$19,619,880
<b>Total Non-depreciable Capital Assets</b>	<b>19,510,634</b>	<b>109,246</b>	<b>0</b>	<b>19,619,880</b>
<i>Depreciable Capital Assets:</i>				
Buildings and Improvements	23,639,724	1,913,081	0	25,552,805
Machinery and Equipment	12,148,420	1,070,076	(2,615,631)	10,602,865
Infrastructure	39,746,654	2,890,857	(6,447,264)	36,190,247
<b>Total Depreciable Capital Assets</b>	<b>75,534,798</b>	<b>5,874,014</b>	<b>(9,062,895)</b>	<b>72,345,917</b>
Less Accumulated Depreciation:				
Buildings and Building Improvements	(11,650,762)	(1,300,881)	0	(12,951,643)
Machinery and Equipment	(8,834,063)	(951,943)	1,907,368	(7,878,638)
Infrastructure	(11,388,938)	(1,150,388)	1,772,380	(10,766,946)
<b>Total Accumulated Depreciation</b>	<b>(31,873,763)</b>	<b>(3,403,212)</b>	<b>3,679,748</b>	<b>(31,597,227)</b>
<b>Total Depreciable Capital Assets, Net</b>	<b>43,661,035</b>	<b>\$2,470,802</b>	<b>(5,383,147)</b>	<b>40,748,690</b>
<b>Total Governmental Activities Capital Assets, Net</b>	<b>\$63,171,669</b>	<b>\$2,580,048</b>	<b>(\$5,383,147)</b>	<b>\$60,368,570</b>

	Balance 1/1/08	Additions	Deletions*	Balance 12/31/08
<b>Business Type Activities:</b>				
<i>Non-depreciable Capital Assets</i>				
Land and Improvements	\$26,243	\$0	\$0	\$26,243
<i>Depreciable Capital Assets</i>				
Buildings and Improvements	218,465	0	0	218,465
Machinery and Equipment	1,054,184	\$166,123	(\$151,046)	1,069,261
Infrastructure	1,457,703	0	0	1,457,703
<b>Total Depreciable Capital Assets</b>	<b>2,730,352</b>	<b>166,123</b>	<b>(151,046)</b>	<b>2,745,429</b>
Less Accumulated Depreciation:				
Buildings and Improvements	(91,790)	(6,282)	0	(98,072)
Machinery and Equipment	(778,413)	(79,586)	117,817	(740,182)
Infrastructure	(419,211)	(36,010)	0	(455,221)
<b>Total Accumulated Depreciation</b>	<b>(1,289,414)</b>	<b>(121,878)</b>	<b>117,817</b>	<b>(1,293,475)</b>
<b>Total Depreciable Capital Assets, Net</b>	<b>1,440,938</b>	<b>44,245</b>	<b>(33,229)</b>	<b>1,451,954</b>
<b>Business-Type Activities Capital Assets, Net</b>	<b>\$1,467,181</b>	<b>\$44,245</b>	<b>(\$33,229)</b>	<b>\$1,478,197</b>

\*The total cost of deletions includes \$1,625,559 of capital assets with individual costs that fall below the new capitalization threshold of \$5,000, which had been capitalized in 2007.

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Depreciation expense was charged to governmental functions as follows:

Governmental Activities:	
General Government	
Legislative & Executive	\$1,493,961
Judicial	51,913
Public Safety	180,156
Public Works	1,391,813
Health	169,284
Human Services	83,353
Conservation & Recreation	32,732
Total Depreciation Expense	<u>\$3,403,212</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 \$100,827,661, 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
Equipment Breakdown Coverage .....	\$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 \$227,389 as of December 31, 2008. This amount is included with other known medical and prescription drug claims of \$258,914 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>
2006	\$577,290	1,715,281	1,936,695	\$355,876
2007	\$355,876	2,292,068	2,203,117	\$444,827
2008	\$444,827	2,226,950	2,185,474	\$486,303

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**C. Worker's Compensation**

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

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

**D. Natural Gas**

The County participates in the County Commissioners Association of Ohio Service Corporation Natural Gas Program (the Program), a natural gas cost savings pool. In 1999 the CCAO Service Corporation (CCAOSC) Board of Trustees authorized the establishment of a Natural Gas Program for CCAO members. The 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 \$24,674 in 2008. 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).



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The Ohio Revised Code provides statutory authority for employee and employer contributions. For 2008, 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 2008 were 10.0 percent for employees other than law enforcement and public safety. The law enforcement and public safety classification has an employee contribution rate of 10.1 percent. The 2008 employer contribution rate for non-law enforcement and public safety personnel was 14.0% of covered payroll. The law enforcement and public safety employer rate was 17.4% of covered payroll. The County's required contributions for pension obligations to OPERS for the years ended December 31, 2008, 2007 and 2006 were \$2,480,687, \$2,400,081 and \$2,234,890 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, 2008, 2007 and 2006 were \$81,975, \$80,217 and \$75,950 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 14.0% of covered payroll; 7.0% was the portion that was used to fund health care in 2008. The employer rate for law enforcement employees for 2008 was 17.40% 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, 2007, include an investment assumption rate of 6.5 percent, an annual increase

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in active employee total payroll increases of 4.0% compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between 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 and additional factor ranging from 0.50% to 4.0% for the next 7 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, 2008, the number of active contributing participants in the Traditional Pension and Combined Plans was 363,503. The number of active contributing participants for both plans used in the December 31, 2007, actuarial valuation was 364,076. The County's actual contributions for 2008, which were used to fund post employment benefits, were \$1,122,195. Employer contributions of \$95,062 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, 2007 (the latest information available) were \$12.8 billion. The actuarially accrued liability and the unfounded actuarial accrued liability, based on the actuarial cost method used, were \$29.8 billion and \$17.0 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, January 1, 2007 and January 1, 2008 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, 2008, 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 \$5,856, \$5,730 and \$5,425 respectively.

STRS Ohio pays health care benefits from the Health Care Stabilization Fund. The balance in the Fund was \$3.7 billion on June 30, 2008. For the fiscal year ended June 30, 2008, net health care costs paid by STRS Ohio were \$288,878,000 and STRS Ohio had 126,506 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>
Harley/Huron St. Sanitary Sewer Extension Project .....	\$716,200.....	\$22,927 .....	\$693,273

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 \$6,504 for 2009. In 2008 a capital lease was entered into by Ditch Maintenance for the purchase of a 2008 Ford F250 4x4 SuperCab Truck. The future lease payments on this vehicle are \$6,645 in 2008 and \$7,040 in 2009. Lease payments for the Ditch Maintenance truck are included in the Public Works expenditures. All other leases are considered for accounting purposes to be operating leases. Lease expenditures for the year ended December 31, 2008 amounted to \$20,756. Future minimum lease payments for these leases are as follows: 2009 - \$14819, 2010 - \$13,155, 2011 - \$4,477 and 2012 - \$287.

**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 \$5,070,000 of general obligation bonds currently outstanding with annual debt service requirements to maturity, including interest of \$1,646,282 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>
2009 .....	\$390,000 .....	\$240,370	2014-2018.....	\$2,420,000.....	\$ 523,355
2010 .....	\$410,000 .....	\$222,990	2019-2023.....	\$ 645,000.....	\$ 99,750
2011 .....	\$385,000 .....	\$204,470	Total Payments .....	<u>\$5,070,000</u> .....	<u>\$1,646,282</u>
2012 .....	\$400,000 .....	\$186,902			
2013 .....	\$420,000 .....	\$168,445			

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>
2009 .....	\$5,314	2014-2018.....	\$26,570
2010 .....	\$5,314	2019-2023.....	<u>\$23,916</u>
2011 .....	\$5,314	Total Payments .....	<u>\$77,056</u>
2012 .....	\$5,314		
2013 .....	\$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>
2009 .....	\$342	2014-2018.....	\$3,423
2010 .....	\$684	2019-2023.....	\$3,423
2011 .....	\$684	2024-2025.....	<u>\$1,368</u>
2012 .....	\$684	Total Payments .....	<u>\$11,292</u>
2013 .....	\$684		

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The County has a loan with WSOS Community Action Commission for the Bascom Sewer Project bearing interest of 4%, with annual debt service requirements to maturity as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2009 .....	\$19,005 .....	\$3,483	2012 .....	\$21,403 .....	\$1,085
2010 .....	\$19,773 .....	\$2,715	2013 .....	<u>\$11,023 .....</u>	<u>\$220</u>
2011 .....	\$20,572 .....	\$1,916	Total Payments .....	<u>\$91,776 .....</u>	<u>\$9,419</u>

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 5.0%.

The County's overall debt margin was \$19,277,180 at December 31, 2008. The County's general long-term obligations at year-end consisted of the following:

	<i>Outstanding</i> <i>12/31/07</i>	<i>Additions</i>	<i>Deductions</i>	<i>Outstanding</i> <i>12/31/08</i>	<i>Amount Due Within</i> <i>One Year</i>
<b>Governmental Activities</b>					
General Obligation Bonds	\$5,440,000		(\$370,000)	\$5,070,000	\$390,000
Compensated Absences	1,738,981	112,943	(61,370)	1,790,554	410,372
Capital Facilities Note	661,000	546,000	(661,000)	546,000	546,000
OWDA On-Lot Septic Loan	82,370		(5,314)	77,056	5,314
Capital Lease Payable	37,323	21,145	(44,782)	13,686	6,645
<b>Governmental Activities</b>	<u>\$7,959,674</u>	<u>\$680,088</u>	<u>(\$1,142,466)</u>	<u>\$7,497,296</u>	<u>\$1,358,331</u>
<b>Business Type Activities</b>					
Compensated Absences	\$11,230	\$7,385	(\$2,978)	\$15,637	\$2,882
OPWC Sewer Project Loan	11,977		(685)	11,292	342
WSOS Bascom Sewer Project Loan	0	101,000	(9,224)	91,776	19,005
Capital Lease Payable	13,007		(6,503)	6,504	6,504
EMS Equipment Note	144,000	114,000	(144,000)	114,000	114,000
<b>Business Type Activities</b>	<u>\$180,214</u>	<u>\$222,385</u>	<u>(\$163,390)</u>	<u>\$239,209</u>	<u>\$142,733</u>

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 EMS equipment note is paid from the Emergency Medical Services fund with money from the ambulance billings. 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 and WSOS loans are paid directly from the County Sewer District fund with money from the user fees charged to residents of the sewer district. The Capital leases are paid for from the Ditch Maintenance fund with money received from ditch assessments, and from the Emergency Medical Services Fund with money received from ambulance billings.

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 and Victims of Crime Act Grant

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**NOTE 17 - INTERFUND TRANSACTIONS**

Interfund balances at December 31, 2008 consist of the following individual fund receivables, payables and transfers:

Due to General Fund from	
Citizens Corps Program	\$10,500
Sheriff Highway Safety Grant	<u>8,000</u>
Total General Fund	<u>\$18,500</u>
Due to Maintenance & Repair from	
Issue 2	\$20,000

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 2008:

		Transfers Out		
		General	Other Governmental	Total
<u>Governmental Activities:</u>				
General			\$54,285	\$54,285
Public Assistance	\$218,396		0	218,396
All Other Governmental	<u>2,478,972</u>		<u>0</u>	<u>2,478,972</u>
<i>Total Governmental Activities</i>	2,697,368		54,285	2,751,653
<u>Proprietary Activities</u>				
Employee Insurance-Internal Service	<u>203,142</u>		<u>0</u>	<u>203,142</u>
<i>Total Reporting Entity</i>	<u>\$2,900,510</u>		<u>\$54,285</u>	<u>\$2,954,795</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. The transfer to General Fund of \$54,285 represents the remaining original balance of a \$1,350,000 transfer in 2005 to the Jail Expansion project fund and now closes the fund.

**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, 2008 an estimated \$15.5 million in bond and lease obligations was outstanding.

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**NOTE 20 - PUBLIC ENTITY RISK POOLS**

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

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

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

The County is participating in a pool established under the rules of Ohio Revised Code Section 4123.29, which permits the establishment of employer group rating plans. The County Commissioners Association of Ohio Service Corporation (CCAOSC) was established through the County Commissioners Association of Ohio (CCAO) in order to group the experience of employers for workers' compensation rating purposes. CCAOSC retains the services of a third party administrator in the administration of workers' compensation claims. A Group Executive Committee consists of seven members. Two of the members are president and treasurer, 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, 2008.

**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, 2008 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, 2008.

	<u>Joint Venture</u>	<u>County Share</u>
Total Assets	\$4,690,979	\$1,563,660
Total Liabilities	<u>1,181,749</u>	<u>393,916</u>
Net Assets	<u>3,509,230</u>	<u>1,169,743</u>
Revenues	304,752	101,584
Expenses	<u>223,735</u>	<u>74,578</u>
Increase in Net Assets	<u>\$81,017</u>	<u>\$27,006</u>

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**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	\$2,284,965	\$816,646	Ottawa	41,331	25.80%
			Sandusky	61,625	38.46%
Revenues	1,746,356	624,148	Seneca	<u>57,255</u>	<u>35.74%</u>
Expenses	<u>1,279,854</u>	<u>457,420</u>	Total	160,211	100.00%
Ending Fund Balance	<u>\$2,751,467</u>	<u>\$983,374</u>			

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

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

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

Summary financial information as of, and for the fiscal year ended December 31, 2008 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, 2008.

	<u>Joint Venture</u>	<u>County Share</u>		<u>Population</u>	<u>Equity Percent</u>
Beginning Fund Balance	\$3,044,403	\$1,232,984	Sandusky	61,625	43.6%
			Seneca	57,255	40.5%
Revenues	6,946,955	2,813,517	Wyandot	<u>22,553</u>	<u>15.9%</u>
Expenses	<u>7,082,291</u>	<u>2,868,328</u>	Total	141,433	100.0%
Ending Fund Balance	<u>\$2,909,065</u>	<u>\$1,178,171</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.

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Summary financial information as of, and for the fiscal year ended December 31, 2008 is presented below. Further financial information can be found in the Northland Development & Management, Inc. financial report as of December 31, 2008.

	<u>Joint Venture</u>	<u>County Share</u>
Total Assets	\$2,511,569	\$802,554
Total Liabilities	<u>1,078,772</u>	<u>361,319</u>
Net Assets	1,432,797	441,235
Revenues	417,070	139,023
Expenses	<u>303,005</u>	<u>101,002</u>
Increase in Net Assets	\$114,065	\$38,021

**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 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, 2008. Further financial information can be seen in the Seneca Re-Ad Industries Financial Report as of June 30, 2008 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.



**SENECA COUNTY, OHIO**  
*Notes To The Basic Financial Statements*  
*December 31, 2008*

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	\$82,532	Home Savings and Loan - Savings	\$86,518
First Bank	82,158	Republic Bank	70,328
Fifth Third - Savings	71,494	First National Bank	30,077
First Merit - CD	43,898	Sutton Bank	87,217
US Bank - CD	86,352	Huntinton Bank	55,512
Old Fort Bank - CD	98,425	Petty Cash Funds	540
First Ohio Credit Union – Savings	81,161	<i>Total Cash and Short Term Investments</i>	<u>876,212</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.

**c. Capital Assets** – A summary of changes in capital assets by class during the fiscal year ended June 30, 2008 are as follows:

	Balance 30, 2007	June Additions	Deletions	Balance 30, 2008
Land	\$2,945			\$2,945
Building	130,590			130,590
Furniture and Fixtures	80,647	\$14,419		95,066
Machinery and Equipment	265,997	12,247		278,244
Vehicles	<u>102,353</u>			<u>102,353</u>
<i>Subtotal</i>	582,532	26,666	0	609,198
Accumulated Depreciation	<u>(357,796)</u>	<u>(28,585)</u>		<u>(386,381)</u>
<i>Net Capital Assets</i>	<u>\$224,736</u>	<u>(\$1,919)</u>	<u>\$0</u>	<u>\$222,817</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 \$421,270.

**g. Accrued Vacation** – A liability for accrued vacation for \$12,941 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.

**SENECA COUNTY, OHIO**  
*Notes To The Basic Financial Statements*  
*December 31, 2008*

**NOTE 23 - RELATED PARTY TRANSACTIONS**

For the year ended December 31, 2008 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

**NOTE 24 – SUBSEQUENT EVENTS**

On May 20, 2009 the County refinanced \$5,285,000 of general obligation, capital improvement refunding bonds. The interest rate on the bonds range from 2.0 to 5.0 percent and the maturity date is December 1, 2023. The refunding combines the Jail and Human Services building bonds with the Capital Facilities bonds into one issue.

The County is to be the recipient of several million dollars of federal stimulus money under the American Recovery and Reinvestment Act (ARRA). The Seneca County Agency Transport (SCAT) is to receive \$1.9 million for the design and construction of a building to house and maintain their offices and vehicles. The building will be constructed on County owned farm land located on South Eden Township Road 151. The Seneca County Department of Job and Family Services will be receiving \$612,182 of federal stimulus money for the Workforce Investment Act (WIA) program. The program will assist youths ages 14-24 find summer employment. Adult and dislocated workers will receive additional training and supportive services. The allocation is to be expended by June 30, 2010.

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

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## ***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.

***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.

***WIRELESS 911 FUND***-To account for monies distributed by the Public Utilities Commission for fees charged to wireless customers for 911 service. The funds are being used to plan, provide and maintain wireless 911 service to Seneca County.

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

*EMERGENCY MEDICAL SERVICES LOCAL GOVERNMENT REVENUE ASSISTANCE FUND (EMS LGRAF)*-To account for monies received from the transfer of the Local Government 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 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. Only the budgetary statement is presented because an original budget was estimated but no cash activity occurred during 2008.

*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.

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

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

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

*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.

*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.

*OHIO PEACE OFFICER TRAINING GRANT* -To account for money received from the Ohio Attorney General's Office to provide continuing professional training for all peace officers.

*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.

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

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

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

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

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

*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. Cash activity only in 2008.

*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.

*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.

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

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

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

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

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

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

*SIGN UPGRADE PROJECT FUND*-To account for money received from the Federal Highway Administration to be used to upgrade the County's sign inventory. The balance sheet is not presented because there were no assets or liabilities at year-end.

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

*CR 16 PETITION DITCH FUND* –To account for money received from the petitioners and the County General Fund. The funds will be used for the expenses of notifications, engineer’s reports, and the construction cost of correcting a flooding issue along a ditch on CR 16 in Eden Township.

*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.

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

*HARLEY AND HURON STREET SEWER PROJECT*-To account for money received from State Issue 2, Federal Community Development Block Grants and the City of Tiffin for the use in sewer line expansion in the Harley Street and Huron Street area on the east side of the City of Tiffin and assistance with the residential cost of tap in fees.

*COURTHOUSE CONSTRUCTION FUND* –To account for money from the General Fund and other funding sources for use in either construction of a new courthouse or renovation of the old courthouse.

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

*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. The balance sheet is not presented because there were no assets or liabilities at year end.

*PAVEMENT MARKINGS GRANT FUND*-To account for a grant of the Federal Highway Administration to be fund pavement markings on various county roads. The balance sheet is not presented because there were no assets or liabilities at year end.

*CROSSWAELH 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. The balance sheet is not presented because there were no assets or liabilities at year end.



*Seneca County, Ohio*  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2008*

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total</u>
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$5,011,108	\$20,894	\$979,411	\$6,011,413
Materials and Supplies Inventory	3,244			3,244
Accrued Interest Receivable	5,687	139	40	5,866
Accounts Receivable	56,365		33	56,398
Intergovernmental Receivable	370,426		1,491,006	1,861,432
Prepaid Items	8,700		125	8,825
Loans Receivable	79,705		411	80,116
	<u>79,705</u>	<u>          </u>	<u>411</u>	<u>80,116</u>
<i>Total Assets</i>	<u>\$5,535,235</u>	<u>\$21,033</u>	<u>\$2,471,026</u>	<u>\$8,027,294</u>
<b>LIABILITIES:</b>				
Accounts Payable	\$51,605		\$904	\$52,509
Accrued Wages	44,132			44,132
Contracts Payable	514,471		514,290	1,028,761
Intergovernmental Payable	24,886		390	25,276
Interfund Payable	18,500		20,000	38,500
Deferred Revenue	322,547		968,650	1,291,197
	<u>322,547</u>	<u>          </u>	<u>968,650</u>	<u>1,291,197</u>
<i>Total Liabilities</i>	<u>976,141</u>	<u>0</u>	<u>1,504,234</u>	<u>2,480,375</u>
<b>FUND BALANCES:</b>				
<u>Reserved:</u>				
Reserved for Encumbrances	545,892		108,415	654,307
Reserved for Notes Receivable	100,458		4,457	104,915
<u>Unreserved, Undesignated, Reported in:</u>				
Special Revenue Funds	3,912,744			3,912,744
Debt Service Funds		\$21,033		21,033
Capital Projects Funds			853,920	853,920
	<u>3,912,744</u>	<u>21,033</u>	<u>853,920</u>	<u>4,787,697</u>
<i>Total Fund Balances</i>	<u>4,559,094</u>	<u>21,033</u>	<u>966,792</u>	<u>5,546,919</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$5,535,235</u>	<u>\$21,033</u>	<u>\$2,471,026</u>	<u>\$8,027,294</u>

*Seneca County, Ohio*  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2008*

	Real Estate Assessment Fund	Ditch Maintenance Fund	Child Support Enforcement Agency Fund	DRETAC
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,109,707	\$191,502	\$857,960	\$74,661
Materials and Supplies Inventory		3,244		
Accrued Interest Receivable				
Accounts Receivable	259	122	18,956	129
Intergovernmental Receivable				
Prepaid Items	1,500		50	
Loans Receivable				
<i>Total Assets</i>	<u>\$1,111,466</u>	<u>\$194,868</u>	<u>\$876,966</u>	<u>\$74,790</u>
<b>LIABILITIES:</b>				
Accounts Payable	\$6,336	\$767	\$265	\$958
Accrued Wages	1,897	1,786	15,077	1,517
Contracts Payable	4,200	462	93,724	341
Intergovernmental Payable	1,047	1,161	9,684	1,764
Interfund Payable				
Deferred Revenue				
<i>Total Liabilities</i>	<u>13,480</u>	<u>4,176</u>	<u>118,750</u>	<u>4,580</u>
<b>FUND BALANCES:</b>				
<u>Reserved:</u>				
Reserved for Encumbrances	226,478	63,397	43,474	3,300
Reserved for Notes Receivable				
<u>Unreserved, Undesignated, Reported in:</u>				
Special Revenue Funds	<u>871,508</u>	<u>127,295</u>	<u>714,742</u>	<u>66,910</u>
<i>Total Fund Balances</i>	<u>1,097,986</u>	<u>190,692</u>	<u>758,216</u>	<u>70,210</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$1,111,466</u>	<u>\$194,868</u>	<u>\$876,966</u>	<u>\$74,790</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	E-911 Fund
\$1,343	\$71,814	\$5,061	\$10,164	\$1	\$291,523	\$17,836
8	220 276 300	63	65 29,187		13,186	9
<u>\$1,351</u>	<u>\$72,610</u>	<u>\$5,124</u>	<u>\$39,416</u>	<u>\$1</u>	<u>\$304,709</u>	<u>\$17,845</u>
\$750 34 71	\$4,190 1,824 342 1,280 60,000	\$587 1,423 43 718	\$144  504 29,187		\$8,432 138,047	\$218 1,252 114
<u>855</u>	<u>67,636</u>	<u>2,771</u>	<u>29,835</u>	<u>0</u>	<u>146,479</u>	<u>1,584</u>
174	12,421	356	6,120		46,859	2,645
<u>322</u>	<u>(7,447)</u>	<u>1,997</u>	<u>3,461</u>	<u>1</u>	<u>111,371</u>	<u>13,616</u>
<u>496</u>	<u>4,974</u>	<u>2,353</u>	<u>9,581</u>	<u>1</u>	<u>158,230</u>	<u>16,261</u>
<u>\$1,351</u>	<u>\$72,610</u>	<u>\$5,124</u>	<u>\$39,416</u>	<u>\$1</u>	<u>\$304,709</u>	<u>\$17,845</u>

*Continued*

*Seneca County, Ohio*  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2008*

	<u>Work Release Fund</u>	<u>Children Services Fund</u>	<u>Foster Children Donations Fund</u>	<u>Wireless 911 Fund</u>
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$6,916	\$351,247	\$17,442	\$359,187
Materials and Supplies Inventory				
Accrued Interest Receivable				
Accounts Receivable	1	577	183	
Intergovernmental Receivable		82,524		9,906
Prepaid Items				
Loans Receivable				
<i>Total Assets</i>	<u>\$6,917</u>	<u>\$434,348</u>	<u>\$17,625</u>	<u>\$369,093</u>
<b>LIABILITIES:</b>				
Accounts Payable		\$2,332	\$910	
Accrued Wages				
Contracts Payable		239,908		
Intergovernmental Payable	\$214			
Interfund Payable				
Deferred Revenue				
<i>Total Liabilities</i>	<u>214</u>	<u>242,240</u>	<u>910</u>	<u>0</u>
<b>FUND BALANCES:</b>				
<u>Reserved:</u>				
Reserved for Encumbrances		35,281	1,932	
Reserved for Notes Receivable				
Unreserved, Undesignated, Reported in: Special Revenue Funds	<u>6,703</u>	<u>156,827</u>	<u>14,783</u>	<u>369,093</u>
<i>Total Fund Balances</i>	<u>6,703</u>	<u>192,108</u>	<u>16,715</u>	<u>369,093</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$6,917</u>	<u>\$434,348</u>	<u>\$17,625</u>	<u>\$369,093</u>

EMS LGRAF Fund	Probate Court Programs Fund	CDBG Fund	Sheriff Highway Safety Grant Fund	Emergency Management Agency Fund	Juvenile Court Programs Fund	Victims of Crime Act Grant Fund
\$37,386	\$100,950	\$246,037	\$5,997	\$29,194	\$59,262	\$79,084
720	5,759	5,444 5	32 27,762	89 156	1,634	4,007 82,661
3,575		79,705		500		327
<u>\$41,681</u>	<u>\$106,709</u>	<u>\$331,191</u>	<u>\$33,791</u>	<u>\$29,939</u>	<u>\$60,896</u>	<u>\$166,079</u>
\$20,000	\$2,233	\$1		\$1,204	\$523	\$625
	189		133	1,783	403	5,735
	3,357	1,950		27,516	662	1,294
	284	68	382	1,105	336	2,219
			8,000 24,881			83,711
<u>20,000</u>	<u>6,063</u>	<u>2,019</u>	<u>33,396</u>	<u>31,608</u>	<u>1,924</u>	<u>93,584</u>
20,000	2,760	640 100,458		6,633	6,374	4,842
<u>1,681</u>	<u>97,886</u>	<u>228,074</u>	<u>395</u>	<u>(8,302)</u>	<u>52,598</u>	<u>67,653</u>
<u>21,681</u>	<u>100,646</u>	<u>329,172</u>	<u>395</u>	<u>(1,669)</u>	<u>58,972</u>	<u>72,495</u>
<u>\$41,681</u>	<u>\$106,709</u>	<u>\$331,191</u>	<u>\$33,791</u>	<u>\$29,939</u>	<u>\$60,896</u>	<u>\$166,079</u>

*Continued*

*Seneca County, Ohio*  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2008*

	Real Estate Tax Escrow Interest Fund	Citizens Corp Program Fund	Victim Assistance Court Fines Fund	Zero Tolerance Fund
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$7,030	\$3,018	\$465	\$28,090
Materials and Supplies Inventory				
Accrued Interest Receivable	243			
Accounts Receivable			35	74
Intergovernmental Receivable		9,790		16,222
Prepaid Items			222	
Loans Receivable				
<i>Total Assets</i>	<u>\$7,273</u>	<u>\$12,808</u>	<u>\$722</u>	<u>\$44,386</u>
<b>LIABILITIES:</b>				
Accounts Payable			\$50	
Accrued Wages				1,248
Contracts Payable				
Intergovernmental Payable	5			903
Interfund Payable		10,500		
Deferred Revenue		9,790		16,222
<i>Total Liabilities</i>	<u>5</u>	<u>20,290</u>	<u>50</u>	<u>18,373</u>
<b>FUND BALANCES:</b>				
<u>Reserved:</u>				
Reserved for Encumbrances		2,200	205	167
Reserved for Notes Receivable				
Unreserved, Undesignated, Reported in: Special Revenue Funds	7,268	(9,682)	467	25,846
<i>Total Fund Balances</i>	<u>7,268</u>	<u>(7,482)</u>	<u>672</u>	<u>26,013</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$7,273</u>	<u>\$12,808</u>	<u>\$722</u>	<u>\$44,386</u>

Hazardous Materials Fund	Ohio Peace Officer Training Grant Fund	Youth Center JAIBG Grant Fund	Clerk of Courts Title Administration Fund	Recorder Equipment Fund	Washington Street Bridge Fund	Delinquent Care and Custody Grant Fund
\$41,574	\$90	\$528	\$123,014	\$119,802	\$7,269	\$115,269
10			9,060	72		98,756
<u>\$41,584</u>	<u>\$90</u>	<u>\$528</u>	<u>\$132,074</u>	<u>\$119,874</u>	<u>\$7,269</u>	<u>\$214,025</u>
191			\$505			7,099
181			3,575	59		75
131			2,174			98,756
<u>503</u>	<u>0</u>	<u>0</u>	<u>6,254</u>	<u>59</u>	<u>0</u>	<u>105,930</u>
5,891			2,646	11,903	274	975
<u>35,190</u>	<u>90</u>	<u>528</u>	<u>123,174</u>	<u>107,912</u>	<u>6,995</u>	<u>107,120</u>
<u>41,081</u>	<u>90</u>	<u>528</u>	<u>125,820</u>	<u>119,815</u>	<u>7,269</u>	<u>108,095</u>
<u>\$41,584</u>	<u>\$90</u>	<u>\$528</u>	<u>\$132,074</u>	<u>\$119,874</u>	<u>\$7,269</u>	<u>\$214,025</u>

*Continued*

*Seneca County, Ohio*  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2008*

	Underground Storage Tank Fund	Annexation Petition Fund	METRICH-Drug Law Enforcement Fund	Common Pleas Court Programs Fund
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$11,855	\$871	\$851	\$554,612
Materials and Supplies Inventory				
Accrued Interest Receivable				
Accounts Receivable				12,969
Intergovernmental Receivable				
Prepaid Items				392
Loans Receivable				
<i>Total Assets</i>	<u>\$11,855</u>	<u>\$871</u>	<u>\$851</u>	<u>\$567,973</u>
<b>LIABILITIES:</b>				
Accounts Payable				
Accrued Wages				
Contracts Payable				1,058
Intergovernmental Payable				103
Interfund Payable				
Deferred Revenue				
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,161</u>
<b>FUND BALANCES:</b>				
<u>Reserved:</u>				
Reserved for Encumbrances		700		840
Reserved for Notes Receivable				
Unreserved, Undesignated, Reported in: Special Revenue Funds	<u>11,855</u>	<u>171</u>	<u>851</u>	<u>565,972</u>
<i>Total Fund Balances</i>	<u>11,855</u>	<u>871</u>	<u>851</u>	<u>566,812</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$11,855</u>	<u>\$871</u>	<u>\$851</u>	<u>\$567,973</u>



Homeland Security Grant Fund	Sheriff Programs Fund	Safe Havens Grant Fund	MARCS Communications Grant Fund	Total Nonmajor Special Revenue
\$1,858	\$63,777	\$1	\$6,860	\$5,011,108
				3,244
				5,687
	1,307			56,365
				370,426
	1,834			8,700
				79,705
<u>\$1,858</u>	<u>\$66,918</u>	<u>\$1</u>	<u>\$6,860</u>	<u>\$5,535,235</u>
	\$793			\$51,605
				44,132
				514,471
	619			24,886
				18,500
				322,547
<u>0</u>	<u>1,412</u>	<u>0</u>	<u>0</u>	<u>976,141</u>
	8,403	24,002	4,000	545,892
				100,458
<u>1,858</u>	<u>57,103</u>	<u>(24,001)</u>	<u>2,860</u>	<u>3,912,744</u>
<u>1,858</u>	<u>65,506</u>	<u>1</u>	<u>6,860</u>	<u>4,559,094</u>
<u>\$1,858</u>	<u>\$66,918</u>	<u>\$1</u>	<u>\$6,860</u>	<u>\$5,535,235</u>

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**Seneca County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Debt Service Funds*  
*December 31, 2008*

	Bond Retirement Fund	Capital Facilities Note Retirement Fund	Total Nonmajor Debt Service
<b>ASSETS:</b>			
Equity in Pooled Cash and Cash Equivalents	\$17,990	\$2,904	\$20,894
Accrued Interest Receivable	139	0	139
<i>Total Assets</i>	<u>\$18,129</u>	<u>\$2,904</u>	<u>\$21,033</u>
<b>FUND BALANCES:</b>			
<u>Unreserved, Undesignated, Reported in:</u>			
Debt Service Funds	\$18,129	\$2,904	\$21,033
<i>Total Fund Balances</i>	<u>18,129</u>	<u>2,904</u>	<u>21,033</u>
<b><i>Total Liabilities and Fund Balances</i></b>	<u><u>\$18,129</u></u>	<u><u>\$2,904</u></u>	<u><u>\$21,033</u></u>

*Seneca County, Ohio*  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2008*

	CDBG	CR16 Petition Ditch Fund	EPA On-lot Septic Systems Grant Fund	Issue 2 Fund
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$4,431	\$500	\$76,614	\$8,915
Accrued Interest Receivable			40	
Accounts Receivable	29		4	
Intergovernmental Receivable	460,861			513,445
Prepaid Items	125			
Loans Receivable			411	
<i>Total Assets</i>	<u>\$465,446</u>	<u>\$500</u>	<u>\$77,069</u>	<u>\$522,360</u>
<b>LIABILITIES:</b>				
Accounts Payable	\$393		\$39	
Contracts Payable	16,418			\$497,872
Intergovernmental Payable	306		38	
Interfund Payable				20,000
Deferred Revenue	451,950			
<i>Total Liabilities</i>	<u>469,067</u>	<u>0</u>	<u>77</u>	<u>517,872</u>
<b>FUND BALANCES:</b>				
<u>Reserved:</u>				
Reserved for Encumbrances	13,676		23	34,179
Reserved for Notes Receivable			4,457	
<u>Unreserved, Undesignated, Reported in:</u>				
Capital Projects Funds	(17,297)	500	72,512	(29,691)
<i>Total Fund Balances</i>	<u>(3,621)</u>	<u>500</u>	<u>76,992</u>	<u>4,488</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$465,446</u>	<u>\$500</u>	<u>\$77,069</u>	<u>\$522,360</u>

Harley/Huron Sewer Project Fund	Courthouse Construction Fund	County Capital Projects Fund	Total Nonmajor Capital Projects
\$30	\$833,018	\$55,903	\$979,411
			40
			33
516,700			1,491,006
			125
			411
<u>\$516,730</u>	<u>\$833,018</u>	<u>\$55,903</u>	<u>\$2,471,026</u>
\$472			\$904
			514,290
46			390
			20,000
516,700			968,650
<u>517,218</u>	<u>0</u>	<u>0</u>	<u>1,504,234</u>
2	55,847	4,688	108,415
			4,457
(490)	777,171	51,215	853,920
(488)	833,018	55,903	966,792
<u>\$516,730</u>	<u>\$833,018</u>	<u>\$55,903</u>	<u>\$2,471,026</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, 2008*

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total</u>
<b>REVENUES:</b>				
Special Assessments	\$171,186			\$171,186
Charges for Services	1,186,369		\$500	1,186,869
Licenses and Permits	181,374			181,374
Fines and Forfeitures	239,157			239,157
Intergovernmental	3,807,577		2,900,611	6,708,188
Interest	5,416	\$2,737	583	8,736
Rent	3,850	184,730		188,580
Contributions and Donations	9,821			9,821
Other	157,188	77,842	7,040	242,070
<i>Total Revenues</i>	<u>5,761,938</u>	<u>265,309</u>	<u>2,908,734</u>	<u>8,935,981</u>
<b>EXPENDITURES:</b>				
<u>Current:</u>				
General Government:				
Legislative and Executive	441,486			441,486
Judicial	339,156			339,156
Public Safety	831,230			831,230
Public Works	113,826			113,826
Health	200,736			200,736
Human Services	4,346,353			4,346,353
Community and Economic Development	41,114			41,114
Capital Outlay	117,468		3,170,739	3,288,207
<u>Debt Service:</u>				
Principal Retirements		485,000	5,314	490,314
Interest and Fiscal Charges		281,758		281,758
<i>Total Expenditures</i>	<u>6,431,369</u>	<u>766,758</u>	<u>3,176,053</u>	<u>10,374,180</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(669,431)</u>	<u>(501,449)</u>	<u>(267,319)</u>	<u>(1,438,199)</u>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In - Primary Government	944,900	491,572	1,042,500	2,478,972
Bond Anticipation Notes Issued		546,000		546,000
Proceeds from Sale of Capital Assets	2			2
Inception of Capital Lease	21,145			21,145
Transfers Out - Primary Government			(54,285)	(54,285)
Current Refunding		(546,000)		(546,000)
<i>Total Other Financing Sources and Uses</i>	<u>966,047</u>	<u>491,572</u>	<u>988,215</u>	<u>2,445,834</u>
<i>Net Change in Fund Balance</i>	296,616	(9,877)	720,896	1,007,635
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>4,262,478</u>	<u>30,910</u>	<u>245,896</u>	<u>4,539,284</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$4,559,094</u>	<u>\$21,033</u>	<u>\$966,792</u>	<u>\$5,546,919</u>

**Seneca County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2008*

	Real Estate Assessment Fund	Ditch Maintenance Fund	Child Support Enforcement Agency Fund	DRETAC
<b>REVENUES:</b>				
Special Assessments		\$171,186		
Charges for Services	\$562,862		\$204,262	\$93,590
Licenses and Permits	75			
Fines and Forfeitures				
Intergovernmental			701,509	
Interest				
Rent				
Contributions and Donations				
Other	81	7,240	45,856	502
<i>Total Revenues</i>	<u>563,018</u>	<u>178,426</u>	<u>951,627</u>	<u>94,092</u>
<b>EXPENDITURES:</b>				
<u>Current:</u>				
General Government:				
Legislative and Executive	238,159			108,459
Judicial				
Public Safety				
Public Works		113,826		
Health				
Human Services			1,157,806	
Community and Economic Development				
Capital Outlay		117,468		
<i>Total Expenditures</i>	<u>238,159</u>	<u>231,294</u>	<u>1,157,806</u>	<u>108,459</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>324,859</u>	<u>(31,723)</u>	<u>(206,179)</u>	<u>(14,367)</u>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In - Primary Government			12,500	
Proceeds from Sale of Capital Assets				
Inception of Capital Lease		21,145		
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>21,145</u>	<u>12,500</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	324,859	(31,723)	(193,679)	(14,367)
<b><i>Fund Balance (Deficit) at Beginning of Year</i></b>	<u>773,127</u>	<u>222,415</u>	<u>951,895</u>	<u>84,577</u>
<b><i>Fund Balance (Deficit) at End of Year</i></b>	<u><u>\$1,097,986</u></u>	<u><u>\$190,692</u></u>	<u><u>\$758,216</u></u>	<u><u>\$70,210</u></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>Thinking for a Change/Teen Intervene Grant Fund</u>	<u>Workforce Investment Act Fund</u>	<u>E-911 Fund</u>
	\$9,664					
	167,966					
	21,340		\$58,806		\$908,974	
\$3,850						
	277					
2,110	105	\$50,085	87			\$12
5,960	199,352	50,085	58,893	0	908,974	12
8,230						
			51,520			9,845
	200,736					
		49,385			954,039	
8,230	200,736	49,385	51,520	0	954,039	9,845
(2,270)	(1,384)	700	7,373	0	(45,065)	(9,833)
						8,000
	2					
0	2	0	0	0	0	8,000
(2,270)	(1,382)	700	7,373		(45,065)	(1,833)
2,766	6,356	1,653	2,208	1	203,295	18,094
\$496	\$4,974	\$2,353	\$9,581	\$1	\$158,230	\$16,261

*Continued*

**Seneca County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2008*

	Work Release Fund	Children Services Fund	Foster Children Donations Fund	Wireless 911 Fund
<b>REVENUES:</b>				
Special Assessments				
Charges for Services	\$995			
Licenses and Permits				
Fines and Forfeitures				
Intergovernmental		\$1,003,725		\$369,093
Interest				
Rent				
Contributions and Donations			\$5,294	
Other	1	47,814		
<i>Total Revenues</i>	<u>996</u>	<u>1,051,539</u>	<u>5,294</u>	<u>369,093</u>
<b>EXPENDITURES:</b>				
<u>Current:</u>				
General Government:				
Legislative and Executive				
Judicial				
Public Safety	12,076			
Public Works				
Health				
Human Services		1,814,158	4,441	
Community and Economic Development				
Capital Outlay				
<i>Total Expenditures</i>	<u>12,076</u>	<u>1,814,158</u>	<u>4,441</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(11,080)</u>	<u>(762,619)</u>	<u>853</u>	<u>369,093</u>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In - Primary Government		650,000		
Proceeds from Sale of Capital Assets				
Inception of Capital Lease				
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>650,000</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(11,080)	(112,619)	853	369,093
<b><i>Fund Balance (Deficit) at Beginning of Year</i></b>	<u>17,783</u>	<u>304,727</u>	<u>15,862</u>	<u></u>
<b><i>Fund Balance (Deficit) at End of Year</i></b>	<u><u>\$6,703</u></u>	<u><u>\$192,108</u></u>	<u><u>\$16,715</u></u>	<u><u>\$369,093</u></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>	<u>Victims of Crime Act Grant Fund</u>
	\$44,547	\$5,100		\$15,468	\$10,834	
	24,764		\$21,070	52,490	19,637	\$38,937
		4,635			4,013	120,247
<u>\$997</u>	<u>441</u>	<u>6</u>	<u>44</u>	<u>37</u>	<u>611</u>	<u>227</u>
<u>997</u>	<u>69,752</u>	<u>9,741</u>	<u>21,114</u>	<u>67,995</u>	<u>35,095</u>	<u>159,411</u>
270,091	89,361		21,236	180,343	38,591	
	11,233	41,114				161,276
<u>270,091</u>	<u>100,594</u>	<u>41,114</u>	<u>21,236</u>	<u>180,343</u>	<u>38,591</u>	<u>161,276</u>
<u>(269,094)</u>	<u>(30,842)</u>	<u>(31,373)</u>	<u>(122)</u>	<u>(112,348)</u>	<u>(3,496)</u>	<u>(1,865)</u>
156,400	30,000			68,000		
<u>156,400</u>	<u>30,000</u>	<u>0</u>	<u>0</u>	<u>68,000</u>	<u>0</u>	<u>0</u>
(112,694)	(842)	(31,373)	(122)	(44,348)	(3,496)	(1,865)
<u>134,375</u>	<u>101,488</u>	<u>360,545</u>	<u>517</u>	<u>42,679</u>	<u>62,468</u>	<u>74,360</u>
<u>\$21,681</u>	<u>\$100,646</u>	<u>\$329,172</u>	<u>\$395</u>	<u>(\$1,669)</u>	<u>\$58,972</u>	<u>\$72,495</u>

*Continued*

**Seneca County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2008*

	Real Estate Tax Escrow Interest Fund	Citizens Corp Program Fund	Victim Assistance Court Fines Fund	Zero Tolerance Fund
<b>REVENUES:</b>				
Special Assessments				
Charges for Services				
Licenses and Permits				
Fines and Forfeitures			\$625	
Intergovernmental		\$710		\$64,888
Interest	\$781			
Rent				
Contributions and Donations			4,250	
Other				95
<i>Total Revenues</i>	<u>781</u>	<u>710</u>	<u>4,875</u>	<u>64,983</u>
<b>EXPENDITURES:</b>				
<u>Current:</u>				
General Government:				
Legislative and Executive	260			
Judicial				
Public Safety		8,216		51,710
Public Works				
Health				
Human Services			7,028	
Community and Economic Development				
Capital Outlay				
<i>Total Expenditures</i>	<u>260</u>	<u>8,216</u>	<u>7,028</u>	<u>51,710</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>521</u>	<u>(7,506)</u>	<u>(2,153)</u>	<u>13,273</u>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In - Primary Government				15,000
Proceeds from Sale of Capital Assets				
Inception of Capital Lease				
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,000</u>
<i>Net Change in Fund Balance</i>	521	(7,506)	(2,153)	28,273
<b><i>Fund Balance (Deficit) at Beginning of Year</i></b>	<u>6,747</u>	<u>24</u>	<u>2,825</u>	<u>(2,260)</u>
<b><i>Fund Balance (Deficit) at End of Year</i></b>	<u><u>\$7,268</u></u>	<u><u>(\$7,482)</u></u>	<u><u>\$672</u></u>	<u><u>\$26,013</u></u>

<u>Hazardous Materials Fund</u>	<u>Ohio Peace Officer Training Grant Fund</u>	<u>Youth Center JAIBG Grant Fund</u>	<u>Clerk of Courts Title Administration Fund</u>	<u>Recorder Equipment Fund</u>	<u>Washington Street Bridge Fund</u>	<u>Delinquent Care and Custody Grant Fund</u>
			\$149,809	\$30,880		
	\$8,320		298			\$247,096
<u>\$12</u>		<u>\$4</u>	<u>645</u>			<u>84</u>
<u>12</u>	<u>8,320</u>	<u>4</u>	<u>150,752</u>	<u>30,880</u>	<u>0</u>	<u>247,180</u>
				86,352	\$26	
13,601	8,230		171,816			168,265
<u>13,601</u>	<u>8,230</u>	<u>0</u>	<u>171,816</u>	<u>86,352</u>	<u>26</u>	<u>168,265</u>
<u>(13,589)</u>	<u>90</u>	<u>4</u>	<u>(21,064)</u>	<u>(55,472)</u>	<u>(26)</u>	<u>78,915</u>
5,000						
<u>5,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(8,589)	90	4	(21,064)	(55,472)	(26)	78,915
<u>49,670</u>	<u>0</u>	<u>524</u>	<u>146,884</u>	<u>175,287</u>	<u>7,295</u>	<u>29,180</u>
<u>\$41,081</u>	<u>\$90</u>	<u>\$528</u>	<u>\$125,820</u>	<u>\$119,815</u>	<u>\$7,269</u>	<u>\$108,095</u>

*Continued*

**Seneca County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2008*

	<u>Underground Storage Tank Fund</u>	<u>Annexation Petition Fund</u>	<u>METRICH-Drug Law Enforcement Fund</u>	<u>Common Pleas Court Programs Fund</u>
<b>REVENUES:</b>				
Special Assessments				
Charges for Services				\$21,304
Licenses and Permits				
Fines and Forfeitures			\$120	132,204
Intergovernmental				
Interest				
Rent				
Contributions and Donations				
Other				12
<i>Total Revenues</i>	0	0	120	153,520
<b>EXPENDITURES:</b>				
<u>Current:</u>				
General Government:				
Legislative and Executive				
Judicial				39,388
Public Safety				
Public Works				
Health				
Human Services				
Community and Economic Development				
Capital Outlay				
<i>Total Expenditures</i>	0	0	0	39,388
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	120	114,132
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In - Primary Government				
Proceeds from Sale of Capital Assets				
Inception of Capital Lease				
<i>Total Other Financing Sources and Uses</i>	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	120	114,132
<b><i>Fund Balance (Deficit) at Beginning of Year</i></b>	11,855	871	731	452,680
<b><i>Fund Balance (Deficit) at End of Year</i></b>	<u>\$11,855</u>	<u>\$871</u>	<u>\$851</u>	<u>\$566,812</u>

<u>Homeland Security Grant Fund</u>	<u>Sheriff Programs Fund</u>	<u>Safe Havens Grant Fund</u>	<u>MARCS Communications Grant Fund</u>	<u>Total Nonmajor Special Revenue</u>
				\$171,186
	\$37,054			1,186,369
	13,333			181,374
	1,530			239,157
	10,050	\$236,288		3,807,577
				5,416
				3,850
				9,821
	80			157,188
<u>0</u>	<u>62,047</u>	<u>236,288</u>	<u>0</u>	<u>5,761,938</u>
				441,486
				339,156
	35,977		\$120	831,230
				113,826
				200,736
		186,987		4,346,353
				41,114
				117,468
<u>0</u>	<u>35,977</u>	<u>186,987</u>	<u>120</u>	<u>6,431,369</u>
<u>0</u>	<u>26,070</u>	<u>49,301</u>	<u>(120)</u>	<u>(669,431)</u>
				944,900
				2
				21,145
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>966,047</u>
	26,070	49,301	(120)	296,616
<u>1,858</u>	<u>39,436</u>	<u>(49,300)</u>	<u>6,980</u>	<u>4,262,478</u>
<u>\$1,858</u>	<u>\$65,506</u>	<u>\$1</u>	<u>\$6,860</u>	<u>\$4,559,094</u>

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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, 2008*

	Bond Retirement Fund	Capital Facilities Note Retirement Fund	Total Nonmajor Debt Service
<b>REVENUES:</b>			
Interest	\$2,737		\$2,737
Rent	184,730		184,730
Other		\$77,842	77,842
<i>Total Revenues</i>	<u>187,467</u>	<u>77,842</u>	<u>265,309</u>
<b>EXPENDITURES:</b>			
<u>Debt Service:</u>			
Principal Retirements	370,000	115,000	485,000
Interest and Fiscal Charges	256,780	24,978	281,758
<i>Total Expenditures</i>	<u>626,780</u>	<u>139,978</u>	<u>766,758</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(439,313)</u>	<u>(62,136)</u>	<u>(501,449)</u>
<b>OTHER FINANCING SOURCES AND USES:</b>			
Transfers In - Primary Government	429,428	62,144	491,572
Bond Anticipation Notes Issued		546,000	546,000
Current Refunding		(546,000)	(546,000)
<i>Total Other Financing Sources and Uses</i>	<u>429,428</u>	<u>62,144</u>	<u>491,572</u>
<i>Net Change in Fund Balance</i>	(9,885)	8	(9,877)
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>28,014</u>	<u>2,896</u>	<u>30,910</u>
<b><i>Fund Balance (Deficit) at End of Year</i></b>	<u><u>\$18,129</u></u>	<u><u>\$2,904</u></u>	<u><u>\$21,033</u></u>

**Seneca County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Project Funds*  
*For the Year Ended December 31, 2008*

	CDBG	Sign Upgrade Project Fund	CR16 Petition Ditch Fund	EPA On-lot Septic Systems Grant Fund	Issue 2 Fund
<b>REVENUES:</b>					
Charges for Services			\$500		
Intergovernmental	\$221,240	\$49,128			\$2,495,654
Interest				\$536	
Other	40				
<i>Total Revenues</i>	<u>221,280</u>	<u>49,128</u>	<u>500</u>	<u>536</u>	<u>2,495,654</u>
<b>EXPENDITURES:</b>					
Capital Outlay	226,390	49,128		2,215	2,491,166
<b>Debt Service:</b>					
Principal Retirements				5,314	
<i>Total Expenditures</i>	<u>226,390</u>	<u>49,128</u>	<u>0</u>	<u>7,529</u>	<u>2,491,166</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(5,110)</u>	<u>0</u>	<u>500</u>	<u>(6,993)</u>	<u>4,488</u>
<b>OTHER FINANCING SOURCES AND USES:</b>					
Transfers In - Primary Government					
Transfers Out - Primary Government					
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(5,110)	0	500	(6,993)	4,488
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>1,489</u>	<u>0</u>	<u>0</u>	<u>83,985</u>	<u>0</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>(\$3,621)</u>	<u>\$0</u>	<u>\$500</u>	<u>\$76,992</u>	<u>\$4,488</u>

Harley/Huron Sewer Project Fund	Courthouse Construction Fund	County Capital Projects Fund	Jail Expansion Fund	Pavement Markings Project Fund	CROSSWAEH CBCF	Total Nonmajor Capital Projects
						\$500
\$2,500				\$132,089		2,900,611
					\$47	583
		\$7,000				7,040
2,500	0	7,000	0	132,089	47	2,908,734
2,988	135,653	131,069		132,089	41	3,170,739
						5,314
2,988	135,653	131,069	0	132,089	41	3,176,053
(488)	(135,653)	(124,069)	0	0	6	(267,319)
	907,500	135,000				1,042,500
			(54,279)		(6)	(54,285)
0	907,500	135,000	(54,279)	0	(6)	988,215
(488)	771,847	10,931	(54,279)	0	0	720,896
0	61,171	44,972	54,279	0	0	245,896
(\$488)	\$833,018	\$55,903	\$0	\$0	\$0	\$966,792

**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, 2008*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$2,206,000	\$2,243,871	\$2,245,718	\$1,847
Sales Taxes	6,750,000	7,191,346	7,191,346	0
Charges for Services	1,440,800	1,583,826	1,583,826	0
Licenses and Permits	3,160	3,086	3,086	0
Fines and Forfeitures	160,000	163,297	163,297	0
Intergovernmental	3,673,806	4,030,159	4,033,907	3,748
Interest	1,008,000	654,090	654,090	0
Rent	103,702	127,588	127,588	0
Contributions and Donations	400	435	435	0
Other	99,625	174,528	315,331	140,803
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total Revenues</i>	15,445,493	16,172,226	16,318,624	146,398
<b>EXPENDITURES:</b>				
<u>Current:</u>				
<i>General Government:</i>				
<b>Legislative and Executive</b>				
<i>Commissioners</i>				
Personal Services	304,805	310,133	308,478	1,655
Contractual Services	3,369	3,235	3,235	0
Materials and Supplies	2,145	4,286	4,286	0
Capital Outlay	3,625	13,625	13,625	0
Other	13,426	14,311	14,303	8
 <i>Mailroom</i>				
Contractual Services	11,919	9,952	9,952	0
Materials and Supplies	94,398	119,265	119,265	0
Other	2,768	1,709	1,709	0
 <i>Auditor</i>				
Personal Services	256,967	255,477	254,900	577
Contractual Services	4,806	3,739	3,739	0
Materials and Supplies	7,724	6,804	6,804	0
Capital Outlay	500	1,800	1,800	0
Other	20,796	18,440	18,440	0
 <i>Treasurer</i>				
Personal Services	113,253	114,018	111,866	2,152
Contractual Services	21,530	24,489	24,422	67
Materials and Supplies	1,000	1,000	800	200
Other	3,275	3,127	3,123	4
 <i>Prosecutor</i>				
Personal Services	592,283	612,542	608,825	3,717
Contractual Services	45,362	35,621	29,944	5,677
Materials and Supplies	10,371	10,371	10,371	0
Capital Outlay	192	0	0	0
Other	63,460	61,085	61,050	35

**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, 2008*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<i>Exam of Co Offices</i>				
Contractual Services	70,108	68,000	68,000	0
<i>Data Processing</i>				
Contractual Services	39,059	31,808	31,808	0
Materials and Supplies	4,811	4,785	4,751	34
Capital Outlay	0	5,780	5,780	0
Other	0	9	9	0
<i>Bd of Elections</i>				
Personal Services	211,807	242,607	223,601	19,006
Contractual Services	50,425	60,661	60,661	0
Materials and Supplies	58,005	99,185	99,185	0
Capital Outlay	4,000	3,895	3,895	0
Other	13,797	14,043	14,043	0
<i>Maintenance</i>				
Personal Services	270,340	269,022	262,737	6,285
Contractual Services	775,125	885,062	885,040	22
Materials and Supplies	66,492	73,620	73,620	0
Capital Outlay	16,629	15,964	15,964	0
Other	750	600	600	0
<i>Recorder</i>				
Personal Services	136,872	136,121	135,909	212
Contractual Services	111,609	89,609	89,609	0
Materials and Supplies	4,357	3,638	2,623	1,015
Other	4,263	4,000	2,652	1,348
<i>Insurance and Pension</i>				
Personal Services	1,108,199	1,141,840	1,141,440	400
Contractual Services	264,290	259,188	259,188	0
Other	157,395	105,239	105,239	0
<i>Miscellaneous</i>				
Personal Services	53,617	48,940	48,940	0
Contractual Services	234,618	247,217	244,815	2,402
Materials and Supplies	0	19,964	19,964	0
Other	58,705	70,939	82,280	(11,341)
<i>Contingencies</i>				
Other	120,000	101,450	95,371	6,079
<b>Total - Legislative and Executive</b>	<u>5,413,247</u>	<u>5,628,215</u>	<u>5,588,661</u>	<u>39,554</u>
<b>Judicial</b>				
<i>Fostoria Municipal Court</i>				
Personal Services	22,557	23,234	23,234	0
Contractual Services	81,330	79,488	79,228	260
Other	52,150	49,682	49,682	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, 2008*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<i>Common Pleas Ct 2</i>				
Personal Services	111,118	110,899	108,484	2,415
Contractual Services	6,577	5,010	5,010	0
Materials and Supplies	12,717	14,101	14,101	0
Other	4,517	3,950	3,950	0
<i>Jury Commission</i>				
Personal Services	1,185	0	0	0
<i>Domestic Relations Ct 2</i>				
Personal Services	111,734	111,518	111,508	10
Contractual Services	2,900	1,500	1,500	0
<i>Common Plea Ct 1</i>				
Personal Services	112,890	112,616	111,974	642
Contractual Services	6,473	6,420	6,420	0
Materials and Supplies	13,637	9,425	9,425	0
Other	5,245	4,075	4,075	0
<i>Domestic Relations Ct 1</i>				
Personal Services	104,119	108,171	107,191	980
<i>Probate Ct</i>				
Personal Services	185,057	205,741	195,864	9,877
Contractual Services	4,280	4,024	3,824	200
Materials and Supplies	7,577	8,043	8,043	0
Other	3,765	2,457	2,457	0
<i>Clerk of Courts</i>				
Personal Services	209,820	208,824	206,784	2,040
Contractual Services	11,600	11,412	11,412	0
Materials and Supplies	4,000	8,238	8,238	0
Capital Outlay	600	7,481	7,475	6
Other	7,930	3,541	2,862	679
<i>Tiffin Municipal Ct</i>				
Contractual Services	112,778	78,432	67,815	10,617
Other	264,713	262,111	261,350	761
<i>Public Defender</i>				
Other	7,381	5,078	3,871	1,207
<i>Law Library</i>				
Personal Services	32,763	32,526	32,446	80
Other	58	0	0	0
<i>Hearing and Trial Costs</i>				
Personal Services	1,185	2,337	1,175	1,162
Contractual Services	232,718	281,900	281,900	0
Materials and Supplies	310	260	260	0
Other	65,306	35,781	35,781	0

**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, 2008*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<i>Juvenile Court</i>				
Personal Services	558,087	552,132	542,654	9,478
Contractual Services	371,847	364,109	363,500	609
Materials and Supplies	8,032	15,357	15,357	0
Capital Outlay	0	3,660	3,660	0
Other	19,061	20,516	20,377	139
<i>Miscellaneous</i>				
Contractual Services	20,600	17,066	17,066	0
<b>Total - Judicial</b>	<u>2,778,617</u>	<u>2,771,115</u>	<u>2,729,953</u>	<u>41,162</u>
<b>Total - General Government:</b>	<u>8,191,864</u>	<u>8,399,330</u>	<u>8,318,614</u>	<u>80,716</u>
<b>Public Safety</b>				
<i>Youth Center</i>				
Personal Services	587,896	585,679	576,130	9,549
Contractual Services	76,951	75,085	71,605	3,480
Materials and Supplies	13,215	12,620	12,106	514
Other	792	971	971	0
<i>Coroner</i>				
Personal Services	63,034	62,828	62,213	615
Contractual Services	47,087	43,595	43,595	0
Materials and Supplies	500	250	0	250
Capital Outlay	0	23,500	23,500	0
Other	1,650	1,650	1,647	3
<i>Sheriff</i>				
Personal Services	1,524,917	1,436,080	1,423,229	12,851
Contractual Services	65,493	66,952	66,754	198
Materials and Supplies	99,155	113,756	113,756	0
Capital Outlay	64,094	83,427	83,426	1
Other	38,334	37,440	37,440	0
<i>Criminal Justice</i>				
Personal Services	2,092,386	2,489,445	2,419,753	69,692
Contractual Services	173,580	170,177	162,252	7,925
Materials and Supplies	420,419	579,851	579,850	1
Capital Outlay	35,177	48,328	48,328	0
Other	126,876	178,358	178,350	8
<i>Ct House Annex Security</i>				
Personal Services	47,550	80,801	78,297	2,504
Materials and Supplies	386	784	784	0
Capital Outlay	0	550	550	0
<b>Total - Public Safety</b>	<u>5,479,492</u>	<u>6,092,127</u>	<u>5,984,536</u>	<u>107,591</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, 2008*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Public Works</b>				
Tax Map				
Personal Services	46,429	45,989	41,497	4,492
Salaries and Wages	575	575	398	177
Contractual Services	1,183	771	546	225
Materials and Supplies	2,400	2,400	1,500	900
Capital Outlay	392	250	250	0
<b>Total - Public Works</b>	<b>50,979</b>	<b>49,985</b>	<b>44,191</b>	<b>5,794</b>
<b>Health</b>				
<i>Vital Statistics</i>				
Other	1,000	1,000	689	311
<i>Crippled Children Aid</i>				
Other	65,000	95,501	95,501	0
<i>Construction &amp; Demo Debris</i>				
Materials and Supplies	6,322	30,000	30,000	0
Capital Outlay	15,452	5,000	0	5,000
<b>Total - Health</b>	<b>87,774</b>	<b>131,501</b>	<b>126,190</b>	<b>5,311</b>
<b>Human Services</b>				
<i>Contingencies</i>				
Other	4,000	4,000	4,000	0
<i>Soldiers and Sailors</i>				
Personal Services	271,180	272,680	266,807	5,873
Contractual Services	42,065	28,454	28,453	1
Materials and Supplies	32,489	30,727	30,263	464
Capital Outlay	35,157	35,000	23,249	11,751
Other	124,674	86,783	80,068	6,715
<i>Veterans Services</i>				
Contractual Services	5,000	3,000	3,000	0
Materials and Supplies	4,450	4,250	4,250	0
Other	12,000	12,000	12,000	0
<b>Total - Human Services</b>	<b>531,015</b>	<b>476,894</b>	<b>452,090</b>	<b>24,804</b>
<b>Conservation and Recreation</b>				
<i>Airport</i>				
Contractual Services	64,770	438,161	432,637	5,524
<i>Agriculture</i>				
Other	308,451	308,451	308,451	0



**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, 2008*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<i>Museum</i>				
Personal Services	31,346	31,176	31,088	88
Materials and Supplies	514	1,212	712	500
Capital Outlay	300	0	0	0
<b>Total - Conservation and Recreation</b>	<b>405,381</b>	<b>779,000</b>	<b>772,888</b>	<b>6,112</b>
<i>Community and Economic Development</i>				
<i>Miscellaneous</i>				
Other	60,381	60,892	60,892	0
<b>Total - Community and Economic Development</b>	<b>60,381</b>	<b>60,892</b>	<b>60,892</b>	<b>0</b>
<b>Total Expenditures</b>	<b>14,806,886</b>	<b>15,989,729</b>	<b>15,759,401</b>	<b>230,328</b>
Excess of Revenues Over (Under) Expenditures	638,607	182,497	559,223	376,726
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In - Primary Government	6,927	61,212	61,212	0
Proceeds from Sale of Capital Assets	0	28,375	28,375	0
Advances In	0	0	379,350	379,350
Transfers Out - Primary Government	(1,689,746)	(2,939,929)	(2,907,437)	32,492
Advances Out	0	0	(64,000)	(64,000)
<b>Total Other Financing Sources and Uses</b>	<b>(1,682,819)</b>	<b>(2,850,342)</b>	<b>(2,502,500)</b>	<b>347,842</b>
Net Change in Fund Balance	(1,044,212)	(2,667,845)	(1,943,277)	724,568
Fund Balance (Deficit) at Beginning of Year	1,909,829	1,909,829	1,909,829	0
Prior Year Encumbrances Appropriated	1,044,403	1,044,403	1,044,403	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$1,910,020</b>	<b>\$286,387</b>	<b>\$1,010,955</b>	<b>\$724,568</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, 2008*

	<b>Maintenance &amp; Repair Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$300,000	\$400,000	\$440,759	\$40,759
Fines and Forfeitures	27,000	32,700	32,091	(609)
Intergovernmental	4,200,000	4,258,601	4,253,296	(5,305)
Interest	50,000	90,000	91,832	1,832
Other	0	3,587	7,867	4,280
<b>Total Revenues</b>	<b>4,577,000</b>	<b>4,784,888</b>	<b>4,825,845</b>	<b>40,957</b>
<b>EXPENDITURES:</b>				
Current:				
Public Works				
Personal Services	1,817,709	1,817,990	1,431,122	386,868
Contractual Services	446,257	416,994	299,050	117,944
Materials and Supplies	1,349,511	1,576,926	1,431,845	145,081
Capital Outlay	287,574	443,071	379,279	63,792
Other	103,841	78,005	58,418	19,587
Capital Outlay	1,548,018	1,114,402	713,245	401,157
<b>Total Expenditures</b>	<b>5,552,910</b>	<b>5,447,388</b>	<b>4,312,959</b>	<b>1,134,429</b>
Excess of Revenues Over (Under) Expenditures	(975,910)	(662,500)	512,886	1,175,386
<b>OTHER FINANCING SOURCES AND USES:</b>				
Proceeds from Sale of Capital Assets	0	51,433	51,433	0
Advances In	0	0	121,803	121,803
Advances Out	0	0	(141,803)	(141,803)
<b>Total Other Financing Sources and Uses</b>	<b>0</b>	<b>51,433</b>	<b>31,433</b>	<b>(20,000)</b>
Net Change in Fund Balance	(975,910)	(611,067)	544,319	1,155,386
Fund Balance (Deficit) at Beginning of Year	2,996,721	2,996,721	2,996,721	0
Prior Year Encumbrances Appropriated	272,683	272,683	272,683	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$2,293,494</b>	<b>\$2,658,337</b>	<b>\$3,813,723</b>	<b>\$1,155,386</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, 2008*

	<b>Public Assistance Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$5,900,000	\$5,700,000	\$5,681,633	(\$18,367)
Other	625,000	1,014,735	974,288	(40,447)
<b>Total Revenues</b>	6,525,000	6,714,735	6,655,921	(58,814)
<b>EXPENDITURES:</b>				
Current:				
Human Services				
Personal Services	3,199,110	3,354,360	3,320,257	34,103
Contractual Services	2,458,886	2,516,090	2,446,646	69,444
Materials and Supplies	134,284	154,109	154,109	0
Capital Outlay	55,000	55,000	50,000	5,000
Other	1,077,070	1,153,860	1,129,134	24,726
<b>Total Expenditures</b>	6,924,350	7,233,419	7,100,146	133,273
Excess of Revenues Over (Under) Expenditures	(399,350)	(518,684)	(444,225)	74,459
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In - Primary Government	218,396	218,396	218,396	0
Advances Out	0	0	(400,000)	(400,000)
<b>Total Other Financing Sources and Uses</b>	218,396	218,396	(181,604)	(400,000)
Net Change in Fund Balance	(180,954)	(300,288)	(625,829)	(325,541)
Fund Balance (Deficit) at Beginning of Year	415,464	415,464	415,464	0
Prior Year Encumbrances Appropriated	296,240	296,240	296,240	0
<b>Fund Balance (Deficit) at End of Year</b>	\$530,750	\$411,416	\$85,875	(\$325,541)

**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, 2008*

<b>Seneca County Opportunity Center</b>				
	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Property Taxes	\$4,394,000	\$4,459,327	\$4,465,657	\$6,330
Charges for Services	479,000	549,000	585,735	36,735
Intergovernmental	2,429,941	2,327,889	2,380,546	52,657
Rent	78,750	78,750	73,413	(5,337)
Contributions and Donations	4,200	21,000	12,922	(8,078)
Other	215,000	410,894	401,729	(9,165)
<b>Total Revenues</b>	<b>7,600,891</b>	<b>7,846,860</b>	<b>7,920,002</b>	<b>73,142</b>
<b>EXPENDITURES:</b>				
Current:				
Health				
Personal Services	6,711,337	6,467,372	6,026,264	441,108
Contractual Services	1,843,242	1,721,655	1,434,154	287,501
Materials and Supplies	336,329	422,938	378,156	44,782
Capital Outlay	1,009,092	600,911	439,347	161,564
Other	4,489,921	4,223,428	596,106	3,627,322
<b>Total Expenditures</b>	<b>14,389,921</b>	<b>13,436,304</b>	<b>8,874,027</b>	<b>4,562,277</b>
Excess of Revenues Over (Under) Expenditures	(6,789,030)	(5,589,444)	(954,025)	4,635,419
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In - Primary Government	507,124	0	0	0
Transfers Out - Primary Government	(507,124)	(503,974)	0	503,974
<b>Total Other Financing Sources and Uses</b>	<b>0</b>	<b>(503,974)</b>	<b>0</b>	<b>503,974</b>
Net Change in Fund Balance	(6,789,030)	(6,093,418)	(954,025)	5,139,393
Fund Balance (Deficit) at Beginning of Year	5,750,795	5,750,795	5,750,795	0
Prior Year Encumbrances Appropriated	1,001,294	1,001,294	1,001,294	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>(\$36,941)</b>	<b>\$658,671</b>	<b>\$5,798,064</b>	<b>\$5,139,393</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, 2008*

	<b>Real Estate Assessment Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$400,000	\$565,215	\$563,137	(\$2,078)
Licenses and Permits	0	55	75	20
Other	0	22	22	0
<b>Total Revenues</b>	<b>400,000</b>	<b>565,292</b>	<b>563,234</b>	<b>(2,058)</b>
<b>EXPENDITURES:</b>				
<u>Current:</u>				
General Government:				
Legislative and Executive				
Personal Services	150,450	150,566	98,268	52,298
Contractual Services	225,458	411,860	347,906	63,954
Materials and Supplies	11,853	11,000	6,251	4,749
Capital Outlay	12,000	12,000	11,999	1
Other	20,024	13,227	10,937	2,290
<b>Total Expenditures</b>	<b>419,785</b>	<b>598,653</b>	<b>475,361</b>	<b>123,292</b>
Net Change in Fund Balance	(19,785)	(33,361)	87,873	121,234
Fund Balance (Deficit) at Beginning of Year	749,983	749,983	749,983	0
Prior Year Encumbrances Appropriated	34,836	34,836	34,836	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$765,034</b>	<b>\$751,458</b>	<b>\$872,692</b>	<b>\$121,234</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, 2008*

	<b>Ditch Maintenance Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Special Assessments	\$152,549	\$171,186	\$171,186	\$0
Other	1,500	7,111	7,118	7
<b>Total Revenues</b>	<b>154,049</b>	<b>178,297</b>	<b>178,304</b>	<b>7</b>
<b>EXPENDITURES:</b>				
<u>Current:</u>				
Public Works				
Personal Services	78,214	78,625	74,304	4,321
Contractual Services	16,532	17,637	13,914	3,723
Materials and Supplies	16,901	41,193	31,192	10,001
Capital Outlay	5,000	26,213	7,909	18,304
Other	11,694	13,176	12,814	362
Capital Outlay	72,816	139,552	139,386	166
<b>Total Expenditures</b>	<b>201,157</b>	<b>316,396</b>	<b>279,519</b>	<b>36,877</b>
Net Change in Fund Balance	(47,108)	(138,099)	(101,215)	36,884
Fund Balance (Deficit) at Beginning of Year	181,194	181,194	181,194	0
Prior Year Encumbrances Appropriated	46,895	46,895	46,895	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$180,981</b>	<b>\$89,990</b>	<b>\$126,874</b>	<b>\$36,884</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, 2008*

	<b>Child Support Enforcement Agency Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$180,000	\$201,000	\$202,476	\$1,476
Intergovernmental	625,000	665,000	701,509	36,509
Other	25,000	50,000	47,565	(2,435)
<u>Total Revenues</u>	<u>830,000</u>	<u>916,000</u>	<u>951,550</u>	<u>35,550</u>
<b>EXPENDITURES:</b>				
<u>Current:</u>				
Human Services				
Personal Services	653,560	660,367	645,083	15,284
Contractual Services	516,042	473,750	473,750	0
Materials and Supplies	4,640	3,000	3,000	0
Other	25,066	22,040	17,341	4,699
<u>Total Expenditures</u>	<u>1,199,308</u>	<u>1,159,157</u>	<u>1,139,174</u>	<u>19,983</u>
Excess of Revenues Over (Under) Expenditures	(369,308)	(243,157)	(187,624)	55,533
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In - Primary Government	20,000	20,000	12,500	(7,500)
Advances In	0	0	400,000	400,000
<u>Total Other Financing Sources and Uses</u>	<u>20,000</u>	<u>20,000</u>	<u>412,500</u>	<u>392,500</u>
Net Change in Fund Balance	(349,308)	(223,157)	224,876	448,033
Fund Balance (Deficit) at Beginning of Year	509,719	509,719	509,719	0
Prior Year Encumbrances Appropriated	65,747	65,747	65,747	0
<b>Fund Balance (Deficit) at End of Year</b>	<b><u><u>\$226,158</u></u></b>	<b><u><u>\$352,309</u></u></b>	<b><u><u>\$800,342</u></u></b>	<b><u><u>\$448,033</u></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, 2008*

	<b>DRETAC</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Charges for Services	\$91,500	\$93,590	\$93,590	\$0
Other	0	373	373	0
<u>Total Revenues</u>	<u>91,500</u>	<u>93,963</u>	<u>93,963</u>	<u>0</u>
<b>EXPENDITURES:</b>				
<u>Current:</u>				
General Government:				
Legislative and Executive				
Personal Services	93,669	107,021	101,293	5,728
Contractual Services	6,022	6,000	5,346	654
Materials and Supplies	4,008	3,727	2,727	1,000
Capital Outlay	1,600	1,578	978	600
Other	2,950	2,747	1,725	1,022
<u>Total Expenditures</u>	<u>108,249</u>	<u>121,073</u>	<u>112,069</u>	<u>9,004</u>
Net Change in Fund Balance	(16,749)	(27,110)	(18,106)	9,004
Fund Balance (Deficit) at Beginning of Year	87,389	87,389	87,389	0
Prior Year Encumbrances Appropriated	779	779	779	0
<b>Fund Balance (Deficit) at End of Year</b>	<b><u><u>\$71,419</u></u></b>	<b><u><u>\$61,058</u></u></b>	<b><u><u>\$70,062</u></u></b>	<b><u><u>\$9,004</u></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, 2008*

	<b>Public Safety Building Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Rent	\$4,000	\$4,000	\$3,850	(\$150)
Other	2,000	2,000	2,102	102
<u>Total Revenues</u>	<u>6,000</u>	<u>6,000</u>	<u>5,952</u>	<u>(48)</u>
<b>EXPENDITURES:</b>				
<u>Current:</u>				
General Government:				
Legislative and Executive				
Personal Services	4,501	4,295	3,943	352
Contractual Services	2,679	1,471	1,438	33
Materials and Supplies	391	400	400	0
Other	2,000	3,100	3,100	0
<u>Total Expenditures</u>	<u>9,571</u>	<u>9,266</u>	<u>8,881</u>	<u>385</u>
Excess of Revenues Over (Under) Expenditures	(3,571)	(3,266)	(2,929)	337
<b>OTHER FINANCING SOURCES AND USES:</b>				
Advances In	0	0	500	500
Advances Out	0	0	(500)	(500)
<u>Total Other Financing Sources and Uses</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(3,571)	(3,266)	(2,929)	337
Fund Balance (Deficit) at Beginning of Year	234	234	234	0
Prior Year Encumbrances Appropriated	3,114	3,114	3,114	0
<b>Fund Balance (Deficit) at End of Year</b>	<b><u>(\$223)</u></b>	<b><u>\$82</u></b>	<b><u>\$419</u></b>	<b><u>\$337</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, 2008*

	<b><i>Dog &amp; Kennel 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	\$18,250	\$8,760	\$9,549	\$789
Licenses and Permits	150,000	165,000	171,041	6,041
Fines and Forfeitures	10,500	20,000	21,709	1,709
Contributions and Donations	100	278	277	(1)
<b>Total Revenues</b>	<u>178,850</u>	<u>194,038</u>	<u>202,576</u>	<u>8,538</u>
<b>EXPENDITURES:</b>				
<u>Current:</u>				
Health				
Personal Services	89,256	89,256	87,244	2,012
Contractual Services	54,295	97,717	96,801	916
Materials and Supplies	27,786	23,575	23,575	0
Capital Outlay	4,596	1,300	1,300	0
Other	5,359	5,739	5,739	0
<b>Total Expenditures</b>	<u>181,292</u>	<u>217,587</u>	<u>214,659</u>	<u>2,928</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,442)</u>	<u>(23,549)</u>	<u>(12,083)</u>	<u>11,466</u>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Proceeds from Sale of Capital Assets	<u>0</u>	<u>2</u>	<u>2</u>	<u>0</u>
<b>Total Other Financing Sources and Uses</b>	<u>0</u>	<u>2</u>	<u>2</u>	<u>0</u>
Net Change in Fund Balance	(2,442)	(23,547)	(12,081)	11,466
Fund Balance (Deficit) at Beginning of Year	51,744	51,744	51,744	0
Prior Year Encumbrances Appropriated	<u>16,324</u>	<u>16,324</u>	<u>16,324</u>	<u>0</u>
<b>Fund Balance (Deficit) at End of Year</b>	<u><u>\$65,626</u></u>	<u><u>\$44,521</u></u>	<u><u>\$55,987</u></u>	<u><u>\$11,466</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, 2008*

	<b><i>Allen Eiry Special Guardianship Fund</i></b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Other	\$50,000	\$50,022	\$50,022	\$0
<b>Total Revenues</b>	<u>50,000</u>	<u>50,022</u>	<u>50,022</u>	<u>0</u>
<b>EXPENDITURES:</b>				
<u>Current:</u>				
Human Services				
Personal Services	47,513	47,513	47,386	127
Contractual Services	922	858	858	0
Materials and Supplies	250	1,050	1,000	50
Other	1,666	769	533	236
<b>Total Expenditures</b>	<u>50,351</u>	<u>50,190</u>	<u>49,777</u>	<u>413</u>
Net Change in Fund Balance	(351)	(168)	245	413
Fund Balance (Deficit) at Beginning of Year	3,477	3,477	3,477	0
Prior Year Encumbrances Appropriated	<u>351</u>	<u>351</u>	<u>351</u>	<u>0</u>
<b>Fund Balance (Deficit) at End of Year</b>	<u><u>\$3,477</u></u>	<u><u>\$3,660</u></u>	<u><u>\$4,073</u></u>	<u><u>\$413</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, 2008*

	<b>Community Corrections Grant Fund</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Intergovernmental	\$58,374	\$58,806	\$58,806	\$0
Other	0	22	22	0
<b>Total Revenues</b>	<u>58,374</u>	<u>58,828</u>	<u>58,828</u>	<u>0</u>
<b>EXPENDITURES:</b>				
<u>Current:</u>				
Public Safety				
Personal Services	49,905	38,104	37,067	1,037
Contractual Services	9,757	9,328	9,328	0
Materials and Supplies	2,102	11,953	11,953	0
Other	1,312	4,345	4,195	150
<b>Total Expenditures</b>	<u>63,076</u>	<u>63,730</u>	<u>62,543</u>	<u>1,187</u>
Net Change in Fund Balance	(4,702)	(4,902)	(3,715)	1,187
Fund Balance (Deficit) at Beginning of Year	6,712	6,712	6,712	0
Prior Year Encumbrances Appropriated	<u>1,017</u>	<u>1,017</u>	<u>1,017</u>	<u>0</u>
<b>Fund Balance (Deficit) at End of Year</b>	<u><u>\$3,027</u></u>	<u><u>\$2,827</u></u>	<u><u>\$4,014</u></u>	<u><u>\$1,187</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, 2008*

	<b><i>Thinking for a Change/Teen Intervene Grant Fund</i></b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
Fund Balance (Deficit) at Beginning of Year	\$1	\$1	\$1	\$0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$1</b>	<b>\$1</b>	<b>\$1</b>	<b>\$0</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, 2008*

	<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	\$700,000	\$987,387	\$991,593	\$4,206
Other	0	89	89	0
<u>Total Revenues</u>	<u>700,000</u>	<u>987,476</u>	<u>991,682</u>	<u>4,206</u>
<b>EXPENDITURES:</b>				
<u>Current:</u>				
Human Services				
Contractual Services	602,782	893,973	866,347	27,626
Other	296,693	284,765	227,290	57,475
<u>Total Expenditures</u>	<u>899,475</u>	<u>1,178,738</u>	<u>1,093,637</u>	<u>85,101</u>
Net Change in Fund Balance	(199,475)	(191,262)	(101,955)	89,307
Fund Balance (Deficit) at Beginning of Year	53,477	53,477	53,477	0
Prior Year Encumbrances Appropriated	149,475	149,475	149,475	0
<b>Fund Balance (Deficit) at End of Year</b>	<b><u><u>\$3,477</u></u></b>	<b><u><u>\$11,690</u></u></b>	<b><u><u>\$100,997</u></u></b>	<b><u><u>\$89,307</u></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, 2008*

	<b><i>E-911 Fund</i></b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Other	\$0	\$3	\$3	\$0
<b>Total Revenues</b>	<u>0</u>	<u>3</u>	<u>3</u>	<u>0</u>
<b>EXPENDITURES:</b>				
<u>Current:</u>				
Public Safety				
Personal Services	5,153	6,269	6,236	33
Contractual Services	5,266	6,478	4,131	2,347
Materials and Supplies	1,000	991	800	191
<b>Total Expenditures</b>	<u>11,419</u>	<u>13,738</u>	<u>11,167</u>	<u>2,571</u>
Excess of Revenues Over (Under) Expenditures	<u>(11,419)</u>	<u>(13,735)</u>	<u>(11,164)</u>	<u>2,571</u>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In - Primary Government	8,000	8,000	8,000	0
<b>Total Other Financing Sources and Uses</b>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>0</u>
Net Change in Fund Balance	(3,419)	(5,735)	(3,164)	2,571
Fund Balance (Deficit) at Beginning of Year	16,936	16,936	16,936	0
Prior Year Encumbrances Appropriated	1,419	1,419	1,419	0
<b>Fund Balance (Deficit) at End of Year</b>	<u><u>\$14,936</u></u>	<u><u>\$12,620</u></u>	<u><u>\$15,191</u></u>	<u><u>\$2,571</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, 2008*

	<b>Work Release 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	\$5,000	\$1,000	\$995	(\$5)
<u>Total Revenues</u>	<u>5,000</u>	<u>1,000</u>	<u>995</u>	<u>(5)</u>
<b>EXPENDITURES:</b>				
<u>Current:</u>				
Public Safety				
Personal Services	1,218	13,589	11,875	1,714
Contractual Services	232	0	0	0
Materials and Supplies	142	0	0	0
<u>Total Expenditures</u>	<u>1,592</u>	<u>13,589</u>	<u>11,875</u>	<u>1,714</u>
Net Change in Fund Balance	3,408	(12,589)	(10,880)	1,709
Fund Balance (Deficit) at Beginning of Year	17,422	17,422	17,422	0
Prior Year Encumbrances Appropriated	374	374	374	0
<b>Fund Balance (Deficit) at End of Year</b>	<b><u><u>\$21,204</u></u></b>	<b><u><u>\$5,207</u></u></b>	<b><u><u>\$6,916</u></u></b>	<b><u><u>\$1,709</u></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, 2008*

	<b>Children Services Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$925,000	\$965,000	\$1,005,675	\$40,675
Other	66,000	64,000	47,779	(16,221)
<b>Total Revenues</b>	<b>991,000</b>	<b>1,029,000</b>	<b>1,053,454</b>	<b>24,454</b>
<b>EXPENDITURES:</b>				
<u>Current:</u>				
Human Services				
Contractual Services	1,841,686	1,998,847	1,968,715	30,132
Other	21,275	38,275	35,549	2,726
<b>Total Expenditures</b>	<b>1,862,961</b>	<b>2,037,122</b>	<b>2,004,264</b>	<b>32,858</b>
Excess of Revenues Over (Under) Expenditures	(871,961)	(1,008,122)	(950,810)	57,312
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In - Primary Government	650,000	650,000	650,000	0
<b>Total Other Financing Sources and Uses</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>	<b>0</b>
Net Change in Fund Balance	(221,961)	(358,122)	(300,810)	57,312
Fund Balance (Deficit) at Beginning of Year	304,126	304,126	304,126	0
Prior Year Encumbrances Appropriated	96,961	96,961	96,961	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$179,126</b>	<b>\$42,965</b>	<b>\$100,277</b>	<b>\$57,312</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, 2008*

	<b>Foster Children Donations Fund</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Contributions and Donations	\$3,000	\$5,000	\$5,111	\$111
<u>Total Revenues</u>	<u>3,000</u>	<u>5,000</u>	<u>5,111</u>	<u>111</u>
<b>EXPENDITURES:</b>				
<u>Current:</u>				
Human Services				
Other	10,518	10,003	9,003	1,000
<u>Total Expenditures</u>	<u>10,518</u>	<u>10,003</u>	<u>9,003</u>	<u>1,000</u>
Net Change in Fund Balance	(7,518)	(5,003)	(3,892)	1,111
Fund Balance (Deficit) at Beginning of Year	13,975	13,975	13,975	0
Prior Year Encumbrances Appropriated	4,518	4,518	4,518	0
<b>Fund Balance (Deficit) at End of Year</b>	<b><u><u>\$10,975</u></u></b>	<b><u><u>\$13,490</u></u></b>	<b><u><u>\$14,601</u></u></b>	<b><u><u>\$1,111</u></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, 2008*

	<b>Wireless 911 Fund</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Intergovernmental	\$334,587	\$359,587	\$359,187	(\$400)
<u>Total Revenues</u>	<u>334,587</u>	<u>359,587</u>	<u>359,187</u>	<u>(400)</u>
Net Change in Fund Balance	334,587	359,587	359,187	(400)
Fund Balance (Deficit) at Beginning of Year	0	0	0	0
<b>Fund Balance (Deficit) at End of Year</b>	<b><u><u>\$334,587</u></u></b>	<b><u><u>\$359,587</u></u></b>	<b><u><u>\$359,187</u></u></b>	<b><u><u>(\$400)</u></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, 2008*

	<b>EMS LGRAF Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Other	\$0	\$277	\$277	\$0
<u>Total Revenues</u>	<u>0</u>	<u>277</u>	<u>277</u>	<u>0</u>
<b>EXPENDITURES:</b>				
<u>Current:</u>				
Public Safety				
Personal Services	17,500	17,500	16,335	1,165
Contractual Services	47,500	48,900	48,900	0
Materials and Supplies	6,000	0	0	0
Capital Outlay	50,000	160,000	155,176	4,824
Other	56,340	56,340	56,340	0
<u>Total Expenditures</u>	<u>177,340</u>	<u>282,740</u>	<u>276,751</u>	<u>5,989</u>
Excess of Revenues Over (Under) Expenditures	(177,340)	(282,463)	(276,474)	5,989
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In - Primary Government	154,200	156,400	156,400	0
<u>Total Other Financing Sources and Uses</u>	<u>154,200</u>	<u>156,400</u>	<u>156,400</u>	<u>0</u>
Net Change in Fund Balance	(23,140)	(126,063)	(120,074)	5,989
Fund Balance (Deficit) at Beginning of Year	114,320	114,320	114,320	0
Prior Year Encumbrances Appropriated	23,140	23,140	23,140	0
<b>Fund Balance (Deficit) at End of Year</b>	<b><u><u>\$114,320</u></u></b>	<b><u><u>\$11,397</u></u></b>	<b><u><u>\$17,386</u></u></b>	<b><u><u>\$5,989</u></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, 2008*

	<b>Probate Court Programs Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$50,000	\$45,100	\$44,199	(\$901)
Fines and Forfeitures	26,000	25,659	24,794	(865)
Other	0	4	4	0
<b>Total Revenues</b>	<b>76,000</b>	<b>70,763</b>	<b>68,997</b>	<b>(1,766)</b>
<b>EXPENDITURES:</b>				
<u>Current:</u>				
General Government:				
Judicial				
Personal Services	26,450	26,450	15,594	10,856
Contractual Services	19,355	49,955	43,805	6,150
Materials and Supplies	3,990	3,095	1,552	1,543
Utilities	10,643	10,614	10,614	0
Capital Outlay	12,000	20,000	19,339	661
Other	4,163	3,800	150	3,650
Human Services				
Other	16,400	15,349	15,349	0
<b>Total Expenditures</b>	<b>93,001</b>	<b>129,263</b>	<b>106,403</b>	<b>22,860</b>
Excess of Revenues Over (Under) Expenditures	(17,001)	(58,500)	(37,406)	21,094
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In - Primary Government	0	30,000	30,000	0
<b>Total Other Financing Sources and Uses</b>	<b>0</b>	<b>30,000</b>	<b>30,000</b>	<b>0</b>
Net Change in Fund Balance	(17,001)	(28,500)	(7,406)	21,094
Fund Balance (Deficit) at Beginning of Year	94,952	94,952	94,952	0
Prior Year Encumbrances Appropriated	6,104	6,104	6,104	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$84,055</b>	<b>\$72,556</b>	<b>\$93,650</b>	<b>\$21,094</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, 2008*

	<b>CDBG 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	\$5,000	\$5,100	\$5,100	
Interest	10,600	4,637	4,455	(182)
Other	6,382	8,008	8,995	987
<b>Total Revenues</b>	<b>21,982</b>	<b>17,745</b>	<b>18,550</b>	<b>805</b>
<b>EXPENDITURES:</b>				
<u>Current:</u>				
Community and Economic Development				
Personal Services	5,330	5,252	3,693	1,559
Contractual Services	69,069	87,069	57,419	29,650
Materials and Supplies	385	385	363	22
Other	587	628	590	38
<b>Total Expenditures</b>	<b>75,371</b>	<b>93,334</b>	<b>62,065</b>	<b>31,269</b>
Net Change in Fund Balance	(53,389)	(75,589)	(43,515)	32,074
Fund Balance (Deficit) at Beginning of Year	232,448	232,448	232,448	0
Prior Year Encumbrances Appropriated	54,515	54,515	54,515	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$233,574</b>	<b>\$211,374</b>	<b>\$243,448</b>	<b>\$32,074</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, 2008*

	<b>Sheriff Highway Safety Grant Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$33,645	\$28,395	\$22,007	(\$6,388)
Other	0	12	12	0
<u>Total Revenues</u>	<u>33,645</u>	<u>28,407</u>	<u>22,019</u>	<u>(6,388)</u>
<b>EXPENDITURES:</b>				
<u>Current:</u>				
Public Safety				
Personal Services	30,742	25,431	21,632	3,799
<u>Total Expenditures</u>	<u>30,742</u>	<u>25,431</u>	<u>21,632</u>	<u>3,799</u>
Excess of Revenues Over (Under) Expenditures	2,903	2,976	387	(2,589)
<b>OTHER FINANCING SOURCES AND USES:</b>				
Advances In	0	0	8,000	8,000
Advances Out	0	0	(8,000)	(8,000)
<u>Total Other Financing Sources and Uses</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	2,903	2,976	387	(2,589)
Fund Balance (Deficit) at Beginning of Year	5,609	5,609	5,609	0
<b>Fund Balance (Deficit) at End of Year</b>	<b><u><u>\$8,512</u></u></b>	<b><u><u>\$8,585</u></u></b>	<b><u><u>\$5,996</u></u></b>	<b><u><u>(\$2,589)</u></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, 2008*

	<b>Drug Law Enforcement Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Fines and Forfeitures	\$6,000	\$0	\$0	\$0
<u>Total Revenues</u>	<u>6,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES:</b>				
<u>Current:</u>				
General Government:				
Legislative and Executive				
Contractual Services	2,000	0	0	0
Materials and Supplies	1,000	0	0	0
Capital Outlay	1,000	0	0	0
Other	2,000	0	0	0
<u>Total Expenditures</u>	<u>6,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0	0
Fund Balance (Deficit) at Beginning of Year	0	0	0	0
<b>Fund Balance (Deficit) at End of Year</b>	<b><u><u>\$0</u></u></b>	<b><u><u>\$0</u></u></b>	<b><u><u>\$0</u></u></b>	<b><u><u>\$0</u></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, 2008*

	<b>Emergency Management Agency</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Charges for Services	\$8,000	\$14,000	\$15,312	\$1,312
Intergovernmental	42,000	52,490	52,490	0
Other		572	572	0
<u>Total Revenues</u>	<u>50,000</u>	<u>67,062</u>	<u>68,374</u>	<u>1,312</u>
<b>EXPENDITURES:</b>				
<u>Current:</u>				
Public Safety				
Personal Services	53,709	81,868	81,512	356
Contractual Services	52,590	51,862	51,275	587
Materials and Supplies	13,088	39,376	39,376	0
Capital Outlay	11,250	9,337	7,990	1,347
Other	1,390	4,247	3,616	631
<u>Total Expenditures</u>	<u>132,027</u>	<u>186,690</u>	<u>183,769</u>	<u>2,921</u>
Excess of Revenues Over (Under) Expenditures	<u>(82,027)</u>	<u>(119,628)</u>	<u>(115,395)</u>	<u>4,233</u>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In - Primary Government	69,800	68,000	68,000	0
<u>Total Other Financing Sources and Uses</u>	<u>69,800</u>	<u>68,000</u>	<u>68,000</u>	<u>0</u>
Net Change in Fund Balance	(12,227)	(51,628)	(47,395)	4,233
Fund Balance (Deficit) at Beginning of Year	15,826	15,826	15,826	0
Prior Year Encumbrances Appropriated	38,561	38,561	38,561	0
<b>Fund Balance (Deficit) at End of Year</b>	<b><u><u>\$42,160</u></u></b>	<b><u><u>\$2,759</u></u></b>	<b><u><u>\$6,992</u></u></b>	<b><u><u>\$4,233</u></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, 2008*

	<b>Juvenile Court Programs Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$20,000	\$9,800	\$10,590	\$790
Fines and Forfeitures	19,200	20,161	20,436	275
Intergovernmental	0	2,005	4,013	2,008
Other	1,300	628	633	5
<b>Total Revenues</b>	<b>40,500</b>	<b>32,594</b>	<b>35,672</b>	<b>3,078</b>
<b>EXPENDITURES:</b>				
<u>Current:</u>				
General Government:				
Judicial				
Personal Services	21,601	21,601	18,243	3,358
Contractual Services	30,178	16,085	13,878	2,207
Materials and Supplies	7,569	7,269	7,269	0
Other	8,592	6,200	5,500	700
<b>Total Expenditures</b>	<b>67,940</b>	<b>51,155</b>	<b>44,890</b>	<b>6,265</b>
Net Change in Fund Balance	(27,440)	(18,561)	(9,218)	9,343
Fund Balance (Deficit) at Beginning of Year	40,889	40,889	40,889	0
Prior Year Encumbrances Appropriated	20,332	20,332	20,332	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$33,781</b>	<b>\$42,660</b>	<b>\$52,003</b>	<b>\$9,343</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, 2008*

	<b>Victims of Crime Act Grant</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Fines and Forfeitures	\$21,300	\$39,203	\$39,855	\$652
Intergovernmental	119,760	119,167	120,247	1,080
Other	0	60	60	0
<b>Total Revenues</b>	<b>141,060</b>	<b>158,430</b>	<b>160,162</b>	<b>1,732</b>
<b>EXPENDITURES:</b>				
<u>Current:</u>				
Human Services				
Personal Services	152,118	152,118	132,337	19,781
Contractual Services	11,297	24,255	17,847	6,408
Materials and Supplies	3,830	4,965	4,767	198
Capital Outlay	1,368	1,063	917	146
Other	8,354	8,654	6,762	1,892
<b>Total Expenditures</b>	<b>176,967</b>	<b>191,055</b>	<b>162,630</b>	<b>28,425</b>
Excess of Revenues Over (Under) Expenditures	(35,907)	(32,625)	(2,468)	30,157
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In - Primary Government	20,000	20,000	20,000	0
Transfers Out - Primary Government	0	(20,000)	(20,000)	0
<b>Total Other Financing Sources and Uses</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net Change in Fund Balance	(15,907)	(32,625)	(2,468)	30,157
Fund Balance (Deficit) at Beginning of Year	67,679	67,679	67,679	0
Prior Year Encumbrances Appropriated	7,114	7,114	7,114	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$58,886</b>	<b>\$42,168</b>	<b>\$72,325</b>	<b>\$30,157</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, 2008*

	<b>Real Estate Tax Escrow Interest Fund</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Interest	\$2,400	\$1,900	\$1,814	(\$86)
<b>Total Revenues</b>	<u>2,400</u>	<u>1,900</u>	<u>1,814</u>	<u>(86)</u>
<b>EXPENDITURES:</b>				
<u>Current:</u>				
General Government:				
Legislative and Executive				
Personal Services	1,185	1,185	260	925
Contractual Services	500	500	0	500
Materials and Supplies	400	400	0	400
<b>Total Expenditures</b>	<u>2,085</u>	<u>2,085</u>	<u>260</u>	<u>1,825</u>
Net Change in Fund Balance	315	(185)	1,554	1,739
Fund Balance (Deficit) at Beginning of Year	<u>5,477</u>	<u>5,477</u>	<u>5,477</u>	<u>0</u>
<b>Fund Balance (Deficit) at End of Year</b>	<u><u>\$5,792</u></u>	<u><u>\$5,292</u></u>	<u><u>\$7,031</u></u>	<u><u>\$1,739</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, 2008*

	<b>Citizen Corps Program Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$7,559	\$10,500	\$710	(\$9,790)
<b>Total Revenues</b>	<b>7,559</b>	<b>10,500</b>	<b>710</b>	<b>(9,790)</b>
<b>EXPENDITURES:</b>				
<u>Current:</u>				
Public Safety				
Materials and Supplies	7,225	7,497	7,422	75
Other	3,275	3,003	2,994	9
<b>Total Expenditures</b>	<b>10,500</b>	<b>10,500</b>	<b>10,416</b>	<b>84</b>
Excess of Revenues Over (Under) Expenditures	(2,941)	0	(9,706)	(9,706)
<b>OTHER FINANCING SOURCES AND USES:</b>				
Advances In	0	0	10,500	10,500
<b>Total Other Financing Sources and Uses</b>	<b>0</b>	<b>0</b>	<b>10,500</b>	<b>10,500</b>
Net Change in Fund Balance	(2,941)	0	794	794
Fund Balance (Deficit) at Beginning of Year	24	24	24	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>(\$2,917)</b>	<b>\$24</b>	<b>\$818</b>	<b>\$794</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, 2008*

	<b>Victim Assistance Court Fines Fund</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Fines and Forfeitures	\$360	\$630	\$640	\$10
Contributions and Donations	0	4,250	4,250	0
<b>Total Revenues</b>	<b>360</b>	<b>4,880</b>	<b>4,890</b>	<b>10</b>
<b>EXPENDITURES:</b>				
<u>Current:</u>				
Human Services				
Contractual Services	600	100	0	100
Materials and Supplies	894	1,716	1,716	0
Other	909	5,817	5,717	100
<b>Total Expenditures</b>	<b>2,403</b>	<b>7,633</b>	<b>7,433</b>	<b>200</b>
Net Change in Fund Balance	(2,043)	(2,753)	(2,543)	210
Fund Balance (Deficit) at Beginning of Year	1,749	1,749	1,749	0
Prior Year Encumbrances Appropriated	1,004	1,004	1,004	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$710</b>	<b>\$0</b>	<b>\$210</b>	<b>\$210</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, 2008*

	<b>Zero Tolerance Fund</b>			Variance with Final Budget
	Original Budget	Final Budget	Actual	
<b>REVENUES:</b>				
Intergovernmental	\$64,888	\$64,888	\$64,888	\$0
Other	0	21	21	0
<u>Total Revenues</u>	<u>64,888</u>	<u>64,909</u>	<u>64,909</u>	<u>0</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety				
Personal Services	58,069	58,069	51,106	6,963
Materials and Supplies	1,579	1,500	1,000	500
<u>Total Expenditures</u>	<u>59,648</u>	<u>59,569</u>	<u>52,106</u>	<u>7,463</u>
Excess of Revenues Over (Under) Expenditures	<u>5,240</u>	<u>5,340</u>	<u>12,803</u>	<u>7,463</u>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In - Primary Government	0	0	15,000	15,000
Advances Out	0	0	(15,000)	(15,000)
<u>Total Other Financing Sources and Uses</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	5,240	5,340	12,803	7,463
Fund Balance (Deficit) at Beginning of Year	15,041	15,041	15,041	0
Prior Year Encumbrances Appropriated	79	79	79	0
<b>Fund Balance (Deficit) at End of Year</b>	<b><u><u>\$20,360</u></u></b>	<b><u><u>\$20,460</u></u></b>	<b><u><u>\$27,923</u></u></b>	<b><u><u>\$7,463</u></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, 2008*

	<b>Hazardous Materials Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Reimbursements	\$0	\$2	\$2	\$0
<u>Total Revenues</u>	<u>0</u>	<u>2</u>	<u>2</u>	<u>0</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety				
Personal Services	6,100	7,162	7,162	0
Contractual Services	2,577	6,649	5,149	1,500
Materials and Supplies	3,389	7,344	6,982	362
Capital Outlay	1,000	1,000	0	1,000
Other	20,334	0	0	0
<u>Total Expenditures</u>	<u>33,400</u>	<u>22,155</u>	<u>19,293</u>	<u>2,862</u>
Excess of Revenues Over (Under) Expenditures	(33,400)	(22,153)	(19,291)	2,862
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In - Primary Government	8,000	5,000	5,000	0
<u>Total Other Financing Sources and Uses</u>	<u>8,000</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
Net Change in Fund Balance	(25,400)	(17,153)	(14,291)	2,862
Fund Balance (Deficit) at Beginning of Year	27,576	27,576	27,576	0
Prior Year Encumbrances Appropriated	22,400	22,400	22,400	0
<b>Fund Balance (Deficit) at End of Year</b>	<b><u><u>\$24,576</u></u></b>	<b><u><u>\$32,823</u></u></b>	<b><u><u>\$35,685</u></u></b>	<b><u><u>\$2,862</u></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, 2008*

	<b>Ohio Peace Officer Training Grant Fund</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Intergovernmental	\$16,640	\$16,640	\$8,320	(\$8,320)
<u>Total Revenues</u>	<u>16,640</u>	<u>16,640</u>	<u>8,320</u>	<u>(8,320)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety				
Other	8,320	8,320	8,230	90
<u>Total Expenditures</u>	<u>8,320</u>	<u>8,320</u>	<u>8,230</u>	<u>90</u>
Net Change in Fund Balance	8,320	8,320	90	(8,230)
Fund Balance (Deficit) at Beginning of Year	0	0	0	0
<b>Fund Balance (Deficit) at End of Year</b>	<b><u><u>\$8,320</u></u></b>	<b><u><u>\$8,320</u></u></b>	<b><u><u>\$90</u></u></b>	<b><u><u>(\$8,230)</u></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, 2008*

	<b>Youth Center JAIBG Grant Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Other	\$4	\$4	\$4	\$0
<u>Total Revenues</u>	4	4	4	0
<b>EXPENDITURES:</b>				
Current:				
Public Safety				
Personal Services	1,000	1,000	489	511
<u>Total Expenditures</u>	1,000	1,000	489	511
Net Change in Fund Balance	(996)	(996)	(485)	511
Fund Balance (Deficit) at Beginning of Year	1,013	1,013	1,013	0
<b>Fund Balance (Deficit) at End of Year</b>	\$17	\$17	\$528	\$511

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
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*For the Year Ended December 31, 2008*

	<b>Clerk of Courts Title Administration 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	\$154,461	\$154,461	\$150,647	(\$3,814)
Intergovernmental	0	298	298	0
Other	0	467	467	0
<b><u>Total Revenues</u></b>	<u>154,461</u>	<u>155,226</u>	<u>151,412</u>	<u>(3,814)</u>
<b>EXPENDITURES:</b>				
<b><u>Current:</u></b>				
General Government:				
Judicial				
Personal Services	165,133	166,191	163,306	2,885
Contractual Services	3,036	2,500	2,500	0
Materials and Supplies	3,447	4,612	4,612	0
Capital Outlay	2,300	2,300	0	2,300
Other	4,593	3,691	3,633	58
<b><u>Total Expenditures</u></b>	<u>178,509</u>	<u>179,294</u>	<u>174,051</u>	<u>5,243</u>
Net Change in Fund Balance	(24,048)	(24,068)	(22,639)	1,429
Fund Balance (Deficit) at Beginning of Year	139,425	139,425	139,425	0
Prior Year Encumbrances Appropriated	3,075	3,075	3,075	0
<b>Fund Balance (Deficit) at End of Year</b>	<b><u><u>\$118,452</u></u></b>	<b><u><u>\$118,432</u></u></b>	<b><u><u>\$119,861</u></u></b>	<b><u><u>\$1,429</u></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, 2008*

	<b>Recorder Equipment 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	\$30,000	\$30,000	\$30,936	\$936
<u>Total Revenues</u>	<u>30,000</u>	<u>30,000</u>	<u>30,936</u>	<u>936</u>
<b>EXPENDITURES:</b>				
<u>Current:</u>				
General Government:				
Legislative and Executive				
Contractual Services	103,941	131,742	94,242	37,500
Capital Outlay	16,094	17,000	4,130	12,870
<u>Total Expenditures</u>	<u>120,035</u>	<u>148,742</u>	<u>98,372</u>	<u>50,370</u>
Net Change in Fund Balance	(90,035)	(118,742)	(67,436)	51,306
Fund Balance (Deficit) at Beginning of Year	77,242	77,242	77,242	0
Prior Year Encumbrances Appropriated	98,036	98,036	98,036	0
<b>Fund Balance (Deficit) at End of Year</b>	<b><u><u>\$85,243</u></u></b>	<b><u><u>\$56,536</u></u></b>	<b><u><u>\$107,842</u></u></b>	<b><u><u>\$51,306</u></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, 2008*

	<b>Washington Street Bridge Fund</b>			Variance with Final Budget
	Original Budget	Final Budget	Actual	
<b>REVENUES:</b>				
Contributions and Donations	\$300	\$0	\$0	\$0
<u>Total Revenues</u>	300	0	0	0
<b>EXPENDITURES:</b>				
<u>Current:</u>				
General Government:				
Legislative and Executive				
Contractual Services	600	300	300	0
<u>Total Expenditures</u>	600	300	300	0
Net Change in Fund Balance	(300)	(300)	(300)	0
Fund Balance (Deficit) at Beginning of Year	6,995	6,995	6,995	0
Prior Year Encumbrances Appropriated	300	300	300	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$6,995</b>	<b>\$6,995</b>	<b>\$6,995</b>	<b>\$0</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, 2008*

	<b><i>Delinquent Care and Custody Grant Fund</i></b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Intergovernmental	\$193,274	\$247,096	\$247,096	\$0
Other	0	84	84	0
<b><u>Total Revenues</u></b>	<u>193,274</u>	<u>247,180</u>	<u>247,180</u>	<u>0</u>
<b>EXPENDITURES:</b>				
<b><u>Current:</u></b>				
Public Safety				
Personal Services	152,333	266,983	164,389	102,594
Contractual Services	2,810	3,530	2,530	1,000
<b><u>Total Expenditures</u></b>	<u>155,143</u>	<u>270,513</u>	<u>166,919</u>	<u>103,594</u>
Excess of Revenues Over (Under) Expenditures	<u>38,131</u>	<u>(23,333)</u>	<u>80,261</u>	<u>103,594</u>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In - Primary Government	0	0	10,625	10,625
Transfers Out - Primary Government	0	(10,625)	(10,625)	0
<b><u>Total Other Financing Sources and Uses</u></b>	<u>0</u>	<u>(10,625)</u>	<u>0</u>	<u>10,625</u>
Net Change in Fund Balance	38,131	(33,958)	80,261	114,219
Fund Balance (Deficit) at Beginning of Year	33,648	33,648	33,648	0
Prior Year Encumbrances Appropriated	310	310	310	0
<b>Fund Balance (Deficit) at End of Year</b>	<b><u><u>\$72,089</u></u></b>	<b><u><u>\$0</u></u></b>	<b><u><u>\$114,219</u></u></b>	<b><u><u>\$114,219</u></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, 2008*

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

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
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	<b>Annexation Petition Fund</b>			Variance with Final Budget
	Original Budget	Final Budget	Actual	
<b>REVENUES:</b>				
Charges for Services	\$1,050	\$0	\$0	\$0
<u>Total Revenues</u>	<u>1,050</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES:</b>				
<u>Current:</u>				
General Government:				
Legislative and Executive				
Contractual Services	200	200	200	0
Materials and Supplies	100	100	100	0
Other	400	400	400	0
<u>Total Expenditures</u>	<u>700</u>	<u>700</u>	<u>700</u>	<u>0</u>
Net Change in Fund Balance	350	(700)	(700)	0
Fund Balance (Deficit) at Beginning of Year	871	871	871	0
<b>Fund Balance (Deficit) at End of Year</b>	<b><u>\$1,221</u></b>	<b><u>\$171</u></b>	<b><u>\$171</u></b>	<b><u>\$0</u></b>



**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
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	<b>METRICH-Drug Law Enforcement Fund</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Fines and Forfeitures	\$10,000	\$100	\$120	\$20
<u>Total Revenues</u>	<u>10,000</u>	<u>100</u>	<u>120</u>	<u>20</u>
<b>EXPENDITURES:</b>				
<u>Current:</u>				
General Government:				
Legislative and Executive				
Contractual Services	4,000	0	0	0
Materials and Supplies	1,000	100	0	100
Capital Outlay	2,000	0	0	0
Other	3,000	0	0	0
<u>Total Expenditures</u>	<u>10,000</u>	<u>100</u>	<u>0</u>	<u>100</u>
Net Change in Fund Balance	0	0	120	120
Fund Balance (Deficit) at Beginning of Year	731	731	731	0
<b>Fund Balance (Deficit) at End of Year</b>	<b><u><u>\$731</u></u></b>	<b><u><u>\$731</u></u></b>	<b><u><u>\$851</u></u></b>	<b><u><u>\$120</u></u></b>

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
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	<b>Location Based Response System Fund</b>			Variance with Final Budget
	Original Budget	Final Budget	Actual	
<b>REVENUES:</b>				
Intergovernmental	\$73,149	\$73,149	\$73,149	\$0
<u>Total Revenues</u>	<u>73,149</u>	<u>73,149</u>	<u>73,149</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	73,149	73,149	73,149	0
<b>OTHER FINANCING SOURCES AND USES:</b>				
Advances Out	0	0	(190,600)	(190,600)
<u>Total Other Financing Sources and Uses</u>	<u>0</u>	<u>0</u>	<u>(190,600)</u>	<u>(190,600)</u>
Net Change in Fund Balance	73,149	73,149	(117,451)	(190,600)
Fund Balance (Deficit) at Beginning of Year	117,451	117,451	117,451	0
<b>Fund Balance (Deficit) at End of Year</b>	<b><u><u>\$190,600</u></u></b>	<b><u><u>\$190,600</u></u></b>	<b><u><u>\$0</u></u></b>	<b><u><u>(\$190,600)</u></u></b>

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Revenue Fund*  
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	<b>Common Pleas Court Programs 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	\$24,146	\$21,906	\$21,227	(\$679)
Fines and Forfeitures	125,000	133,000	131,533	(1,467)
Other	0	3	3	0
<u>Total Revenues</u>	<u>149,146</u>	<u>154,909</u>	<u>152,763</u>	<u>(2,146)</u>
<b>EXPENDITURES:</b>				
<u>Current:</u>				
General Government:				
Legislative and Executive				
Contractual Services	200	0	0	0
Materials and Supplies	900	615	615	0
Other	100	0	0	0
Judicial				
Personal Services	5,923	5,923	5,668	255
Contractual Services	14,600	13,800	16,561	(2,761)
Materials and Supplies	3,635	5,001	5,001	0
Capital Outlay	2,225	5,165	10,370	(5,205)
Other	1,000	1,000	2,590	(1,590)
<u>Total Expenditures</u>	<u>28,583</u>	<u>31,504</u>	<u>40,805</u>	<u>(9,301)</u>
Net Change in Fund Balance	120,563	123,405	111,958	(11,447)
Fund Balance (Deficit) at Beginning of Year	439,152	439,152	439,152	0
Prior Year Encumbrances Appropriated	1,661	1,661	1,661	0
<b>Fund Balance (Deficit) at End of Year</b>	<b><u><u>\$561,376</u></u></b>	<b><u><u>\$564,218</u></u></b>	<b><u><u>\$552,771</u></u></b>	<b><u><u>(\$11,447)</u></u></b>

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
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	<b>Homeland Security Grant Fund</b>			Variance with Final Budget
	Original Budget	Final Budget	Actual	
Fund Balance (Deficit) at Beginning of Year	\$1,858	\$1,858	\$1,858	\$0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$1,858</b>	<b>\$1,858</b>	<b>\$1,858</b>	<b>\$0</b>

**Seneca County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
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	<b>Sheriff Program 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	\$8,000	\$33,000	\$36,362	\$3,362
Licenses and Permits	1,000	13,090	13,333	243
Fines and Forfeitures	400	1,300	1,319	19
Intergovernmental	10,050	10,050	10,050	0
Other	2,000	80	80	0
<u>Total Revenues</u>	<u>21,450</u>	<u>57,520</u>	<u>61,144</u>	<u>3,624</u>
<b>EXPENDITURES:</b>				
<u>Current:</u>				
Public Safety				
Contractual Services	1,340	5,040	5,040	0
Materials and Supplies	14,917	13,935	13,935	0
Capital Outlay	11,290	13,826	13,825	1
Other	10,050	14,055	13,993	62
<u>Total Expenditures</u>	<u>37,597</u>	<u>46,856</u>	<u>46,793</u>	<u>63</u>
Excess of Revenues Over (Under) Expenditures	(16,147)	10,664	14,351	3,687
<b>OTHER FINANCING SOURCES AND USES:</b>				
Advances Out	0	0	(10,250)	(10,250)
<u>Total Other Financing Sources and Uses</u>	<u>0</u>	<u>0</u>	<u>(10,250)</u>	<u>(10,250)</u>
Net Change in Fund Balance	(16,147)	10,664	4,101	(6,563)
Fund Balance (Deficit) at Beginning of Year	36,540	36,540	36,540	0
Prior Year Encumbrances Appropriated	14,337	14,337	14,337	0
<b>Fund Balance (Deficit) at End of Year</b>	<b><u><u>\$34,730</u></u></b>	<b><u><u>\$61,541</u></u></b>	<b><u><u>\$54,978</u></u></b>	<b><u><u>(\$6,563)</u></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, 2008*

	<b>Safe Havens Grant Fund</b>			Variance with Final Budget
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
<b>REVENUES:</b>				
Intergovernmental	\$184,262	\$260,289	\$236,288	(\$24,001)
<u>Total Revenues</u>	<u>184,262</u>	<u>260,289</u>	<u>236,288</u>	<u>(24,001)</u>
<b>EXPENDITURES:</b>				
<u>Current:</u>				
Human Services				
Contractual Services	136,558	260,289	260,289	0
<u>Total Expenditures</u>	<u>136,558</u>	<u>260,289</u>	<u>260,289</u>	<u>0</u>
Net Change in Fund Balance	47,704	0	(24,001)	(24,001)
Fund Balance (Deficit) at Beginning of Year	(95,370)	(95,370)	(95,370)	0
Prior Year Encumbrances Appropriated	95,370	95,370	95,370	0
<b>Fund Balance (Deficit) at End of Year</b>	<u><u>\$47,704</u></u>	<u><u>\$0</u></u>	<u><u>(\$24,001)</u></u>	<u><u>(\$24,001)</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, 2008*

	<b>MARCS Communications Grant Fund</b>			Variance with Final Budget
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
<b>EXPENDITURES:</b>				
<u>Current:</u>				
Public Safety				
Other	400	4,400	4,200	200
<u>Total Expenditures</u>	<u>400</u>	<u>4,400</u>	<u>4,200</u>	<u>200</u>
Net Change in Fund Balance	(400)	(4,400)	(4,200)	200
Fund Balance (Deficit) at Beginning of Year	<u>7,060</u>	<u>7,060</u>	<u>7,060</u>	<u>0</u>
<b>Fund Balance (Deficit) at End of Year</b>	<b><u><u>\$6,660</u></u></b>	<b><u><u>\$2,660</u></u></b>	<b><u><u>\$2,860</u></u></b>	<b><u><u>\$200</u></u></b>

**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, 2008*

	<b>Bond Retirement Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Interest	\$0	\$2,800	\$2,598	(\$202)
Rent	184,730	184,730	184,730	0
<u>Total Revenues</u>	184,730	187,530	187,328	(202)
<b>EXPENDITURES:</b>				
<u>Debt Service:</u>				
Principal Retirement	370,000	370,000	370,000	0
Interest and Fiscal Charges	256,780	256,780	256,780	0
<u>Total Expenditures</u>	626,780	626,780	626,780	0
Excess of Revenues Over (Under) Expenditures	(442,050)	(439,250)	(439,452)	(202)
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In - Primary Government	442,050	429,428	429,428	0
<u>Total Other Financing Sources and Uses</u>	442,050	429,428	429,428	0
Net Change in Fund Balance	0	(9,822)	(10,024)	(202)
Fund Balance (Deficit) at Beginning of Year	28,015	28,015	28,015	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$28,015</b>	<b>\$18,193</b>	<b>\$17,991</b>	<b>(\$202)</b>



**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, 2008*

	<b>Capital Facilities Note Retirement Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Other	\$75,950	\$113,284	\$113,284	\$0
<u>Total Revenues</u>	75,950	113,284	113,284	0
<b>EXPENDITURES:</b>				
<u>Debt Service:</u>				
Principal Retirement	805,000	805,000	805,000	
Interest and Fiscal Charges	40,250	30,420	30,420	0
<u>Total Expenditures</u>	845,250	835,420	835,420	0
Excess of Revenues Over (Under) Expenditures	(769,300)	(722,136)	(722,136)	0
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In - Primary Government	113,200	62,144	62,144	
Bond Anticipation Notes Issued	656,100	660,000	660,000	0
<u>Total Other Financing Sources and Uses</u>	769,300	722,144	722,144	0
Net Change in Fund Balance	0	8	8	0
Fund Balance (Deficit) at Beginning of Year	2,896	2,896	2,896	0
<b>Fund Balance (Deficit) at End of Year</b>	\$2,896	\$2,904	\$2,904	\$0

**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, 2008*

	<b>CDBG</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$466,750	\$275,276	\$227,429	(\$47,847)
Other		11	11	
<u>Total Revenues</u>	466,750	275,287	227,440	(47,847)
<b>EXPENDITURES:</b>				
Capital Outlay	474,412	285,738	263,850	21,888
<u>Total Expenditures</u>	474,412	285,738	263,850	21,888
Net Change in Fund Balance	(7,662)	(10,451)	(36,410)	(25,959)
Fund Balance (Deficit) at Beginning of Year	(3,547)	(3,547)	(3,547)	0
Prior Year Encumbrances Appropriated	14,231	14,231	14,231	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$3,022</b>	<b>\$233</b>	<b>(\$25,726)</b>	<b>(\$25,959)</b>

**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, 2008*

	<b>Sign Upgrade Project Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$49,128	\$49,128	\$49,128	\$0
<u>Total Revenues</u>	49,128	49,128	49,128	0
<b>EXPENDITURES:</b>				
Capital Outlay	49,128	49,128	49,128	0
<u>Total Expenditures</u>	49,128	49,128	49,128	0
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**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, 2008*

	<b>CR 16 Petition Ditch Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for Services	\$250,000	\$500	\$500	\$0
<u>Total Revenues</u>	250,000	500	500	0
Net Change in Fund Balance	250,000	500	500	0
Fund Balance (Deficit) at Beginning of Year	0	0	0	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$250,000</b>	<b>\$500</b>	<b>\$500</b>	<b>\$0</b>

**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, 2008*

	<b><i>EPA On-lot Septic Systems Grant Fund</i></b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Interest	\$1,000	\$520	\$505	(\$15)
Other	1,472	1,280	1,280	0
<u>Total Revenues</u>	2,472	1,800	1,785	(15)
<b>EXPENDITURES:</b>				
Capital Outlay	2,596	2,568	2,329	239
<u>Debt Service:</u>				
Principal Retirement	5,314	5,314	5,314	0
<u>Total Expenditures</u>	7,910	7,882	7,643	239
Net Change in Fund Balance	(5,438)	(6,082)	(5,858)	224
Fund Balance (Deficit) at Beginning of Year	82,337	82,337	82,337	0
Prior Year Encumbrances Appropriated	73	73	73	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$76,972</b>	<b>\$76,328</b>	<b>\$76,552</b>	<b>\$224</b>

**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, 2008*

	<b>Issue 2 Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$2,403,888	\$2,538,993	\$1,982,209	(\$556,784)
<u>Total Revenues</u>	2,403,888	2,538,993	1,982,209	(556,784)
<b>EXPENDITURES:</b>				
Capital Outlay	2,403,888	2,525,999	2,525,345	654
<u>Total Expenditures</u>	2,403,888	2,525,999	2,525,345	654
Excess of Revenues Over (Under) Expenditures	0	12,994	(543,136)	(556,130)
<b>OTHER FINANCING SOURCES AND USES:</b>				
Advances In	0	0	20,000	20,000
<u>Total Other Financing Sources and Uses</u>	0	0	20,000	20,000
Net Change in Fund Balance	0	12,994	(523,136)	(536,130)
Fund Balance (Deficit) at Beginning of Year	0	0	0	0
<b>Fund Balance (Deficit) at End of Year</b>	\$0	\$12,994	(\$523,136)	(\$536,130)

**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, 2008*

	<b>Harley/Huron Street Sewer Project Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$220,700	\$2,975	\$2,500	(\$475)
<u>Total Revenues</u>	220,700	2,975	2,500	(475)
<b>EXPENDITURES:</b>				
Capital Outlay	2,500	2,974	2,944	30
<u>Total Expenditures</u>	2,500	2,974	2,944	30
Net Change in Fund Balance	218,200	1	(444)	(445)
Fund Balance (Deficit) at Beginning of Year	0	0	0	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$218,200</b>	<b>\$1</b>	<b>(\$444)</b>	<b>(\$445)</b>

**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, 2008*

	<b>Courthouse Construction Fund</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>EXPENDITURES:</b>				
Capital Outlay	\$45,171	\$968,671	\$191,500	\$777,171
<u>Total Expenditures</u>	45,171	968,671	191,500	777,171
Excess of Revenues Over (Under) Expenditures	(45,171)	(968,671)	(191,500)	777,171
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In - Primary Government	207,500	907,500	907,500	0
<u>Total Other Financing Sources and Uses</u>	207,500	907,500	907,500	0
Net Change in Fund Balance	162,329	(61,171)	716,000	777,171
Fund Balance (Deficit) at Beginning of Year	23,500	23,500	23,500	0
Prior Year Encumbrances Appropriated	37,671	37,671	37,671	0
<b>Fund Balance (Deficit) at End of Year</b>	<u><u>\$223,500</u></u>	<u><u>\$0</u></u>	<u><u>\$777,171</u></u>	<u><u>\$777,171</u></u>



**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, 2008*

	<b>County Capital Projects Fund</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Other	\$0	\$7,000	\$7,000	\$0
<u>Total Revenues</u>	<u>0</u>	<u>7,000</u>	<u>7,000</u>	<u>0</u>
<b>EXPENDITURES:</b>				
Capital Outlay	110,964	173,849	136,637	37,212
<u>Total Expenditures</u>	<u>110,964</u>	<u>173,849</u>	<u>136,637</u>	<u>37,212</u>
Excess of Revenues Over (Under) Expenditures	(110,964)	(166,849)	(129,637)	37,212
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In - Primary Government	45,000	135,000	135,000	0
<u>Total Other Financing Sources and Uses</u>	<u>45,000</u>	<u>135,000</u>	<u>135,000</u>	<u>0</u>
Net Change in Fund Balance	(65,964)	(31,849)	5,363	37,212
Fund Balance (Deficit) at Beginning of Year	(20,262)	(20,262)	(20,262)	0
Prior Year Encumbrances Appropriated	66,114	66,114	66,114	0
<b>Fund Balance (Deficit) at End of Year</b>	<b><u><u>(\$20,112)</u></u></b>	<b><u><u>\$14,003</u></u></b>	<b><u><u>\$51,215</u></u></b>	<b><u><u>\$37,212</u></u></b>

**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, 2008*

	<b>Jail Expansion Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers Out - Primary Government	(\$54,279)	(\$54,279)	(\$54,279)	\$0
<u>Total Other Financing Sources and Uses</u>	(54,279)	(54,279)	(54,279)	0
Net Change in Fund Balance	(54,279)	(54,279)	(54,279)	0
Fund Balance (Deficit) at Beginning of Year	54,279	54,279	54,279	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**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, 2008*

	<b><i>Pavement Markings Grant Fund</i></b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$150,000	\$132,089	\$132,089	\$0
<u>Total Revenues</u>	150,000	132,089	132,089	0
<b>EXPENDITURES:</b>				
Capital Outlay	128,417	132,089	132,089	0
<u>Total Expenditures</u>	128,417	132,089	132,089	0
Net Change in Fund Balance	21,583	0	0	0
Fund Balance (Deficit) at Beginning of Year	0	0	0	0
<b>Fund Balance (Deficit) at End of Year</b>	\$21,583	\$0	\$0	\$0

**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, 2008*

	<b>CROSSWAEH CBCF</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Interest	\$30	\$53	\$53	\$0
<u>Total Revenues</u>	30	53	53	0
<b>EXPENDITURES:</b>				
Capital Outlay	7,850	7,873	7,873	0
<u>Total Expenditures</u>	7,850	7,873	7,873	0
Excess of Revenues Over (Under) Expenditures	(7,820)	(7,820)	(7,820)	0
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers Out - Primary Government	0	(6)	(6)	0
<u>Total Other Financing Sources and Uses</u>	0	(6)	(6)	0
Net Change in Fund Balance	(7,820)	(7,826)	(7,826)	0
Fund Balance (Deficit) at Beginning of Year	7,826	7,826	7,826	0
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$6</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**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, 2008*

<b>Emergency Medical Services Fund</b>				
	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>OPERATING REVENUES:</b>				
Charges for Services	\$0	\$20	\$20	\$0
Patient Fees	273,500	403,500	410,243	6,743
Other	1,000	1,000	1,035	35
<u>Total Operating Revenues</u>	<u>274,500</u>	<u>404,520</u>	<u>411,298</u>	<u>6,778</u>
<b>OPERATING EXPENSES:</b>				
Personal Services	121,418	127,571	115,988	11,583
Contractual Services	61,164	123,959	123,529	430
Materials and Supplies	23,348	76,690	76,690	0
Capital Outlay	11,958	23,300	23,300	0
Other	8,000	16,455	15,279	1,176
<u>Total Operating Expenses</u>	<u>225,888</u>	<u>367,975</u>	<u>354,786</u>	<u>13,189</u>
<i>Operating Income (Loss)</i>	<u>48,612</u>	<u>36,545</u>	<u>56,512</u>	<u>19,967</u>
<b>NON-OPERATING REVENUES (EXPENSES):</b>				
Operating Grants	0	15,000	15,000	0
Proceeds from Sale of Capital Assets	0	183	183	0
Interest and Fiscal Charges	(6,000)	(8,000)	(5,442)	2,558
Advances Out	0	0	(110,000)	(110,000)
Principal Retirement	(38,000)	(30,000)	(30,000)	0
<u>Total Non-Operating Revenues (Expenses)</u>	<u>(44,000)</u>	<u>(22,817)</u>	<u>(130,259)</u>	<u>(107,442)</u>
Income (Loss) Before Contributions and Transfers	<u>4,612</u>	<u>13,728</u>	<u>(73,747)</u>	<u>(87,475)</u>
Change in Net Assets	4,612	13,728	(73,747)	(87,475)
Net Assets (Deficit) at Beginning of Year	104,606	104,606	104,606	0
Prior Year Encumbrances Appropriated	<u>3,512</u>	<u>3,512</u>	<u>3,512</u>	<u>0</u>
<b>Net Assets (Deficit) at End of Year</b>	<u><u>\$112,730</u></u>	<u><u>\$121,846</u></u>	<u><u>\$34,371</u></u>	<u><u>(\$87,475)</u></u>

**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, 2008*

	<b>County Sewer District Fund</b>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>OPERATING REVENUES:</b>				
Charges for Services	\$307,425	\$307,425	\$293,881	(\$13,544)
Tap-In Fees	1,077	1,545	1,398	(147)
Other	0	675	719	44
<u>Total Operating Revenues</u>	<u>308,502</u>	<u>309,645</u>	<u>295,998</u>	<u>(13,647)</u>
<b>OPERATING EXPENSES:</b>				
Personal Services	52,710	52,710	51,599	1,111
Contractual Services	485,954	473,660	219,058	254,602
Materials and Supplies	2,893	5,745	5,640	105
Capital Outlay	23,080	13,500	7,000	6,500
Other	2,000	17,000	14,228	2,772
<u>Total Operating Expenses</u>	<u>566,637</u>	<u>562,615</u>	<u>297,525</u>	<u>265,090</u>
<i>Operating Income (Loss)</i>	<u>(258,135)</u>	<u>(252,970)</u>	<u>(1,527)</u>	<u>251,443</u>
<b>NON-OPERATING REVENUES (EXPENSES):</b>				
Interest	0	6,000	5,927	(73)
Intergovernmental	260,498	100,000	100,000	0
<u>Total Non-Operating Revenues (Expenses)</u>	<u>260,498</u>	<u>106,000</u>	<u>105,927</u>	<u>(73)</u>
Income (Loss) Before Contributions and Transfers	<u>2,363</u>	<u>(146,970)</u>	<u>104,400</u>	<u>251,370</u>
Change in Net Assets	2,363	(146,970)	104,400	251,370
Net Assets (Deficit) at Beginning of Year	111,044	111,044	111,044	0
Prior Year Encumbrances Appropriated	<u>35,927</u>	<u>35,927</u>	<u>35,927</u>	<u>0</u>
<b>Net Assets (Deficit) at End of Year</b>	<u>\$149,334</u>	<u>\$1</u>	<u>\$251,371</u>	<u>\$251,370</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.

***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.

***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.

## ***FIDUCIARY FUNDS***

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

*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, 2008*

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	<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	\$1,127,963	\$36,201,103	\$35,942,126	\$1,386,940
Property Taxes Receivable	27,673,940	47,004,281	43,084,938	31,593,283
Total Assets	<u>\$28,801,903</u>	<u>\$83,205,384</u>	<u>\$79,027,064</u>	<u>\$32,980,223</u>
LIABILITIES:				
Intergovernmental Payable	\$28,801,903	\$83,205,562	\$79,027,242	\$32,980,223
Total Liabilities	<u>\$28,801,903</u>	<u>\$83,205,562</u>	<u>\$79,027,242</u>	<u>\$32,980,223</u>
<b>Undivided Tax Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$232,868	\$2,187,117	\$2,203,278	\$216,707
Intergovernmental Receivable	916,080	943,820	916,080	943,820
Total Assets	<u>\$1,148,948</u>	<u>\$3,130,937</u>	<u>\$3,119,358</u>	<u>\$1,160,527</u>
LIABILITIES:				
Intergovernmental Payable	\$1,148,948	\$3,319,256	\$3,307,677	\$1,160,527
Total Liabilities	<u>\$1,148,948</u>	<u>\$3,319,256</u>	<u>\$3,307,677</u>	<u>\$1,160,527</u>
<b>Inheritance Tax Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$447,592	\$1,561,959	\$1,517,401	\$492,150
Intergovernmental Receivable	0	177	0	177
Total Assets	<u>\$447,592</u>	<u>\$1,562,136</u>	<u>\$1,517,401</u>	<u>\$492,327</u>
LIABILITIES:				
Intergovernmental Payable	\$447,592	\$1,562,136	\$1,517,401	\$492,327
Total Liabilities	<u>\$447,592</u>	<u>\$1,562,136</u>	<u>\$1,517,401</u>	<u>\$492,327</u>
<b>Unclassified Tax Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$84,712	\$3,332,213	\$3,312,215	\$104,710
Property Taxes Receivable	3,903,045	3,031,500	4,736,245	2,198,300
Total Assets	<u>\$3,987,757</u>	<u>\$6,363,713</u>	<u>\$8,048,460</u>	<u>\$2,303,010</u>
LIABILITIES:				
Intergovernmental Payable	\$3,987,757	\$6,363,713	\$8,048,460	\$2,303,010
Total Liabilities	<u>\$3,987,757</u>	<u>\$6,363,713</u>	<u>\$8,048,460</u>	<u>\$2,303,010</u>

**Seneca County, Ohio**  
*Combining Statements of Changes in Assets and Liabilities*  
 Agency Funds  
 For the Year Ended December 31, 2008

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	Beginning Balance	Additions	Deductions	Ending Balance
<b>Local Government Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,145,469	\$3,145,469	\$0
Intergovernmental Receivable	1,818,356	1,620,575	1,818,356	1,620,575
Total Assets	<u>\$1,818,356</u>	<u>\$4,766,044</u>	<u>\$4,963,825</u>	<u>\$1,620,575</u>
LIABILITIES:				
Intergovernmental Payable	1,818,356	\$4,467,695	\$4,665,476	\$1,620,575
Total Liabilities	<u>\$1,818,356</u>	<u>\$4,467,695</u>	<u>\$4,665,476</u>	<u>\$1,620,575</u>
<b>Library Local Government Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,272,938	\$2,272,938	\$0
Intergovernmental Receivable	1,279,540	1,155,662	1,279,540	1,155,662
Total Assets	<u>\$1,279,540</u>	<u>\$3,428,600</u>	<u>\$3,552,478</u>	<u>\$1,155,662</u>
LIABILITIES:				
Intergovernmental Payable	1,279,540	\$3,389,086	\$3,512,964	\$1,155,662
Total Liabilities	<u>\$1,279,540</u>	<u>\$3,389,086</u>	<u>\$3,512,964</u>	<u>\$1,155,662</u>
<b>Emergency Planning Commission Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$88,572	\$21,821	\$21,307	\$89,086
Intergovernmental Receivable	0	20	0	20
Total Assets	<u>\$88,572</u>	<u>\$21,841</u>	<u>\$21,307</u>	<u>\$89,106</u>
LIABILITIES:				
Accrued Wages	\$158	\$499	\$158	\$499
Intergovernmental Payable	311	273	311	273
Undistributed Monies	87,272	21,841	22,773	86,340
Deposits Held and Due to Others	831	1,994	831	1,994
Total Liabilities	<u>\$88,572</u>	<u>\$24,607</u>	<u>\$24,073</u>	<u>\$89,106</u>
<b>County Law Library Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$54,355	\$54,355	\$0
Intergovernmental Receivable	4,693	4,139	4,693	4,139
Total Assets	<u>\$4,693</u>	<u>\$58,494</u>	<u>\$59,048</u>	<u>\$4,139</u>
LIABILITIES:				
Intergovernmental Payable	\$0	\$53,801	\$53,801	\$0
Deposits Held and Due to Others	4,693	4,139	4,693	4,139
Total Liabilities	<u>\$4,693</u>	<u>\$57,940</u>	<u>\$58,494</u>	<u>\$4,139</u>

**Seneca County, Ohio**  
*Combining Statements of Changes in Assets and Liabilities*  
 Agency Funds  
 For the Year Ended December 31, 2008

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	Beginning Balance	Additions	Deductions	Ending Balance
<b>Soil and Water Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$18,069	\$352,015	\$368,349	\$1,735
Accounts Receivable	14,140	46,458	14,140	46,458
Total Assets	<u>\$32,209</u>	<u>\$398,473</u>	<u>\$382,489</u>	<u>\$48,193</u>
LIABILITIES:				
Accrued Wages	\$5,233	\$7,076	\$5,709	\$6,600
Intergovernmental Payable	5,724	4,489	5,724	4,489
Compensated Absences Payable	3,661	20,456	24,117	0
Undistributed Monies	17,049	384,333	365,796	35,586
Deposits Held and Due to Others	542	1,518	542	1,518
Total Liabilities	<u>\$32,209</u>	<u>\$417,872</u>	<u>\$401,888</u>	<u>\$48,193</u>
<b>Law Enforcement Trust Agency</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$171	\$515	\$171	\$515
Total Assets	<u>\$171</u>	<u>\$515</u>	<u>\$171</u>	<u>\$515</u>
LIABILITIES:				
Undistributed Monies	\$171	\$515	\$171	\$515
Total Liabilities	<u>\$171</u>	<u>\$515</u>	<u>\$171</u>	<u>\$515</u>
<b>MHRS Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$3,044,403	\$6,946,955	\$7,082,294	\$2,909,064
Accrued Interest Receivable	7	7	7	7
Accounts Receivable		308		308
Intergovernmental Receivable	236,223	44,195	236,223	44,195
Total Assets	<u>\$3,280,633</u>	<u>\$6,991,465</u>	<u>\$7,318,524</u>	<u>\$2,953,574</u>
LIABILITIES:				
Accrued Wages	\$4,233	\$4,933	\$4,233	\$4,933
Intergovernmental Payable	4,759	3,468	4,759	3,468
Compensated Absences Payable	15,802	40,270	38,765	17,307
Undistributed Monies	2,210,487	6,755,235	6,968,283	1,997,439
Deposits Held and Due to Others	1,045,352	930,427	1,045,352	930,427
Total Liabilities	<u>\$3,280,633</u>	<u>\$7,734,333</u>	<u>\$8,061,392</u>	<u>\$2,953,574</u>

**Seneca County, Ohio**  
*Combining Statements of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2008*

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	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>
<b>Forfeited Land Tax Sale Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$5,537	\$1,272	\$815	\$5,994
Total Assets	<u>\$5,537</u>	<u>\$1,272</u>	<u>\$815</u>	<u>\$5,994</u>
LIABILITIES:				
Undistributed Monies	\$5,537	\$1,272	\$815	\$5,994
Total Liabilities	<u>\$5,537</u>	<u>\$1,272</u>	<u>\$815</u>	<u>\$5,994</u>
<b>Regional Planning Commission Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$12,836	\$114,608	\$81,223	\$46,221
Accounts Receivable	7,707	346	7,707	346
Total Assets	<u>\$20,543</u>	<u>\$114,954</u>	<u>\$88,930</u>	<u>\$46,567</u>
LIABILITIES:				
Accrued Wages	\$1,807	\$2,253	\$1,807	\$2,253
Intergovernmental Payable	1,855	1,248	1,855	1,248
Compensated Absences Payable	5,547	5,129	10,256	420
Undistributed Monies	9,573	107,247	74,545	42,275
Deposits Held and Due to Others	1,761	371	1,761	371
Total Liabilities	<u>\$20,543</u>	<u>\$116,248</u>	<u>\$90,224</u>	<u>\$46,567</u>
<b>Board of Health Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$459,402	\$2,457,004	\$2,469,486	\$446,920
Accounts Receivable	88,707	140,688	88,707	140,688
Intergovernmental Receivable	31,791	37,005	31,791	37,005
Total Assets	<u>\$579,900</u>	<u>\$2,634,697</u>	<u>\$2,589,984</u>	<u>\$624,613</u>
LIABILITIES:				
Accrued Wages	\$27,738	\$37,296	\$27,738	\$37,296
Intergovernmental Payable	65,793	57,529	65,793	57,529
Compensated Absences Payable	89,479	152,441	149,506	92,414
Undistributed Monies	366,611	2,514,199	2,479,949	400,861
Deposits Held and Due to Others	30,279	36,513	30,279	36,513
Total Liabilities	<u>\$579,900</u>	<u>\$2,797,978</u>	<u>\$2,753,265</u>	<u>\$624,613</u>

**Seneca County, Ohio**  
*Combining Statements of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2008*

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	Beginning Balance	Additions	Deductions	Ending Balance
<b>Lodging Tax Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$820	\$66,489	\$67,308	\$1
Taxes Receivable	13,764	15,732	13,764	15,732
Total Assets	<u>\$14,584</u>	<u>\$82,221</u>	<u>\$81,072</u>	<u>\$15,733</u>
LIABILITIES:				
Undistributed Monies	\$0	\$68,457	\$68,456	\$1
Deposits Held and Due to Others	14,584	15,732	14,584	15,732
Total Liabilities	<u>\$14,584</u>	<u>\$84,189</u>	<u>\$83,040</u>	<u>\$15,733</u>
<b>District Worker's Compensation Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$305	\$305	\$0
Total Assets	<u>\$0</u>	<u>\$305</u>	<u>\$305</u>	<u>\$0</u>
LIABILITIES:				
Undistributed Monies	\$0	\$305	\$305	\$0
Total Liabilities	<u>\$0</u>	<u>\$305</u>	<u>\$305</u>	<u>\$0</u>
<b>Ohio Elections Commission Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$2,590	\$600	\$3,190	\$0
Total Assets	<u>\$2,590</u>	<u>\$600</u>	<u>\$3,190</u>	<u>\$0</u>
LIABILITIES:				
Intergovernmental Payable	\$2,590	\$600	\$3,190	\$0
Total Liabilities	<u>\$2,590</u>	<u>\$600</u>	<u>\$3,190</u>	<u>\$0</u>
<b>Ohio Housing Trust Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$56,729	\$195,272	\$207,650	\$44,351
Accounts Receivable	688	550	688	550
Total Assets	<u>\$57,417</u>	<u>\$195,822</u>	<u>\$208,338</u>	<u>\$44,901</u>
LIABILITIES:				
Intergovernmental Payable	\$56,843	\$239,043	\$251,975	\$43,911
Deposits Held and Due to Others	574	990	574	990
Total Liabilities	<u>\$57,417</u>	<u>\$240,033</u>	<u>\$252,549</u>	<u>\$44,901</u>

*Seneca County, Ohio*  
*Combining Statements of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2008*

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	Beginning Balance	Additions	Deductions	Ending Balance
<b>METRICH-Law Enforcement Trust Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$64,411	\$0	\$11,454	\$52,957
Total Assets	<u>\$64,411</u>	<u>\$0</u>	<u>\$11,454</u>	<u>\$52,957</u>
LIABILITIES:				
Undistributed Monies	\$64,274	\$0	\$11,317	\$52,957
Deposits Held and Due to Others	137	0	137	0
Total Liabilities	<u>\$64,411</u>	<u>\$0</u>	<u>\$11,454</u>	<u>\$52,957</u>
<b>Park District</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$37,760	\$83,119	\$96,210	\$24,669
Accrued Interest Receivable	0	25	0	25
Accounts Receivable	0	286	0	286
Intergovernmental Receivable	137	0	137	0
Total Assets	<u>\$37,897</u>	<u>\$83,430</u>	<u>\$96,347</u>	<u>\$24,980</u>
LIABILITIES:				
Intergovernmental Payable	\$164	\$231	\$164	\$231
Undistributed Monies	37,711	83,293	102,994	18,010
Deposits Held and Due to Others	22	6,739	22	6,739
Total Liabilities	<u>\$37,897</u>	<u>\$90,263</u>	<u>\$103,180</u>	<u>\$24,980</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	\$28,344	\$28,344	\$1
Total Liabilities	<u>\$1</u>	<u>\$28,344</u>	<u>\$28,344</u>	<u>\$1</u>
<b>CROSSWAEH Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,006,164	\$2,006,164	\$0
Total Assets	<u>\$0</u>	<u>\$2,006,164</u>	<u>\$2,006,164</u>	<u>\$0</u>
LIABILITIES:				
Undistributed Monies	\$0	\$2,006,164	\$2,006,164	\$0
Total Liabilities	<u>\$0</u>	<u>\$2,006,164</u>	<u>\$2,006,164</u>	<u>\$0</u>

**Seneca County, Ohio**  
*Combining Statements of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2008*

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	Beginning Balance	Additions	Deductions	Ending Balance
<b>Title II Wraparound Grant Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$11,998	\$25,120	\$37,118	\$0
Total Assets	<u>\$11,998</u>	<u>\$25,120</u>	<u>\$37,118</u>	<u>\$0</u>
LIABILITIES:				
Undistributed Monies	\$0	\$25,120	\$25,120	\$0
Deposits Held and Due to Others	11,998	0	11,998	0
Total Liabilities	<u>\$11,998</u>	<u>\$25,120</u>	<u>\$37,118</u>	<u>\$0</u>
<b>Dog Warden EPA Trust Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$2,381	\$15	\$0	\$2,396
Accrued Interest Receivable	1	1	1	1
Total Assets	<u>\$2,382</u>	<u>\$16</u>	<u>\$1</u>	<u>\$2,397</u>
LIABILITIES:				
Undistributed Monies	\$2,382	\$15	\$0	\$2,397
Total Liabilities	<u>\$2,382</u>	<u>\$15</u>	<u>\$0</u>	<u>\$2,397</u>
<b>County Courts Fund</b>				
ASSETS:				
Cash and Cash Equivalents in Segregated Accounts	\$411,398	\$0	\$168,871	\$242,527
Investments in Segregated Accounts	35,000	0	0	35,000
Accrued Interest Receivable	288	138	288	138
Accounts Receivable	345,481	2,458,627	2,398,345	405,763
Total Assets	<u>\$792,167</u>	<u>\$2,458,765</u>	<u>\$2,567,504</u>	<u>\$684,844</u>
LIABILITIES:				
Accrued Interest Payable	\$288	\$138	\$288	\$138
Undistributed Monies	552,306	5,659,726	5,843,208	368,824
Deposits Held and Due to Others	239,573	314,466	239,573	314,466
Total Liabilities	<u>\$792,167</u>	<u>\$5,974,330</u>	<u>\$6,083,069</u>	<u>\$683,428</u>
<b>Sheriff Agency Fund</b>				
ASSETS:				
Cash and Cash Equivalents in Segregated Accounts	\$47,244	\$129,429	\$0	\$176,673
Total Assets	<u>\$47,244</u>	<u>\$129,429</u>	<u>\$0</u>	<u>\$176,673</u>
LIABILITIES:				
Undistributed Monies	\$15,963	\$1,562,466	\$1,455,529	\$122,900
Deposits Held and Due to Others	31,281	539,488	516,996	53,773
Total Liabilities	<u>\$47,244</u>	<u>\$2,101,954</u>	<u>\$1,972,525</u>	<u>\$176,673</u>

**Seneca County, Ohio**  
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	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>
<b>Payroll Fund</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$28,360	\$22,549,029	\$22,524,447	\$52,942
Accounts Receivable	0	309	0	309
Total Assets	<u>\$28,360</u>	<u>\$22,549,338</u>	<u>\$22,524,447</u>	<u>\$53,251</u>
LIABILITIES:				
Undistributed Monies	\$28,360	\$22,549,338	\$22,524,613	\$53,085
Deposits Held and Due to Others	0	166	0	166
Total Liabilities	<u>\$28,360</u>	<u>\$22,549,504</u>	<u>\$22,524,613</u>	<u>\$53,251</u>
<b>Totals</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$5,727,175	\$83,594,673	\$83,444,489	\$5,877,359
Cash and Cash Equivalents in Segregated Accounts	458,642	129,429	168,871	419,200
Investments in Segregated Accounts	35,000	0	0	35,000
Accrued Interest Receivable	296	171	296	171
Accounts Receivable	456,723	2,647,572	2,509,587	594,708
Intergovernmental Receivable	4,286,820	3,805,593	4,286,820	3,805,593
Taxes Receivable	13,764	15,732	13,764	15,732
Property Taxes Receivable	31,576,985	50,035,781	47,821,183	33,791,583
Total Assets	<u>\$42,555,405</u>	<u>\$140,228,951</u>	<u>\$138,243,594</u>	<u>\$44,539,346</u>
LIABILITIES:				
Accrued Wages	\$39,169	\$52,057	\$39,645	\$51,581
Intergovernmental Payable	37,622,136	102,696,474	100,495,136	39,823,474
Accrued Interest Payable	288	138	288	138
Compensated Absences Payable	114,489	218,296	222,644	110,141
Undistributed Monies	3,397,696	41,739,526	41,950,038	3,187,184
Deposits Held and Due to Others	1,381,627	1,852,543	1,867,342	1,366,828
Total Liabilities	<u>\$42,555,405</u>	<u>\$146,559,034</u>	<u>\$144,575,093</u>	<u>\$44,539,346</u>



# *Seneca County*

## *Statistical Section*





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

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

<i>Contents</i>	<i>Page(s)</i>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	<b>S-3 to S-12</b>
<b>Revenue Capacity</b> These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and sales tax.	<b>S-13 to S-19</b>
<b>Debt Capacity</b> This schedule presents information to help the reader assess the affordability of the County's current levels of outstanding debt and the county's ability to issue additional debt in the future.	<b>S-20 to S-22</b>
<b>Demographic and Economic Information</b> These schedules offer demographic and economic indicators to help the reader understand the environment within the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	<b>S-23 to S-24</b>
<b>Operating Information</b> These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	<b>S-25 to S-30</b>

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

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

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
<i>Governmental Activities</i>						
Invested in Capital Assets, Net of Related Debt	\$46,955,578	\$48,733,697	\$49,455,297	\$56,151,440	\$56,950,976	\$54,661,828
Restricted	13,724,570	16,546,326	19,898,780	17,756,944	17,449,806	18,945,853
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>	<u>7,742,874</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>	<u>81,350,555</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	1,346,400
Unrestricted	<u>197,721</u>	<u>341,930</u>	<u>304,355</u>	<u>238,709</u>	<u>424,231</u>	<u>413,271</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>	<u>1,759,671</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	56,008,228
Restricted	13,724,570	16,546,326	19,898,780	17,756,944	17,449,806	18,945,853
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>	<u>8,156,145</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>	<u><u>\$83,110,226</u></u>

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

<u>2007</u>	<u>2008</u>
\$5,790,704	\$5,107,640
2,773,759	2,796,188
6,752,848	6,804,668
6,277,234	9,356,081
7,820,101	8,248,873
10,790,484	11,682,426
995,390	798,336
698,864	595,118
0	0
0	0
<u>305,815</u>	<u>279,943</u>
42,205,199	45,669,273

173,897	330,844
<u>300,020</u>	<u>441,650</u>
473,917	772,494
<u><u>\$42,679,116</u></u>	<u><u>\$46,441,767</u></u>

1,246,845	1,744,217
989,709	882,047
532,616	639,431
368,215	457,797
1,311,678	1,428,442
18,269,114	17,857,449
<u>2,025,404</u>	<u>3,722,455</u>
24,743,581	26,731,838

172,189	310,454
196,645	335,502
0	15,000
<u>0</u>	<u>139,371</u>
368,834	800,327
<u><u>\$25,112,415</u></u>	<u><u>\$27,532,165</u></u>

(\$17,461,618)	(\$18,937,435)
<u>(105,083)</u>	<u>27,833</u>
<u><u>(\$17,566,701)</u></u>	<u><u>(\$18,909,602)</u></u>

*Continued*

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



<u>2007</u>	<u>2008</u>
\$6,833,091	\$6,532,252
6,830,418	7,173,010
1,632,974	1,398,762
22,434	17,458
1,395,081	725,874
1,319,874	1,755,070
25,124	0
0	0
0	0
18,058,996	17,602,426
260	6,470
2,049	2,940
0	0
(25,124)	0
(22,815)	9,410
\$18,036,181	\$17,611,836
\$597,378	(\$1,335,009)
(127,898)	37,243
\$469,480	(\$1,297,766)

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

	2003	2004	2005	2006	2007	2008
<i>General Fund</i>						
Reserved	\$236,251	\$505,357	\$326,380	\$623,416	\$518,715	\$732,350
Unreserved	2,190,345	3,045,538	2,382,527	2,945,164	3,966,742	2,993,149
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>	<u>\$3,725,499</u>
<i>All Other Governmental Funds</i>						
Reserved	\$2,039,359	\$1,208,258	\$1,694,722	\$1,963,998	\$1,798,657	\$2,110,558
Unreserved, reported in:						
Special Revenue Funds	9,207,641	10,503,841	11,283,661	12,785,241	13,558,736	13,890,104
Debt Service Funds	(299,141)	42,726	22,676	19,964	30,910	21,033
Capital Projects Funds	(189,965)	208,709	961,293	(356,695)	124,957	853,920
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>	<u>\$16,875,615</u>

**Table 4**  
**Seneca County, Ohio**  
**Changes in Fund Balances, Governmental Funds**  
**Last Six 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
<b>Total Revenues</b>	<b>37,191,528</b>	<b>39,740,775</b>	<b>41,667,391</b>	<b>47,754,751</b>	<b>44,392,377</b>
<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
<b>Total Expenditures</b>	<b>38,593,808</b>	<b>38,277,413</b>	<b>41,224,208</b>	<b>47,306,347</b>	<b>42,313,633</b>
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
Inception of Capital Lease	0	0	0	0	0
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)
<b>Total Other Financing Sources(Uses)</b>	<b>1,128,347</b>	<b>866,577</b>	<b>713,647</b>	<b>861,425</b>	<b>(61,115)</b>
<b>Net Change in Fund Balances</b>	<b>(\$273,933)</b>	<b>\$2,329,939</b>	<b>\$1,156,830</b>	<b>\$1,309,829</b>	<b>\$2,017,629</b>
Debt Service as a Percentage of Noncapital Expenditures	5.68%	5.63%	4.55%	4.37%	1.79%

2008

\$6,555,806  
7,173,010  
171,186  
3,784,486  
184,460  
432,767  
22,788,772  
717,977  
0  
0  
395,920  
23,178  
1,913,365

44,140,927

5,471,264  
2,718,375  
6,613,402  
3,159,886  
8,271,754  
11,629,743  
761,530  
102,006  
3,936,312  
0

490,314  
281,758

43,436,344

704,583

546,000  
79,810  
21,145  
2,751,653  
(2,954,795)  
(546,000)

(102,187)

\$602,396

1.95%

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**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
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%
2008	1,007,587,010	0	48,924,390	(119,459,990)	937,051,410	2,593,101,668	36.14%	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 has been phased out by the State of Ohio in favor of a Commercial Activity Tax(CAT). Personal Property tax for 2008 is now 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									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
<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	6.20	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	0.40	0.40	0.40	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Total Direct Rate	6.80	6.80	8.80	8.70	8.70	8.70	8.70	8.70	8.70	8.70
<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	9.80	9.80	9.80	9.80	9.80	9.80	9.80	9.80
Bettsville	13.10	13.10	13.10	12.10	12.10	12.10	8.10	8.10	8.10	8.10
Bloomville	5.90	5.90	5.90	5.90	5.90	5.70	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	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90
<b>School District Rates</b>										
Arcadia	36.95	36.63	36.47	38.47	38.51	44.78	42.93	42.61	32.41	32.41
Bellevue	40.70	40.00	39.50	39.30	38.80	38.80	37.75	37.75	37.95	37.95
Bettsville	38.00	36.50	36.50	36.50	36.50	36.50	36.20	35.20	36.00	36.00
Buckeye-Central	45.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00	51.70	51.30
Carey EVSD	53.80	53.80	53.80	52.90	52.90	52.90	52.90	52.90	52.90	52.90
Clyde-Green Springs	46.45	46.35	46.25	46.10	46.50	46.45	51.45	50.95	51.00	51.00
Fostoria	52.88	52.88	51.38	55.68	55.68	65.31	60.56	60.56	60.16	60.16
Hopewell-Loudon	43.00	41.65	41.65	41.65	41.10	41.65	41.65	42.20	41.30	41.30
Lakota	42.00	41.80	41.80	41.70	41.45	41.45	41.50	36.40	42.90	42.90
Mohawk	36.90	36.90	36.90	36.90	42.89	42.89	42.89	42.81	42.13	42.13
New Riegel	42.32	42.32	42.32	42.32	42.32	42.32	42.32	40.50	40.50	40.50
Old Fort	42.00	42.00	42.00	46.30	46.30	46.30	46.30	46.30	46.30	46.30
Seneca East	40.30	40.30	38.30	30.30	30.30	30.30	38.99	38.99	38.99	38.99
Tiffin	44.80	47.55	47.55	47.55	47.55	52.55	52.55	52.55	52.55	52.55
Vanlue	44.39	44.00	43.94	43.86	43.66	39.54	46.07	45.89	44.83	44.83



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

	<b>Year Taxes Are Payable</b>									
	<i>1999</i>	<i>2000</i>	<i>2001</i>	<i>2002</i>	<i>2003</i>	<i>2004</i>	<i>2005</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>
<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	3.25	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	1.00	1.00	1.00	1.00	0.50	1.00	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	0.00
Bascom Joint Ambulance District		1.20	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	1.00
NBS Joint Fire District									1.80	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
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	6,518,100	5,687,805	87.26%	238,166	5,925,971	90.92%
2008	6,909,186	5,744,683	83.15%	212,305	5,956,988	86.22%

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	2008			1999		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Ohio Power Company	\$22,185,410	1	2.37%	\$19,122,720	1	2.26%
Ohio American Water Company	11,635,140	2	1.24%	7,981,240	5	0.94%
North Central Electric	6,411,360	3	0.68%			
Columbia Gas	5,473,600	4	0.58%	5,107,370	10	0.60%
Norfolk & Southern Combined Railroad	4,719,420	5	0.50%	7,363,120	6	0.87%
National Machinery	3,358,540	6	0.36%	18,962,860	2	2.24%
Wal-Mart Real Estate	2,958,650	7	0.32%			
AS America Inc	2,418,040	8	0.26%			
TRFW III LLC	2,269,670	9	0.24%			
Ameriwood Industries Inc.	2,259,790	10	0.24%			
TKA Atlas Inc				11,372,770	3	1.34%
Allied Signal Corp				9,235,040	4	1.09%
Ohio Bell				6,822,550	7	0.81%
Church and Dwight Company Inc				6,574,930	8	0.78%
Roppe Corp.				5,604,170	9	0.66%
<b>Total</b>	<b>\$63,689,620</b>		<b>6.79%</b>	<b>\$98,146,770</b>		<b>11.59%</b>

Source: Seneca County Auditor

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

<u>2008</u>
\$1,780,444
40,479
459,347
324,504
807,474
7,303
14,570
960
3,922
1,342,552
20,513
3,285
<u>0</u>
(7,561)
(48,005)
<u>(60)</u>
<u><u>\$4,749,726</u></u>

<u>2008</u>
\$889,410
20,252
229,625
142,939
403,673
3,648
7,285
480
1,955
671,151
9,786
1,642
<u>0</u>
(3,041)
(23,802)
<u>(30)</u>
<u><u>\$2,354,973</u></u>

**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		Capital Facilities Note	Dog Shelter Note	OPWC Loan	OWDA Loan	Sheriff Computer Loan	Capital Leases
			Value <sup>a</sup>	Per Capita <sup>b</sup>						
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
2008	2,670,000	2,400,000	0.20%	89.41	546,000	0		77,056		\$13,686

Fiscal Year	Business Type Activities				Total Primary Government <sup>c</sup>	Percentage of Personal Income <sup>b</sup>	
	EMS Equipment	OPWC Loan	WSOS Loan	Capital Leases		Per Capita <sup>b</sup>	
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
2008	114,000	11,293	\$91,776	6,504	5,930,315	0.36%	104.58

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**

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
General Bonded Debt Outstanding										
General obligation bonds	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	5,070,000
Percentage of estimated actual property value <sup>a</sup>	0.32%	0.31%	0.29%	0.28%	0.26%	0.25%	0.23%	0.22%	0.21%	0.20%
Per Capita <sup>b</sup>	134.50	130.53	126.54	122.33	117.52	112.48	107.26	102.08	95.94	89.80
Less: Exemptions										
Debt service fund cash	18,562	180,127	10,377	9,666	10,755	42,528	22,673	19,964	30,910	20,894
Jail Bonds	<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>	<u>2,400,000</u>
Total Exemptions	3,843,562	3,870,127	3,560,377	3,414,666	3,265,755	3,142,528	2,957,673	2,784,964	2,615,910	2,420,894
Total net debt applicable to debt limit	4,086,438	3,789,873	3,819,623	3,675,334	3,524,245	3,332,472	3,187,327	3,020,036	2,824,090	2,649,106
Legal Debt Limit <sup>c</sup>	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	21,926,285
Legal Debt Margin <sup>d</sup>	11,646,237	15,869,127	23,801,237	16,595,526	17,133,385	17,514,763	18,657,788	18,506,444	18,135,067	19,277,179
Legal Debt Margin as a percentage of the Legal Debt Limit	74.03%	80.72%	86.17%	81.87%	82.94%	84.01%	85.41%	85.97%	86.53%	87.92%

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, 2008**

<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>	\$5,070,000	100.00%	\$5,070,000
<b>Cities Wholly Within County</b>	7,680,000	100.00%	7,680,000
<b>Villages Wholly Within County</b>	11,673,754	100.00%	11,673,754
<b>Townships Wholly Within County</b>	23,166	100.00%	23,166
<b>School Districts Wholly Within County</b>	9,215,480	100.00%	9,215,480
<b>Entities not Wholly Within County:</b>			
City of Fostoria	5,689,838	64.74%	3,683,601
Village of Green Springs	0	55.98%	0
Bellevue Schools	0	10.00%	0
Clyde-Green Springs Schools	25,220,384	8.67%	2,186,607
Seneca East Schools	11,070,986	88.65%	9,814,429
Arcadia School	0	0.68%	0
Carey Schools	0	4.31%	0
Mohawk Schools	6,854,993	52.06%	3,568,709
Vanlue Schools	0	8.68%	0
Fostoria Schools	3,981,044	62.50%	2,488,153
Lakota Schools	19,629,984	36.50%	7,164,944
Buckeye Central Schools	14,431,035	0.25%	36,078
Vanguard Vocational	0	32.93%	0
Pioneer CTC	0	0.01%	0
EHOVE JVS	<u>0</u>	<u>0.01%</u>	<u>0</u>
<i>Total Entities not Wholly Within County</i>	<u>\$86,878,264</u>	<u>33.31%</u>	<u>\$28,942,521</u>
<b>Total Direct and Overlapping Debt</b>	<b>120,540,664</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
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	7,886	5.90%
2008*	56,461	1,647,617,307	29,084	7,662	9.20%

Source: Ohio Workforce Informer, Labor Market Info

\*Note-2007 and 2008 Personal Income and Per Capita Personal Income are estimated based on 2006 income.

**Table 14**  
**Seneca County, Ohio**  
**Principal Employers**  
**Current and Two Years Ago**

<u>Employer</u>	2008			2006		
	<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>
Mercy Hospital	475	1	1.66%	521	2	1.75%
Seneca County Government	459	2	1.60%	518	3	1.74%
Roppe Rubber Company	400	3	1.40%	350	6	1.17%
Ameriwood Industries	378	4	1.32%	435	4	1.46%
Tiffin Developmental Center	367	5	1.28%	410	5	1.38%
Tiffin City Schools	355	6	1.24%	343	7	1.15%
National Machinery LLC	340	7	1.19%	300	10	1.01%
TKA Atlas	327	8	1.14%	300	9	1.01%
Heidelberg University	321	9	1.12%			
Fostoria City Schools	319	10	1.12%			
Honeywell Automotive				600	1	2.01%
Toledo Molding and Die				308	8	1.03%
Total County Employment	28,600			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 Six 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>	<u>2008</u>
<b>General Government</b>						
<i>Legislative &amp; Executive</i>						
Commissioners	5	6	6	6	6	6
Auditor	9	9	10	9	11	9
Treasurer	4	4	4	4	4	4
Prosecutor	10	12	12	11	11	11
Board of Elections	2	2	2	4	4	4
Building and Grounds	7	7	7	8	9	9
Recorder	3	3	3	3	4	4
<i>Judicial</i>						
Common Pleas I	5	5	5	5	4	4
Common Pleas II	5	5	5	5	4	4
Juvenile Court	11	12	14	11	10	11
Probate Court	5	7	4	5	6	6
Clerk of Courts	10	10	10	11	11	11
Law Library	1	1	0	1	1	1
<b>Public Safety</b>						
Sheriff	64	71	75	79	84	83
EMS	1	2	2	2	2	2
EMA	2	1	1	2	2	2
Youth Center	20	18	17	16	17	19
Coroner	1	1	1	1	1	1
Juvenile Probation	9	9	7	7	7	6
<b>Public Works</b>						
Engineer	32	34	34	29	27	25
Ditch Maintenance	3	3	3	4	4	3
Sewer District	1	1	1	1	1	1
<b>Health</b>						
SCOC	134	135	131	128	130	124
Dog Warden	2	2	2	2	2	2
<b>Human Services</b>						
Job & Family Services	76	70	73	73	73	73
CSEA	7	8	12	14	14	15
Veterans Services	4	4	4	4	4	4
Allen Eiry	1	2	1	0	1	1
Victim Assistance	2	2	2	2	2	2
<b>Conservation &amp; Recreation</b>						
Recycling	1	1	1	0	0	0
Museum	1	1	1	1	1	1
<b>Community &amp; Economic Development</b>						
CDBG	2	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>	<b>450</b>

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

<i>Function/Program</i>	2003	2004	2005	2006	2007	2008
<b>General Government</b>						
<u>Legislative &amp; Executive</u>						
Commissioners						
Total Square Footage	1,904	1,905	1,905	1,905	1,905	1,282
Auditor						
Total Square Footage	2,750	2,750	2,750	2,750	2,750	2,750
Treasurer						
Total Square Footage	1,450	1,450	1,450	1,450	1,450	1,450
Recorder						
Total Square Footage	1,570	1,570	1,570	1,570	1,570	1,570
Prosecutor						
Total Square Footage	2,500	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	3,320
<u>Judicial</u>						
Common Pleas Court 1						
Total Square Footage	3,050	3,050	3,613	3,613	3,613	3,613
Domestic Relations Court 1						
Total Square Footage	725	725	859	859	859	859
Common Pleas Court 2						
Total Square Footage	2,230	2,230	3,484	3,484	3,484	3,484
Domestic Relations Court 2						
Total Square Footage	408	408	638	638	638	638
Clerk of Courts - Legal Department						
Total Square Footage	1,940	1,940	2,282	2,282	2,282	2,282
Clerk of Courts - Title Department						
Total Square Footage	2,248	2,248	1,149	1,149	1,149	1,149
Sheriff						
Cruisers	13	19	20	21	29	24
Jail capacity	65	65	65	65	126	167
Engineer						
Heavy Equipment	31	32	32	33	34	34
Trucks	33	36	38	40	43	38
Road miles	369.064	369.064	369.064	369.064	369.064	369.064
Bridges	437	438	438	439	436	429
Culverts	93	97	102	106	107	108
School of Opportunity						
Buses	14	16	16	14	17	17
Job & Family Services						
Vehicles	16	15	14	14	14	14
County Sewer District						
Sewer Lines-linear feet	15,696	16,253	16,253	16,284	16,284	16,284

Source: Seneca County Auditor

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

<b>Function/Program</b>	2003	2004	2005	2006	2007
<b>Auditor</b>					
Vendor Checks issued	14,286	14,487	14,439	14,940	14,416
Real Estate Parcels	34,726	34,799	34,889	35,150	35,117
Personal Property Businesses	2,456	1,301	1,342	1,273	462
<b>House Trailers:</b>					
Taxed as Personal Property	1,107	997	911	834	702
Taxed as Real Estate	479	601	671	716	760
<b>Prosecutor</b>					
<b>Criminal</b>					
Felony convictions	161	192	206	270	213
Misdemeanor convictions	28	22	19	32	30
<b>Civil</b>					
Tax Foreclosures	320	281	363	285	473
Contracts approved to form	231	233	228	219	178
Opinions issued	13	20	12	23	14
<b>Juvenile</b>					
Cases Filed	383	349	383	384	279
<b>Recorder</b>					
Mortgage deeds filed	5,261	3,594	3,537	3,246	2,695
Other deeds filed	2,409	2,608	2,693	2,708	2,484
Total documents recorded	15,063	11,210	10,865	10,407	9,274
<b>Common Pleas Courts</b>					
Criminal cases filed	297	278	319	356	326
Civil cases filed	632	569	610	644	710
Domestic Relations cases filed	423	387	426	392	351
Court of Appeals cases filed	78	57	49	58	35
Certificates of Judgments (Liens)	743	495	659	717	974
Miscellaneous cases filed	263	439	557	520	480
Journal entries	19,347	19,444	20,227	20,119	20,801
<b>Clerk of Courts</b>					
Passports issued	208	227	427	547	632
Motor Vehicle Titles	21,773	19,579	19,092	17,884	17,068
Manufactured Home Titles	161	167	156	181	149
Watercraft Titles	331	308	296	329	328
<b>Juvenile Court</b>					
Traffic violations filed	502	338	389	423	347
Delinquency cases filed	775	709	720	681	556
Adult based cases filed	25	27	38	29	11
Unruly cases filed	174	195	241	249	170
Dependency/Abuse/Neglect cases filed	92	124	83	67	79
Custody/Support/Parentage cases filed	140	287	339	469	524
<b>Probate Court</b>					
Estates filed	361	412	1,033	421	396
Marriage Licenses issued	382	343	366	329	337

2008

14,984  
35,501  
137

674  
785

205  
18

446  
230  
17

289

2,001  
2,335  
8,205

277  
667  
404  
46  
1,135  
459  
21,065

283  
16,075  
169  
293

301  
613  
9  
135  
70  
527

411  
337

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



44  
44  
12

13  
0  
18

4,650  
\$4,488,000  
1,600  
166,673  
1,418

63  
185  
209

\$942,189  
\$6,755,382  
2,155  
5,373  
595  
93

1,017  
113  
179  
707

10,856  
82  
131  
164  
16

8,804,020  
21,254,400  
123



**SENECA COUNTY, OHIO  
SINGLE AUDIT REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2008**

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

*Certified Public Accountants*

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

*Garfield Hts., Ohio 44125*

Member American Institute of Certified Public Accountants

(216) 475 - 6136

Ohio Society of Certified Public Accountants

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

To the Board of Commissioners  
Seneca County, Ohio

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Seneca County, Ohio, as of and for the year ended December 31, 2008, which collectively comprise Seneca County, Ohio's basic financial statements and have issued our report thereon dated June 8, 2009, 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 a certain deficiency in internal control over financial reporting that we consider to be a significant deficiency.

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 deficiency described in the accompanying Schedule of Findings and Questioned Costs as **Item 2008-3** to be a significant deficiency 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 the significant deficiency described above is not 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 2008-1** and **Item 2008-2**.

We noted certain matters that we reported to the management of Seneca County, Ohio, in a separate letter dated June 8, 2009.

Seneca County, Ohio's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. 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, the Board of County Commissioners, others within the entity, and 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 8, 2009

**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

**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 the 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, 2008. 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, 2008.

### **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, 2008, and have issued our report thereon dated June 8, 2009, 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, the Board of County Commissioners, others within the entity, and 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 8, 2009



**SENECA COUNTY, OHIO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

<b>Federal Grantor</b>			
<i>Pass Through Grantor</i>	CFDA	Pass Through	
Program Title	Number	Entity Number	Disbursements
<b>U.S. Department of Homeland Security</b>			
<i>Passed through Ohio Department of Public Safety</i>			
<i>Homeland Security Cluster</i>			
Emergency Management Performance Grant	97.042	L-628	\$ 52,490
Citizens Corp. Program Grant	97.053		710
<b>Total U.S. Department of Homeland Security</b>			<u>53,200</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	14
		B-C-07-069-1	71,559
		B-W-07-069-1	2,470
		B-F-08-069-1	1,755
		B-F-06-069-1	7,032
		B-F-07-069-1	20,457
Total Community Development Block Grant			<u>103,287</u>
Community Housing Improvement Program	14.239	B-C-07-069-2	77,774
		B-C-05-069-2	1,855
Total Community Housing Improvement Program			<u>79,629</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<u>182,916</u>
<b>U.S. Department of Justice</b>			
<i>Passed through the Ohio Attorney General's Office</i>			
Crime Victim Assistance	16.575	2008VAGENE252	83,772
		2007VAGENE252	25,772
Total Crime Victim Assistance			<u>109,544</u>
Safe Havens Grant	16.527	2006-CW-AX-0018	236,287
<b>Total U.S. Department of Justice</b>			<u>345,831</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	49,696
<i>Passed through Seneca County Family and Children First Council</i>			
Special Education Grants for Infants and Families with Disabilities	84.181	74102FANS392	40,470
<b>Total U.S. Department of Education</b>			<u>90,166</u>

(Continued)

**SENECA COUNTY, OHIO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**  
**(CONTINUED)**

<b>Federal Grantor</b>			
<i>Pass Through Grantor</i>	CFDA	Pass Through	
Program Title	Number	Entity Number	Disbursements
<b>U.S. Department of Transportation</b>			
<i>Direct Grant</i>			
Airport Improvement Program	20.106	3-39-0076-0507	<u>5,892</u>
<i>Passed Through Ohio Department of Transportation</i>			
Highway Planning and Construction	20.205	08N066	44,215
		08N057	132,089
		08N102	1,827,514
		14892	5,670
		14891	<u>22,316</u>
Total Highway Planning and Construction			<u>2,031,704</u>
<i>Passed through Ohio Department of Public Safety</i>			
State and Community Highway Safety	20.600	HVEO-2009-74-00-00-00215-00	4,202
		HVEO-2008-74-00-00-00215-00	
17,431			
Total State and Community Highway Safety			<u>21,633</u>
<b>Total U.S. Department of Transportation</b>			<u>2,059,229</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>1,416</u>
Special Breakfast Program - Youth Center	10.553		<u>12,569</u>
National School Lunch Program - MR/DD	10.555		10,315
National School Lunch Program - Youth Center	10.555		<u>12,577</u>
Total National School Lunch Program			<u>22,892</u>
<b>Total U.S. Department of Agriculture</b>			<u>36,877</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		244,549
Workforce Investment Act - Adult Administrative	17.258		<u>20,699</u>
Total Workforce Investment Act - Adult			<u>265,248</u>
Workforce Investment Act - Youth Activities	17.259		318,514
Workforce Investment Act - Youth Administrative	17.259		<u>3,860</u>
Total Workforce Investment Act - Youth			<u>322,374</u>
Workforce Investment Act - Dislocated Workers	17.260		315,735
Workforce Investment Act - Dislocated Workers - Administrative	17.260		<u>55,243</u>
Total Workforce Investment Act - Dislocated Workers			<u>370,978</u>
Total Workforce Investment Act Cluster			<u>958,600</u>

(Continued)

**SENECA COUNTY, OHIO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**  
**(CONTINUED)**

<b>Federal Grantor</b>			
<i>Pass Through Grantor</i>	CFDA	Pass Through	
Program Title	Number	Entity Number	Disbursements
<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		1,267
Workforce Investment Act - Veterans' Employment - Administrative	17.802		<u>127</u>
Total Workforce Investment Act - Veterans' Employment			<u>1,394</u>
Workeys	17.207		<u>2,076</u>
<b>Total U.S. Department of Labor</b>			<u>962,070</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		95,554
Medical Assistance Program - Home and Community Based Services	93.778		<u>514,670</u>
Total Medical Assistance Program			<u>610,224</u>
Temporary Assistance for Needy Families - MR/DD	93.558		<u>14,235</u>
Title XX - MR/DD	93.667		<u>63,711</u>
Chafee Federal Allocation	93.674		<u>1,487</u>
Child Abuse and Neglect	93.669		<u>1,908</u>
ESSA	93.556		<u>25,542</u>
<b>Total U.S. Department of Health and Human Services</b>			<u>717,107</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 4,447,396</u>

**SENECA COUNTY, OHIO**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

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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 \$79,705.

**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, 2008**

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

2008(i)	Type of Financial Statement Opinion	Unqualified
2008(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
2008(ii)	Were there any other significant deficiencies identified not considered to be material weaknesses reported at the financial statement level (GAGAS)?	Yes
2008(iii)	Was there any reported noncompliance at the financial statement level (GAGAS)?	Yes
2008(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
2008(iv)	Were there any other significant internal control weaknesses reported for major federal programs?	No
2008(v)	Type of Major Programs' Compliance Opinions	Unqualified
2008(vi)	Are there any audit findings under .510?	No
2008(vii)	Major Programs (list):  <div style="margin-left: 40px;">Highway Planning and Construction - CFDA #20.205  Medical Assistance Program - CFDA #93.778</div>	
2008(viii)	Dollar Threshold: A/B Programs	Type A: \$300,000 Type B: All Others
2008(ix)	Low Risk Auditee?	Yes

**SENECA COUNTY, OHIO**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**OMB CIRCULAR A-133 & §.505**  
**DECEMBER 31, 2008**  
**(CONTINUED)**

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

**Item 2008-1: 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, 2008, the following funds had appropriations exceeding estimated resources:

<u>Fund</u>	<u>Estimated Resources</u>	<u>Appropriations</u>	<u>Variance</u>
<i>Original Budget</i>			
Seneca County Opportunity Fund	\$ 13,874,560	\$ 13,911,501	\$ (36,941)
Public Safety Building Fund	6,234	6,457	(223)
Citizens Corps Program Fund	7,583	10,500	(2,917)
County Capital Projects Fund	24,738	44,850	(20,112)

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 Plan

These errors have occurred due to original appropriations being done at a later time than the original revenues. At the time the original appropriations were done there had been a change to the estimated revenue which allowed for the additional appropriations. To avoid this problem in the future, the County will try to appropriate all funds with carryover and/or original revenue estimates at the beginning of the year rather than later when changes may have been made.

**SENECA COUNTY, OHIO**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**OMB CIRCULAR A-133 & §.505**  
**DECEMBER 31, 2008**  
**(CONTINUED)**

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

**Item 2008-2: Actual Expenditures Plus Outstanding Encumbrances Exceed Actual Revenues**

Condition/Criteria

Ohio Revised Code Section 5705.39 and Auditor of State Bulletin 97-012 state that if a local government is participating in a grant or loan program whereby proceeds will be received after the expenditures are incurred, it is possible that if properly budgeted, appropriations for one fiscal year will exceed the available amount on the Certificate of Estimated Resources. However, in the absence of use by the County, when applicable, all of the provisions contained in Ohio Revised Code Section 9.34(B), an advance should be used to prevent a negative fund balance.

Cause/Effect

As of December 31, 2008, the following funds had negative fund balances:

<u>Budgetary Deficit Fund Balance</u>	<u>Estimated Resources</u>
<u>Special Revenue Fund</u>	
Safe Havens Grant	\$ (24,001)
 <u>Capital Projects Funds</u>	
CDBG	(25,726)
Issue 2	(523,136)
Harley/Huron Streets Sewer Project	(444)

Recommendation

We recommend that the County, when applicable, either utilize the provisions contained in Ohio Revised Code Section 9.34(B) to prevent negative fund balances when participating in grants whereby expenditures are incurred prior to receiving grant reimbursing funds, or take other budgetary action to avoid negative fund balances consistent with the Ohio Revised Code.

Client Response

The errors occurred due to encumbrances being required for work being done against these encumbrances during November and December 2008, although the revenue needed to pay these services cannot be drawn until an invoice is received, which may cause year-end to be overlapped for these expenditures. In the case of the Issue 2, the draw request was made early in December 2008, but due to a problem at the Ohio Department of Transportation, the request did not get processed timely, resulting in the revenue not being received by December 31, 2008, so that it could be recorded timely on the County's records.

**SENECA COUNTY, OHIO**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**OMB CIRCULAR A-133 & §.505**  
**DECEMBER 31, 2008**  
**(CONTINUED)**

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

**Item 2008-3: 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 had an unreconciled difference as of the end of the fiscal year.

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 \$46,477. The result is that cash is overstated.

Recommendation

We recommend that the County adopt a formal reconciliation process to help discover and correct reconciliation problems in a timely manner.

Client Response/Corrective Action Plan

This recommendation will be implemented.

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

None.



**SENECA COUNTY, OHIO  
STATUS OF PRIOR FINDINGS AND RECOMMENDATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

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	<u>Finding Summary</u>	<u>Corrected</u>	<u>Explanation</u>
2007-1	Emergency Management Services Billing	Yes	
2007-2	Bank Reconciliations	Partially Corrected	Updated as Finding 2008-3 in this report.
2007-3	Review of Processed Payroll	Partially Corrected	Repeated as a management comment in this report.
2007-4	Appropriations Exceed Estimated Resources	Partially Corrected	Repeated as Finding 2008-1 in this report. in this report.

Management letter recommendations have been corrected, repeated, or procedures instituted to prevent occurrences in this audit period.