

SENECA COUNTY, OHIO



Comprehensive Annual Financial Report For The Year Ended December 31, 2009

***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, 2009

Julie A. Adkins
Seneca County Auditor

Prepared by the Seneca County Auditor's Office

Lynette Cameron
Fiscal Manager

SENECA COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 2009

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COMPREHENSIVE ANNUAL FINANCIAL REPORT
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**JULIE A. ADKINS
SENECA COUNTY AUDITOR**

May 28, 2010

*Seneca County Citizens and
Board of County Commissioners*

As Auditor of Seneca County, I am very pleased to present the Seneca County Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2009. The CAFR conforms to Generally Accepted Accounting Principals (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, rest with Seneca County's management specifically the County Auditor's office. The County maintains a framework of internal controls that ensure the reliability of this report. Because the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable assurance that the financial statements are free from any material misstatements.

At the front of the Financial Section is a unqualified opinion of the Seneca County financial statements issued by the independent accounting firm of James G. Zupka, CPA, Inc. This Independent Auditor's Report provides assurance that the financial statements are free of material misstatements.

Immediately following is the Management's Discussion and Analysis (MD&A) providing a narrative introduction, overview and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

PROFILE OF SENECA COUNTY

Established in 1824, Seneca County is located in north central Ohio. The 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 Hancock and Wood Counties. Located approximately 80 miles north of Columbus, 40 miles southeast of Toledo and 90 miles southwest of Cleveland, Seneca County is ranked as the 44th most populous of the State's 88 counties with a population of 58,683 according to the 2000 Census.

Seneca County is comprised of 15 townships, 5 villages and 2 cities, the City of Tiffin is the County Seat with a population of 18,135 in 2000.

Seneca County is a largely agricultural community. In 2009 there were 1,140 farms covering approximately 265,000 acres making Seneca County the 7th largest county in total farm acres in Ohio.

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Seneca County is ranked by the US Department of Agriculture's National Agricultural Statistics Service as a leading producer of grain crops in Ohio. Seneca County farmers have been ranked 5th in wheat production with 67.5 bushels per acre, 13th in soybean production with 45.5 bushels per acre and 15th in corn production with 161 bushels per acre.

Livestock is another important part of Seneca County's agricultural community. County livestock producers generated sales from 10,300 beef cows and calves, 43,400 hogs and pigs and 2,500 sheep and lambs. The County ranked 8th in production of sheep and lambs, 14th in hogs and pigs and 48th in cattle and calves.

The County is home to two rapidly growing universities, Tiffin University and Heidelberg University. Tiffin University established in 1888 has grown from its modest beginnings as a business school housed on the second floor of a downtown business to a highly accredited university offering over 25 undergraduate and graduate majors including online and international classes. The campus is now located across town and covers 110 acres with 6 residence halls and many state of the art facilities including the Hayes Center for the Arts, Hertzner Technology Center, Gilmore Student Center.

Through an affiliation with the United Church of Christ, Heidelberg University was founded in 1850. Heidelberg also has a long association with Heidelberg University in Heidelberg, Germany through the American Junior Year program, the oldest exchange program between an American college and German university. Heidelberg offers over 29 majors and is renowned for its Center for Historic and Military Archaeology and the National Center for Water Quality Research. The Gothic architecture of the 26 building campus includes 10 buildings listed on the National Register of Historic Places.

The County has only the powers conferred upon it by State statute. The three-member Board of County Commissioners serves as the taxing authority and contracting authority for the County. The County Commissioners are responsible for creating and adopting the annual operating budget and appropriation resolution for the expenditures of all County funds.

The Board of County Commissioners, by statute, adopts an annual appropriation measure for the County on or before the first day of January. The budget is prepared at the fund, program, department and object level. Any changes to the budget must be submitted by the department to the County Commissioners for approval by resolution.

The County Auditor serves as Chief Fiscal Officer and Chief Assessing Officer of the County. As Chief Fiscal Officer the Auditor is responsible for maintaining all financial records and disbursement by county warrant of all obligations made by the various County departments through strict authorization procedures. The County Auditor also serves as Fiscal Agent for several agencies, although the County is not financially accountable: Seneca County General Health District, Seneca County Soil and Water Conservation District, Seneca County Regional Planning Commission, Seneca County Park District, Seneca County Emergency Planning Commission and Seneca, Sandusky, Wyandot Counties Mental Health and Recovery Service Board. As Chief Assessing Officer the Auditor is responsible for determining the fair market value on real estate property for taxing purposes, establishing the tax rates, and maintaining property record information. Another responsibility of the Auditor is as the County Sealer of Weights and Measures.

The County Treasurer is the custodian of all County funds and is responsible for the collections of all tax monies and applying them to the appropriate tax accounts. The Treasurer is also responsible for the investment of the County's funds within the guidelines of Ohio law. Other elected officials serving 4 year terms include the Recorder, Clerk of Courts, Prosecutor, Coroner, Engineer and Sheriff. The Common Pleas Court Judges each serve six-year terms.

LOCAL ECONOMY

Agriculture is a major component of the Seneca County dynamic. Of the over 340,000 acres that comprise the County, 265,000 or 77% is devoted to farming or livestock production. As noted earlier, Seneca County places high in the rankings for both grain and livestock production. In 2008 (most recent information available) cash receipts from all grain crops and all livestock and dairy products totaled \$108,965,000.

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Seneca County has not been exempt from the trying economic times. In spite of unemployment rising to 13% in 2009, Seneca County has managed to remain stable. In 2009 the City of Fostoria suffered the loss of several large automotive suppliers causing a big impact on that area. Fostoria has traditionally been a manufacturing area with very little service industry. In an effort to counteract the setback of job loss many dislocated workers throughout the County have taken advantage of the numerous programs offered for education and retraining in other fields that are in demand. Others have also taken the opportunity to become entrepreneurs and open their own businesses, from restaurants and retail to service oriented ventures.

RELEVANT FINANCIAL POLICIES

It is the County's policy to ensure that current year revenues are sufficient to fund current year expenditures without the use of non-recurring revenues. Expenditures are set based upon available revenues with the County Commissioners determining the level of funding for each department or office within the primary government.

The County Treasurer manages the investment of County funds by adhering to the Investment Policy that has been approved by the County's Investment Advisory Committee. Any financial institution that holds County funds must also agree to the requirements of this policy. This policy details the objectives and allowable rules for the safekeeping of County funds.

The County Auditor's capital assets policy is designed to provide accountability and control over the County's capital assets and to assist departments in gathering and maintaining information needed for the preparation of financial statements.

MAJOR INITIATIVES

The Seneca County Park District has completed several projects in 2009. The Zimmerman Nature Preserve located beside the Autumnwood Care Center was funded through the Access to Recreation (A2R) grant of the Kellogg Foundation administered by the Tiffin Charitable Foundation. The 5 acre park includes a handicap accessible trail through a small wooded area along Willow creek. They also opened the Bowen Nature Preserve in Adams Township near West Lodi. The 65 acre park was donated by the Bowen family and boasts abundant wildlife and hiking and equestrian trails. Another project that was funded originally by the Kellogg Foundation for the Tiffin City Park District is now being looked at by the Seneca County Park District for further expansion. The Park District is looking into extending the initial trail constructed at the Tiffin Scheckelhoff Nature Preserve farther into Clinton Township along the undeveloped TR141 to connect with TR 132. The Park District has also recently announced the proposed expansion of the Forrest Nature Preserve. George Forrest has offered the Park District an additional 23 acres that will double the size of the current park. The Park District has applied for \$230,000 of Clean Ohio grant money to aid in the purchase of the property.

The Seneca County Courthouse and Downtown Redevelopment Group has been working with the County Commissioners on a plan to restore the 1884 Seneca County Courthouse, trying to economically meet the modern day needs while still maintaining the historic nature of the building as the centerpiece of the Tiffin's downtown business district. The Redevelopment Group is currently trying to secure funding commitments for the renovation of the Courthouse. An estimated \$4.5 million of local money is expected to be required.

The Seneca County Juvenile Court Judge has secured a \$1.8 million grant from the Ohio Department of Youth Services for the construction of a new Youth Center facility. The current facility was built in the 1950s and is in need of major repairs, making replacement a better option. The grant will match 60% of the total project costs, therefore requiring local matching funds of \$1.2 million. The County Commissioners and Juvenile Court Judge are utilizing their best efforts to secure the required local funding so that the project can proceed.

The County Sewer District is in the process of constructing a new sewer plant in the Bascom area. Bascom is under Findings and Orders from the Ohio EPA. The project is currently in the Environmental Review Process, when this is complete and funding has been secured construction can begin. Funding sources for the project include but are not limited to, grants and loans from the Ohio Public Works Commission and US Department

of Agriculture, and local funds. The plant will service approximately seventeen businesses, Hopewell Loudon School, Meadowbrook Park and approximately one hundred and twenty residents.

Seneca County Agency Transport (SCAT) has received \$1.8 million from the American Recovery and Reinvestment Act (ARRA) 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.

Both local universities have embarked on construction projects in the past year. Heidelberg University is completing the renovation of the former Laird Hall of Science into the Adams Hall School of Business. The initial \$2 million donation was given by John Q. Adams, a trustee and 1958 graduate and former owner of Baylor Laboratories, Allerderm Inc. and Adams Labs. The facility will house a video conferencing center, 6 multi-media classrooms, computer lab and a classroom with a networked computer for every student.

Tiffin University completed the construction of 2 student apartment buildings along Miami Street during 2009 each building can house up to 60 students. A third apartment building is planned to be constructed nearby on Fairfield Avenue. This area has been designated the living-learning community designed for juniors and seniors. Across the street from the apartments construction has begun on a recreational complex.

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 as 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 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, 2008. 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 nineteen years 1990-2008. We believe our current report conforms to the Certificate of Achievement program requirements, and we are submitting it to the GFOA.

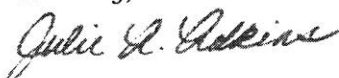
ACKNOWLEDGMENTS

The publication of this report is a major factor in the professionalism of Seneca County Government. It significantly increase the accountability of this government to it taxpayers.

Preparation of this report could not have been accomplished without the effort of every officeholder, department head and a large number of 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 Fiscal Manager, Diane Kelbley for payroll and Mary Jane Keller and Lisa Hall for budgetary and capital assets. Without their 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 twentieth Seneca County Comprehensive Annual Financial Report.

Sincerely,



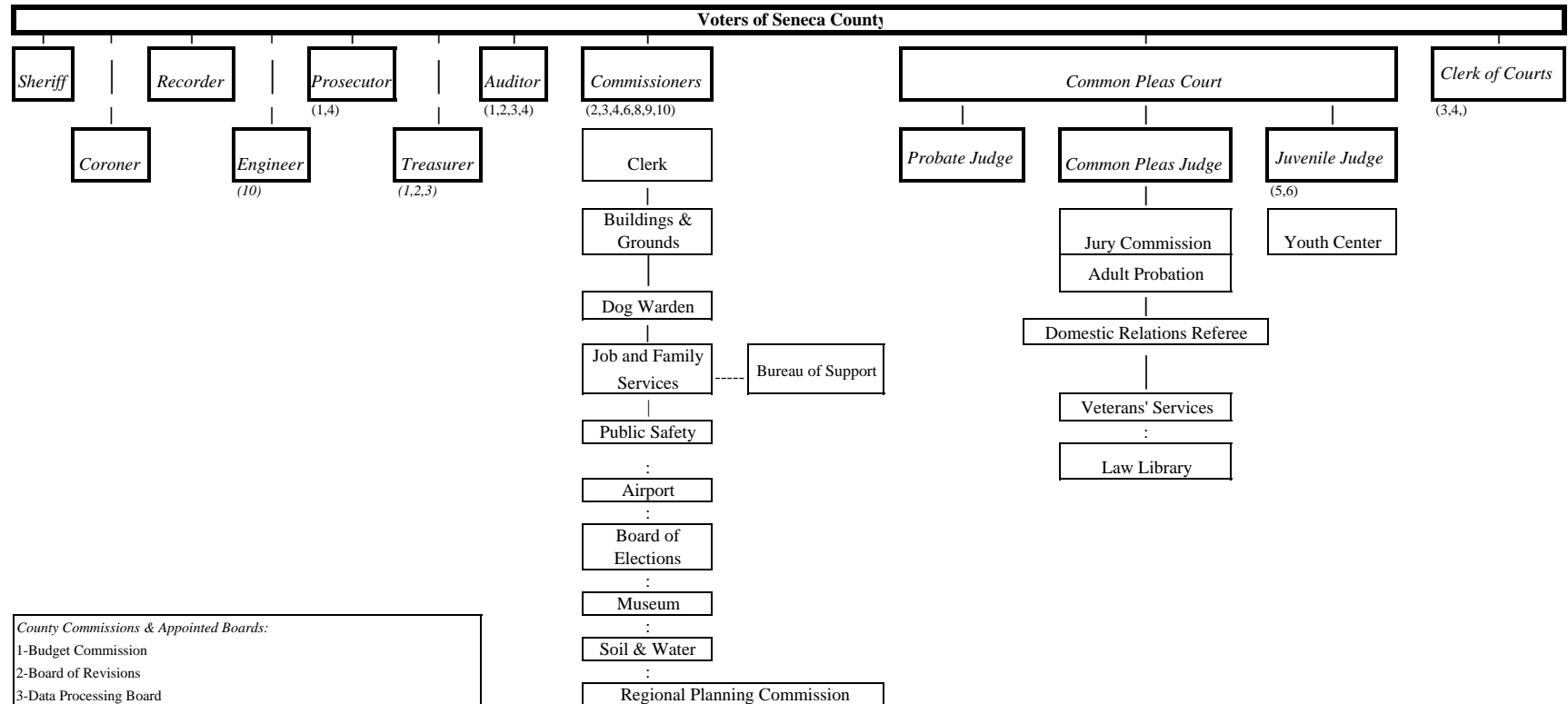
Julie A Adkins
Seneca County Auditor

SENECA COUNTY, OHIO
ELECTED OFFICIALS
December 31, 2009

<u>Administrator</u>	<u>Position</u>	<u>Term of Office</u>
Julie A. Adkins	Auditor	9/12/08-3/13/11
Mary K. Ward	Clerk of Courts	1/5/09-1/6/13
Benjamin Nutter	Commissioner	1/3/09-1/2/13
Michael A.Bridinger	Commissioner	1/1/07-12/31/10
David G. Sauber	Commissioner	1/1/09-1/1/13
Mark Akers, MD	Coroner	1/5/09-1/6/13
Mark Zimmerman	Engineer	1/5/09-1/6/13
Derek W Devine	Prosecutor	1/5/09-1/6/13
Michael Dell	Recorder	1/5/09-1/6/13
Thomas Steyer	Sheriff	1/5/09-1/6/13
Damon D Alt	Treasurer	9/7/09-9/1/13

	<u>Judges</u>	
Michael P. Kelbley	Common Pleas Court	1/1/05-12/31/10
Steve Shuff	Common Pleas Court	1/2/05-1/1/11
Jay A. Meyer	Probate and Juvenile Courts	2/9/09-2/8/15

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, 2008

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.



A stylized, handwritten signature in black ink.

President

A handwritten signature in black ink, appearing to read "Jeffrey R. Emer".

Executive Director

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Seneca County

Financial Section



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

Certified Public Accountants

5240 East 98th 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, 2009, 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 100 percent of total assets, net assets, and total revenue of the discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Seneca Re-Ad Industries, Inc., is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the Seneca Re-Ad Industries, Inc. were 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, 2009, 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 May 28, 2010, 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.

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 3 through 9 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Seneca County, Ohio's financial statements as a whole. 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 financial statements. The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements 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 do not express an opinion or provide any assurance on them.



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

May 28, 2010

SENECA COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited

This discussion and analysis of Seneca County's, (the "County") financial performance provides an overview of the County's financial activities for the year ended December 31, 2009. 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 2009 are as follows:

In 2009, the County's total net assets increased by \$4,688,608, representing a 5.6 percent increase from the 2008 total net assets. A large part of the increase relates to federal stimulus money and road and bridge projects funded through Ohio Department of Transportation and Ohio Department of Public Works.

At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$21,140,900, an increase of \$539,786 from the prior year. Of the \$17,933,997 unreserved fund balance, \$16,271,039 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 \$2,080,773, a decrease of \$912,376 from the prior year, and represents 15.1 percent of the total General Fund expenditures. This decrease resulted in part from reduced local government funds and overall revenue reductions due to the economy.

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, 2009
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, Bascom and County Sewer Districts 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, Seneca County Opportunity Center Fund, Bond Retirement Fund and the Community Development Block Grant (CDBG) 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, 2009
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 Bascom Sewer District, 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 2009 compared to 2008:

Table 1
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
Assets						
Current and Other Assets	\$40,353,538	\$38,864,396	\$262,196	\$582,099	\$40,615,734	\$39,446,495
Capital Assets, Net	61,784,759	60,368,570	1,335,362	1,478,197	63,120,121	61,846,767
Total Assets	<u>102,138,297</u>	<u>99,232,966</u>	<u>1,597,558</u>	<u>2,060,296</u>	<u>103,735,855</u>	<u>101,293,262</u>
Liabilities						
Current and Other Liabilities	9,051,363	10,385,115	38,357	61,416	9,089,720	10,446,531
Long-term Liabilities	6,746,051	7,497,296	101,250	239,209	6,847,301	7,736,505
Total Liabilities	<u>15,797,414</u>	<u>17,882,411</u>	<u>139,607</u>	<u>300,625</u>	<u>15,937,021</u>	<u>18,183,036</u>
Net Assets						
Invested in Capital Assets, Net of						
Related Debt	56,800,976	54,661,828	1,324,754	1,346,400	58,125,730	56,008,228
Restricted	22,364,857	18,945,853	0	0	22,364,857	18,945,853
Unrestricted	7,175,050	7,742,874	133,197	413,271	7,308,247	8,156,145
Total Net Assets	<u>\$86,340,883</u>	<u>\$81,350,555</u>	<u>\$1,457,951</u>	<u>\$1,759,671</u>	<u>\$87,798,834</u>	<u>\$83,110,226</u>

As noted earlier, the County's net assets, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by \$87,798,834 (\$86,340,883 in governmental activities and \$1,457,951 in business-type activities) as of December 31, 2009. By far, the largest portion of the County's net assets (66.2 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
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Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets (25.5 percent) includes resources that are subject to restrictions on how they can be used. The remaining portion of the County's unrestricted net assets (8.4 percent) includes the County's investment in joint ventures of \$4,130,645. Overall, the County's net assets increased \$4,688,608 mainly due to a number of road and bridge projects that increased infrastructure.

Table 2 shows the changes in net assets for 2009 as compared to 2008.

Table 2
Change in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
Revenues						
Program Revenues						
Charges for Services	\$4,456,309	\$5,151,934	\$569,822	\$645,956	\$5,026,131	\$5,797,890
Operating Grants and Contributions	18,787,041	17,857,449	14,500	15,000	18,801,541	17,872,449
Capital Grants and Contributions	5,948,886	3,722,455	0	139,371	5,948,886	3,861,826
Total Program Revenues	29,192,236	26,731,838	584,322	800,327	29,776,558	27,532,165
General Revenues						
Property Taxes	6,715,242	6,532,252			6,715,242	6,532,252
Sales Taxes	6,470,436	7,173,010			6,470,436	7,173,010
Grants and Entitlements Not Restricted to Specific Programs	1,192,803	1,398,762			1,192,803	1,398,762
Gifts and Donations Not Restricted to Specific Programs	22,145	17,458			22,145	17,458
Investment Earnings	237,956	725,874	882	6,470	238,838	732,344
Miscellaneous	1,267,025	1,755,070	3,903	2,940	1,270,928	1,758,010
Total General Revenues	15,905,607	17,602,426	4,785	9,410	15,910,392	17,611,836
Total Revenues	45,097,843	44,334,264	589,107	809,737	45,686,950	45,144,001
General Government						
Legislative and Executive	6,012,452	5,107,640			6,012,452	5,107,640
Judicial	2,379,762	2,796,188			2,379,762	2,796,188
Public Safety	6,453,529	6,804,668			6,453,529	6,804,668
Public Works	6,596,148	9,356,081			6,596,148	9,356,081
Health	8,089,402	8,248,873			8,089,402	8,248,873
Human Services	9,761,783	11,682,426			9,761,783	11,682,426
Conservation and Recreation	462,395	798,336			462,395	798,336
Economic Development	70,534	595,118			70,534	595,118
Interest	281,510	279,943			281,510	279,943
Bascom Sewer District			348,249		348,249	0
County Sewer District			146,635	330,844	146,635	330,844
Emergency Medical Services			395,943	441,650	395,943	441,650
Total Expenses	40,107,515	45,669,273	890,827	772,494	40,998,342	46,441,767
Increase (Decrease) in Net Assets	4,990,328	(1,335,009)	(301,720)	37,243	4,688,608	(1,297,766)

Governmental Activities

Operating grants and contributions were the largest program revenue, accounting for \$18,787,041 or 41.7 percent of total governmental revenues. The major recipients of intergovernmental program revenues were the General Fund (\$3,665,539), Maintenance & Repair Fund (\$4,129,183), and Public Assistance Fund (\$4,783,509) and Seneca County Opportunity Center (\$2,660,491).

The County's direct charges to users of governmental services made up \$4,456,309 or 9.9 percent of total governmental revenues. These charges are for fees for real estate transfers, fees associated with the

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collection of property taxes, fines and forfeitures, related to judicial activity and licenses and permits. Property tax revenues account for \$6,715,242 of the \$45,097,843 total revenues for governmental activities or 14.9 percent. Another major component of general revenues was sales taxes, which accounted for \$6,470,436 or 14.3 percent of total governmental revenues.

The Human Services programs accounted for \$9,761,783 of the \$40,107,515 total expenses for governmental activities, or 24.3 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 Health, accounting for \$8,089,402 and representing 20.2 percent of total governmental expenses. Health activities are provided mainly by the Seneca County Opportunity Center and Dog Warden. The decrease in total costs this year related in large part to conservative budgeting due to economic uncertainty.

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	
	2009	2008	2009	2008
General Government				
Legislative and Executive	\$6,012,452	\$5,107,640	\$4,722,237	\$3,161,909
Judicial	2,379,762	2,796,188	1,226,555	1,473,458
Public Safety	6,453,529	6,804,668	2,838,811	3,286,183
Public Works	6,596,148	9,356,081	(2,540,126)	1,200,434
Health	8,089,402	8,248,873	4,376,189	5,167,209
Human Services	9,761,783	11,682,426	1,178,960	3,755,863
Conservation and Recreation	462,395	798,336	408,766	546,398
Economic Development	70,534	595,118	(1,577,623)	66,038
Interest Expense	281,510	279,943	281,510	279,943
<i>Total Expenses</i>	<u>\$40,107,515</u>	<u>\$45,669,273</u>	<u>\$10,915,279</u>	<u>\$18,937,435</u>

Charges for services, operating and capital grants and contributions of \$2,443,422 (29.1 percent of the total costs of general government services) were used to offset the general government expenses of the County. The remaining \$5,948,792 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 (87.9 percent) and Health expenses (45.9 percent) are funded by charges for services, operating and capital grants. The remaining Human Services of \$1,178,960 and Health of \$4,376,189 were funded by property taxes and grants and entitlements not restricted to specific programs.

Business-Type Activities

Business-type activities showed a decrease in net assets of \$301,720 during 2009. Major revenue sources are charges for services of \$569,822.

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Management's Discussion and Analysis, continued
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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, 2009, the County's governmental funds reported a total ending fund balance of \$21,140,900, an increase of \$539,786 in comparison with the prior year. Approximately 84.8 percent of this total (\$17,933,997) 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 (\$2,780,997), long-term receivables (loans receivables) that are not available for current spending (\$74,146), prepaid items (\$231,251) and unclaimed funds (120,509).

The General Fund is the primary operating fund of the County. At the end of 2009, unreserved fund balance was \$2,080,773, while total fund balance was \$3,096,087. 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 15.1 percent of total General Fund expenditures, while total fund balance represents 22.5 percent of that same amount.

The fund balance of the County's General Fund decreased by \$629,412 during 2009, a key factor in this decrease is related to decreased sales tax receipts and local government contributions from the State of Ohio. Changes to the fund balances of the major funds were also noted. M&R fund balance increased by \$1,610,139 due to decreased expenses for capital projects. The Public Assistance and Seneca County Opportunity Center fund balances increased by \$303,533 and \$404,933 respectively due to cutbacks made to offset reduced state funding. The Bond Retirement fund increased \$68,875 due to refinancing of the \$5,285,000 of bonds for improved interest rates and lower annual payments. The Community Developmental Block Grant (CDBG) fund balance decreased by \$5,501 due to timing of grant reimbursements for expenses incurred.

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

Total net assets at December 31, 2009 of the Bascom Sewer District, Emergency Medical Services and the County Sewer District were (\$121,666), \$261,032 and \$1,321,494 respectively. In 2009, the Bascom Sewer District was separated from the County Sewer District due to funding requirements for the construction of the Bascom Sewer District. The resulting separation reduced the revenue and expenses associated with the County Sewer District by \$154,822. The current revenues received from residential and commercial users in the Bascom area were insufficient to offset expense until grant funding begins resulting in the need for a temporary loan of cash from the County Sewer District and negative change in net assets of \$29,890. Total Net assets of the Emergency Medical Services decreased by \$116,010, the addition of ECHO response unit has increased personnel expenses while decreasing contracted services, this offset by collections of ambulance run charges leveling out since the inception of a new ambulance billing system in 2008.

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, 2009
Unaudited

last day of the preceding year. For the General Fund, amendments to revenues during the fiscal year amounted to \$1,114,607 primarily due to closing of the Courthouse construction fund and property taxes. The availability of increased revenue allowed appropriations for expenditures to be increased by \$1,799,464. Actual revenue exceeded budget by 0.1% while actual expenditures were less than budget by 3.0%.

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, 2009, was \$63,120,121. These assets include land and improvements, buildings and improvements, machinery and equipment and infrastructure.

Major capital asset activity during 2009 included land purchased near the airport and several bridge replacements.

Note 10 (Capital Assets) provides capital asset activity during 2009.

Long-Term Debt – At December 31, 2009, the County had total general obligation bonded debt outstanding of \$4,905,000. Other outstanding debt includes an OWDA loan payable of \$71,742, OPWC loan payable of \$10,608, WSOS loan payable of \$72,771. The long-term bonded debt of the County decreased by \$165,000 (3.3 percent) during 2009. 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 12.6 percent, which increased from 9.2 percent in 2008. In 2009 Seneca County saw several automotive suppliers leave the county and relocate to other states or to a facility where their corporate offices are located. The majority of factories that closed or relocated were situated in the City of Fostoria. Fostoria's economy is primarily driven by factory production with very little service industry.

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 4.2% 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 0.17 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, 2009

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	Seneca ReAd Industries, Inc.
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 20,334,511	\$ 168,578	\$ 20,503,089	\$ -
Cash and Cash Equivalents in Segregated Accounts	120,509	-	120,509	956,735
Cash and Cash Equivalents with Fiscal Agents	-	-	-	988
Materials and Supplies Inventory	355,278	-	355,278	-
Accrued Interest Receivable	14,976	82	15,058	-
Accounts Receivable	622,981	187,239	810,220	59,665
Internal Balances	96,909	(96,909)	-	-
Intergovernmental Receivable	6,390,778	-	6,390,778	-
Prepaid Items	231,251	188	231,439	-
Sales Taxes Receivable	1,087,885	-	1,087,885	-
Property Taxes Receivable	6,683,877	-	6,683,877	-
Notes Receivable	-	3,018	3,018	-
Loans Receivable	74,146	-	74,146	-
Deferred Charges	209,792	-	209,792	-
Investment in Joint Venture	4,130,645	-	4,130,645	-
Non-Depreciable Capital Assets	19,906,298	26,243	19,932,541	2,945
Depreciable Capital Assets, net	41,878,461	1,309,119	43,187,580	305,682
<i>Total Assets</i>	<u>102,138,297</u>	<u>1,597,558</u>	<u>103,735,855</u>	<u>1,326,015</u>
LIABILITIES:				
Accounts Payable	380,019	7,383	387,402	7,498
Accrued Wages	567,536	6,229	573,765	29,637
Contracts Payable	926,065	21,215	947,280	-
Intergovernmental Payable	324,305	3,408	327,713	-
Accrued Interest Payable	13,831	-	13,831	-
Claims Payable	556,023	-	556,023	-
Deferred Revenue	6,283,584	122	6,283,706	-
Undistributed Monies	-	-	-	11,388
Long-Term Liabilities:				
Due Within One Year	843,880	23,080	866,960	-
Due in More Than One Year	5,902,171	78,170	5,980,341	-
<i>Total Liabilities</i>	<u>15,797,414</u>	<u>139,607</u>	<u>15,937,021</u>	<u>48,523</u>
NET ASSETS:				
Invested in Capital Assets, Net of Related Debt	56,800,976	1,324,754	58,125,730	308,627
Restricted for Unclaimed Money	120,509	-	120,509	-
Restricted for Debt Service	284,965	-	284,965	-
Restricted for Capital Outlay	1,505,663	-	1,505,663	-
Restricted for Grants and Specific Programs	3,680,245	-	3,680,245	-
Restricted for MRDD Services	6,894,121	-	6,894,121	-
Restricted for Human Services	1,731,688	-	1,731,688	-
Restricted for Road and Bridge	8,147,666	-	8,147,666	-
Unrestricted	7,175,050	133,197	7,308,247	968,865
<i>Total Net Assets</i>	<u>\$ 86,340,883</u>	<u>\$ 1,457,951</u>	<u>\$ 87,798,834</u>	<u>\$ 1,277,492</u>

See accompanying notes to the financial statements

Seneca County, Ohio
Statement of Activities
For the Year Ended December 31, 2009

		Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
	Expenses			
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 6,012,452	\$ 1,198,918	\$ 91,297	\$ -
Judicial	2,379,762	978,498	174,709	-
Public Safety	6,453,529	505,422	3,109,296	-
Public Works	6,596,148	545,918	4,318,121	4,272,235
Health	8,089,402	875,536	2,837,677	-
Human Services	9,761,783	326,882	8,255,941	-
Conservation and Recreation	462,395	2,218	-	51,411
Community and Economic Development	70,534	22,917	-	1,625,240
Interest and Fiscal Charges	281,510	-	-	-
Total Governmental Activities	40,107,515	4,456,309	18,787,041	5,948,886
Business-Type Activities:				
Bascom Sewer District Fund	348,249	222,724	-	-
Emergency Medical Services Fund	395,943	261,973	14,500	-
County Sewer District Fund	146,635	85,125	-	-
Total Business-Type Activities	890,827	569,822	14,500	-
Total Primary Government	\$ 40,998,342	\$ 5,026,131	\$ 18,801,541	\$ 5,948,886
Component Units:				
Non-Major Component Units	\$ 1,141,370	\$ 843,885	\$ 399,247	\$ -
Total Component Units	\$ 1,141,370	\$ 843,885	\$ 399,247	\$ -
General Revenues:				
Taxes:				
Property Taxes				
Sales Taxes				
Grants and Entitlements not Restricted to Specific Programs				
Gifts and Donations				
Investment Earnings				
Miscellaneous				
Total General Revenues				
Change in Net Assets				
Net Assets Beginning of Year				
Net Assets End of Year				

See accompanying notes to the financial statements

Net(Expense)Revenue and Changes in Net Assets			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Non-Major Component Units
\$ (4,722,237)	\$ -	\$ (4,722,237)	\$ -
(1,226,555)	-	(1,226,555)	-
(2,838,811)	-	(2,838,811)	-
2,540,126	-	2,540,126	-
(4,376,189)	-	(4,376,189)	-
(1,178,960)	-	(1,178,960)	-
(408,766)	-	(408,766)	-
1,577,623	-	1,577,623	-
(281,510)	-	(281,510)	-
(10,915,279)	-	(10,915,279)	-
-	(125,525)	(125,525)	-
-	(119,470)	(119,470)	-
-	(61,510)	(61,510)	-
-	(306,505)	(306,505)	-
(10,915,279)	(306,505)	(11,221,784)	-
-	-	-	101,762
-	-	-	101,762
6,715,242	-	6,715,242	-
6,470,436	-	6,470,436	-
1,192,803	-	1,192,803	-
22,145	-	22,145	11,170
237,956	882	238,838	23,297
1,267,025	3,903	1,270,928	4,012
15,905,607	4,785	15,910,392	38,479
4,990,328	(301,720)	4,688,608	140,241
81,350,555	1,759,671	83,110,226	1,137,251
\$ 86,340,883	\$ 1,457,951	\$ 87,798,834	\$ 1,277,492

Seneca County, Ohio
Balance Sheet
Governmental Funds
December 31, 2009

	General Fund	Maintenance and Repair Fund	Public Assistance Fund	Seneca County Opportunity Center
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 1,916,473	\$ 6,023,062	\$ 450,717	\$ 6,340,302
Cash and Cash Equivalents in Segregated Accounts	120,509	-	-	-
Materials and Supplies Inventory	45,304	296,977	-	9,101
Accrued Interest Receivable	7,185	1,047	-	-
Accounts Receivable	128,347	14,186	7,138	38,973
Interfund Receivable	122,953	-	-	600,000
Intergovernmental Receivable	1,156,036	2,074,976	3,127	561,709
Prepaid Items	170,637	166	7,281	38,827
Sales Taxes Receivable	1,087,885	-	-	-
Property Taxes Receivable	1,464,847	-	-	5,219,030
Loans Receivable	-	-	-	-
<i>Total Assets</i>	<u>\$ 6,220,176</u>	<u>\$ 8,410,414</u>	<u>\$ 468,263</u>	<u>\$ 12,807,942</u>
LIABILITIES:				
Accounts Payable	\$ 149,007	\$ 60,523	\$ 17,649	\$ 125,085
Accrued Wages	243,146	39,572	99,435	138,619
Contracts Payable	232,208	1,593	112,985	118,148
Intergovernmental Payable	159,293	19,839	42,106	77,552
Interfund Payable	-	-	-	-
Deferred Revenue	2,340,435	1,748,743	1,176	5,436,293
<i>Total Liabilities</i>	<u>3,124,089</u>	<u>1,870,270</u>	<u>273,351</u>	<u>5,895,697</u>
FUND BALANCES:				
Reserved:				
Reserved for Encumbrances	724,168	373,610	190,043	746,833
Reserved for Prepaid Items	170,637	166	7,281	38,827
Reserved for Loans Receivable	-	-	-	-
Reserved for Unclaimed Monies	120,509	-	-	-
Unreserved, Undesignated, Reported in:				
General Fund	2,080,773	-	-	-
Special Revenue Funds	-	6,166,368	(2,412)	6,126,585
Debt Service Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
<i>Total Fund Balances</i>	<u>3,096,087</u>	<u>6,540,144</u>	<u>194,912</u>	<u>6,912,245</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 6,220,176</u>	<u>\$ 8,410,414</u>	<u>\$ 468,263</u>	<u>\$ 12,807,942</u>

See accompanying notes to the financial statements.

Bond Retirement Fund	CDBG	All Other Governmental Funds	Total Governmental Funds
\$ 86,930	\$ 103,089	\$ 5,046,672	\$ 19,967,245
-	-	-	120,509
-	-	3,896	355,278
74	-	6,269	14,575
-	-	69,493	258,137
-	-	-	722,953
-	1,469,742	1,125,188	6,390,778
-	125	14,215	231,251
-	-	-	1,087,885
-	-	-	6,683,877
-	-	74,146	74,146
<u>\$ 87,004</u>	<u>\$ 1,572,956</u>	<u>\$ 6,339,879</u>	<u>\$ 35,906,634</u>
\$ -	\$ 698	\$ 27,054	\$ 380,016
-	699	46,065	567,536
-	138,393	322,738	926,065
-	299	25,216	324,305
-	-	628,953	628,953
-	1,441,989	970,223	11,938,859
-	1,582,078	2,020,249	14,765,734
-	1,302	745,041	2,780,997
-	125	14,215	231,251
-	-	74,146	74,146
-	-	-	120,509
-	-	-	2,080,773
-	-	3,980,498	16,271,039
87,004	-	(502,876)	(415,872)
-	(10,549)	8,606	(1,943)
<u>87,004</u>	<u>(9,122)</u>	<u>4,319,630</u>	<u>21,140,900</u>
<u>\$ 87,004</u>	<u>\$ 1,572,956</u>	<u>\$ 6,339,879</u>	<u>\$ 35,906,634</u>

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Seneca County, Ohio
*Reconciliation of Total Governmental Fund Balances to
Net Assets of Governmental Activities
December 31, 2009*

Total Governmental Fund Balances		\$21,140,900
Amounts reported for governmental activities in the statement of net assets are different because		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds		61,784,759
The investment in joint ventures by governmental activities are not financial resources and therefore are not reported in the funds year end balance		4,130,645
Governmental funds report the effect of issuance costs, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.		209,792
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds		
Property Taxes	476,341	
Grants	5,178,934	
Total	<u>5,655,275</u>	5,655,275
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.		179,394
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	(4,905,000)	
OWDA Loan	(71,742)	
Compensated Absences	(1,762,268)	
Capital Lease Payable	(7,041)	
Accrued Interest Payable	<u>(13,831)</u>	
Total		<u>(6,759,882)</u>
Net Assets of Governmental Activities		<u>\$86,340,883</u>

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, 2009

	General Fund	Maintenance and Repair Fund	Public Assistance Fund	Seneca County Opportunity Center
REVENUES:				
Property Taxes	\$ 2,133,855	\$ -	\$ -	\$ 4,436,962
Sales Taxes	6,470,436	-	-	-
Special Assessments	-	-	-	-
Charges for Services	1,669,404	262,922	-	562,150
Licenses and Permits	3,069	-	-	-
Fines and Forfeitures	149,815	29,550	-	-
Intergovernmental	3,665,539	4,129,183	4,783,509	2,660,491
Interest	208,892	19,437	-	-
Rent	127,946	-	-	73,039
Contributions and Donations	2,218	-	-	6,286
Other	132,221	19,058	696,782	399,318
<i>Total Revenues</i>	<u>14,563,395</u>	<u>4,460,150</u>	<u>5,480,291</u>	<u>8,138,246</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	4,990,630	-	-	-
Judicial	2,072,365	-	-	-
Public Safety	5,583,432	-	-	-
Public Works	45,480	2,708,577	-	-
Health	108,613	-	-	7,733,313
Human Services	408,864	-	5,388,912	-
Conservation and Recreation	488,396	-	-	-
Community and Economic Development	68,392	-	-	-
Capital Outlay	-	141,434	-	-
Debt Service:				
Principal Retirements	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Issuance Costs	-	-	-	-
<i>Total Expenditures</i>	<u>13,766,172</u>	<u>2,850,011</u>	<u>5,388,912</u>	<u>7,733,313</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>797,223</u>	<u>1,610,139</u>	<u>91,379</u>	<u>404,933</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	778,315	-	212,154	-
Bonds Issued	-	-	-	-
Discount on Debt Issued	-	-	-	-
Proceeds from Sale of Capital Assets	1,161	-	-	-
Transfers Out - Primary Government	(2,206,111)	-	-	-
<i>Total Other Financing Sources and Uses</i>	<u>(1,426,635)</u>	<u>-</u>	<u>212,154</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	<u>(629,412)</u>	<u>1,610,139</u>	<u>303,533</u>	<u>404,933</u>
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>3,725,499</u>	<u>4,930,005</u>	<u>(108,621)</u>	<u>6,507,312</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 3,096,087</u>	<u>\$ 6,540,144</u>	<u>\$ 194,912</u>	<u>\$ 6,912,245</u>

See accompanying notes to the financial statements.

Bond Retirement Fund	CDBG	All Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ 6,570,817
-	-	-	6,470,436
-	-	244,670	244,670
-	-	675,055	3,169,531
-	-	194,997	198,066
-	-	245,872	425,237
-	658,201	8,221,556	24,118,479
954	-	4,595	233,878
180,810	-	3,430	385,225
-	-	21,984	30,488
-	-	195,679	1,443,058
181,764	658,201	9,807,838	43,289,885
-	-	556,575	5,547,205
-	-	347,759	2,420,124
-	-	776,040	6,359,472
-	-	181,019	2,935,076
-	-	147,678	7,989,604
-	-	4,061,808	9,859,584
-	-	-	488,396
-	-	2,142	70,534
-	663,702	4,832,444	5,637,580
5,450,000	-	551,314	6,001,314
272,657	-	21,780	294,437
199,811	-	-	199,811
5,922,468	663,702	11,478,559	47,803,137
(5,740,704)	(5,501)	(1,670,721)	(4,513,252)
534,560	-	1,236,255	2,761,284
5,285,000	-	-	5,285,000
(9,981)	-	-	(9,981)
-	-	-	1,161
-	-	(778,315)	(2,984,426)
5,809,579	-	457,940	5,053,038
68,875	(5,501)	(1,212,781)	539,786
18,129	(3,621)	5,532,411	20,601,114
\$ 87,004	\$ (9,122)	\$ 4,319,630	\$ 21,140,900

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, 2009*

Net Change in Fund Balances - Total Governmental Funds	\$539,786
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**Amounts reported for governmental activities in the
statement of activities are different because**

Governmental funds report capital outlays as expenditures. However in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Capital Assets Additions	4,301,669	
Current Year Depreciation	(2,850,970)	
Total		1,450,699

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	(35,671)
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Property Taxes	144,425	
Grants	1,453,292	
Investment in Joint Ventures	358,120	
Total		1,955,837

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.	6,001,314
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Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(5,075,208)
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In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	12,927
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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	28,286
Capital Lease	6,645

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.	105,713
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Change in Net Assets of Governmental Activities	\$4,990,328
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See accompanying notes to the financial statements

Seneca County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Property Taxes	\$ 1,966,976	\$ 2,334,592	\$ 2,348,650	\$ 14,058
Sales Taxes	6,400,000	6,420,307	6,420,307	-
Charges for Services	1,511,800	1,677,428	1,677,428	-
Licenses and Permits	3,160	3,044	3,069	25
Fines and Forfeitures	160,000	151,648	151,648	-
Intergovernmental	4,161,811	4,187,927	4,187,927	-
Interest	506,000	226,764	226,764	-
Rent	102,202	130,835	132,361	1,526
Contributions and Donations	300	2,068	2,068	-
Other	119,290	132,057	130,489	(1,568)
Total Revenues	14,931,539	15,266,670	15,280,711	14,041
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	5,816,312	5,916,217	5,448,351	467,866
Judicial	2,832,848	2,741,392	2,627,931	113,461
Public Safety	5,170,728	5,767,592	5,726,158	41,434
Public Works	48,751	50,215	45,828	4,387
Health	117,589	153,603	153,603	-
Human Services	570,797	515,514	453,418	62,096
Conservation and Recreation	360,995	634,312	631,232	3,080
Community and Economic Development	60,000	68,392	68,392	-
Total Expenditures	14,978,020	15,847,237	15,154,913	692,324
Excess of Revenues Over (Under) Expenditures	(46,481)	(580,567)	125,798	706,365
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	20,771	799,086	778,315	(20,771)
Proceeds from Sale of Capital Assets	-	1,161	1,161	-
Advances In	-	-	30,500	30,500
Transfers Out - Primary Government	(1,290,114)	(2,220,361)	(2,206,111)	14,250
Advances Out	-	-	(134,953)	(134,953)
Total Other Financing Sources and Uses	(1,269,343)	(1,420,114)	(1,531,088)	(110,974)
Net Change in Fund Balance	(1,315,824)	(2,000,681)	(1,405,290)	595,391
Fund Balance (Deficit) at Beginning of Year	1,010,955	1,010,955	1,010,955	-
Prior Year Encumbrances Appropriated	1,318,910	1,318,910	1,318,910	-
Fund Balance (Deficit) at End of Year	\$ 1,014,041	\$ 329,184	\$ 924,575	\$ 595,391

See accompanying notes to the financial statements.

Seneca County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Revenue Fund
For the Year Ended December 31, 2009

	Maintenance & Repair Fund			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Charges for Services	\$ 450,000	\$ 250,000	\$ 257,137	\$ 7,137
Fines and Forfeitures	30,775	30,775	29,689	(1,086)
Intergovernmental	4,064,300	4,064,300	4,139,942	75,642
Interest	95,000	21,000	20,616	(384)
Other	-	13,040	20,997	7,957
Total Revenues	<u>4,640,075</u>	<u>4,379,115</u>	<u>4,468,381</u>	<u>89,266</u>
EXPENDITURES:				
Current:				
Public Works	4,677,449	4,361,877	3,195,307	1,166,570
Capital Outlay	<u>690,140</u>	<u>565,000</u>	<u>141,434</u>	<u>423,566</u>
Total Expenditures	<u>5,367,589</u>	<u>4,926,877</u>	<u>3,336,741</u>	<u>1,590,136</u>
Excess of Revenues Over (Under) Expenditures	<u>(727,514)</u>	<u>(547,762)</u>	<u>1,131,640</u>	<u>1,679,402</u>
OTHER FINANCING SOURCES AND USES:				
Advances In	-	-	46,828	46,828
Advances Out	<u>-</u>	<u>-</u>	<u>(26,828)</u>	<u>(26,828)</u>
Total Other Financing Sources and Uses	<u>-</u>	<u>-</u>	<u>20,000</u>	<u>20,000</u>
Net Change in Fund Balance	<u>(727,514)</u>	<u>(547,762)</u>	<u>1,151,640</u>	<u>1,699,402</u>
Fund Balance (Deficit) at Beginning of Year	3,813,723	3,813,723	3,813,723	-
Prior Year Encumbrances Appropriated	<u>621,974</u>	<u>621,974</u>	<u>621,974</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u>\$ 3,708,183</u>	<u>\$ 3,887,935</u>	<u>\$ 5,587,337</u>	<u>\$ 1,699,402</u>

See accompanying notes to the financial statements.

Seneca County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Revenue Fund
For the Year Ended December 31, 2009

	<i>Public Assistance Fund</i>			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 5,500,000	\$ 4,800,000	\$ 4,780,382	\$ (19,618)
Other	483,500	711,500	694,782	(16,718)
Total Revenues	5,983,500	5,511,500	5,475,164	(36,336)
EXPENDITURES:				
Current:				
Human Services	6,534,881	6,529,216	5,986,879	542,337
Total Expenditures	6,534,881	6,529,216	5,986,879	542,337
Excess of Revenues Over (Under) Expenditures	(551,381)	(1,017,716)	(511,715)	506,001
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	212,154	212,154	212,154	-
Total Other Financing Sources and Uses	212,154	212,154	212,154	-
Net Change in Fund Balance	(339,227)	(805,562)	(299,561)	506,001
Fund Balance (Deficit) at Beginning of Year	85,875	85,875	85,875	-
Prior Year Encumbrances Appropriated	343,740	343,740	343,740	-
Fund Balance (Deficit) at End of Year	<u>\$ 90,388</u>	<u>\$ (375,947)</u>	<u>\$ 130,054</u>	<u>\$ 506,001</u>

See accompanying notes to the financial statements.

Seneca County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Revenue Fund
For the Year Ended December 31, 2009

	Seneca County Opportunity Center			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Property Taxes	\$ 4,394,000	\$ 4,438,485	\$ 4,438,485	
Charges for Services	620,000	620,000	584,642	(35,358)
Intergovernmental	2,133,866	2,422,869	2,394,122	(28,747)
Rent	76,065	76,065	75,802	(263)
Contributions and Donations	4,200	4,969	6,286	1,317
Other	305,000	570,175	399,013	(171,162)
Total Revenues	<u>7,533,131</u>	<u>8,132,563</u>	<u>7,898,350</u>	<u>(234,213)</u>
EXPENDITURES:				
Current:				
Health	14,057,213	12,909,104	8,624,053	4,285,051
Total Expenditures	<u>14,057,213</u>	<u>12,909,104</u>	<u>8,624,053</u>	<u>4,285,051</u>
Excess of Revenues Over (Under) Expenditures	<u>(6,524,082)</u>	<u>(4,776,541)</u>	<u>(725,703)</u>	<u>4,050,838</u>
OTHER FINANCING SOURCES AND USES:				
Transfers Out - Primary Government	(945)	(664,100)	-	664,100
Total Other Financing Sources and Uses	<u>(945)</u>	<u>(664,100)</u>	<u>-</u>	<u>664,100</u>
Net Change in Fund Balance	(6,525,027)	(5,440,641)	(725,703)	4,714,938
Fund Balance (Deficit) at Beginning of Year	5,798,064	5,798,064	5,798,064	-
Prior Year Encumbrances Appropriated	880,832	880,832	880,832	-
Fund Balance (Deficit) at End of Year	<u>\$ 153,869</u>	<u>\$ 1,238,255</u>	<u>\$ 5,953,193</u>	<u>\$ 4,714,938</u>

See accompanying notes to the financial statements.

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Seneca County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2009

	Bascom Sewer District Fund	Emergency Medical Services Fund	County Sewer District Fund	Totals	Governmental Activities - Internal Service Fund
ASSETS:					
Current Assets:					
Equity in Pooled Cash and Cash Equivalents	\$ 13,430	\$ 55,988	\$ 99,160	\$ 168,578	\$ 367,266
Accrued Interest Receivable	-	-	82	82	401
Accounts Receivable	54,319	107,494	25,426	187,239	364,844
Interfund Receivable	-	-	100,000	100,000	-
Prepaid Items	-	188	-	188	-
Notes Receivable	-	-	3,018	3,018	-
<i>Total Current Assets</i>	<u>67,749</u>	<u>163,670</u>	<u>227,686</u>	<u>459,105</u>	<u>732,511</u>
Noncurrent Assets:					
Non-Depreciable Capital Assets	-	-	26,243	26,243	-
Depreciable Capital Assets, net	-	225,220	1,083,899	1,309,119	-
<i>Total Noncurrent Assets</i>	<u>-</u>	<u>225,220</u>	<u>1,110,142</u>	<u>1,335,362</u>	<u>-</u>
<i>Total Assets</i>	<u>67,749</u>	<u>388,890</u>	<u>1,337,828</u>	<u>1,794,467</u>	<u>732,511</u>
LIABILITIES:					
Current Liabilities:					
Accounts Payable	175	3,697	3,511	7,383	3
Accrued Wages	177	4,690	1,362	6,229	-
Contracts Payable	16,150	5,065	-	21,215	-
Intergovernmental Payable	142	2,535	731	3,408	-
Interfund Payable	100,000	94,000	-	194,000	-
Claims Payable	-	-	-	-	556,023
Deferred Revenue	-	-	122	122	-
Compensated Absences Payable	-	2,965	-	2,965	-
Loans Payable	19,773	-	342	20,115	-
<i>Total Current Liabilities</i>	<u>136,417</u>	<u>112,952</u>	<u>6,068</u>	<u>255,437</u>	<u>556,026</u>
Noncurrent Liabilities:					
Compensated Absences Payable - net of current portion	-	14,906	-	14,906	-
Loans Payable - net of current portion	52,998	-	10,266	63,264	-
<i>Total Noncurrent Liabilities</i>	<u>52,998</u>	<u>14,906</u>	<u>10,266</u>	<u>78,170</u>	<u>-</u>
<i>Total Liabilities</i>	<u>189,415</u>	<u>127,858</u>	<u>16,334</u>	<u>333,607</u>	<u>556,026</u>
NET ASSETS:					
Invested in Capital Assets, Net of Related Debt	-	225,220	1,099,534	1,324,754	-
Unrestricted	(121,666)	35,812	221,960	136,106	176,485
<i>Total Net Assets</i>	<u>\$ (121,666)</u>	<u>\$ 261,032</u>	<u>\$ 1,321,494</u>	<u>1,460,860</u>	<u>\$ 176,485</u>

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

(2,909)

Net Assets of Business-Type Activities

\$ 1,457,951

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, 2009

	Enterprise Funds				Governmental Activities - Internal Service Fund
	Bascom Sewer District Fund	Emergency Medical Services Fund	County Sewer District Fund	Totals	
OPERATING REVENUES:					
Charges for Services	\$ 222,724	\$ -	\$ 84,644	\$ 307,368	\$ 2,859,272
Tap-In Fees	-	-	481	481	-
Patient Fees	-	261,973	-	261,973	-
Reimbursements	-	-	-	-	892,145
Other	1,049	2,462	392	3,903	592
<i>Total Operating Revenues</i>	<u>223,773</u>	<u>264,435</u>	<u>85,517</u>	<u>573,725</u>	<u>3,752,009</u>
OPERATING EXPENSES:					
Personal Services	8,731	178,459	43,355	230,545	-
Contractual Services	319,058	54,944	52,116	426,118	746,804
Materials and Supplies	717	49,579	4,944	55,240	-
Claims	-	-	-	-	3,127,710
Depreciation	-	100,198	42,637	142,835	-
Other	16,260	7,218	3,583	27,061	-
<i>Total Operating Expenses</i>	<u>344,766</u>	<u>390,398</u>	<u>146,635</u>	<u>881,799</u>	<u>3,874,514</u>
<i>Operating Income (Loss)</i>	<u>(120,993)</u>	<u>(125,963)</u>	<u>(61,118)</u>	<u>(308,074)</u>	<u>(122,505)</u>
NON-OPERATING REVENUES (EXPENSES):					
Interest	-	-	882	882	4,078
Operating Grants	-	14,500	-	14,500	-
Interest and Fiscal Charges	(3,483)	(4,547)	-	(8,030)	-
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(3,483)</u>	<u>9,953</u>	<u>882</u>	<u>7,352</u>	<u>4,078</u>
<i>Income (Loss) Before Contributions and Transfers</i>	<u>(124,476)</u>	<u>(116,010)</u>	<u>(60,236)</u>	<u>(300,722)</u>	<u>(118,427)</u>
Transfers In	94,586	-	-	94,586	223,142
Transfers Out	-	-	(94,586)	(94,586)	-
<i>Change in Net Assets</i>	<u>(29,890)</u>	<u>(116,010)</u>	<u>(154,822)</u>	<u>(300,722)</u>	<u>104,715</u>
<i>Restated Net Assets (Deficit) at Beginning of Year</i>	<u>(91,776)</u>	<u>377,042</u>	<u>1,476,316</u>		<u>71,770</u>
<i>Net Assets (Deficit) at End of Year</i>	<u>\$ (121,666)</u>	<u>\$ 261,032</u>	<u>\$ 1,321,494</u>		<u>\$ 176,485</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.				(998)	
Change in Net Assets of Business Type Activities				<u>\$ (301,720)</u>	

See accompanying notes to the financial statements

Seneca County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2009

	Bascom Sewer District Fund	Emergency Medical Services Fund	County Sewer District Fund	Totals	Internal Service Fund
Cash Flows from Operating Activities:					
Received from Customers	\$ 169,071	\$ 324,249	\$ 137,365	\$ 630,685	\$ -
Received from Charges for Services	-	-	1,483	1,483	-
Received from Interfund Services Provided	-	-	-	-	2,688,264
Received from Other Operating Sources	383	2,462	640	3,485	892,737
Payments to Suppliers for Goods and Services	(303,450)	(129,058)	(71,978)	(504,486)	(690,596)
Payments to Employees for Services	(8,412)	(174,818)	(43,571)	(226,801)	(477)
Payments for Other Operating Expenses	(16,260)	(7,218)	(5,184)	(28,662)	-
Payments for Claims	-	-	-	-	(3,057,990)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>(158,668)</u>	<u>15,617</u>	<u>18,755</u>	<u>(124,296)</u>	<u>(168,062)</u>
Cash Flows from Noncapital Financing Activities:					
Received from Operating Grants	-	14,500	-	14,500	-
Short Term Loans Received from Other Funds	-	94,000	-	94,000	-
Transfers In	94,586	-	-	94,586	223,142
Transfers Out	-	-	(94,586)	(94,586)	-
Advances In	100,000	-	-	100,000	-
Advances Out	-	-	(100,000)	(100,000)	-
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>194,586</u>	<u>108,500</u>	<u>(194,586)</u>	<u>108,500</u>	<u>223,142</u>
Cash Flows from Capital and Related Financing Activities:					
Payments for Capital Related Debt Principal	(19,005)	(114,000)	(684)	(133,689)	-
Payments for Capital Related Interest	(3,483)	(4,547)	-	(8,030)	-
Payments for Capital Lease Principal	-	(6,504)	-	(6,504)	-
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(22,488)</u>	<u>(125,051)</u>	<u>(684)</u>	<u>(148,223)</u>	<u>-</u>
Cash Flows from Investing Activities:					
Received for Interest on Investments	-	-	1,188	1,188	4,157
<i>Net Cash Provided by (Used for) Investing Activities</i>	<u>-</u>	<u>-</u>	<u>1,188</u>	<u>1,188</u>	<u>4,157</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	13,430	(934)	(175,327)	(162,831)	59,237
Cash and Cash Equivalents Beginning of Year	-	56,922	274,487	331,409	308,029
<i>Cash and Cash Equivalents End of Year</i>	<u>\$ 13,430</u>	<u>\$ 55,988</u>	<u>\$ 99,160</u>	<u>\$ 168,578</u>	<u>\$ 367,266</u>

Seneca County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2009

	Bascom Sewer District Fund	Emergency Medical Services Fund	County Sewer District Fund	Totals	Internal Service Fund
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities					
Operating Income (Loss)	(120,993)	(125,963)	(61,118)	(308,074)	(122,505)
Adjustments:					
Depreciation	-	100,198	42,637	142,835	-
(Increase) Decrease in Assets:					
Account Receivable	(54,319)	62,276	52,847	60,804	(171,008)
Prepaid Items	-	(38)	-	(38)	56,205
Inventory Held for Resale	-	-	1,002	1,002	-
Increase (Decrease) in Liabilities:					
Accounts Payable	175	(1,525)	2,327	977	3
Contracts Payable	16,150	(22,972)	(18,846)	(25,668)	-
Accrued Wages	177	565	(6)	736	-
Compensated Absences Payable	-	2,234	-	2,234	-
Intergovernmental Payable	142	842	(210)	774	-
Deferred Revenues	-	-	122	122	(477)
Claims Payable	-	-	-	-	69,720
<i>Total Adjustments</i>	<u>(37,675)</u>	<u>141,580</u>	<u>79,873</u>	<u>183,778</u>	<u>(45,557)</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$ (158,668)</u>	<u>\$ 15,617</u>	<u>\$ 18,755</u>	<u>\$ (124,296)</u>	<u>\$ (168,062)</u>

See accompanying notes to the financial statements.

Seneca County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2009

	<u>Agency Funds</u>
ASSETS:	
Current Assets:	
Equity in Pooled Cash and Cash Equivalents	\$ 6,623,368
Cash and Cash Equivalents in Segregated Accounts	574,290
Investments in Segregated Accounts	35,000
Accrued Interest Receivable	45
Accounts Receivable	553,166
Intergovernmental Receivable	3,795,496
Taxes Receivable	12,745
Property Taxes Receivable	<u>32,616,493</u>
<i>Total Assets</i>	<u>\$ 44,210,603</u>
LIABILITIES:	
Current Liabilities:	
Accrued Wages	\$ 60,661
Intergovernmental Payable	38,292,373
Accrued Interest Payable	38
Compensated Absences Payable	126,174
Undistributed Monies	4,672,065
Deposits Held and Due to Others	<u>1,059,292</u>
<i>Total Liabilities</i>	<u>\$ 44,210,603</u>

See accompanying notes to the financial statements.

SENECA COUNTY, OHIO
Notes To The Basic Financial Statements
December 31, 2009

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, 2009

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. (CORS)-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, 2009

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 2009, the County has implemented GASB Statement No. 52 "Land and Other Real Estate Held as Investment by Endowments" and GASB Statement No. 53, "Accounting and Financial Reporting for Derivative Instruments". The purpose of GASB Statement No. 52 establishes standards for accounting and financial reporting for land and other real estate held as investments by endowments. Endowments include permanent and term endowments, and permanent funds. The County does not have any land or real estate held as investment by endowments, therefore this statement has no effect on the presentation of the financial statements. The purpose of GASB Statement No. 53 is to enhance the usefulness and comparability of derivative instrument information reported by state and local governments. The statement provides a comprehensive framework for the measurement, recognition, and disclosure of derivative instrument transactions. The County has not engaged in any derivative instrument arrangements, therefore this statement has no effect on the presentation of the financial statements.

NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

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

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

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

SENECA COUNTY, OHIO
Notes To The Basic Financial Statements
December 31, 2009

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.

Community Development Block Grant Fund (CDBG)- The CDBG fund accounts for revenues received from the federal government through the Community Development Block Grant (CDBG) Program. The money is used for various community projects as determined by evaluation of submitted requests.

Bond Retirement Fund- The Bond Retirement fund accounts for the servicing of bonds issued to finance the various activities of capital acquisitions.

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

Bascom Sewer District Fund- The Bascom Sewer District fund accounts for money received from user fees and various grant and loan activities for the construction of a sewer system in the unincorporated community of Bascom in Hopewell Township. Following the construction the fund will be used for the administration of the sewer system and be funded through user and tap-in fees of the residents of Bascom.

SENECA COUNTY, OHIO
Notes To The Basic Financial Statements
December 31, 2009

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

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

Internal Service Fund

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

Fiduciary Funds-Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are not available to support the County's own programs. 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

SENECA COUNTY, OHIO
Notes To The Basic Financial Statements
December 31, 2009

collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within sixty days after year-end.

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

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

Deferred Revenues

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

Property taxes for which there was an enforceable legal claim at December 31, 2009, but were levied to finance 2010 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 2009.

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.

SENECA COUNTY, OHIO
Notes To The Basic Financial Statements
December 31, 2009

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 2009, investments were limited to STAR Ohio, non-negotiable certificates of deposit, 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 and Fiscal Agents". 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 2009. 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, 2009.

Interest earnings are allocated to County funds according to State statutes and grant requirements. Interest revenue credited to the General Fund during 2009 was \$208,892, which includes approximately \$187,564 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, 2009 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 previously changed its capitalization

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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.

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

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are reported as liabilities on the fund financial statements only to the extent that they are due for payment during the current year. Loans are recognized as a liability on the fund financial statements when due.

N. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

O. Fund Balance Reserves

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

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 districts 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 2009.

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.

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NOTE 4 – ACCOUNTABILITY

A. Fund Deficits -The following funds had deficit fund balances as of December 31, 2009.

<u>Special Revenue Funds:</u>		<u>Capital Projects Fund</u>	
Citizens Corps Program	(9,577)	CDBG	(9,122)
Help America Vote Act Grant	(12)	CR 16 Petition Ditch Project	(84,453)

<u>Debt Service Funds:</u>	
Capital Facilities Note Retirement	(502,876)

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, Debt Service 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>
MARCS Communication Grant	6,860	10,860	(4,000)
Issue 1	4,118,274	4,127,965	(9,691)

Final Budget

<u>Fund</u>	<u>Estimated Resources</u>	<u>Appropriations</u>	<u>Variance</u>
Public Assistance	6,153,269	6,529,216	(375,947)
Workforce Investment Act Grant	1,581,411	1,864,894	(283,483)
CR 7 Bridge Replacement Grant	605,141	913,000	(307,859)
Issue 1	3,830,784	4,012,146	(181,362)

C. Budgetary Deficit Fund Balances: Ohio Revised Code Section 5705.36 (a)(4) requires obtaining a reduced amended certificate and reducing appropriations. Due to some grants financing on a reimbursement basis various projects ended 2009 with a budgetary deficit fund balance. The project was encumbered based on anticipated receipts for work done in 2009. The following funds had negative fund balances:

Budgetary Deficit Fund Balance

<u>Special Revenue Fund</u>		<u>Capital Projects Fund</u>	
Water Pollution Control Grant	(26,655)	CR 7 Bridge Replacement Grant	(10,643)

Enterprise Fund

Bascom Sewer District	(29,743)
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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).

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3. Encumbrances are treated as expenditures (budget basis) rather than as a reservation of fund balance (GAAP basis). The adjustments necessary to reconcile the GAAP and budgetary basis statements are as follows:

Net Change in Fund Balance

	General Fund	Maintenance and Repair Fund	Public Assistance Fund	Seneca County Opportunity Center
GAAP Basis	(\$629,412)	\$1,610,139	\$303,533	\$404,933
Net Adjustment for Revenue Accruals	747,815	55,059	(5,127)	(220,996)
2009 Encumbrances	1,112,392	435,725	320,662	987,105
Net Adjustment for Expenditure Accruals	(1,317,175)	(327,309)	(574,889)	(1,015,913)
2008 Encumbrances	(1,318,910)	(621,974)	(343,740)	(880,832)
Budget Basis	<u>(\$1,405,290)</u>	<u>\$1,151,640</u>	<u>(\$299,561)</u>	<u>(\$725,703)</u>

NOTE 6 – DEPOSITS AND INVESTMENTS

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

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

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

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

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

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

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

A. Deposits with Financial Institutions

At December 31, 2009 the carrying amount of the County's deposits was \$27,477,391 of which \$1,651,534 is held in segregated accounts. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2009, \$24,627,927 of the County's bank balance of \$28,158,645 was exposed to custodial risk as discussed below, while \$3,530,718 was covered by the Federal Deposit Insurance Corporation.

The Seneca ReAds Industries reported \$988 listed as "Cash and Cash Equivalents with Fiscal 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. The County has no deposit policy for custodial credit risk beyond the requirements of State statute.

B. Investments

As of December 31, 2009, 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	303,288		303,288
Star Ohio	997,312	997,312	
Total	<u>\$1,335,600</u>	<u>\$1,032,312</u>	<u>\$303,288</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.

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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. The County's investment policy addresses 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, 2009 is as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>% of Total</u>
FHLMC	303,288	22.71%
Star Ohio	997,312	74.67%
Certificates of Deposit	35,000	2.62%
Total	<u>\$1,335,600</u>	<u>100.00%</u>

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

The following is a reconciliation of cash and investments as reported in the footnote above to cash and investments as reported on the statement of net assets as of December 31, 2009:

<u>Cash and Investments per footnote</u>	
Carrying amount of deposits	\$27,477,391
Investments	<u>1,335,600</u>
Total	<u>\$28,812,991</u>
 <u>Cash and investments per Statement of Net Assets</u>	
Governmental Activities	\$20,455,020
Business-Type Activities	168,578
Agency Funds	7,232,658
Component Unit	<u>956,735</u>
Total	<u>\$28,812,991</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 2009 represent the collection of 2008 taxes. Real property taxes for 2009 were levied after October 1, 2009, on the assessed values as of January 1, 2009, the lien date. These taxes will be collected in and are property is required to be revalued every six years. The latest revaluation was completed in 2005. Real property taxes are payable annually or semiannually. The first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility real and tangible personal property taxes collected for 2009 were levied after October 1, 2008, on the assessed values determined as of December 31, 2008, the lien date. These taxes will be collected in and are intended to finance 2010 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 2009 (other than public utility property) represent the collection of 2009 taxes. Tangible personal property taxes received in 2009 were levied after October 1, 2008, on the true value as of December 31, 2008. 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.

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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, 2009, 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 2009 operations. The receivable is therefore offset by deferred revenue. The full tax rate for all County operations for the year ended December 31, 2009 was \$1.90 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2009 property tax receipts were based are as follows:

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

NOTE 8 - PERMISSIVE SALES AND USE TAX

In November, 1988, the Citizens of Seneca County passed a one percent sales and use tax on all retail sales except sales of motor vehicles made in the County and on the storage, use or consumption in the County of tangible personal property. On January 1, 2004 the Commissioners imposed a four-year temporary one-half of one percent sales tax effective January 1, 2004 through December 31, 2007. 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 2009. 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, 2009 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 \$74,146 in the Special Revenue - CDBG Fund.

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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>
Major Funds		
General Fund	Local Government	\$657,886
	Municipal Court Fines	8,510
	National School Lunch Subsidy	4,006
	Ohio Public Defender Reimbursement	77,344
	Airport Grant	22,068
	Jail Housing	379,097
	Youth Center Detention Home Fees	7,125
<u>Total General Fund</u>		<u>1,156,036</u>
Maintenance and Repair	Motor Vehicle License	931,538
	Gasoline Tax	1,136,253
	Grant Administration	4,690
	Court Fines	2,495
<u>Total Maintenance and Repair</u>		<u>2,074,976</u>
Public Assistance	State Incentive Grant	3,127
Seneca County Opportunity Center	Title VI-B Grant	15,624
	Title XX Grant	36,649
	CAFS Grants	333,346
	Federal Stimulus	121,988
	National School Lunch Subsidy	825
	Help Me Grow Grant	52,965
	Building Rent	312
<u>Total Seneca County Opportunity Center</u>		<u>561,709</u>
CDBG-Capital Projects	Federal Grant	1,469,742
Other Governmental Funds		
Dog & Kennel	Court Fines	448
Community Corrections Grant	Federal Grant	29,187
Workforce Investment Act Grant	Federal Grant	348,952
	Federal Stimulus Grant	290,893
Children Services	State Grant	35,528
Sheriff Highway Safety Grant	Federal Grant	36,843
Emergency Management Agency	Local Services	4,229
Victims of Crime Act Grant	Federal Grant	105,235
Citizens Corp Program	Federal Grant	6,849
Delinquent Care and Custody Grant	Federal Grant	108,187
Wireless 911	State Grant	10,459
CR 7 Bridge Replacement	State Grant	10,643
Homeland Security Grant	State Grant	111,080
Water Pollution Control Grant	Federal Grant	26,655
<u>Total Other Governmental Funds</u>		<u>1,125,188</u>
<u>Total Governmental Funds</u>		<u>\$6,390,778</u>

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NOTE 10 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2009:

	Balance 1/1/09	Additions	Deletions	Balance 12/31/09
Primary Government				
Governmental Activities:				
<i>Non-depreciable Capital Assets</i>				
Land and Improvements	\$19,619,880	\$286,418		\$19,906,298
Total Non-depreciable Capital Assets	19,619,880	286,418	0	19,906,298
<i>Depreciable Capital Assets:</i>				
Buildings and Improvements	25,552,805			25,552,805
Machinery and Equipment	10,602,865	561,595	(257,657)	10,906,803
Infrastructure	36,190,247	3,453,656	(269,411)	39,374,492
Total Depreciable Capital Assets	72,345,917	4,015,251	(527,068)	75,834,100
Less Accumulated Depreciation:				
Buildings and Building Improvements	(12,951,643)	(607,470)		(13,559,113)
Machinery and Equipment	(7,878,638)	(957,415)	240,824	(8,595,229)
Infrastructure	(10,766,946)	(1,286,085)	251,734	(11,801,297)
Total Accumulated Depreciation	(31,597,227)	(2,850,970)	492,558	(33,955,639)
Total Depreciable Capital Assets, Net	40,748,690	\$1,164,281	(34,510)	41,878,461
Total Governmental Activities Capital Assets, Net	\$60,368,570	\$1,450,699	(\$34,510)	\$61,784,759

	Balance 1/1/09	Additions	Deletions	Balance 12/31/09
Business Type Activities:				
<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	1,069,261	0	(33,796)	1,035,465
Infrastructure	1,457,703	0	0	1,457,703
Total Depreciable Capital Assets	2,745,429	0	(33,796)	2,711,633
Less Accumulated Depreciation:				
Buildings and Improvements	(98,072)	(6,282)	0	(104,354)
Machinery and Equipment	(740,182)	(102,029)	33,796	(808,415)
Infrastructure	(455,221)	(34,524)	0	(489,745)
Total Accumulated Depreciation	(1,293,475)	(142,835)	33,796	(1,402,514)
Total Depreciable Capital Assets, Net	1,451,954	(142,835)	0	1,309,119
Business-Type Activities Capital Assets, Net	\$1,478,197	(\$142,835)	\$0	\$1,335,362

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Depreciation expense was charged to governmental functions as follows:

Governmental Activities:	
General Government	
Legislative & Executive	\$805,647
Judicial	49,992
Public Safety	183,313
Public Works	1,565,145
Health	155,334
Human Services	53,591
Conservation & Recreation	37,948
Total Depreciation Expense	<u>\$2,850,970</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 \$1,000,000 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 \$99,895,540, 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 \$266,921 as of December 31, 2009. This amount is included with other known medical and prescription drug claims of \$289,102 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 Balance</u>	<u>Claims Incurred</u>	<u>Claims Paid</u>	<u>Ending Balance</u>
2007	\$355,876	2,292,068	2,203,117	\$444,827
2008	\$444,827	2,226,950	2,185,474	\$486,303
2009	\$486,303	3,127,710	3,057,990	\$556,023

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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 \$5,991 in 2009. 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.

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The report may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-6701 or 1-800-222-PERS (7377).

The Ohio Revised Code provides statutory authority for employee and employer contributions. For 2009, 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 2009 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 2009 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 17.63% of covered payroll. The County's required contributions for pension obligations to OPERS for the years ended December 31, 2009, 2008 and 2007 were \$2,457,158, \$2,480,687 and \$2,400,081 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.

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, 2009, 2008 and 2007 were \$76,686, \$81,975 and \$80,217 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 used to fund health care from January 1 through March 31, 2009 and 5.5% from April 1 through December 31, 2009. The employer rate for law enforcement employees for 2009 was 17.63% with the same rates used to fund health care.

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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, 2008, include an investment assumption rate of 6.5 percent, an annual increase in active employee total payroll increases of 4.0% compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between 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 3.0% for the next 6 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, 2009, the number of active contributing participants in the Traditional Pension and Combined Plans was 357,584. The number of active contributing participants for both plans used in the December 31, 2008, actuarial valuation was 356,388. The County's actual contributions for 2009, which were used to fund post employment benefits, were \$299,836 from January through March 2009 and \$635,363 from April through December 2009. Employer contributions of \$26,484 from January through March 2009 and \$54,501 from April through December 2009 were used to fund post employment benefits for law enforcement and public safety. 100 percent has been contributed for 2009. OPERS's net assets available for payment of benefits at December 31, 2008 (the latest information available) were \$10.7 billion. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$29.6 billion and \$18.9 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 on January 1 each year from 2006 to 2008. Rates for law enforcement and public safety increased over a six year period beginning January 1, 2006 and continuing through January 1, 2011. These rate increases 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, 2009, June 30, 2008 and June 30, 2007 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 \$5,478, \$5,856 and \$5,730 respectively; 100 percent has been contributed for all three years.

STRS Ohio pays health care benefits from the Health Care Stabilization Fund. The balance in the Fund was \$2.7 billion on June 30, 2009. For the fiscal year ended June 30, 2009, net health care costs paid by STRS Ohio were \$298,110,000 and STRS Ohio had 129,659 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>
Bascom Sewer District.....	\$4,627,000	\$526,374	\$4,100,626

Seneca County is committed under various leases for office equipment and vehicles. 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 payment on this vehicle is \$7,041 in 2010. 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, 2009 amounted to \$19,832. Future minimum lease payments for these leases are as follows: 2010 - \$22,077, 2011 - \$14,362, 2012 - \$10,358, 2013 - \$9,467 and 2014 - \$720.

NOTE 16 - LONG-TERM DEBT

In May 2009, the County issued general obligation bonds to refund other general obligation bonds. General Obligations bonds pledge the full faith and credit of the government. The \$4,905,000 of general obligation bonds currently outstanding with annual debt service requirements to maturity, including interest of \$955,725 are 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 9, 2009.....	2.00-5.00%	\$5,285,000	December 1, 2023

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2010	\$430,000	\$141,967	2015-2019.....	\$2,125,000	\$297,043
2011	\$440,000	\$129,068	2020-2023.....	\$ 525,000	\$ 55,195
2012	\$450,000	\$120,267	Total Payments	<u>\$4,905,000</u>	<u>\$955,725</u>
2013	\$460,000	\$111,268			
2014	\$475,000	\$100,917			

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>
2010	\$5,314	2015-2019.....	\$26,570
2011	\$5,314	2020-2023.....	<u>\$18,602</u>
2012	\$5,314	Total Payments	<u>\$71,742</u>
2013	\$5,314		
2014	\$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>
2010	\$342	2015-2019.....	\$3,423
2011	\$684	2020-2024.....	\$3,423
2012	\$684	2025	\$ 684
2013	\$684	Total Payments	<u>\$10,608</u>
2014	\$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>
2010	\$19,773	\$2,715	2012	\$21,403	\$1,085
2011	\$20,572	\$1,916	2013	<u>\$11,023</u>	<u>\$220</u>
			Total Payments	<u>\$72,771</u>	<u>\$5,936</u>

Defeased Debt

The County issued \$5,285,000 of general obligation refunding bonds to provide resources to purchase U. S. Government State and Local Government Series securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$5,070,000 of general obligation bonds. As a result the refunded bonds are considered to be defeased and the liability has been removed from the governmental activities column of the statement of net assets. The reacquisition price exceeded the net carrying amount of the old debt by \$215,000. This amount is being netted against the new debt and amortized over the remaining life of the refunded debt, which is the same as the life of the new debt issued. This advance refunding was undertaken to reduce the total debt service payments over the next 14 years by \$278,466 and resulted in an economic gain of \$175,938.

Prior Years' Defeased Debt

In prior year, the County has defeased various bond issues by creating separate irrevocable trust funds. New debt has been issued and the proceeds have been used to purchase U. S. government securities that were placed in the trust funds. The investments and fixed earnings are sufficient to fully service the defeased debt until the debt is called or matures. For financial reporting purposes, the debt has been considered defeased and therefore removed as a liability from the County's government-wide financial statements. As of December 31, 2009, the amount of defeased debt amounted to \$4,680,000.

The County's overall debt margin was \$19,460,878 at December 31, 2009. The County's general long-term obligations at year-end consisted of the following:

	<u>Outstanding</u>			<u>Outstanding</u>	<u>Amount Due Within</u>
<i>Governmental Activities</i>	<u>12/31/08</u>	<u>Additions</u>	<u>Deductions</u>	<u>12/31/09</u>	<u>One Year</u>
General Obligation Bonds	\$5,070,000	\$5,285,000	(\$5,450,000)	\$4,905,000	\$430,000
Compensated Absences	1,790,554	49,562	(77,848)	1,762,268	401,525
Capital Facilities Note	546,000		(546,000)	0	0
OWDA On-Lot Septic Loan	77,056		(5,314)	71,742	5,314
Capital Lease Payable	13,686		(6,645)	7,041	7,041
Governmental Activities	<u>\$7,497,296</u>	<u>\$5,334,562</u>	<u>(\$6,085,807)</u>	<u>\$6,746,051</u>	<u>\$843,880</u>
<i>Business Type Activities</i>					
Compensated Absences	\$15,637	\$2,234		\$17,871	\$2,965
OPWC Sewer Project Loan	11,292		(684)	10,608	342
WSOS Bascom Sewer Project Loan	91,776		(19,005)	72,771	19,773
Capital Lease Payable	6,504		(6,504)	0	0
EMS Equipment Note	114,000		(114,000)	0	0
Business Type Activities	<u>\$239,209</u>	<u>\$2,234</u>	<u>(\$140,193)</u>	<u>\$101,250</u>	<u>\$23,080</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 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 and Bascom Sewer District funds 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.

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

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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.

NOTE 17 - INTERFUND TRANSACTIONS

Interfund balances at December 31, 2009 consist of the following individual fund receivables, payables and transfers:

Advances from/to other funds:

Governmental Activities

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Citizens Corps Program	\$ 10,500
General Fund	Sheriff Highway Safety Grant	8,000
General Fund	Emergency Management Agency	20,000
General Fund	CR 16 Petition Ditch	84,453
Total		<u>\$122,953</u>

Business-Type Activities

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
County Sewer District	Bascom Sewer District	\$100,000

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

Internal borrowings consist of internal notes issued by various funds to finance projects internally rather than through outside parties. The internal note is identified as to which fund is liable for repayment. However, the actual borrowing comes from a pool of funds rather than specific funds. The borrowings pay interest to specified funds based on the percentage of fund balances.

For reporting purposes, these interfund transactions were reflected as an interfund receivable and an interfund payable in the respective funds.

	<u>Balance 01/01/09</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/09</u>
Governmental Activities:				
Major Governmental Funds:				
2009 Capital Improvement Note				
Issue: 11/09, Maturity 12/19, Rate 2.50%	\$0	\$506,000	\$0	\$506,000
Business Type Activities:				
Enterprise Fund				
2009 Capital Improvement Note				
Issue: 11/09, Maturity 12/19, Rate 2.50%	\$0	\$94,000	\$0	\$94,000

The following transfers were made during 2009:

	<u>Transfers Out</u>		
	<u>General</u>	<u>Other Governmental</u>	<u>Total</u>
<u>Governmental Activities:</u>			
General		\$778,315	\$778,315
Public Assistance	\$212,154	0	212,154
Bond Retirement	534,560	0	534,560
All Other Governmental	<u>1,236,255</u>	<u>0</u>	<u>1,236,255</u>
Total Governmental Activities	1,982,969	778,315	2,761,284
<u>Proprietary Activities</u>			
Employee Insurance-Internal Service	<u>223,142</u>	<u>0</u>	<u>223,142</u>
Total Reporting Entity	<u>\$2,206,111</u>	<u>\$778,315</u>	<u>\$2,984,426</u>

Transfers In

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<i>Proprietary Activities</i>		
<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>
Bascom Sewer District	County Sewer District	\$94,586

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 transfers to General Fund of \$778,315 represents the unused local matching money contributed by General Fund to various grants and projects that have now been completed.

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, 2009 an estimated \$15.2 million in bond and lease obligations was outstanding.

NOTE 20 - PUBLIC ENTITY RISK POOLS

A. County Risk Sharing Authority (CORSA)

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

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

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

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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, 2009.

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, 2009 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, 2009.

	<u>Joint Venture</u>	<u>County Share</u>
Total Assets	\$4,709,128	\$1,569,709
Total Liabilities	<u>1,081,968</u>	<u>360,656</u>
Net Assets	<u>3,627,160</u>	<u>1,209,053</u>
Revenues	334,253	111,418
Expenses	<u>231,278</u>	<u>77,093</u>
Increase in Net Assets	<u>\$102,975</u>	<u>\$34,325</u>

B. Ottawa, Sandusky, Seneca Solid Waste District

Seneca County has also entered into a joint venture with Ottawa and Sandusky Counties to form the Ottawa, Sandusky, Seneca County Solid Waste District. The Counties contributed no initial funding and the District is funded entirely by fees. In the event that fees are not sufficient for the operations, the counties shall share all operating costs and expenses incurred in the same proportions as the populations of the respective counties bears to the total population of all counties. Seneca County's share of the total is 35.74%. Summary financial information as of, and for the fiscal year ended December 31, 2009 is presented below:

	<u>Joint Venture</u>	<u>County Share</u>		<u>Population</u>	<u>Equity Percent</u>
Beginning Fund Balance	\$2,751,467	\$983,374	Ottawa	41,331	25.80%
			Sandusky	61,625	38.46%
Revenues	1,813,648	648,198	Seneca	<u>57,255</u>	<u>35.74%</u>
Expenses	<u>1,574,176</u>	<u>562,611</u>	Total	160,211	100.00%
Ending Fund Balance	<u>\$2,990,939</u>	<u>\$1,068,961</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.

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Summary financial information as of, and for the fiscal year ended December 31, 2009 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, 2009.

	<u>Joint Venture</u>	<u>County Share</u>		<u>Population</u>	<u>Equity Percent</u>
Beginning Fund Balance	\$2,909,065	\$1,178,171	Sandusky	61,625	43.6%
			Seneca	57,255	40.5%
Revenues	7,116,977	2,882,376	Wyandot	<u>22,553</u>	<u>15.9%</u>
Expenses	<u>6,607,996</u>	<u>2,676,238</u>	Total	141,433	100.0%
Ending Fund Balance	<u>\$3,418,046</u>	<u>\$1,384,309</u>			

D. Northland Development & Management, Inc.

Northland Development & Management, Inc. is a not-for-profit corporation organized for charitable purposes under Section 501(c)(3) of the Internal Revenue Code of 1986. The corporation is a joint effort of the MRDD Boards of Seneca, Sandusky and Marion counties to provide a lifetime of affordable housing and residential services to citizens with mental retardation and other developmental disabilities. The corporation is governed by a board of at least ten Trustees with each participating county board of mental retardation and developmental disabilities appointing two. The Trustees shall serve a maximum of three consecutive three-year terms. The housing purchases are financed by State grants that are distributed to each MRDD Board and then to the Corporation. The MRDD Boards also fund the operational costs of the Corporation.

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

Summary financial information as of, and for the fiscal year ended December 31, 2009 is presented below. Further financial information can be found in the Northland Development & Management, Inc. financial report as of December 31, 2009.

	<u>Joint Venture</u>	<u>County Share</u>
Total Assets	\$2,632,610	\$856,659
Total Liabilities	<u>1,136,755</u>	<u>388,339</u>
Net Assets	1,495,855	468,320
Revenues	424,044	141,348
Expenses	<u>310,152</u>	<u>103,384</u>
Increase in Net Assets	\$113,892	\$37,964

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, 2009. Further financial information can be seen in the Seneca Re-Ad Industries Financial Report as of June 30, 2009 available from Reichert & Associates, CPA's, 206 West Hardin Street, Findlay, OH 45840.

SENECA COUNTY, OHIO
Notes To The Basic Financial Statements
December 31, 2009

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

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

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

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

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

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

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

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

	<u>Fair Value</u>		<u>Fair Value</u>
National City - Checking Account	\$130,047	Home Savings and Loan - Savings	\$88,875
First Bank	85,369	Republic Bank	72,195
Fifth Third - Savings	73,046	First National Bank	61,070
First Merit - CD	82,418	Sutton Bank	89,855
US Bank - CD	89,102	Huntinton Bank	57,173
Old Fort Bank - CD	65,612	Petty Cash Funds	540
First Ohio Credit Union – Savings	61,433	<i>Total Cash and Short Term Investments</i>	<u>\$956,735</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, 2009 are as follows:**

SENECA COUNTY, OHIO
Notes To The Basic Financial Statements
December 31, 2009

	Balance	June		Balance	June
	30, 2008	Additions	Deletions	30, 2009	
Land	\$2,945			\$2,945	
Building	130,590			130,590	
Furniture and Fixtures	95,066	\$3,144		98,210	
Machinery and Equipment	278,244	115,885		394,129	
Vehicles	<u>102,353</u>			<u>102,353</u>	
<i>Subtotal</i>	609,198	119,029	0	728,227	
Accumulated Depreciation	<u>(386,381)</u>	<u>(33,219)</u>		<u>(419,600)</u>	
<i>Net Capital Assets</i>	<u>\$222,817</u>	<u>\$85,810</u>	<u>\$0</u>	<u>\$308,627</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 \$329,647.
- g. Accrued Vacation – A liability for accrued vacation for \$13,559 has been recognized. Vacation is accumulated based on length of service. Employees are eligible for five days paid vacation after one year of employment and ten days paid vacation after five years of employment.

NOTE 23 - RELATED PARTY TRANSACTIONS

For the year ended December 31, 2009 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	\$147,250

NOTE 24-RESTATEMENT OF BEGINNING BALANCE-SEWER FUND

Prior to 2009, the Bascom Sewer District Fund was combined with the County Sewer District Fund for reporting purposes. For 2009 and beyond the Bascom Sewer District Fund will be reported as a separate enterprise fund. Although this change had no effect on beginning net assets on the statement of activities, the beginning net assets for the Bascom Sewer District Fund is restated to (\$91,776) and the County Sewer District Fund to \$1,476,316 in the Statement of Revenues, Expenses and Changes in Fund Net Assets.

***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.

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.

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.

NON-MAJOR GOVERNMENTAL FUNDS SENECA COUNTY, OHIO, continued

COMMUNITY DEVELOPMENT BLOCK GRANT FUND (CDBG)-To account for revenue from the federal government received through the community development block grant program and loan repayments for moneys loaned to several businesses, institutions and organization 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 2009.

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.

EMA ATTICA COMMUNICATIONS TOWER FUND-To account for monies from the General Fund to be used in the construction of a communications tower in Attica.

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. The grant is now complete and the fund closed therefore no balance sheet is presented, only the income statement and budgetary statements are shown.

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

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

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

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

NON-MAJOR GOVERNMENTAL FUNDS SENECA COUNTY, OHIO, continued

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

FORECLOSURE SPECIAL PROJECTS FUND- To account for monies received from the filing fees of Civil Foreclosures for the purpose of administering the Foreclosure Processing Departments of the Clerk of Courts and Sheriff offices.

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.

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

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

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

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

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

MARCS COMMUNICATIONS GRANT FUND- 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. The grant is now complete and the fund closed therefore no balance sheet is presented, only the income statement and budgetary statements are shown.

WATER POLLUTION CONTROL LOAN FUND- To account for monies received from a grant established under the American Recovery and Reinvestment Act through the Water Pollution Control Loan Fund administered by the Ohio Environmental Protection Agency and the Ohio Water Development Authority. The grant provides 75% of the cost to repair or replace failing sewage systems to homeowners whose household income does not exceed 200% of the Federal Income Poverty Level, the remaining 25% is provided by matching funds from the homeowners.

RURAL LAW ENFORCEMENT ASSISTANCE GRANT FUND- To account for monies received from the American Recovery and Reinvestment Act Rural Law Enforcement Assistance-Combating Crime program passed through the Ohio Department of Justice to be used for the purchase of two new cruisers and communication systems for law enforcement vehicles county-wide and to retain one-half position and hire one deputy and one detective. Only the budgetary statement is presented because an original budget was estimated but no cash activity occurred in 2009.

THINKING FOR A CHANGE/TEEN INTERVENE 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. The grant is now complete and the fund closed therefore no balance sheet is presented, only the income statement and budgetary statements are shown.

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

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

NON-MAJOR GOVERNMENTAL FUNDS SENECA COUNTY, OHIO, continued

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

ADAMS TWP 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 in Adams Township.

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 and loans to homeowners to be used in aiding homeowners in replacing or repairing septic systems.

GUARDRAIL PROJECT FUND-To account for monies from the Federal Highway Administration passed through the Ohio Department of Transportation for the installation of guardrails on various Seneca County roads. Only the budgetary statement is presented because an original budget was estimated but no cash activity occurred during 2009.

CR 7 BRIDGE REPLACEMENT GRANT FUND-To account for monies received from the Federal Highway Administration passed through the Ohio Department of Transportation for the replacement of the bridge on County Road 7 over Wolf Creek.

CR 42 BRIDGE REPLACEMENT GRANT FUND-To account for monies received from the Federal Highway Administration passed through the Ohio Department of Transportation for the replacement of the bridge on County Road 42. Only the budgetary statement is presented because an original budget was estimated but no cash activity occurred during 2009.

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.

ISSUE 1 FUND- To account for the revenues and expenditures related to infrastructure projects funded through the Public Works Commission.

CALDWELL AVE SEWER EXTENSION PROJECT FUND-To account for monies from the Ohio Public Works Commission for the installation of sewer lines on Caldwell Ave. Only the budgetary statement is presented because an original budget was estimated but no cash activity occurred in 2009.

SCAT BUILDING CONSTRUCTION FUND-To account for monies from the American Recovery and Reinvestment Act passed through the Ohio Department of Transportation for use in construction of a building to house the offices and vehicles of Seneca County Agency Transportation who provides public transportation to residents of Seneca County. Only the budgetary statement is presented because an original budget was estimated but no cash activity occurred during 2009.

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.

CR 13 BRIDGE REPLACEMENT GRANT FUND-To account for monies received from the Federal Highway Administration passed through the Ohio Department of Transportation for the replacement of the bridge on County Road 13. The grant is now complete and the fund closed therefore no balance sheet is presented, only the income statement and budgetary statements are shown.

Seneca County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2009

	Special Revenue	Debt Service	Capital Projects	Total
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 4,877,184	\$ 3,124	\$ 166,364	\$ 5,046,672
Materials and Supplies Inventory	3,896	-	-	3,896
Accrued Interest Receivable	6,259	-	10	6,269
Accounts Receivable	69,493	-	-	69,493
Intergovernmental Receivable	1,114,545	-	10,643	1,125,188
Prepaid Items	14,215	-	-	14,215
Loans Receivable	74,146	-	-	74,146
<i>Total Assets</i>	<u>\$ 6,159,738</u>	<u>\$ 3,124</u>	<u>\$ 177,017</u>	<u>\$ 6,339,879</u>
LIABILITIES:				
Accounts Payable	\$ 27,044	\$ -	\$ 10	\$ 27,054
Accrued Wages	46,044	-	21	46,065
Contracts Payable	303,095	-	19,643	322,738
Intergovernmental Payable	25,122	-	94	25,216
Interfund Payable	38,500	506,000	84,453	628,953
Deferred Revenue	970,223	-	-	970,223
<i>Total Liabilities</i>	<u>1,410,028</u>	<u>506,000</u>	<u>104,221</u>	<u>2,020,249</u>
FUND BALANCES:				
Reserved:				
Reserved for Encumbrances	680,851	-	64,190	745,041
Reserved for Prepaid Items	14,215	-	-	14,215
Reserved for Loans Receivable	74,146	-	-	74,146
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	3,980,498	-	-	3,980,498
Debt Service Funds	-	(502,876)	-	(502,876)
Capital Projects Funds	-	-	8,606	8,606
<i>Total Fund Balances</i>	<u>4,749,710</u>	<u>(502,876)</u>	<u>72,796</u>	<u>4,319,630</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 6,159,738</u>	<u>\$ 3,124</u>	<u>\$ 177,017</u>	<u>\$ 6,339,879</u>

Seneca County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009

	Real Estate Assessment Fund	Ditch Maintenance Fund	Child Support Enforcement Agency Fund	DRETAC Fund
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 701,563	\$ 236,481	\$ 591,307	\$ 71,063
Materials and Supplies Inventory	-	3,896	-	-
Accrued Interest Receivable	-	-	-	-
Accounts Receivable	175	-	12,504	-
Intergovernmental Receivable	-	-	-	-
Prepaid Items	1,761	13	50	-
Loans Receivable	-	-	-	-
<i>Total Assets</i>	<u>\$ 703,499</u>	<u>\$ 240,390</u>	<u>\$ 603,861</u>	<u>\$ 71,063</u>
LIABILITIES:				
Accounts Payable	247	527	116	364
Accrued Wages	270	1,957	13,986	2,388
Contracts Payable	16,247	39,773	27,503	336
Intergovernmental Payable	920	1,153	8,682	1,389
Interfund Payable	-	-	-	-
Deferred Revenue	-	-	-	-
<i>Total Liabilities</i>	<u>17,684</u>	<u>43,410</u>	<u>50,287</u>	<u>4,477</u>
FUND BALANCES:				
Reserved:				
Reserved for Encumbrances	113,513	1,051	45,549	4,275
Reserved for Prepaid Items	1,761	13	50	-
Reserved for Loans Receivable	-	-	-	-
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	<u>570,541</u>	<u>195,916</u>	<u>507,975</u>	<u>62,311</u>
<i>Total Fund Balances</i>	<u>685,815</u>	<u>196,980</u>	<u>553,574</u>	<u>66,586</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 703,499</u>	<u>\$ 240,390</u>	<u>\$ 603,861</u>	<u>\$ 71,063</u>

Public Safety Building Fund	Dog & Kennel Fund	Allen Eiry Special Guardianship Fund	Community Corrections Grant Fund	Workforce Investment Act Fund	E-911 Fund
\$ 1,392	\$ 141,095	\$ 6,171	\$ 7,587	\$ 171,620	\$ 13,272
-	-	-	-	-	-
-	-	-	-	-	-
-	205	-	-	-	-
-	448	-	29,187	639,845	-
-	100	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,392</u>	<u>\$ 141,848</u>	<u>\$ 6,171</u>	<u>\$ 36,774</u>	<u>\$ 811,465</u>	<u>\$ 13,272</u>
150	4,956	34	111	11,285	-
10	4,593	1,600	1,683	-	215
956	249	35	1,655	46,463	578
26	1,315	654	499	-	130
-	-	-	-	-	-
-	59,580	-	29,187	523,877	-
<u>1,142</u>	<u>70,693</u>	<u>2,323</u>	<u>33,135</u>	<u>581,625</u>	<u>923</u>
50	12,643	338	1,207	46,252	3,763
-	100	-	-	-	-
-	-	-	-	-	-
<u>200</u>	<u>58,412</u>	<u>3,510</u>	<u>2,432</u>	<u>183,588</u>	<u>8,586</u>
<u>250</u>	<u>71,155</u>	<u>3,848</u>	<u>3,639</u>	<u>229,840</u>	<u>12,349</u>
<u>\$ 1,392</u>	<u>\$ 141,848</u>	<u>\$ 6,171</u>	<u>\$ 36,774</u>	<u>\$ 811,465</u>	<u>\$ 13,272</u>

Seneca County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009

	<u>Work Release Fund</u>	<u>Children Services Fund</u>	<u>Foster Children Donations Fund</u>	<u>Wireless 911 Fund</u>
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 7,487	\$ 478,243	\$ 17,513	\$ 438,722
Materials and Supplies Inventory	-	-	-	-
Accrued Interest Receivable	-	-	-	-
Accounts Receivable	26	425	-	-
Intergovernmental Receivable	-	35,528	-	10,459
Prepaid Items	-	-	-	3,100
Loans Receivable	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Assets</i>	<u>\$ 7,513</u>	<u>\$ 514,196</u>	<u>\$ 17,513</u>	<u>\$ 452,281</u>
LIABILITIES:				
Accounts Payable	\$ -	\$ 953	\$ 110	\$ 26
Accrued Wages	-	-	-	-
Contracts Payable	-	110,418	-	165
Intergovernmental Payable	-	-	-	-
Interfund Payable	-	-	-	-
Deferred Revenue	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Liabilities</i>	<u>-</u>	<u>111,371</u>	<u>110</u>	<u>191</u>
FUND BALANCES:				
Reserved:				
Reserved for Encumbrances	-	91,079	1,562	185,272
Reserved for Prepaid Items	-	-	-	3,100
Reserved for Loans Receivable	-	-	-	-
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	7,513	311,746	15,841	263,718
	<u>7,513</u>	<u>311,746</u>	<u>15,841</u>	<u>263,718</u>
<i>Total Fund Balances</i>	<u>7,513</u>	<u>402,825</u>	<u>17,403</u>	<u>452,090</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 7,513</u>	<u>\$ 514,196</u>	<u>\$ 17,513</u>	<u>\$ 452,281</u>

EMS LGRAF Fund	Probate Court Programs Fund	CDBG Fund	Sheriff Highway Safety Grant Fund	Emergency Management Agency Fund	Juvenile Court Programs Fund
\$ 99,336	\$ 106,826	\$ 268,355	\$ 4,076	\$ 41,502	\$ 65,245
-	-	-	-	-	-
-	-	6,259	-	-	-
-	5,035	4,987	-	-	1,127
-	-	-	36,843	4,229	-
-	1,000	-	-	526	-
-	-	74,146	-	-	-
<u>\$ 99,336</u>	<u>\$ 112,861</u>	<u>\$ 353,747</u>	<u>\$ 40,919</u>	<u>\$ 46,257</u>	<u>\$ 66,372</u>
\$ -	\$ 2,792	\$ 35	\$ -	\$ 1,675	\$ 403
-	5	188	354	2,006	1,322
-	1,536	-	-	14,978	44
-	260	29	420	1,018	256
-	-	-	8,000	20,000	-
-	-	-	31,332	3,054	-
-	4,593	252	40,106	42,731	2,025
20,000	3,444	30,778	-	6,912	4,691
-	1,000	-	-	526	-
-	-	74,146	-	-	-
<u>79,336</u>	<u>103,824</u>	<u>248,571</u>	<u>813</u>	<u>(3,912)</u>	<u>59,656</u>
<u>99,336</u>	<u>108,268</u>	<u>353,495</u>	<u>813</u>	<u>3,526</u>	<u>64,347</u>
<u>\$ 99,336</u>	<u>\$ 112,861</u>	<u>\$ 353,747</u>	<u>\$ 40,919</u>	<u>\$ 46,257</u>	<u>\$ 66,372</u>

Seneca County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009

	Victims of Crime Act Grant Fund	Real Estate Tax Escrow Interest Fund	Citizens Corp Program Fund	Victim Assistance Court Fines Fund
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 37,668	\$ 7,704	\$ 923	\$ 1,220
Materials and Supplies Inventory	-	-	-	-
Accrued Interest Receivable	-	-	-	-
Accounts Receivable	6,774	-	-	60
Intergovernmental Receivable	105,235	-	6,849	-
Prepaid Items	120	-	-	-
Loans Receivable	-	-	-	-
<i>Total Assets</i>	<u>\$ 149,797</u>	<u>\$ 7,704</u>	<u>\$ 7,772</u>	<u>\$ 1,280</u>
LIABILITIES:				
Accounts Payable	\$ 493	\$ -	\$ -	\$ 124
Accrued Wages	3,772	-	-	-
Contracts Payable	737	-	-	-
Intergovernmental Payable	2,080	1	-	-
Interfund Payable	-	-	10,500	-
Deferred Revenue	97,077	-	6,849	-
<i>Total Liabilities</i>	<u>104,159</u>	<u>1</u>	<u>17,349</u>	<u>124</u>
FUND BALANCES:				
Reserved:				
Reserved for Encumbrances	4,503	-	-	800
Reserved for Prepaid Items	120	-	-	-
Reserved for Loans Receivable	-	-	-	-
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	41,015	7,703	(9,577)	356
<i>Total Fund Balances</i>	<u>45,638</u>	<u>7,703</u>	<u>(9,577)</u>	<u>1,156</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 149,797</u>	<u>\$ 7,704</u>	<u>\$ 7,772</u>	<u>\$ 1,280</u>

<u>Zero Tolerance Fund</u>	<u>EMA Attica Communications Tower Fund</u>	<u>Hazardous Materials Fund</u>	<u>Ohio Peace Officer Training Grant Fund</u>	<u>Clerk of Courts Title Administration Fund</u>	<u>Recorder Equipment Fund</u>
\$ 14,195	\$ 118,974	\$ 37,682	\$ 4,297	\$ 122,764	\$ 145,891
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	17,592	104
-	-	-	-	-	-
-	-	-	-	290	-
-	-	-	-	-	-
<u>\$ 14,195</u>	<u>\$ 118,974</u>	<u>\$ 37,682</u>	<u>\$ 4,297</u>	<u>\$ 140,646</u>	<u>\$ 145,995</u>
\$ -	\$ 413	\$ -	\$ 200	\$ 127	\$ -
-	-	246	-	4,023	-
-	-	614	-	-	56
756	-	124	-	1,960	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>756</u>	<u>413</u>	<u>984</u>	<u>200</u>	<u>6,110</u>	<u>56</u>
-	54,486	18,417	3,367	1,431	1,602
-	-	-	-	290	-
-	-	-	-	-	-
<u>13,439</u>	<u>64,075</u>	<u>18,281</u>	<u>730</u>	<u>132,815</u>	<u>144,337</u>
<u>13,439</u>	<u>118,561</u>	<u>36,698</u>	<u>4,097</u>	<u>134,536</u>	<u>145,939</u>
<u>\$ 14,195</u>	<u>\$ 118,974</u>	<u>\$ 37,682</u>	<u>\$ 4,297</u>	<u>\$ 140,646</u>	<u>\$ 145,995</u>

Seneca County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009

	<u>Washington Street Bridge Fund</u>	<u>Delinquent Care and Custody Grant Fund</u>	<u>Underground Storage Tank Fund</u>	<u>Foreclosure Special Projects Fund</u>
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 7,269	\$ 138,890	\$ 11,855	\$ 17,200
Materials and Supplies Inventory	-	-	-	-
Accrued Interest Receivable	-	-	-	-
Accounts Receivable	-	-	-	5,200
Intergovernmental Receivable	-	108,187	-	-
Prepaid Items	-	-	-	-
Loans Receivable	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Assets</i>	<u>\$ 7,269</u>	<u>\$ 247,077</u>	<u>\$ 11,855</u>	<u>\$ 22,400</u>
LIABILITIES:				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Accrued Wages	-	7,426	-	-
Contracts Payable	-	1,191	-	-
Intergovernmental Payable	-	2,952	-	-
Interfund Payable	-	-	-	-
Deferred Revenue	-	108,187	-	-
	<u>-</u>	<u>108,187</u>	<u>-</u>	<u>-</u>
<i>Total Liabilities</i>	<u>-</u>	<u>119,756</u>	<u>-</u>	<u>-</u>
FUND BALANCES:				
Reserved:				
Reserved for Encumbrances	300	4,298	-	-
Reserved for Prepaid Items	-	-	-	-
Reserved for Loans Receivable	-	-	-	-
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	6,969	123,023	11,855	22,400
	<u>6,969</u>	<u>123,023</u>	<u>11,855</u>	<u>22,400</u>
<i>Total Fund Balances</i>	<u>7,269</u>	<u>127,321</u>	<u>11,855</u>	<u>22,400</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 7,269</u>	<u>\$ 247,077</u>	<u>\$ 11,855</u>	<u>\$ 22,400</u>

Annexation Petition Fund	METRICH-Drug Law Enforcement Fund	Homeland Security Grant Fund	Common Pleas Court Programs Fund	Sheriff Programs Fund	Safe Havens Grant Fund
\$ 871	\$ 971	\$ -	\$ 628,340	\$ 97,162	\$ 1
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	11,002	4,277	-
-	-	111,080	-	-	-
-	-	-	4,542	2,713	-
-	-	-	-	-	-
<u>\$ 871</u>	<u>\$ 971</u>	<u>\$ 111,080</u>	<u>\$ 643,884</u>	<u>\$ 104,152</u>	<u>\$ 1</u>
\$ -	\$ -	\$ -	\$ -	\$ 263	\$ -
-	-	-	-	-	-
-	-	-	95	-	-
-	-	-	115	371	-
-	-	-	-	-	-
-	-	111,080	-	-	-
-	-	111,080	210	634	-
700	-	-	459	18,109	-
-	-	-	4,542	2,713	-
-	-	-	-	-	-
<u>171</u>	<u>971</u>	<u>-</u>	<u>638,673</u>	<u>82,696</u>	<u>1</u>
<u>871</u>	<u>971</u>	<u>-</u>	<u>643,674</u>	<u>103,518</u>	<u>1</u>
<u>\$ 871</u>	<u>\$ 971</u>	<u>\$ 111,080</u>	<u>\$ 643,884</u>	<u>\$ 104,152</u>	<u>\$ 1</u>

Seneca County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009

	Help America Vote Act Grant Fund	Water Pollution Control Grant	Total Nonmajor Special Revenue
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ 1,640	\$ 12,811	\$ 4,877,184
Materials and Supplies Inventory	-	-	3,896
Accrued Interest Receivable	-	-	6,259
Accounts Receivable	-	-	69,493
Intergovernmental Receivable	-	26,655	1,114,545
Prepaid Items	-	-	14,215
Loans Receivable	-	-	74,146
<i>Total Assets</i>	<u>\$ 1,640</u>	<u>\$ 39,466</u>	<u>\$ 6,159,738</u>
LIABILITIES:			
Accounts Payable	\$ 1,640	\$ -	\$ 27,044
Accrued Wages	-	-	46,044
Contracts Payable	-	39,466	303,095
Intergovernmental Payable	12	-	25,122
Interfund Payable	-	-	38,500
Deferred Revenue	-	-	970,223
<i>Total Liabilities</i>	<u>1,652</u>	<u>39,466</u>	<u>1,410,028</u>
FUND BALANCES:			
Reserved:			
Reserved for Encumbrances	-	-	680,851
Reserved for Prepaid Items	-	-	14,215
Reserved for Loans Receivable	-	-	74,146
Unreserved, Undesignated, Reported in: Special Revenue Funds	(12)	-	3,980,498
<i>Total Fund Balances</i>	<u>(12)</u>	<u>-</u>	<u>4,749,710</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 1,640</u>	<u>\$ 39,466</u>	<u>\$ 6,159,738</u>

Seneca County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Fund
December 31, 2009

	Capital Facilities Note Retirement Fund
	<u> </u>
ASSETS:	
Equity in Pooled Cash and Cash Equivalents	\$ 3,124
	<u> </u>
<i>Total Assets</i>	<u><u> </u></u> 3,124
LIABILITIES:	
Interfund Payable	\$ 506,000
	<u> </u>
<i>Total Liabilities</i>	<u> </u> 506,000
FUND BALANCES:	
Unreserved, Undesignated, Reported in:	
Debt Service Funds	<u> </u> (502,876)
<i>Total Fund Balances</i>	<u> </u> (502,876)
<i>Total Liabilities and Fund Balances</i>	<u><u> </u></u> \$ 3,124

Seneca County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2009

	Adams Twp Ditch Project Fund	CR16 Petition Ditch Fund	EPA On-lot Septic Systems Grant Fund	CR 7 Bridge Replacement Grant Fund
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 500	\$ -	\$ 70,917	\$ -
Accrued Interest Receivable	-	-	10	-
Intergovernmental Receivable	-	-	-	10,643
<i>Total Assets</i>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ 70,927</u>	<u>\$ 10,643</u>
LIABILITIES:				
Accounts Payable	\$ -	\$ -	\$ 10	\$ -
Accrued Wages	-	-	21	-
Contracts Payable	-	-	-	10,643
Intergovernmental Payable	-	-	17	-
Interfund Payable	-	84,453	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>84,453</u>	<u>48</u>	<u>10,643</u>
FUND BALANCES:				
Reserved:				
Reserved for Encumbrances	-	-	109	-
Unreserved, Undesignated, Reported in:				
Capital Projects Funds	500	(84,453)	70,770	-
<i>Total Fund Balances</i>	<u>500</u>	<u>(84,453)</u>	<u>70,879</u>	<u>-</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ 70,927</u>	<u>\$ 10,643</u>

Harley/Huron Sewer Project Fund	Issue 1 Fund	Courthouse Construction Fund	County Capital Projects Fund	Total Nonmajor Capital Projects
\$ 5,210	\$ 4,488	\$ 55,847	\$ 29,402	\$ 166,364
-	-	-	-	10
-	-	-	-	10,643
<u>\$ 5,210</u>	<u>\$ 4,488</u>	<u>\$ 55,847</u>	<u>\$ 29,402</u>	<u>\$ 177,017</u>
\$ -	\$ -	\$ -	\$ -	\$ 10
-	-	-	-	21
-	-	-	9,000	19,643
77	-	-	-	94
-	-	-	-	84,453
<u>77</u>	<u>-</u>	<u>-</u>	<u>9,000</u>	<u>104,221</u>
5,210	-	55,847	3,024	64,190
(77)	4,488	-	17,378	8,606
<u>5,133</u>	<u>4,488</u>	<u>55,847</u>	<u>20,402</u>	<u>72,796</u>
<u>\$ 5,210</u>	<u>\$ 4,488</u>	<u>\$ 55,847</u>	<u>\$ 29,402</u>	<u>\$ 177,017</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, 2009

	Special Revenue	Debt Service	Capital Projects	Total
REVENUES:				
Special Assessments	\$ 244,670	\$ -	\$ -	\$ 244,670
Charges for Services	674,555	-	500	675,055
Licenses and Permits	194,997	-	-	194,997
Fines and Forfeitures	245,872	-	-	245,872
Intergovernmental	3,632,621	-	4,588,935	8,221,556
Interest	4,342	-	253	4,595
Rent	3,430	-	-	3,430
Contributions and Donations	21,984	-	-	21,984
Other	195,660	-	19	195,679
<i>Total Revenues</i>	<u>5,218,131</u>	<u>-</u>	<u>4,589,707</u>	<u>9,807,838</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	556,575	-	-	556,575
Judicial	347,759	-	-	347,759
Public Safety	776,040	-	-	776,040
Public Works	181,019	-	-	181,019
Health	147,678	-	-	147,678
Human Services	4,061,808	-	-	4,061,808
Community and Economic Development	2,142	-	-	2,142
Capital Outlay	109,605	-	4,722,839	4,832,444
Debt Service:				
Principal Retirements	-	546,000	5,314	551,314
Interest and Fiscal Charges	-	21,780	-	21,780
<i>Total Expenditures</i>	<u>6,182,626</u>	<u>567,780</u>	<u>4,728,153</u>	<u>11,478,559</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(964,495)</u>	<u>(567,780)</u>	<u>(138,446)</u>	<u>(1,670,721)</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	1,156,255	62,000	18,000	1,236,255
Transfers Out - Primary Government	(1,144)	-	(777,171)	(778,315)
<i>Total Other Financing Sources and Uses</i>	<u>1,155,111</u>	<u>62,000</u>	<u>(759,171)</u>	<u>457,940</u>
<i>Net Change in Fund Balance</i>	<u>190,616</u>	<u>(505,780)</u>	<u>(897,617)</u>	<u>(1,212,781)</u>
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>4,559,094</u>	<u>2,904</u>	<u>970,413</u>	<u>5,532,411</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 4,749,710</u>	<u>\$ (502,876)</u>	<u>\$ 72,796</u>	<u>\$ 4,319,630</u>

Seneca County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009

	Real Estate Assessment Fund	Ditch Maintenance Fund	Child Support Enforcement Agency Fund	DRETAC Fund	Public Safety Building Fund
REVENUES:					
Special Assessments	\$ -	\$ 244,670	\$ -	\$ -	\$ -
Charges for Services	27,475	-	187,457	84,516	-
Licenses and Permits	70	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Intergovernmental	-	-	630,852	-	-
Interest	-	-	-	-	-
Rent	-	-	-	-	3,430
Contributions and Donations	-	-	-	-	-
Other	-	5,826	38,677	202	1,400
<i>Total Revenues</i>	<u>27,545</u>	<u>250,496</u>	<u>856,986</u>	<u>84,718</u>	<u>4,830</u>
EXPENDITURES:					
Current:					
General Government:					
Legislative and Executive	439,716	-	-	88,342	5,076
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	134,603	-	-	-
Health	-	-	-	-	-
Human Services	-	-	1,066,378	-	-
Community and Economic Development	-	-	-	-	-
Capital Outlay	-	109,605	-	-	-
<i>Total Expenditures</i>	<u>439,716</u>	<u>244,208</u>	<u>1,066,378</u>	<u>88,342</u>	<u>5,076</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(412,171)</u>	<u>6,288</u>	<u>(209,392)</u>	<u>(3,624)</u>	<u>(246)</u>
OTHER FINANCING SOURCES AND USES:					
Transfers In - Primary Government	-	-	4,750	-	-
Transfers Out - Primary Government	-	-	-	-	-
<i>Total Other Financing Sources and Uses</i>	<u>-</u>	<u>-</u>	<u>4,750</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	<u>(412,171)</u>	<u>6,288</u>	<u>(204,642)</u>	<u>(3,624)</u>	<u>(246)</u>
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>1,097,986</u>	<u>190,692</u>	<u>758,216</u>	<u>70,210</u>	<u>496</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 685,815</u>	<u>\$ 196,980</u>	<u>\$ 553,574</u>	<u>\$ 66,586</u>	<u>\$ 250</u>

Dog & Kennel Fund	Allen Eiry Special Guardianship Fund	Community Corrections Grant Fund	Workforce Investment Act Fund	E-911 Fund	Work Release Fund	Children Services Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7,264	-	-	-	-	810	-
178,750	-	-	-	-	-	-
27,601	-	-	-	-	-	-
-	-	58,374	1,350,391	-	-	848,984
-	-	-	-	-	-	-
-	-	-	-	-	-	-
244	-	-	-	-	-	-
-	50,000	-	144	-	-	45,200
213,859	50,000	58,374	1,350,535	-	810	894,184
-	-	-	-	-	-	-
-	2,254	-	-	-	-	-
-	-	64,921	-	11,912	-	-
-	-	-	-	-	-	-
147,678	-	-	-	-	-	-
-	46,251	-	1,278,925	-	-	1,468,467
-	-	-	-	-	-	-
-	-	-	-	-	-	-
147,678	48,505	64,921	1,278,925	11,912	-	1,468,467
66,181	1,495	(6,547)	71,610	(11,912)	810	(574,283)
-	-	605	-	8,000	-	785,000
-	-	-	-	-	-	-
-	-	605	-	8,000	-	785,000
66,181	1,495	(5,942)	71,610	(3,912)	810	210,717
4,974	2,353	9,581	158,230	16,261	6,703	192,108
\$ 71,155	\$ 3,848	\$ 3,639	\$ 229,840	\$ 12,349	\$ 7,513	\$ 402,825

Seneca County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009

	Foster Children Donations Fund	Wireless 911 Fund	EMS LGRAF Fund	Probate Court Programs Fund
REVENUES:				
Special Assessments	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	43,577
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	24,697
Intergovernmental	-	127,189	-	-
Interest	-	-	-	-
Rent	-	-	-	-
Contributions and Donations	6,125	-	-	-
Other	-	-	-	-
<i>Total Revenues</i>	<u>6,125</u>	<u>127,189</u>	<u>-</u>	<u>68,274</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	53,896
Public Safety	-	44,192	78,745	-
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	5,437	-	-	11,756
Community and Economic Development	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Expenditures</i>	<u>5,437</u>	<u>44,192</u>	<u>78,745</u>	<u>65,652</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>688</u>	<u>82,997</u>	<u>(78,745)</u>	<u>2,622</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	-	-	156,400	5,000
Transfers Out - Primary Government	-	-	-	-
<i>Total Other Financing Sources and Uses</i>	<u>-</u>	<u>-</u>	<u>156,400</u>	<u>5,000</u>
<i>Net Change in Fund Balance</i>	<u>688</u>	<u>82,997</u>	<u>77,655</u>	<u>7,622</u>
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>16,715</u>	<u>369,093</u>	<u>21,681</u>	<u>100,646</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 17,403</u>	<u>\$ 452,090</u>	<u>\$ 99,336</u>	<u>\$ 108,268</u>

CDBG Fund	Sheriff Highway Safety Grant Fund	Emergency Management Agency Fund	Juvenile Court Programs Fund	Victims of Crime Act Grant Fund	Real Estate Tax Escrow Interest Fund	Citizens Corp Program Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	-	9,999	12,021	-	-	-
-	-	-	-	-	-	-
-	-	-	18,340	37,445	-	-
-	26,472	66,694	11,925	104,402	-	-
3,567	-	-	-	-	775	-
-	-	-	-	-	-	-
-	-	-	-	15,115	-	-
22,798	-	100	839	104	-	-
26,465	26,472	76,793	43,125	157,066	775	-
-	-	-	-	-	340	-
-	-	-	36,926	-	-	-
-	26,054	139,598	824	-	-	2,095
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	183,923	-	-
2,142	-	-	-	-	-	-
-	-	-	-	-	-	-
2,142	26,054	139,598	37,750	183,923	340	2,095
24,323	418	(62,805)	5,375	(26,857)	435	(2,095)
-	-	68,000	-	-	-	-
-	-	-	-	-	-	-
-	-	68,000	-	-	-	-
24,323	418	5,195	5,375	(26,857)	435	(2,095)
329,172	395	(1,669)	58,972	72,495	7,268	(7,482)
\$ 353,495	\$ 813	\$ 3,526	\$ 64,347	\$ 45,638	\$ 7,703	\$ (9,577)

Seneca County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009

	Victim Assistance Court Fines Fund	Zero Tolerance Fund	EMA Attica Communications Tower Fund	Hazardous Materials Fund
REVENUES:				
Special Assessments	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	655	-	-	-
Intergovernmental	-	32,444	-	-
Interest	-	-	-	-
Rent	-	-	-	-
Contributions and Donations	500	-	-	-
Other	-	-	-	3,374
<i>Total Revenues</i>	<u>1,155</u>	<u>32,444</u>	<u>-</u>	<u>3,374</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	45,018	4,939	12,757
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	671	-	-	-
Community and Economic Development	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Expenditures</i>	<u>671</u>	<u>45,018</u>	<u>4,939</u>	<u>12,757</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>484</u>	<u>(12,574)</u>	<u>(4,939)</u>	<u>(9,383)</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	-	-	123,500	5,000
Transfers Out - Primary Government	-	-	-	-
<i>Total Other Financing Sources and Uses</i>	<u>-</u>	<u>-</u>	<u>123,500</u>	<u>5,000</u>
<i>Net Change in Fund Balance</i>	<u>484</u>	<u>(12,574)</u>	<u>118,561</u>	<u>(4,383)</u>
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>672</u>	<u>26,013</u>	<u>-</u>	<u>41,081</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 1,156</u>	<u>\$ 13,439</u>	<u>\$ 118,561</u>	<u>\$ 36,698</u>

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	Underground Storage Tank Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	183,608	31,612	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
5,640	-	-	-	-	283,607	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	155	-	-	-	-
5,640	-	183,763	31,612	-	283,607	-
-	-	-	5,488	-	-	-
200	-	175,047	-	-	-	-
1,433	-	-	-	-	264,381	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,633	-	175,047	5,488	-	264,381	-
4,007	-	8,716	26,124	-	19,226	-
-	-	-	-	-	-	-
-	(528)	-	-	-	-	-
-	(528)	-	-	-	-	-
4,007	(528)	8,716	26,124	-	19,226	-
90	528	125,820	119,815	7,269	108,095	11,855
\$ 4,097	\$ -	\$ 134,536	\$ 145,939	\$ 7,269	\$ 127,321	\$ 11,855

Seneca County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009

	Foreclosure Special Projects Fund	Annexation Petition Fund	METRICH- Drug Law Enforcement Fund	Homeland Security Grant Fund	Common Pleas Court Programs Fund
REVENUES:					
Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	22,400	-	-	-	21,031
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	120	-	135,882
Intergovernmental	-	-	-	28,760	-
Interest	-	-	-	-	-
Rent	-	-	-	-	-
Contributions and Donations	-	-	-	-	-
Other	-	-	-	-	-
<i>Total Revenues</i>	<u>22,400</u>	<u>-</u>	<u>120</u>	<u>28,760</u>	<u>156,913</u>
EXPENDITURES:					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	79,436
Public Safety	-	-	-	30,618	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Community and Economic Development	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total Expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,618</u>	<u>79,436</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>22,400</u>	<u>-</u>	<u>120</u>	<u>(1,858)</u>	<u>77,477</u>
OTHER FINANCING SOURCES AND USES:					
Transfers In - Primary Government	-	-	-	-	-
Transfers Out - Primary Government	-	-	-	-	(615)
<i>Total Other Financing Sources and Uses</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(615)</u>
<i>Net Change in Fund Balance</i>	<u>22,400</u>	<u>-</u>	<u>120</u>	<u>(1,858)</u>	<u>76,862</u>
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>-</u>	<u>871</u>	<u>851</u>	<u>1,858</u>	<u>566,812</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 22,400</u>	<u>\$ 871</u>	<u>\$ 971</u>	<u>\$ -</u>	<u>\$ 643,674</u>

Sheriff Programs Fund	Safe Havens Grant Fund	Help America Vote Act Grant Fund	MARCS Communications Grant Fund	Water Pollution Control Grant	Thinking for a Change/Teen Intervene	Total Nonmajor Special Revenue
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 244,670
35,555	-	-	-	7,130	-	674,555
16,177	-	-	-	-	-	194,997
1,132	-	-	-	-	-	245,872
-	-	17,601	-	39,286	-	3,632,621
-	-	-	-	-	-	4,342
-	-	-	-	-	-	3,430
-	-	-	-	-	-	21,984
26,841	-	-	-	-	-	195,660
79,705	-	17,601	-	46,416	-	5,218,131
-	-	17,613	-	-	-	556,575
-	-	-	-	-	-	347,759
41,693	-	-	6,860	-	-	776,040
-	-	-	-	46,416	-	181,019
-	-	-	-	-	-	147,678
-	-	-	-	-	-	4,061,808
-	-	-	-	-	-	2,142
-	-	-	-	-	-	109,605
41,693	-	17,613	6,860	46,416	-	6,182,626
38,012	-	(12)	(6,860)	-	-	(964,495)
-	-	-	-	-	-	1,156,255
-	-	-	-	-	(1)	(1,144)
-	-	-	-	-	(1)	1,155,111
38,012	-	(12)	(6,860)	-	(1)	190,616
65,506	1	-	6,860	-	1	4,559,094
\$ 103,518	\$ 1	\$ (12)	\$ -	\$ -	\$ -	\$ 4,749,710

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Seneca County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Fund
For the Year Ended December 31, 2009

	Capital Facilities Note Retirement Fund
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EXPENDITURES:	
Debt Service:	
Principal Retirements	\$ 546,000
Interest and Fiscal Charges	<u>21,780</u>
<i>Total Expenditures</i>	<u>567,780</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(567,780)</u>
OTHER FINANCING SOURCES AND USES:	
Transfers In - Primary Government	<u>62,000</u>
<i>Total Other Financing Sources and Uses</i>	<u>62,000</u>
<i>Net Change in Fund Balance</i>	(505,780)
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>2,904</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u><u>\$ (502,876)</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, 2009

	Adams Twp Ditch Project Fund	CR16 Petition Ditch Fund	EPA On-lot Septic Systems Grant Fund	CR 7 Bridge Replacement Grant Fund
REVENUES:				
Charges for Services	\$ 500	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	605,141
Interest	-	-	253	-
Other	-	-	19	-
<i>Total Revenues</i>	<u>500</u>	<u>-</u>	<u>272</u>	<u>605,141</u>
EXPENDITURES:				
Current:				
Capital Outlay	-	84,953	1,071	605,141
Debt Service:				
Principal Retirements	-	-	5,314	-
<i>Total Expenditures</i>	<u>-</u>	<u>84,953</u>	<u>6,385</u>	<u>605,141</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>500</u>	<u>(84,953)</u>	<u>(6,113)</u>	<u>-</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	-	-	-	-
Transfers Out - Primary Government	-	-	-	-
<i>Total Other Financing Sources and Uses</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	<u>500</u>	<u>(84,953)</u>	<u>(6,113)</u>	<u>-</u>
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>-</u>	<u>500</u>	<u>76,992</u>	<u>-</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 500</u>	<u>\$ (84,453)</u>	<u>\$ 70,879</u>	<u>\$ -</u>

Harley/Huron Sewer Project Fund	Issue 1 Fund	Courthouse Construction Fund	County Capital Projects Fund	CR 13 Bridge Replacement Fund	Total Nonmajor Capital Projects
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
497,605	3,308,424	-	-	177,765	4,588,935
-	-	-	-	-	253
-	-	-	-	-	19
497,605	3,308,424	-	-	177,765	4,589,707
491,984	3,308,424	-	53,501	177,765	4,722,839
-	-	-	-	-	5,314
491,984	3,308,424	-	53,501	177,765	4,728,153
5,621	-	-	(53,501)	-	(138,446)
-	-	-	18,000	-	18,000
-	-	(777,171)	-	-	(777,171)
-	-	(777,171)	18,000	-	(759,171)
5,621	-	(777,171)	(35,501)	-	(897,617)
(488)	4,488	833,018	55,903	-	970,413
\$ 5,133	\$ 4,488	\$ 55,847	\$ 20,402	\$ -	\$ 72,796

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, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Property Taxes	\$ 1,966,976	\$ 2,334,592	\$ 2,348,650	\$ 14,058
Sales Taxes	6,400,000	6,420,307	6,420,307	-
Charges for Services	1,511,800	1,677,428	1,677,428	-
Licenses and Permits	3,160	3,044	3,069	25
Fines and Forfeitures	160,000	151,648	151,648	-
Intergovernmental	4,161,811	4,187,927	4,187,927	-
Interest	506,000	226,764	226,764	-
Rent	102,202	130,835	132,361	1,526
Contributions and Donations	300	2,068	2,068	-
Other	119,290	132,057	130,489	(1,568)
Total Revenues	14,931,539	15,266,670	15,280,711	14,041
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive Commissioners				
Personal Services	306,281	304,994	281,491	23,503
Contractual Services	4,158	4,409	4,409	-
Materials and Supplies	2,004	1,535	1,535	-
Capital Outlay	13,000	13,925	13,925	-
Other	12,282	12,124	12,124	-
Mailroom				
Contractual Services	10,123	9,952	9,952	-
Materials and Supplies	90,780	90,744	90,744	-
Other	1,450	710	710	-
Auditor				
Personal Services	273,881	272,894	272,188	706
Contractual Services	2,985	3,461	3,461	-
Materials and Supplies	7,323	7,227	3,245	3,982
Other	18,935	19,976	19,578	398
Treasurer				
Personal Services	110,979	123,658	119,489	4,169
Contractual Services	26,003	24,650	22,467	2,183
Materials and Supplies	169	121	121	-
Other	1,312	2,668	2,668	-
Prosecutor				
Personal Services	598,372	595,419	583,808	11,611
Contractual Services	22,668	21,668	19,568	2,100
Materials and Supplies	7,000	7,000	7,000	-
Other	62,050	55,376	53,321	2,055
Exam of Co Offices				
Contractual Services	71,226	68,000	68,000	-

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, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Data Processing				
Contractual Services	31,939	30,857	30,857	-
Materials and Supplies	7,467	8,467	7,745	722
Capital Outlay	5,780	5,780	5,780	-
Bd of Elections				
Personal Services	225,286	224,098	198,829	25,269
Contractual Services	64,321	58,515	58,515	-
Materials and Supplies	61,564	39,858	39,858	-
Other	16,042	10,997	10,996	1
Maintenance				
Personal Services	266,567	265,365	251,922	13,443
Contractual Services	951,432	862,855	825,571	37,284
Materials and Supplies	58,190	63,576	63,575	1
Capital Outlay	2,880	2,700	2,700	-
Other	974	975	950	25
Recorder				
Personal Services	136,236	135,755	135,299	456
Contractual Services	138,562	87,486	87,486	-
Materials and Supplies	3,454	2,874	2,300	574
Other	3,000	3,000	2,508	492
Insurance and Pension				
Personal Services	1,454,000	1,454,138	1,118,973	335,165
Contractual Services	267,400	258,542	258,542	-
Other	90,750	55,833	55,833	-
Miscellaneous				
Personal Services	53,636	43,485	43,485	-
Contractual Services	176,504	135,373	135,323	50
Materials and Supplies	-	1,523	1,523	-
Capital Outlay	-	288,418	288,418	-
Other	58,347	130,326	130,326	-
Contingencies				
Other	99,000	104,910	101,233	3,677
Total - Legislative and Executive	<u>5,816,312</u>	<u>5,916,217</u>	<u>5,448,351</u>	<u>467,866</u>
Judicial				
Fostoria Municipal Court				
Personal Services	23,911	23,234	23,234	-
Contractual Services	89,906	76,369	76,369	-
Other	95,364	94,864	94,864	-
Common Pleas Ct 2				
Personal Services	106,648	106,151	106,051	100
Contractual Services	6,350	4,582	4,582	-
Materials and Supplies	10,578	12,732	12,732	-
Other	4,058	4,111	4,111	-

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, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Jury Commission				
Personal Services	1,179	-	-	-
Domestic Relations Ct 2				
Personal Services	105,918	114,241	114,025	216
Contractual Services	2,320	60	60	-
Common Plea Ct 1				
Personal Services	107,394	115,344	114,794	550
Contractual Services	7,314	6,485	6,485	-
Materials and Supplies	9,823	13,210	8,710	4,500
Other	4,566	5,124	5,024	100
Domestic Relations Ct 1				
Personal Services	91,657	95,485	91,524	3,961
Probate Ct				
Personal Services	196,185	202,571	196,915	5,656
Contractual Services	3,935	3,801	3,610	191
Materials and Supplies	10,226	9,568	9,568	-
Other	2,976	2,348	1,971	377
Clerk of Courts				
Personal Services	208,019	207,056	202,346	4,710
Contractual Services	12,279	11,592	11,592	-
Materials and Supplies	4,945	5,500	5,500	-
Other	3,765	3,468	3,271	197
Tiffin Municipal Ct				
Contractual Services	106,299	72,489	72,489	-
Other	265,925	264,100	263,939	161
Public Defender				
Other	6,343	4,350	3,869	481
Law Library				
Personal Services	31,149	32,332	32,331	1
Hearing and Trial Costs				
Personal Services	1,773	1,753	1,608	145
Contractual Services	276,685	260,727	260,727	-
Materials and Supplies	300	273	273	-
Other	51,493	37,716	37,716	-
Juvenile Court				
Personal Services	526,464	519,375	509,222	10,153
Contractual Services	400,194	377,131	295,169	81,962
Materials and Supplies	14,147	14,147	14,147	-
Capital Outlay	3,660	3,520	3,520	-
Other	19,100	19,084	19,084	-

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, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget
Miscellaneous				
Contractual Services	20,000	16,499	16,499	-
Total - Judicial	2,832,848	2,741,392	2,627,931	113,461
Total - General Government:	8,649,160	8,657,609	8,076,282	581,327
Public Safety				
Youth Center				
Personal Services	556,134	561,806	549,099	12,707
Contractual Services	82,537	67,935	65,780	2,155
Materials and Supplies	9,862	12,004	10,454	1,550
Other	466	795	555	240
Coroner				
Personal Services	62,053	62,042	62,042	-
Contractual Services	48,087	43,300	43,300	-
Materials and Supplies	150			
Capital Outlay	23,500	22,421	22,421	-
Other	-	1,647	1,647	-
Sheriff				
Personal Services	1,300,261	1,442,408	1,441,730	678
Contractual Services	68,757	64,567	64,567	-
Materials and Supplies	97,266	90,428	90,428	-
Capital Outlay	24,889	36,471	36,471	-
Other	36,424	37,260	36,332	928
Criminal Justice				
Personal Services	2,126,618	2,417,448	2,417,129	319
Contractual Services	278,420	277,710	257,239	20,471
Materials and Supplies	359,204	530,191	530,171	20
Capital Outlay	7,000	7,000	7,000	-
Other	7,191	8,512	6,213	2,299
Ct House Annex Security				
Personal Services	81,648	83,447	83,380	67
Materials and Supplies	261	200	200	-
Total - Public Safety	5,170,728	5,767,592	5,726,158	41,434
Public Works				
Tax Map				
Personal Services	44,644	45,948	41,673	4,275
Contractual Services	984	3,526	3,414	112
Materials and Supplies	3,123	741	741	-
Total - Public Works	48,751	50,215	45,828	4,387
Health				
Vital Statistics				
Other	1,000	933	933	-

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, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Crippled Children Aid				
Other	94,338	94,338	94,338	-
Construction & Demo Debris				
Materials and Supplies	22,251	25,000	25,000	-
Capital Outlay	-	33,332	33,332	-
Total - Health	<u>117,589</u>	<u>153,603</u>	<u>153,603</u>	<u>-</u>
Human Services				
Soldiers and Sailors				
Personal Services	284,080	282,436	266,703	15,733
Contractual Services	42,689	29,802	29,802	-
Materials and Supplies	32,152	28,275	25,375	2,900
Capital Outlay	57,553	57,295	24,916	32,379
Other	133,568	97,956	87,202	10,754
Veterans Services				
Contractual Services	4,000	3,750	3,750	-
Materials and Supplies	4,750	4,000	4,000	-
Other	12,005	12,000	11,670	330
Total - Human Services	<u>570,797</u>	<u>515,514</u>	<u>453,418</u>	<u>62,096</u>
Conservation and Recreation				
Airport				
Contractual Services	35,122	217,263	217,263	-
Capital Outlay	-	90,000	87,631	2,369
Agriculture				
Contractual Services	9,500	9,500	9,500	-
Other	283,450	283,450	283,450	-
Museum				
Personal Services	31,846	31,640	30,929	711
Materials and Supplies	1,077	2,459	2,459	-
Total - Conservation and Recreation	<u>360,995</u>	<u>634,312</u>	<u>631,232</u>	<u>3,080</u>
Community and Economic Development				
Miscellaneous				
Other	60,000	68,392	68,392	-
Total - Community and Economic Development	<u>60,000</u>	<u>68,392</u>	<u>68,392</u>	<u>-</u>
Total Expenditures	<u>14,978,020</u>	<u>15,847,237</u>	<u>15,154,913</u>	<u>692,324</u>
Excess of Revenues Over (Under) Expenditures	<u>(46,481)</u>	<u>(580,567)</u>	<u>125,798</u>	<u>706,365</u>

Seneca County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	20,711	799,086	778,315	(20,771)
Proceeds from Sale of Capital Assets	-	1,161	1,161	-
Advances In	-	-	30,500	30,500
Transfers Out - Primary Government	(1,290,114)	(2,220,361)	(2,206,111)	14,250
Advances Out			(134,953)	(134,953)
	<u>(1,269,343)</u>	<u>(1,420,114)</u>	<u>(1,531,088)</u>	<u>(110,974)</u>
Total Other Financing Sources and Uses				
Net Change in Fund Balance	(1,315,824)	(2,000,681)	(1,405,290)	595,391
Fund Balance (Deficit) at Beginning of Year	1,010,955	1,010,955	1,010,955	-
Prior Year Encumbrances Appropriated	1,318,910	1,318,910	1,318,910	-
	<u>1,318,910</u>	<u>1,318,910</u>	<u>1,318,910</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u>\$ 1,014,041</u>	<u>\$ 329,184</u>	<u>\$ 924,575</u>	<u>\$ 595,391</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, 2009

	Maintenance and Repair Fund			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Charges for Services	\$ 450,000	\$ 250,000	\$ 257,137	\$ 7,137
Fines and Forfeitures	30,775	30,775	29,689	(1,086)
Intergovernmental	4,064,300	4,064,300	4,139,942	75,642
Interest	95,000	21,000	20,616	(384)
Other	-	13,040	20,997	7,957
	<u>4,640,075</u>	<u>4,379,115</u>	<u>4,468,381</u>	<u>89,266</u>
Total Revenues				
EXPENDITURES:				
Current:				
Public Works				
Personal Services	1,609,114	1,598,609	1,450,867	147,742
Contractual Services	896,071	903,725	556,575	347,150
Materials and Supplies	1,845,729	1,548,717	929,930	618,787
Capital Outlay	236,325	239,843	203,663	36,180
Other	90,210	70,983	54,272	16,711
Capital Outlay	690,140	565,000	141,434	423,566
	<u>5,367,589</u>	<u>4,926,877</u>	<u>3,336,741</u>	<u>1,590,136</u>
Total Expenditures				
Excess of Revenues Over (Under) Expenditures	<u>(727,514)</u>	<u>(547,762)</u>	<u>1,131,640</u>	<u>1,679,402</u>
OTHER FINANCING SOURCES AND USES:				
Advances In	-	-	46,828	46,828
Advances Out	-	-	(26,828)	(26,828)
	<u>-</u>	<u>-</u>	<u>20,000</u>	<u>20,000</u>
Total Other Financing Sources and Uses				
Net Change in Fund Balance	(727,514)	(547,762)	1,151,640	1,699,402
Fund Balance (Deficit) at Beginning of Year	3,813,723	3,813,723	3,813,723	-
Prior Year Encumbrances Appropriated	621,974	621,974	621,974	-
Fund Balance (Deficit) at End of Year	<u>\$ 3,708,183</u>	<u>\$ 3,887,935</u>	<u>\$ 5,587,337</u>	<u>\$ 1,699,402</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, 2009

	Public Assistance Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 5,500,000	\$ 4,800,000	\$ 4,780,382	\$ (19,618)
Other	483,500	711,500	694,782	(16,718)
Total Revenues	5,983,500	5,511,500	5,475,164	(36,336)
EXPENDITURES:				
Current:				
Human Services				
Personal Services	3,343,141	3,343,141	3,162,629	180,512
Contractual Services	2,444,088	2,291,126	2,182,493	108,633
Materials and Supplies	129,059	125,323	110,323	15,000
Capital Outlay	35,220	28,000		28,000
Other	583,373	741,626	531,434	210,192
Total Expenditures	6,534,881	6,529,216	5,986,879	542,337
Excess of Revenues Over (Under) Expenditures	(551,381)	(1,017,716)	(511,715)	506,001
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	212,154	212,154	212,154	-
Total Other Financing Sources and Uses	212,154	212,154	212,154	-
Net Change in Fund Balance	(339,227)	(805,562)	(299,561)	506,001
Fund Balance (Deficit) at Beginning of Year	85,875	85,875	85,875	-
Prior Year Encumbrances Appropriated	343,740	343,740	343,740	-
Fund Balance (Deficit) at End of Year	\$ 90,388	\$ (375,947)	\$ 130,054	\$ 506,001

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, 2009

	Seneca County Opportunity Center			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Property Taxes	\$ 4,394,000	\$ 4,438,485	\$ 4,438,485	
Charges for Services	620,000	620,000	584,642	(35,358)
Intergovernmental	2,133,866	2,422,869	2,394,122	(28,747)
Rent	76,065	76,065	75,802	(263)
Contributions and Donations	4,200	4,969	6,286	1,317
Other	305,000	570,175	399,013	(171,162)
Total Revenues	7,533,131	8,132,563	7,898,350	(234,213)
EXPENDITURES:				
Current:				
Health				
Personal Services	7,242,706	7,031,534	6,168,711	862,823
Contractual Services	1,958,605	1,538,928	1,438,440	100,488
Materials and Supplies	351,454	342,193	302,166	40,027
Capital Outlay	417,002	362,397	240,876	121,521
Other	4,087,446	3,634,052	473,860	3,160,192
Total Expenditures	14,057,213	12,909,104	8,624,053	4,285,051
Excess of Revenues Over (Under) Expenditures	(6,524,082)	(4,776,541)	(725,703)	4,050,838
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	682,055	18,900	18,900	-
Transfers Out - Primary Government	(683,000)	(683,000)	(18,900)	664,100
Total Other Financing Sources and Uses	(945)	(664,100)	-	664,100
Net Change in Fund Balance	(6,525,027)	(5,440,641)	(725,703)	4,714,938
Fund Balance (Deficit) at Beginning of Year	5,798,064	5,798,064	5,798,064	-
Prior Year Encumbrances Appropriated	880,832	880,832	880,832	-
Fund Balance (Deficit) at End of Year	\$ 153,869	\$ 1,238,255	\$ 5,953,193	\$ 4,714,938

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, 2009

	CDBG			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Intergovernmental	\$ 785,013	\$ 664,709	\$ 639,359	\$ (25,350)
Other	-	29	29	-
Total Revenues	<u>785,013</u>	<u>664,738</u>	<u>639,388</u>	<u>(25,350)</u>
EXPENDITURES:				
Capital Outlay	<u>429,552</u>	<u>659,065</u>	<u>635,378</u>	<u>23,687</u>
Total Expenditures	<u>429,552</u>	<u>659,065</u>	<u>635,378</u>	<u>23,687</u>
Excess of Revenues Over (Under) Expenditures	<u>355,461</u>	<u>5,673</u>	<u>4,010</u>	<u>(1,663)</u>
OTHER FINANCING SOURCES AND USES:				
Transfers Out - Primary Government	<u>(105)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources and Uses	<u>(105)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	355,356	5,673	4,010	(1,663)
Fund Balance (Deficit) at Beginning of Year	(25,726)	(25,726)	(25,726)	-
Prior Year Encumbrances Appropriated	<u>30,157</u>	<u>30,157</u>	<u>30,157</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u>\$ 359,787</u>	<u>\$ 10,104</u>	<u>\$ 8,441</u>	<u>\$ (1,663)</u>

Seneca County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Debt Service Fund
For the Year Ended December 31, 2009

	Bond Retirement Fund			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Interest	\$ 2,500	\$ 947	\$ 1,019	\$ 72
Rent	180,810	180,810	180,810	-
Total Revenues	<u>183,310</u>	<u>181,757</u>	<u>181,829</u>	<u>72</u>
EXPENDITURES:				
Debt Service:				
Principal Retirement	390,000	5,450,000	5,450,000	-
Interest and Fiscal Charges	240,370	272,657	272,657	-
Bond Issuance Costs	-	199,811	199,811	-
Total Expenditures	<u>630,370</u>	<u>5,922,468</u>	<u>5,922,468</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>(447,060)</u>	<u>(5,740,711)</u>	<u>(5,740,639)</u>	<u>72</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	449,560	534,560	534,560	-
Bonds Issued	-	5,285,000	5,285,000	-
Discount on Debt Issued	-	(9,981)	(9,981)	-
Total Other Financing Sources and Uses	<u>449,560</u>	<u>5,809,579</u>	<u>5,809,579</u>	<u>-</u>
Net Change in Fund Balance	2,500	68,868	68,940	72
Fund Balance (Deficit) at Beginning of Year	<u>17,991</u>	<u>17,991</u>	<u>17,991</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u>\$ 20,491</u>	<u>\$ 86,859</u>	<u>\$ 86,931</u>	<u>\$ 72</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, 2009

Real Estate Assessment Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 460,175	\$ 27,195	\$ 27,500	\$ 305
Licenses and Permits	50	50	70	20
Other	25	59	59	
Total Revenues	460,250	27,304	27,629	325
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Personal Services	153,510	153,510	88,885	64,625
Contractual Services	886,055	666,300	457,560	208,740
Materials and Supplies	12,293	11,907	5,329	6,578
Capital Outlay	17,751	16,754	4,754	12,000
Other	18,515	13,175	11,220	1,955
Total Expenditures	1,088,124	861,646	567,748	293,898
Net Change in Fund Balance	(627,874)	(834,342)	(540,119)	294,223
Fund Balance (Deficit) at Beginning of Year	872,692	872,692	872,692	-
Prior Year Encumbrances Appropriated	237,014	237,014	237,014	-
Fund Balance (Deficit) at End of Year	\$ 481,832	\$ 275,364	\$ 569,587	\$ 294,223

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, 2009

Ditch Maintenance Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Special Assessments	\$ 211,906	\$ 243,092	\$ 244,670	\$ 1,578
Other	1,200	5,948	5,948	
Total Revenues	213,106	249,040	250,618	1,578
EXPENDITURES:				
Current:				
Public Works				
Personal Services	88,121	89,279	83,876	5,403
Contractual Services	18,525	12,891	7,311	5,580
Materials and Supplies	26,410	23,267	16,590	6,677
Capital Outlay	2,500	7,460	7,460	
Other	15,910	27,511	23,738	3,773
Capital Outlay	126,267	123,463	100,321	23,142
Total Expenditures	277,733	283,871	239,296	44,575
Net Change in Fund Balance	(64,627)	(34,831)	11,322	46,153
Fund Balance (Deficit) at Beginning of Year	126,874	126,874	126,874	
Prior Year Encumbrances Appropriated	64,626	64,626	64,626	
Fund Balance (Deficit) at End of Year	<u>\$ 126,873</u>	<u>\$ 156,669</u>	<u>\$ 202,822</u>	<u>\$ 46,153</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, 2009

	Child Support Enforcement Agency Fund			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Charges for Services	\$ 190,000	\$ 190,000	\$ 193,637	\$ 3,637
Intergovernmental	650,000	550,000	630,852	80,852
Other	45,000	45,000	38,949	(6,051)
	<u>885,000</u>	<u>785,000</u>	<u>863,438</u>	<u>78,438</u>
Total Revenues				
EXPENDITURES:				
Current:				
Human Services				
Personal Services	714,460	732,460	665,244	67,216
Contractual Services	528,255	561,878	521,177	40,701
Materials and Supplies	3,545	3,500	3,500	-
Other	27,316	18,264	17,936	328
	<u>1,273,576</u>	<u>1,316,102</u>	<u>1,207,857</u>	<u>108,245</u>
Total Expenditures				
Excess of Revenues Over (Under) Expenditures	<u>(388,576)</u>	<u>(531,102)</u>	<u>(344,419)</u>	<u>186,683</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	20,000	20,000	4,750	(15,250)
	<u>20,000</u>	<u>20,000</u>	<u>4,750</u>	<u>(15,250)</u>
Total Other Financing Sources and Uses				
Net Change in Fund Balance	(368,576)	(511,102)	(339,669)	171,433
Fund Balance (Deficit) at Beginning of Year	800,342	800,342	800,342	-
Prior Year Encumbrances Appropriated	57,616	57,616	57,616	-
Fund Balance (Deficit) at End of Year	<u>\$ 489,382</u>	<u>\$ 346,856</u>	<u>\$ 518,289</u>	<u>\$ 171,433</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, 2009

	DRETAC Fund			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Charges for Services	\$ 90,000	\$ 84,516	\$ 84,516	\$ -
Other	-	215	331	116
	<u>90,000</u>	<u>84,731</u>	<u>84,847</u>	<u>116</u>
Total Revenues				
	<u>90,000</u>	<u>84,731</u>	<u>84,847</u>	<u>116</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Personal Services	94,621	94,621	83,203	11,418
Contractual Services	8,615	7,322	3,072	4,250
Materials and Supplies	4,436	4,306	4,206	100
Capital Outlay	1,600	1,600		1,600
Other	4,649	3,253	2,603	650
	<u>113,921</u>	<u>111,102</u>	<u>93,084</u>	<u>18,018</u>
Total Expenditures				
	<u>113,921</u>	<u>111,102</u>	<u>93,084</u>	<u>18,018</u>
Net Change in Fund Balance	(23,921)	(26,371)	(8,237)	18,134
Fund Balance (Deficit) at Beginning of Year	70,062	70,062	70,062	-
Prior Year Encumbrances Appropriated	4,599	4,599	4,599	-
	<u>4,599</u>	<u>4,599</u>	<u>4,599</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u>\$ 50,740</u>	<u>\$ 48,290</u>	<u>\$ 66,424</u>	<u>\$ 18,134</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, 2009

Public Safety Building Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Rent	\$ 3,000	\$ 3,485	\$ 3,430	\$ (55)
Other	3,000	1,408	1,408	-
Total Revenues	6,000	4,893	4,838	(55)
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Personal Services	2,364	1,744	1,602	142
Contractual Services	-	999	956	43
Materials and Supplies	124	787	787	-
Other	2,800	2,600	2,600	-
Total Expenditures	5,288	6,130	5,945	185
Net Change in Fund Balance	712	(1,237)	(1,107)	130
Fund Balance (Deficit) at Beginning of Year	419	419	419	-
Prior Year Encumbrances Appropriated	924	924	924	-
Fund Balance (Deficit) at End of Year	<u>\$ 2,055</u>	<u>\$ 106</u>	<u>\$ 236</u>	<u>\$ 130</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, 2009

	<i>Dog & Kennel Fund</i>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Charges for Services	\$ 7,400	\$ 7,035	\$ 7,349	\$ 314
Licenses and Permits	160,000	170,000	178,330	8,330
Fines and Forfeitures	17,000	26,900	27,429	529
Contributions and Donations	200	80	69	(11)
Other	-	125	105	(20)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Revenues	184,600	204,140	213,282	9,142
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES:				
Current:				
Health				
Personal Services	111,475	111,475	94,089	17,386
Contractual Services	23,947	26,842	25,287	1,555
Materials and Supplies	29,459	24,346	24,345	1
Capital Outlay	2,451	9,841	9,841	-
Other	7,809	7,110	7,085	25
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	175,141	179,614	160,647	18,967
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net Change in Fund Balance	9,459	24,526	52,635	28,109
Fund Balance (Deficit) at Beginning of Year	55,987	55,987	55,987	-
Prior Year Encumbrances Appropriated	15,826	15,826	15,826	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fund Balance (Deficit) at End of Year	<u>\$ 81,272</u>	<u>\$ 96,339</u>	<u>\$ 124,448</u>	<u>\$ 28,109</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, 2009

	Allen Eiry Special Guardianship Fund			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Other	<u>\$ 50,000</u>	<u>\$ 50,063</u>	<u>\$ 50,063</u>	<u>\$ -</u>
Total Revenues	<u>50,000</u>	<u>50,063</u>	<u>50,063</u>	<u>-</u>
EXPENDITURES:				
Current:				
Human Services				
Personal Services	47,423	47,423	46,926	497
Contractual Services	946	864	864	-
Materials and Supplies	977	809	809	-
Other	<u>1,550</u>	<u>1,464</u>	<u>763</u>	<u>701</u>
Total Expenditures	<u>50,896</u>	<u>50,560</u>	<u>49,362</u>	<u>1,198</u>
Net Change in Fund Balance	(896)	(497)	701	1,198
Fund Balance (Deficit) at Beginning of Year	4,073	4,073	4,073	-
Prior Year Encumbrances Appropriated	<u>986</u>	<u>986</u>	<u>986</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u>\$ 4,163</u>	<u>\$ 4,562</u>	<u>\$ 5,760</u>	<u>\$ 1,198</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, 2009

Community Corrections Grant Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 58,374	\$ 58,374	\$ 58,374	\$ -
Other	-	65	65	-
Total Revenues	58,374	58,439	58,439	-
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	38,970	41,438	41,017	421
Contractual Services	17,814	8,349	8,349	-
Materials and Supplies	4,337	6,704	6,704	-
Capital Outlay		7,348	6,957	391
Other	1,530	1,566	1,566	-
Total Expenditures	62,651	65,405	64,593	812
Excess of Revenues Over (Under) Expenditures	(4,277)	(6,966)	(6,154)	812
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	-	605	605	-
Total Other Financing Sources and Uses	-	605	605	-
Net Change in Fund Balance	(4,277)	(6,361)	(5,549)	812
Fund Balance (Deficit) at Beginning of Year	4,014	4,014	4,014	-
Prior Year Encumbrances Appropriated	6,149	6,149	6,149	-
Fund Balance (Deficit) at End of Year	\$ 5,886	\$ 3,802	\$ 4,614	\$ 812

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, 2009

Workforce Investment Act Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 1,150,000	\$ 1,289,745	\$ 1,247,609	\$ (42,136)
Other	-	144	144	-
Total Revenues	1,150,000	1,289,889	1,247,753	(42,136)
EXPENDITURES:				
Current:				
Human Services				
Contractual Services	1,184,513	1,602,881	1,312,799	290,082
Materials and Supplies	-	3,000	500	2,500
Capital Outlay	-	12,000	-	12,000
Other	111,013	247,013	144,663	102,350
Total Expenditures	1,295,526	1,864,894	1,457,962	406,932
Net Change in Fund Balance	(145,526)	(575,005)	(210,209)	364,796
Fund Balance (Deficit) at Beginning of Year	100,997	100,997	100,997	-
Prior Year Encumbrances Appropriated	190,525	190,525	190,525	-
Fund Balance (Deficit) at End of Year	<u>\$ 145,996</u>	<u>\$ (283,483)</u>	<u>\$ 81,313</u>	<u>\$ 364,796</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, 2009

	<i>E-911 Fund</i>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Other	<u>\$ -</u>	<u>\$ 9</u>	<u>\$ 9</u>	<u>\$ -</u>
Total Revenues	<u>-</u>	<u>9</u>	<u>9</u>	<u>-</u>
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	8,983	8,983	7,662	1,321
Contractual Services	4,362	3,769	3,752	17
Materials and Supplies	1,300	2,000	2,000	-
Capital Outlay	<u>-</u>	<u>3,500</u>	<u>3,500</u>	<u>-</u>
Total Expenditures	<u>14,645</u>	<u>18,252</u>	<u>16,914</u>	<u>1,338</u>
Excess of Revenues Over (Under) Expenditures	<u>(14,645)</u>	<u>(18,243)</u>	<u>(16,905)</u>	<u>1,338</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>-</u>
Total Other Financing Sources and Uses	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>-</u>
Net Change in Fund Balance	<u>(6,645)</u>	<u>(10,243)</u>	<u>(8,905)</u>	<u>1,338</u>
Fund Balance (Deficit) at Beginning of Year	<u>15,191</u>	<u>15,191</u>	<u>15,191</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>2,645</u>	<u>2,645</u>	<u>2,645</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u><u>\$ 11,191</u></u>	<u><u>\$ 7,593</u></u>	<u><u>\$ 8,931</u></u>	<u><u>\$ 1,338</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, 2009

	Work Release Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 500	\$ 800	\$ 784	\$ (16)
Other	-	1	1	-
Total Revenues	500	801	785	(16)
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	214	214	214	-
Total Expenditures	214	214	214	-
Net Change in Fund Balance	286	587	571	(16)
Fund Balance (Deficit) at Beginning of Year	6,916	6,916	6,916	-
Fund Balance (Deficit) at End of Year	\$ 7,202	\$ 7,503	\$ 7,487	\$ (16)

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, 2009

	Children Services Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 870,000	\$ 880,000	\$ 895,980	\$ 15,980
Other	93,250	48,250	45,352	(2,898)
Total Revenues	963,250	928,250	941,332	13,082
EXPENDITURES:				
Current:				
Human Services				
Contractual Services	1,900,971	1,865,690	1,801,786	63,904
Other	50,000	50,000	-	50,000
Total Expenditures	1,950,971	1,915,690	1,801,786	113,904
Excess of Revenues Over (Under) Expenditures	(987,721)	(987,440)	(860,454)	126,986
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	850,000	785,000	785,000	-
Total Other Financing Sources and Uses	850,000	785,000	785,000	-
Net Change in Fund Balance	(137,721)	(202,440)	(75,454)	126,986
Fund Balance (Deficit) at Beginning of Year	100,277	100,277	100,277	-
Prior Year Encumbrances Appropriated	250,971	250,971	250,971	-
Fund Balance (Deficit) at End of Year	<u>\$ 213,527</u>	<u>\$ 148,808</u>	<u>\$ 275,794</u>	<u>\$ 126,986</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, 2009

	<i>Foster Children Donations Fund</i>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Contributions and Donations	<u>\$ 3,500</u>	<u>\$ 7,000</u>	<u>\$ 6,308</u>	<u>\$ (692)</u>
Total Revenues	<u>3,500</u>	<u>7,000</u>	<u>6,308</u>	<u>(692)</u>
EXPENDITURES:				
Current:				
Human Services				
Other	<u>8,841</u>	<u>9,909</u>	<u>7,909</u>	<u>2,000</u>
Total Expenditures	<u>8,841</u>	<u>9,909</u>	<u>7,909</u>	<u>2,000</u>
Net Change in Fund Balance	(5,341)	(2,909)	(1,601)	1,308
Fund Balance (Deficit) at Beginning of Year	14,601	14,601	14,601	-
Prior Year Encumbrances Appropriated	<u>2,842</u>	<u>2,842</u>	<u>2,842</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u><u>\$ 12,102</u></u>	<u><u>\$ 14,534</u></u>	<u><u>\$ 15,842</u></u>	<u><u>\$ 1,308</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, 2009

	Wireless 911 Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 120,000	\$ 126,636	\$ 126,636	
Total Revenues	120,000	126,636	126,636	-
EXPENDITURES:				
Current:				
Public Safety				
Contractual Services	150,000	56,000	14,300	41,700
Materials and Supplies	4,000	29,000	19,000	10,000
Capital Outlay	150,000	219,000	199,264	19,736
Total Expenditures	304,000	304,000	232,564	71,436
Net Change in Fund Balance	(184,000)	(177,364)	(105,928)	71,436
Fund Balance (Deficit) at Beginning of Year	359,187	359,187	359,187	-
Fund Balance (Deficit) at End of Year	\$ 175,187	\$ 181,823	\$ 253,259	\$ 71,436

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, 2009

	EMS LGRAF Fund			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Other	\$ -	\$ 720	\$ 720	\$ -
Total Revenues	-	720	720	-
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	17,500	17,500	16,270	1,230
Contractual Services	58,900	58,900	58,900	-
Capital Outlay	60,000	60,000	-	60,000
Other	40,000	40,000	40,000	-
Total Expenditures	176,400	176,400	115,170	61,230
Excess of Revenues Over (Under) Expenditures	(176,400)	(175,680)	(114,450)	61,230
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	156,400	156,400	156,400	-
Total Other Financing Sources and Uses	156,400	156,400	156,400	-
Net Change in Fund Balance	(20,000)	(19,280)	41,950	61,230
Fund Balance (Deficit) at Beginning of Year	17,386	17,386	17,386	-
Prior Year Encumbrances Appropriated	20,000	20,000	20,000	-
Fund Balance (Deficit) at End of Year	<u>\$ 17,386</u>	<u>\$ 18,106</u>	<u>\$ 79,336</u>	<u>\$ 61,230</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, 2009

Probate Court Programs Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 48,500	\$ 44,000	\$ 44,054	\$ 54
Fines and Forfeitures	26,000	24,400	24,507	107
Other	-	437	437	-
Total Revenues	74,500	68,837	68,998	161
EXPENDITURES:				
Current:				
General Government:				
Judicial				
Personal Services	28,445	28,445	16,494	11,951
Contractual Services	31,202	36,259	27,684	8,575
Materials and Supplies	3,000	4,200	3,135	1,065
Capital Outlay	12,000	16,330	12,066	4,264
Other	3,950	3,800	623	3,177
Human Services				
Other	16,400	14,933	14,933	-
Total Expenditures	94,997	103,967	74,935	29,032
Excess of Revenues Over (Under) Expenditures	(20,497)	(35,130)	(5,937)	29,193
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	-	5,000	5,000	-
Total Other Financing Sources and Uses	-	5,000	5,000	-
Net Change in Fund Balance	(20,497)	(30,130)	(937)	29,193
Fund Balance (Deficit) at Beginning of Year	93,650	93,650	93,650	-
Prior Year Encumbrances Appropriated	7,302	7,302	7,302	-
Fund Balance (Deficit) at End of Year	\$ 80,455	\$ 70,822	\$ 100,015	\$ 29,193

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, 2009

	CDBG Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 2,500	\$ 100	\$ 100	\$ -
Interest	5,745	1,553	1,399	(154)
Other	5,925	15,930	24,728	8,798
Total Revenues	14,170	17,583	26,227	8,644
EXPENDITURES:				
Current:				
Community and Economic Development				
Personal Services	5,319	5,169	1,768	3,401
Contractual Services	43,950	43,950	31,950	12,000
Materials and Supplies	546	355	355	-
Other	999	700	650	50
Total Expenditures	50,814	50,174	34,723	15,451
Net Change in Fund Balance	(36,644)	(32,591)	(8,496)	24,095
Fund Balance (Deficit) at Beginning of Year	243,448	243,448	243,448	-
Prior Year Encumbrances Appropriated	2,591	2,591	2,591	-
Fund Balance (Deficit) at End of Year	<u>\$ 209,395</u>	<u>\$ 213,448</u>	<u>\$ 237,543</u>	<u>\$ 24,095</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, 2009

Sheriff Highway Safety Grant Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 28,241	\$ 27,778	\$ 23,842	\$ (3,936)
Other	-	32	32	-
Total Revenues	28,241	27,810	23,874	(3,936)
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	27,296	25,806	25,795	11
Total Expenditures	27,296	25,806	25,795	11
Net Change in Fund Balance	945	2,004	(1,921)	(3,925)
Fund Balance (Deficit) at Beginning of Year	5,996	5,996	5,996	-
Fund Balance (Deficit) at End of Year	\$ 6,941	\$ 8,000	\$ 4,075	\$ (3,925)

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, 2009

Drug Law Enforcement Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Fines and Forfeitures	\$ 6,000	\$ -	\$ -	\$ -
Total Revenues	6,000	-	-	-
Net Change in Fund Balance	6,000	-	-	-
Fund Balance (Deficit) at Beginning of Year	-	-	-	-
Fund Balance (Deficit) at End of Year	\$ 6,000	\$ -	\$ -	\$ -

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, 2009

	Emergency Management Agency Fund			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Charges for Services	\$ 10,000	\$ 9,811	\$ 8,980	\$ (831)
Intergovernmental	58,975	73,594	66,694	(6,900)
Other	-	189	189	-
	<u>68,975</u>	<u>83,594</u>	<u>75,863</u>	<u>(7,731)</u>
Total Revenues				
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	86,628	86,628	84,140	2,488
Contractual Services	59,846	63,948	61,948	2,000
Materials and Supplies	11,204	24,649	23,679	970
Capital Outlay	2,000	3,617	3,617	-
Other	1,298	1,945	1,736	209
	<u>160,976</u>	<u>180,787</u>	<u>175,120</u>	<u>5,667</u>
Total Expenditures				
Excess of Revenues Over (Under) Expenditures	<u>(92,001)</u>	<u>(97,193)</u>	<u>(99,257)</u>	<u>(2,064)</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	69,800	68,000	68,000	-
Advances In	-	-	20,000	20,000
	<u>69,800</u>	<u>68,000</u>	<u>88,000</u>	<u>20,000</u>
Total Other Financing Sources and Uses				
Net Change in Fund Balance	(22,201)	(29,193)	(11,257)	17,936
Fund Balance (Deficit) at Beginning of Year	6,992	6,992	6,992	-
Prior Year Encumbrances Appropriated	22,201	22,201	22,201	-
Fund Balance (Deficit) at End of Year	<u>\$ 6,992</u>	<u>\$ -</u>	<u>\$ 17,936</u>	<u>\$ 17,936</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, 2009

Juvenile Court Programs Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 11,500	\$ 11,000	\$ 12,235	\$ 1,235
Fines and Forfeitures	20,250	18,800	18,585	(215)
Intergovernmental	-	11,925	11,925	-
Other	600	858	887	29
Total Revenues	32,350	42,583	43,632	1,049
EXPENDITURES:				
Current:				
General Government:				
Judicial				
Personal Services	22,550	26,039	16,850	9,189
Contractual Services	14,383	13,650	12,650	1,000
Materials and Supplies	7,217	7,323	6,523	800
Capital Outlay	4,330	6,630	6,077	553
Other	6,259	4,500	1,050	3,450
Total Expenditures	54,739	58,142	43,150	14,992
Net Change in Fund Balance	(22,389)	(15,559)	482	16,041
Fund Balance (Deficit) at Beginning of Year	52,003	52,003	52,003	-
Prior Year Encumbrances Appropriated	7,259	7,259	7,259	-
Fund Balance (Deficit) at End of Year	\$ 36,873	\$ 43,703	\$ 59,744	\$ 16,041

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, 2009

	Victims of Crime Act Grant Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Fines and Forfeitures	\$ 17,600	\$ 33,641	\$ 33,951	\$ 310
Intergovernmental	113,506	101,058	95,754	(5,304)
Contributions and Donations	-	15,115	15,115	-
Other	-	271	271	-
Total Revenues	131,106	150,085	145,091	(4,994)
EXPENDITURES:				
Current:				
Human Services				
Personal Services	152,951	144,651	142,556	2,095
Contractual Services	21,539	21,228	21,127	101
Materials and Supplies	5,122	6,915	6,915	-
Capital Outlay	1,344	448	-	448
Other	19,811	22,241	21,641	600
Total Expenditures	200,767	195,483	192,239	3,244
Excess of Revenues Over (Under) Expenditures	(69,661)	(45,398)	(47,148)	(1,750)
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	25,089	25,000	-	(25,000)
Total Other Financing Sources and Uses	25,089	25,000	-	(25,000)
Net Change in Fund Balance	(44,572)	(20,398)	(47,148)	(26,750)
Fund Balance (Deficit) at Beginning of Year	72,325	72,325	72,325	-
Prior Year Encumbrances Appropriated	6,761	6,761	6,761	-
Fund Balance (Deficit) at End of Year	\$ 34,514	\$ 58,688	\$ 31,938	\$ (26,750)

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, 2009

	Real Estate Tax Escrow Interest Fund			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Interest	<u>\$ 2,000</u>	<u>\$ 1,070</u>	<u>\$ 1,018</u>	<u>\$ (52)</u>
Total Revenues	<u>2,000</u>	<u>1,070</u>	<u>1,018</u>	<u>(52)</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Personal Services	1,773	1,773	69	1,704
Contractual Services	500	500	-	500
Materials and Supplies	<u>400</u>	<u>400</u>	<u>275</u>	<u>125</u>
Total Expenditures	<u>2,673</u>	<u>2,673</u>	<u>344</u>	<u>2,329</u>
Net Change in Fund Balance	(673)	(1,603)	674	2,277
Fund Balance (Deficit) at Beginning of Year	<u>7,031</u>	<u>7,031</u>	<u>7,031</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u><u>\$ 6,358</u></u>	<u><u>\$ 5,428</u></u>	<u><u>\$ 7,705</u></u>	<u><u>\$ 2,277</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, 2009

Citizens Corp Program Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 16,500	\$ 7,482	\$ -	\$ (7,482)
Total Revenues	16,500	7,482	-	(7,482)
EXPENDITURES:				
Current:				
Public Safety				
Materials and Supplies	3,000	-	-	-
Other	5,200	2,095	2,095	-
Total Expenditures	8,200	2,095	2,095	-
Net Change in Fund Balance	8,300	5,387	(2,095)	(7,482)
Fund Balance (Deficit) at Beginning of Year	818	818	818	-
Prior Year Encumbrances Appropriated	2,200	2,200	2,200	-
Fund Balance (Deficit) at End of Year	<u>\$ 11,318</u>	<u>\$ 8,405</u>	<u>\$ 923</u>	<u>\$ (7,482)</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, 2009

Victim Assistance Court Fines Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Fines and Forfeitures	\$ 270	\$ 630	\$ 630	\$ -
Contributions and Donations	-	500	500	-
Total Revenues	270	1,130	1,130	-
EXPENDITURES:				
Current:				
Human Services				
Materials and Supplies	260	270	250	20
Other	475	1,210	1,050	160
Total Expenditures	735	1,480	1,300	180
Net Change in Fund Balance	(465)	(350)	(170)	180
Fund Balance (Deficit) at Beginning of Year	210	210	210	-
Prior Year Encumbrances Appropriated	255	255	255	-
Fund Balance (Deficit) at End of Year	\$ -	\$ 115	\$ 295	\$ 180

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, 2009

	Zero Tolerance Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 32,444	\$ 32,444	\$ 32,444	\$ -
Other	-	74	74	-
Total Revenues	32,444	32,518	32,518	-
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	29,032	46,413	46,413	-
Materials and Supplies	167	-	-	-
Total Expenditures	29,199	46,413	46,413	-
Net Change in Fund Balance	3,245	(13,895)	(13,895)	-
Fund Balance (Deficit) at Beginning of Year	27,923	27,923	27,923	-
Prior Year Encumbrances Appropriated	168	168	168	-
Fund Balance (Deficit) at End of Year	\$ 31,336	\$ 14,196	\$ 14,196	\$ -

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, 2009

	EMA Attica Communications Tower Fund			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
EXPENDITURES:				
Current:				
Public Safety				
Contractual Services	\$ 41,800	\$ 95,800	\$ 59,425	\$ 36,375
Materials and Supplies	22,200	21,950	-	21,950
Capital Outlay	59,750	5,750	-	5,750
	<u>123,750</u>	<u>123,500</u>	<u>59,425</u>	<u>64,075</u>
Total Expenditures	123,750	123,500	59,425	64,075
Excess of Revenues Over (Under) Expenditures	<u>(123,750)</u>	<u>(123,500)</u>	<u>(59,425)</u>	<u>64,075</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	<u>123,750</u>	<u>123,500</u>	<u>123,500</u>	<u>-</u>
Total Other Financing Sources and Uses	123,750	123,500	123,500	-
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>64,075</u>	<u>64,075</u>
Fund Balance (Deficit) at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 64,075</u>	<u>\$ 64,075</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, 2009

Hazardous Materials Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Other	\$ -	\$ 3,384	\$ 3,384	\$ -
Total Revenues	-	3,384	3,384	-
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	7,801	7,801	7,363	438
Contractual Services	4,068	10,795	10,795	-
Materials and Supplies	3,823	10,000	10,000	-
Capital Outlay	4,000	3,386	-	3,386
Other	-	3,374	3,149	225
Total Expenditures	19,692	35,356	31,307	4,049
Excess of Revenues Over (Under) Expenditures	(19,692)	(31,972)	(27,923)	4,049
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	5,000	5,000	5,000	-
Total Other Financing Sources and Uses	5,000	5,000	5,000	-
Net Change in Fund Balance	(14,692)	(26,972)	(22,923)	4,049
Fund Balance (Deficit) at Beginning of Year	35,685	35,685	35,685	-
Prior Year Encumbrances Appropriated	5,891	5,891	5,891	-
Fund Balance (Deficit) at End of Year	\$ 26,884	\$ 14,604	\$ 18,653	\$ 4,049

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, 2009

	Ohio Peace Officer Training Grant Fund			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Intergovernmental	<u>\$ 8,320</u>	<u>\$ 5,640</u>	<u>\$ 5,640</u>	<u>\$ -</u>
Total Revenues	<u>8,320</u>	<u>5,640</u>	<u>5,640</u>	<u>-</u>
EXPENDITURES:				
Current:				
Public Safety				
Other	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Total Expenditures	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Net Change in Fund Balance	3,320	640	640	-
Fund Balance (Deficit) at Beginning of Year	<u>90</u>	<u>90</u>	<u>90</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u><u>\$ 3,410</u></u>	<u><u>\$ 730</u></u>	<u><u>\$ 730</u></u>	<u><u>\$ -</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, 2009

	Youth Center JAIBG Grant Fund			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
OTHER FINANCING SOURCES AND USES:				
Transfers Out - Primary Government	<u>\$ (528)</u>	<u>\$ (528)</u>	<u>\$ (528)</u>	<u>\$ -</u>
Total Other Financing Sources and Uses	<u>(528)</u>	<u>(528)</u>	<u>(528)</u>	
Net Change in Fund Balance	(528)	(528)	(528)	
Fund Balance (Deficit) at Beginning of Year	<u>528</u>	<u>528</u>	<u>528</u>	
Fund Balance (Deficit) at End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</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, 2009

Clerk of Courts Title Administration Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 155,461	\$ 175,461	\$ 174,898	\$ (563)
Other	-	333	333	-
Total Revenues	155,461	175,794	175,231	(563)
EXPENDITURES:				
Current:				
General Government:				
Judicial				
Personal Services	169,120	172,323	168,565	3,758
Contractual Services	3,183	1,100	1,065	35
Materials and Supplies	4,849	3,350	3,053	297
Capital Outlay	1,700	640	640	-
Other	11,719	11,152	3,716	7,436
Total Expenditures	190,571	188,565	177,039	11,526
Net Change in Fund Balance	(35,110)	(12,771)	(1,808)	10,963
Fund Balance (Deficit) at Beginning of Year	119,861	119,861	119,861	-
Prior Year Encumbrances Appropriated	3,151	3,151	3,151	-
Fund Balance (Deficit) at End of Year	\$ 87,902	\$ 110,241	\$ 121,204	\$ 10,963

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, 2009

	<i>Recorder Equipment Fund</i>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Charges for Services	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 31,580</u>	<u>\$ 1,580</u>
Total Revenues	<u>30,000</u>	<u>30,000</u>	<u>31,580</u>	<u>1,580</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Contractual Services	19,832	12,119	3,119	9,000
Capital Outlay	<u>14,130</u>	<u>14,030</u>	<u>4,030</u>	<u>10,000</u>
Total Expenditures	<u>33,962</u>	<u>26,149</u>	<u>7,149</u>	<u>19,000</u>
Net Change in Fund Balance	(3,962)	3,851	24,431	20,580
Fund Balance (Deficit) at Beginning of Year	107,842	107,842	107,842	-
Prior Year Encumbrances Appropriated	<u>11,962</u>	<u>11,962</u>	<u>11,962</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u><u>\$ 115,842</u></u>	<u><u>\$ 123,655</u></u>	<u><u>\$ 144,235</u></u>	<u><u>\$ 20,580</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, 2009

	Washington Street Bridge Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Contractual Services	\$ 574	\$ 300	\$ 300	\$ -
Total Expenditures	574	300	300	-
Net Change in Fund Balance	(574)	(300)	(300)	-
Fund Balance (Deficit) at Beginning of Year	6,995	6,995	6,995	-
Prior Year Encumbrances Appropriated	274	274	274	-
Fund Balance (Deficit) at End of Year	<u>\$ 6,695</u>	<u>\$ 6,969</u>	<u>\$ 6,969</u>	<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, 2009

	<i>Delinquent Care and Custody Grant Fund</i>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Intergovernmental	<u>\$ 299,270</u>	<u>\$ 283,607</u>	<u>\$ 283,607</u>	<u>\$ -</u>
Total Revenues	<u>299,270</u>	<u>283,607</u>	<u>283,607</u>	<u>-</u>
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	202,214	191,908	190,936	972
Contractual Services	3,550	1,375	375	1,000
Capital Outlay	<u>-</u>	<u>78,000</u>	<u>74,164</u>	<u>3,836</u>
Total Expenditures	<u>205,764</u>	<u>271,283</u>	<u>265,475</u>	<u>5,808</u>
Net Change in Fund Balance	93,506	12,324	18,132	5,808
Fund Balance (Deficit) at Beginning of Year	114,219	114,219	114,219	-
Prior Year Encumbrances Appropriated	<u>1,050</u>	<u>1,050</u>	<u>1,050</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u><u>\$ 208,775</u></u>	<u><u>\$ 127,593</u></u>	<u><u>\$ 133,401</u></u>	<u><u>\$ 5,808</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, 2009

	<i>Underground Storage Tank Fund</i>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
EXPENDITURES:				
Capital Outlay	<u>\$ 11,855</u>	<u>\$ 11,855</u>	<u>\$ -</u>	<u>\$ 11,855</u>
Total Expenditures	<u>11,855</u>	<u>11,855</u>	<u>-</u>	<u>11,855</u>
Net Change in Fund Balance	(11,855)	(11,855)	-	11,855
Fund Balance (Deficit) at Beginning of Year	<u>11,855</u>	<u>11,855</u>	<u>11,855</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 11,855</u></u>	<u><u>\$ 11,855</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, 2009

	Foreclosure Special Projects Fund			Variance with Final
	Original Budget	Final Budget	Actual	Budget
REVENUES:				
Charges for Services	\$ 15,200	\$ 15,200	\$ 17,200	\$ 2,000
Total Revenues	15,200	15,200	17,200	2,000
Net Change in Fund Balance	15,200	15,200	17,200	2,000
Fund Balance (Deficit) at Beginning of Year	-	-	-	-
Fund Balance (Deficit) at End of Year	\$ 15,200	\$ 15,200	\$ 17,200	\$ 2,000

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, 2009

	Annexation Petition Fund			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Charges for Services	<u>\$ 1,050</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Revenues	<u>1,050</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Contractual Services	400	200	200	-
Materials and Supplies	200	100	100	-
Other	<u>800</u>	<u>400</u>	<u>400</u>	<u>-</u>
Total Expenditures	<u>1,400</u>	<u>700</u>	<u>700</u>	<u>-</u>
Net Change in Fund Balance	(350)	(700)	(700)	-
Fund Balance (Deficit) at Beginning of Year	171	171	171	-
Prior Year Encumbrances Appropriated	<u>700</u>	<u>700</u>	<u>700</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u><u>\$ 521</u></u>	<u><u>\$ 171</u></u>	<u><u>\$ 171</u></u>	<u><u>\$ -</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, 2009

	METRICH-Drug Law Enforcement Fund			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Fines and Forfeitures	<u>\$ 10,000</u>	<u>\$ 110</u>	<u>\$ 120</u>	<u>\$ 10</u>
Total Revenues	<u>10,000</u>	<u>110</u>	<u>120</u>	<u>10</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Materials and Supplies	<u>1,000</u>	<u>961</u>	<u>-</u>	<u>961</u>
Total Expenditures	<u>1,000</u>	<u>961</u>	<u>-</u>	<u>961</u>
Net Change in Fund Balance	9,000	(851)	120	971
Fund Balance (Deficit) at Beginning of Year	<u>851</u>	<u>851</u>	<u>851</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u><u>\$ 9,851</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 971</u></u>	<u><u>\$ 971</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, 2009

	Homeland Security Grant Fund			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Intergovernmental	<u>\$ 139,840</u>	<u>\$ 28,760</u>	<u>\$ 28,760</u>	<u>\$ -</u>
Total Revenues	<u>139,840</u>	<u>28,760</u>	<u>28,760</u>	<u>-</u>
EXPENDITURES:				
Current:				
Public Safety				
Contractual Services	28,475	1,858	1,858	-
Materials and Supplies	42,752	4,330	4,330	-
Capital Outlay	13,398	6,798	6,798	-
Other	<u>57,073</u>	<u>17,632</u>	<u>17,632</u>	<u>-</u>
Total Expenditures	<u>141,698</u>	<u>30,618</u>	<u>30,618</u>	<u>-</u>
Net Change in Fund Balance	(1,858)	(1,858)	(1,858)	-
Fund Balance (Deficit) at Beginning of Year	<u>1,858</u>	<u>1,858</u>	<u>1,858</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<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, 2009

Common Pleas Court Programs Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 23,200	\$ 21,100	\$ 21,311	\$ 211
Fines and Forfeitures	125,000	137,000	137,560	560
Other	-	9	9	-
Total Revenues	148,200	158,109	158,880	771
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Materials and Supplies	715	-	-	-
Judicial				
Personal Services	5,910	7,110	6,869	241
Contractual Services	15,665	15,600	28,503	(12,903)
Materials and Supplies	3,160	5,000	5,000	-
Capital Outlay	2,000	2,000	40,130	(38,130)
Other	1,000	1,000	4,589	(3,589)
Total Expenditures	28,450	30,710	85,091	(54,381)
Excess of Revenues Over (Under) Expenditures	119,750	127,399	73,789	(53,610)
OTHER FINANCING SOURCES AND USES:				
Transfers Out - Primary Government	-	(615)	(615)	-
Total Other Financing Sources and Uses	-	(615)	(615)	-
Net Change in Fund Balance	119,750	126,784	73,174	(53,610)
Fund Balance (Deficit) at Beginning of Year	552,771	552,771	552,771	-
Prior Year Encumbrances Appropriated	1,840	1,840	1,840	-
Fund Balance (Deficit) at End of Year	\$ 674,361	\$ 681,395	\$ 627,785	\$ (53,610)

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, 2009

Sheriff Programs Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Charges for Services	\$ 15,000	\$ 32,000	\$ 32,891	\$ 891
Licenses and Permits	7,000	14,500	15,728	1,228
Fines and Forfeitures	1,000	1,000	1,275	275
Other	-	26,841	26,841	-
Total Revenues	23,000	74,341	76,735	2,394
EXPENDITURES:				
Current:				
Public Safety				
Contractual Services	9,693	26,078	24,828	1,250
Materials and Supplies	11,715	20,531	20,027	504
Capital Outlay	10,799	17,239	17,239	-
Other	500	-	-	-
Total Expenditures	32,707	63,848	62,094	1,754
Net Change in Fund Balance	(9,707)	10,493	14,641	4,148
Fund Balance (Deficit) at Beginning of Year	54,978	54,978	54,978	-
Prior Year Encumbrances Appropriated	8,797	8,797	8,797	-
Fund Balance (Deficit) at End of Year	\$ 54,068	\$ 74,268	\$ 78,416	\$ 4,148

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, 2009

	Safe Havens Grant Fund			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Fund Balance (Deficit) at Beginning of Year	\$ (24,001)	\$ (24,001)	\$ (24,001)	\$ -
Prior Year Encumbrances Appropriated	<u>24,002</u>	<u>24,002</u>	<u>24,002</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<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, 2009

Help America Vote Act Grant Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental	\$ 15,361	\$ 17,601	\$ 17,601	\$ -
Total Revenues	15,361	17,601	17,601	-
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Personal Services	-	600	600	-
Contractual Services	15,361	-	-	-
Materials and Supplies	-	9,544	9,544	-
Capital Outlay	-	5,255	5,255	-
Other	-	2,202	562	1,640
Total Expenditures	15,361	17,601	15,961	1,640
Net Change in Fund Balance	-	-	1,640	1,640
Fund Balance (Deficit) at Beginning of Year	-	-	-	-
Fund Balance (Deficit) at End of Year	\$ -	\$ -	\$ 1,640	\$ 1,640

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, 2009

MARCS Communications Grant Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget
EXPENDITURES:				
Current:				
Public Safety				
Contractual Services	\$ 10,860	\$ 6,860	\$ 6,860	\$ -
Total Expenditures	10,860	6,860	6,860	-
Net Change in Fund Balance	(10,860)	(6,860)	(6,860)	-
Fund Balance (Deficit) at Beginning of Year	2,860	2,860	2,860	-
Prior Year Encumbrances Appropriated	4,000	4,000	4,000	-
Fund Balance (Deficit) at End of Year	<u>\$ (4,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<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, 2009

	Water Pollution Control Grant			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Charges for Services	\$ -	\$ 7,130	\$ 7,130	\$ -
Intergovernmental	140,000	47,010	12,631	(34,379)
Total Revenues	<u>140,000</u>	<u>54,140</u>	<u>19,761</u>	<u>(34,379)</u>
EXPENDITURES:				
Current:				
Public Works				
Contractual Services	140,000	46,416	46,416	-
Total Expenditures	<u>140,000</u>	<u>46,416</u>	<u>46,416</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>7,724</u>	<u>(26,655)</u>	<u>(34,379)</u>
Fund Balance (Deficit) at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u>\$ -</u>	<u>\$ 7,724</u>	<u>\$ (26,655)</u>	<u>\$ (34,379)</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, 2009

	<i>Rural Law Enforcement Assistance Grant Fund</i>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Intergovernmental	<u>\$ 150,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Revenues	<u>150,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	150,000	-	-	-
Fund Balance (Deficit) at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u><u>\$ 150,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</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, 2009

	<i>Thinking for a Change/Teen Intervene Fund</i>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
OTHER FINANCING SOURCES AND USES:				
Transfers Out - Primary Government	<u>\$ (1)</u>	<u>\$ (1)</u>	<u>\$ (1)</u>	<u>\$ -</u>
Total Other Financing Sources and Uses	<u>(1)</u>	<u>(1)</u>	<u>(1)</u>	<u>-</u>
Net Change in Fund Balance	(1)	(1)	(1)	-
Fund Balance (Deficit) at Beginning of Year	<u>1</u>	<u>1</u>	<u>1</u>	<u>-</u>
Fund Balance (Deficit)at End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Seneca County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Debt Service Fund
For the Year Ended December 31, 2009

	<i>Capital Facilities Note Retirement Fund</i>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
EXPENDITURES:				
Debt Service:				
Principal Retirement	\$ 546,000	\$ 546,000	\$ 546,000	\$ -
Interest and Fiscal Charges	21,840	21,840	21,780	60
Total Expenditures	<u>567,840</u>	<u>567,840</u>	<u>567,780</u>	<u>60</u>
Excess of Revenues Over (Under) Expenditures	<u>(567,840)</u>	<u>(567,840)</u>	<u>(567,780)</u>	<u>60</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	62,000	62,000	62,000	-
Notes Issued	<u>506,000</u>	<u>506,000</u>	<u>506,000</u>	<u>-</u>
Total Other Financing Sources and Uses	<u>568,000</u>	<u>568,000</u>	<u>568,000</u>	<u>-</u>
Net Change in Fund Balance	160	160	220	60
Fund Balance (Deficit) at Beginning of Year	<u>2,904</u>	<u>2,904</u>	<u>2,904</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u>\$ 3,064</u>	<u>\$ 3,064</u>	<u>\$ 3,124</u>	<u>\$ 60</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, 2009

	<i>Adams Twp Ditch Project Fund</i>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Charges for Services	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 500</u>
Total Revenues	<u>-</u>	<u>-</u>	<u>500</u>	<u>500</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>500</u>	<u>500</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>500</u>	<u>500</u>
Fund Balance (Deficit) at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 500</u></u>	<u><u>\$ 500</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, 2009

	CR16 Petition Ditch Fund			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Charges for Services	<u>\$ 249,500</u>	<u>\$ 84,453</u>	<u>\$ -</u>	<u>\$ (84,453)</u>
Total Revenues	<u>249,500</u>	<u>84,453</u>	<u>-</u>	<u>(84,453)</u>
EXPENDITURES:				
Capital Outlay	<u>120,000</u>	<u>84,953</u>	<u>84,953</u>	<u>-</u>
Total Expenditures	<u>120,000</u>	<u>84,953</u>	<u>84,953</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>129,500</u>	<u>(500)</u>	<u>(84,953)</u>	<u>(84,453)</u>
OTHER FINANCING SOURCES AND USES:				
Advances In	<u>-</u>	<u>-</u>	<u>84,453</u>	<u>84,453</u>
Total Other Financing Sources and Uses	<u>-</u>	<u>-</u>	<u>84,453</u>	<u>84,453</u>
Net Change in Fund Balance	<u>129,500</u>	<u>(500)</u>	<u>(500)</u>	<u>-</u>
Fund Balance (Deficit) at Beginning of Year	<u>500</u>	<u>500</u>	<u>500</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u><u>\$ 130,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</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, 2009

	<i>EPA On-lot Septic Systems Grant Fund</i>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Interest	\$ 1,000	\$ 265	\$ 262	\$ (3)
Other	<u>700</u>	<u>4</u>	<u>455</u>	<u>451</u>
Total Revenues	<u>1,700</u>	<u>269</u>	<u>717</u>	<u>448</u>
EXPENDITURES:				
Capital Outlay	2,576	2,553	1,219	1,334
Debt Service:				
Principal Retirements	<u>5,314</u>	<u>5,314</u>	<u>5,314</u>	<u>-</u>
Total Expenditures	<u>7,890</u>	<u>7,867</u>	<u>6,533</u>	<u>1,334</u>
Net Change in Fund Balance	(6,190)	(7,598)	(5,816)	1,782
Fund Balance (Deficit) at Beginning of Year	76,552	76,552	76,552	-
Prior Year Encumbrances Appropriated	<u>62</u>	<u>62</u>	<u>62</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u>\$ 70,424</u>	<u>\$ 69,016</u>	<u>\$ 70,798</u>	<u>\$ 1,782</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, 2009

	<i>Guardrail Fund</i>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Intergovernmental	<u>\$ 300,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Revenues	<u>300,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:				
Capital Outlay	<u>300,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>300,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit) at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</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, 2009

	CR 7 Bridge Replacement Grant Fund			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Intergovernmental	<u>\$ 913,000</u>	<u>\$ 605,141</u>	<u>\$ 594,498</u>	<u>\$ (10,643)</u>
Total Revenues	<u>913,000</u>	<u>605,141</u>	<u>594,498</u>	<u>(10,643)</u>
EXPENDITURES:				
Capital Outlay	<u>913,000</u>	<u>913,000</u>	<u>605,141</u>	<u>307,859</u>
Total Expenditures	<u>913,000</u>	<u>913,000</u>	<u>605,141</u>	<u>307,859</u>
Net Change in Fund Balance	-	(307,859)	(10,643)	297,216
Fund Balance (Deficit) at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u><u>\$ -</u></u>	<u><u>\$ (307,859)</u></u>	<u><u>\$ (10,643)</u></u>	<u><u>\$ 297,216</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, 2009

	CR 42 Bridge Grant Fund			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Intergovernmental	<u>\$ 2,120,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Revenues	<u>2,120,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	2,120,000	-	-	-
Fund Balance (Deficit) at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u><u>\$ 2,120,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</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, 2009

	Harley/Huron Sewer Project Fund			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Intergovernmental	<u>\$ 527,596</u>	<u>\$ 497,605</u>	<u>\$ 497,605</u>	<u>\$ -</u>
Total Revenues	<u>527,596</u>	<u>497,605</u>	<u>497,605</u>	<u>-</u>
EXPENDITURES:				
Capital Outlay	<u>488,639</u>	<u>497,635</u>	<u>497,635</u>	<u>-</u>
Total Expenditures	<u>488,639</u>	<u>497,635</u>	<u>497,635</u>	<u>-</u>
Net Change in Fund Balance	38,957	(30)	(30)	-
Fund Balance (Deficit) at Beginning of Year	(444)	(444)	(444)	-
Prior Year Encumbrances Appropriated	<u>474</u>	<u>474</u>	<u>474</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u><u>\$ 38,987</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</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, 2009

	Issue 1 Fund			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Intergovernmental	<u>\$ 4,109,359</u>	<u>\$ 3,821,869</u>	<u>\$ 3,821,869</u>	<u>\$ -</u>
Total Revenues	<u>4,109,359</u>	<u>3,821,869</u>	<u>3,821,869</u>	<u>-</u>
EXPENDITURES:				
Capital Outlay	<u>4,127,965</u>	<u>4,012,146</u>	<u>3,806,296</u>	<u>205,850</u>
Total Expenditures	<u>4,127,965</u>	<u>4,012,146</u>	<u>3,806,296</u>	<u>205,850</u>
Excess of Revenues Over (Under) Expenditures	<u>(18,606)</u>	<u>(190,277)</u>	<u>15,573</u>	<u>205,850</u>
OTHER FINANCING SOURCES AND USES:				
Advances In	-	-	26,828	26,828
Advances Out	<u>-</u>	<u>-</u>	<u>(46,828)</u>	<u>(46,828)</u>
Total Other Financing Sources and Uses	<u>-</u>	<u>-</u>	<u>(20,000)</u>	<u>(20,000)</u>
Net Change in Fund Balance	(18,606)	(190,277)	(4,427)	185,850
Fund Balance (Deficit) at Beginning of Year	(523,136)	(523,136)	(523,136)	-
Prior Year Encumbrances Appropriated	<u>532,051</u>	<u>532,051</u>	<u>532,051</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u>\$ (9,691)</u>	<u>\$ (181,362)</u>	<u>\$ 4,488</u>	<u>\$ 185,850</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, 2009

	<i>Caldwell Ave Sewer Extension Fund</i>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Intergovernmental	<u>\$ 109,347</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Revenues	<u>109,347</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:				
Capital Outlay	<u>109,347</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>109,347</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-	-
Fund Balance (Deficit) at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</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, 2009

	<i>SCAT Building Construction Fund</i>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Intergovernmental	<u>\$ 1,900,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Revenues	<u>1,900,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	1,900,000	-	-	-
Fund Balance (Deficit) at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u><u>\$ 1,900,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</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, 2009

	<i>Courthouse Construction Fund</i>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
EXPENDITURES:				
Capital Outlay	<u>\$ 111,847</u>	<u>\$ 55,847</u>	<u>\$ 55,847</u>	<u>\$ -</u>
Total Expenditures	<u>111,847</u>	<u>55,847</u>	<u>55,847</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>(111,847)</u>	<u>(55,847)</u>	<u>(55,847)</u>	<u>-</u>
OTHER FINANCING SOURCES AND USES:				
Transfers Out - Primary Government	<u>-</u>	<u>(777,171)</u>	<u>(777,171)</u>	<u>-</u>
Total Other Financing Sources and Uses	<u>-</u>	<u>(777,171)</u>	<u>(777,171)</u>	<u>-</u>
Net Change in Fund Balance	<u>(111,847)</u>	<u>(833,018)</u>	<u>(833,018)</u>	<u>-</u>
Fund Balance (Deficit) at Beginning of Year	<u>777,171</u>	<u>777,171</u>	<u>777,171</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>55,847</u>	<u>55,847</u>	<u>55,847</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u><u>\$ 721,171</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</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, 2009

	County Capital Projects Fund			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
EXPENDITURES:				
Capital Outlay	<u>\$ 271,688</u>	<u>\$ 56,525</u>	<u>\$ 56,525</u>	<u>\$ -</u>
Total Expenditures	<u>271,688</u>	<u>56,525</u>	<u>56,525</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>(271,688)</u>	<u>(56,525)</u>	<u>(56,525)</u>	<u>-</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In - Primary Government	<u>405,000</u>	<u>18,000</u>	<u>18,000</u>	<u>-</u>
Total Other Financing Sources and Uses	<u>405,000</u>	<u>18,000</u>	<u>18,000</u>	<u>-</u>
Net Change in Fund Balance	133,312	(38,525)	(38,525)	-
Fund Balance (Deficit) at Beginning of Year	51,215	51,215	51,215	-
Prior Year Encumbrances Appropriated	<u>4,687</u>	<u>4,687</u>	<u>4,687</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u><u>\$ 189,214</u></u>	<u><u>\$ 17,377</u></u>	<u><u>\$ 17,377</u></u>	<u><u>\$ -</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, 2009

	CR 13 Bridge Replacement Fund			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:				
Intergovernmental	<u>\$ 237,099</u>	<u>\$ 177,765</u>	<u>\$ 177,765</u>	<u>\$ -</u>
Total Revenues	<u>237,099</u>	<u>177,765</u>	<u>177,765</u>	<u>-</u>
EXPENDITURES:				
Capital Outlay	<u>180,237</u>	<u>177,765</u>	<u>177,765</u>	<u>-</u>
Total Expenditures	<u>180,237</u>	<u>177,765</u>	<u>177,765</u>	<u>-</u>
Net Change in Fund Balance	56,862	-	-	-
Fund Balance (Deficit) at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u><u>\$ 56,862</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</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, 2009

	Bascom Sewer District			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
OPERATING REVENUES:				
Charges for Services	\$ 420,000	\$ 306,941	\$ 169,071	\$ (137,870)
Other	-	355	383	28
Total Operating Revenues	<u>420,000</u>	<u>307,296</u>	<u>169,454</u>	<u>(137,842)</u>
OPERATING EXPENSES:				
Personal Services	16,388	16,388	8,412	7,976
Contractual Services	325,000	343,394	343,394	-
Materials and Supplies	2,500	2,500	2,389	111
Other	2,512	17,112	17,100	12
Total Operating Expenses	<u>346,400</u>	<u>379,394</u>	<u>371,295</u>	<u>8,099</u>
Operating Income (Loss)	<u>73,600</u>	<u>(72,098)</u>	<u>(201,841)</u>	<u>(129,743)</u>
NON-OPERATING REVENUES (EXPENSES):				
Operating Grants	1,896,000	-	-	-
Advances In	-	-	100,000	100,000
Proceeds from Loans	1,951,000	-	-	-
Interest and Fiscal Charges	(3,483)	(3,483)	(3,483)	-
Principal Retirement	(19,005)	(19,005)	(19,005)	-
Total Non-Operating Revenues (Expenses)	<u>3,824,512</u>	<u>(22,488)</u>	<u>77,512</u>	<u>100,000</u>
Income (Loss) Before Contributions and Transfers	<u>3,898,112</u>	<u>(94,586)</u>	<u>(124,329)</u>	<u>(29,743)</u>
Transfers In	-	94,586	94,586	-
Change in Net Assets	3,898,112	-	(29,743)	(29,743)
Net Assets (Deficit) at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Assets (Deficit) at End of Year	<u>\$ 3,898,112</u>	<u>\$ -</u>	<u>\$ (29,743)</u>	<u>\$ (29,743)</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, 2009

	<i>Emergency Medical Services Fund</i>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
OPERATING REVENUES:				
Patient Fees	\$ 300,000	\$ 310,000	\$ 323,433	\$ 13,433
Other	100	1,656	2,528	872
Total Operating Revenues	<u>300,100</u>	<u>311,656</u>	<u>325,961</u>	<u>14,305</u>
OPERATING EXPENSES:				
Personal Services	181,259	176,744	174,818	1,926
Contractual Services	72,161	92,242	91,182	1,060
Materials and Supplies	36,434	53,622	53,618	4
Capital Outlay	1,297	11,300	7,801	3,499
Other	3,253	6,703	6,326	377
Total Operating Expenses	<u>294,404</u>	<u>340,611</u>	<u>333,745</u>	<u>6,866</u>
Operating Income (Loss)	<u>5,696</u>	<u>(28,955)</u>	<u>(7,784)</u>	<u>21,171</u>
NON-OPERATING REVENUES (EXPENSES):				
Operating Grants	-	14,500	14,500	-
Proceeds from Sale of Capital Assets	-	750	750	-
Interest and Fiscal Charges	(5,000)	(4,547)	(4,547)	-
Principal Retirement	(20,000)	(20,000)	(20,000)	-
Total Non-Operating Revenues (Expenses)	<u>(25,000)</u>	<u>(9,297)</u>	<u>(9,297)</u>	<u>-</u>
Income (Loss) Before Contributions and Transfers	<u>(19,304)</u>	<u>(38,252)</u>	<u>(17,081)</u>	<u>21,171</u>
Change in Net Assets	(19,304)	(38,252)	(17,081)	21,171
Net Assets (Deficit) at Beginning of Year	34,371	34,371	34,371	-
Prior Year Encumbrances Appropriated	<u>22,553</u>	<u>22,553</u>	<u>22,553</u>	<u>-</u>
Net Assets (Deficit) at End of Year	<u>\$ 37,620</u>	<u>\$ 18,672</u>	<u>\$ 39,843</u>	<u>\$ 21,171</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, 2009

	County Sewer District Fund			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
OPERATING REVENUES:				
Charges for Services	\$ 316,648	\$ 146,648	\$ 137,365	\$ (9,283)
Tap-In Fees	1,077	1,667	1,656	(11)
Other	-	650	640	(10)
Total Operating Revenues	<u>317,725</u>	<u>148,965</u>	<u>139,661</u>	<u>(9,304)</u>
OPERATING EXPENSES:				
Personal Services	65,093	65,093	43,571	21,522
Contractual Services	383,360	202,826	82,681	120,145
Materials and Supplies	5,469	10,457	10,027	430
Capital Outlay	18,740	15,000	5,000	10,000
Other	21,184	35,860	6,116	29,744
Total Operating Expenses	<u>493,846</u>	<u>329,236</u>	<u>147,395</u>	<u>181,841</u>
Operating Income (Loss)	<u>(176,121)</u>	<u>(180,271)</u>	<u>(7,734)</u>	<u>172,537</u>
NON-OPERATING REVENUES (EXPENSES):				
Interest	-	1,050	1,015	(35)
Advances Out	-		(100,000)	(100,000)
Principal Retirement	(684)	(684)	(684)	
Total Non-Operating Revenues (Expenses)	<u>(684)</u>	<u>366</u>	<u>(99,669)</u>	<u>(100,035)</u>
Income (Loss) Before Contributions and Transfers	<u>(176,805)</u>	<u>(179,905)</u>	<u>(107,403)</u>	<u>72,502</u>
Transfers Out	-	(94,586)	(94,586)	-
Change in Net Assets	(176,805)	(274,491)	(201,989)	72,502
Net Assets (Deficit) at Beginning of Year	251,371	251,371	251,371	-
Prior Year Encumbrances Appropriated	<u>23,120</u>	<u>23,120</u>	<u>23,120</u>	<u>-</u>
Net Assets (Deficit) at End of Year	<u>\$ 97,686</u>	<u>\$ -</u>	<u>\$ 72,502</u>	<u>\$ 72,502</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(MHRS)-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.

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.

FIDUCIARY FUNDS

SENECA COUNTY, OHIO, continued

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 assests 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.

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, 2009

	Beginning Balance	Additions	Deductions	Ending Balance
Real Estate Tax Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 1,386,940	\$ 38,289,770	\$ 38,103,904	\$ 1,572,806
Property Taxes Receivable	31,593,283	47,666,532	47,360,135	31,899,680
Total Assets	<u>\$ 32,980,223</u>	<u>\$ 85,956,302</u>	<u>\$ 85,464,039</u>	<u>\$ 33,472,486</u>
LIABILITIES:				
Intergovernmental Payable	\$ 32,980,223	\$ 85,956,302	\$ 85,464,039	\$ 33,472,486
Total Liabilities	<u>\$ 32,980,223</u>	<u>\$ 85,956,302</u>	<u>\$ 85,464,039</u>	<u>\$ 33,472,486</u>
Undivided Tax Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 216,707	\$ 2,162,795	\$ 2,199,651	\$ 179,851
Intergovernmental Receivable	943,820	942,560	943,820	942,560
Total Assets	<u>\$ 1,160,527</u>	<u>\$ 3,105,355</u>	<u>\$ 3,143,471</u>	<u>\$ 1,122,411</u>
LIABILITIES:				
Intergovernmental Payable	\$ 1,160,527	\$ 3,259,207	\$ 3,297,323	\$ 1,122,411
Total Liabilities	<u>\$ 1,160,527</u>	<u>\$ 3,259,207</u>	<u>\$ 3,297,323</u>	<u>\$ 1,122,411</u>
Inheritance Tax Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 492,150	\$ 1,817,935	\$ 2,100,137	\$ 209,948
Intergovernmental Receivable	177	-	177	-
Total Assets	<u>\$ 492,327</u>	<u>\$ 1,817,935</u>	<u>\$ 2,100,314</u>	<u>\$ 209,948</u>
LIABILITIES:				
Intergovernmental Payable	\$ 492,327	\$ 1,817,758	\$ 2,100,137	\$ 209,948
Total Liabilities	<u>\$ 492,327</u>	<u>\$ 1,817,758</u>	<u>\$ 2,100,137</u>	<u>\$ 209,948</u>
Unclassified Tax Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 104,710	\$ 1,816,313	\$ 1,828,238	\$ 92,785
Property Taxes Receivable	2,198,300	1,203,399	2,684,886	716,813
Total Assets	<u>\$ 2,303,010</u>	<u>\$ 3,019,712</u>	<u>\$ 4,513,124</u>	<u>\$ 809,598</u>
LIABILITIES:				
Intergovernmental Payable	\$ 2,303,010	\$ 3,019,712	\$ 4,513,124	\$ 809,598
Total Liabilities	<u>\$ 2,303,010</u>	<u>\$ 3,019,712</u>	<u>\$ 4,513,124</u>	<u>\$ 809,598</u>

Seneca County, Ohio
Combining Statements of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2009

	Beginning Balance	Additions	Deductions	Ending Balance
Local Government Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 2,699,551	\$ 2,518,497	\$ 181,054
Intergovernmental Receivable	1,620,575	1,438,001	1,620,575	1,438,001
Total Assets	<u>\$ 1,620,575</u>	<u>\$ 4,137,552</u>	<u>\$ 4,139,072</u>	<u>\$ 1,619,055</u>
LIABILITIES:				
Intergovernmental Payable	\$ 1,620,575	\$ 4,085,576	\$ 4,087,096	\$ 1,619,055
Total Liabilities	<u>\$ 1,620,575</u>	<u>\$ 4,085,576</u>	<u>\$ 4,087,096</u>	<u>\$ 1,619,055</u>
Library Local Government Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 1,868,313	\$ 1,868,313	\$ -
Intergovernmental Receivable	1,155,662	952,580	1,155,662	952,580
Total Assets	<u>\$ 1,155,662</u>	<u>\$ 2,820,893</u>	<u>\$ 3,023,975</u>	<u>\$ 952,580</u>
LIABILITIES:				
Intergovernmental Payable	\$ 1,155,662	\$ 2,743,213	\$ 2,946,295	\$ 952,580
Total Liabilities	<u>\$ 1,155,662</u>	<u>\$ 2,743,213</u>	<u>\$ 2,946,295</u>	<u>\$ 952,580</u>
Emergency Planning Commission Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	89,086	22,929	56,735	55,280
Accounts Receivable	-	1,040	-	1,040
Intergovernmental Receivable	20	-	20	-
Total Assets	<u>\$ 89,106</u>	<u>\$ 23,969</u>	<u>\$ 56,755</u>	<u>\$ 56,320</u>
LIABILITIES:				
Accrued Wages	\$ 499	\$ 296	\$ 499	\$ 296
Intergovernmental Payable	273	262	273	262
Undistributed Monies	86,340	23,949	54,854	55,435
Deposits Held and Due to Others	1,994	327	1,994	327
Total Liabilities	<u>\$ 89,106</u>	<u>\$ 24,834</u>	<u>\$ 57,620</u>	<u>\$ 56,320</u>
County Law Library Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 53,894	\$ 53,894	\$ -
Intergovernmental Receivable	4,139	5,199	4,139	5,199
Total Assets	<u>\$ 4,139</u>	<u>\$ 59,093</u>	<u>\$ 58,033</u>	<u>\$ 5,199</u>
LIABILITIES:				
Accrued Wages	\$ -	\$ 957	\$ -	\$ 957
Compensated Absences Payable	-	1,828	-	1,828
Deposits Held and Due to Others	4,139	59,292	61,017	2,414
Total Liabilities	<u>\$ 4,139</u>	<u>\$ 62,077</u>	<u>\$ 61,017</u>	<u>\$ 5,199</u>

Seneca County, Ohio
Combining Statements of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2009

	Beginning Balance	Additions	Deductions	Ending Balance
Soil and Water Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 1,735	\$ 372,596	\$ 367,172	\$ 7,159
Accounts Receivable	46,458	56,874	46,458	56,874
Total Assets	<u>\$ 48,193</u>	<u>\$ 429,470</u>	<u>\$ 413,630</u>	<u>\$ 64,033</u>
LIABILITIES:				
Accrued Wages	\$ 6,600	\$ 8,591	\$ 7,076	\$ 8,115
Intergovernmental Payable	4,489	4,312	4,489	4,312
Compensated Absences Payable	-	20,802	19,980	822
Undistributed Monies	35,586	383,012	371,719	46,879
Deposits Held and Due to Others	1,518	3,905	1,518	3,905
Total Liabilities	<u>\$ 48,193</u>	<u>\$ 420,622</u>	<u>\$ 404,782</u>	<u>\$ 64,033</u>
Law Enforcement Trust Agency Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 515	\$ 1,544	\$ -	\$ 2,059
Total Assets	<u>\$ 515</u>	<u>\$ 1,544</u>	<u>\$ -</u>	<u>\$ 2,059</u>
LIABILITIES:				
Undistributed Monies	\$ 515	\$ 1,544	\$ -	\$ 2,059
Total Liabilities	<u>\$ 515</u>	<u>\$ 1,544</u>	<u>\$ -</u>	<u>\$ 2,059</u>
MHRS Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 2,909,064	\$ 7,116,978	\$ 6,607,995	\$ 3,418,047
Accrued Interest Receivable	7	3	7	3
Accounts Receivable	308	-	308	-
Intergovernmental Receivable	44,195	454,401	44,195	454,401
Total Assets	<u>\$ 2,953,574</u>	<u>\$ 7,571,382</u>	<u>\$ 6,652,505</u>	<u>\$ 3,872,451</u>
LIABILITIES:				
Accrued Wages	\$ 4,933	\$ 5,665	\$ 4,933	\$ 5,665
Intergovernmental Payable	3,468	3,051	3,468	3,051
Compensated Absences Payable	17,307	42,456	40,270	19,493
Undistributed Monies	1,997,439	7,526,872	6,368,410	3,155,901
Deposits Held and Due to Others	930,427	688,341	930,427	688,341
Total Liabilities	<u>\$ 2,953,574</u>	<u>\$ 8,266,385</u>	<u>\$ 7,347,508</u>	<u>\$ 3,872,451</u>
Forfeited Land Tax Sale Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 5,994	\$ -	\$ 3,439	\$ 2,555
Total Assets	<u>\$ 5,994</u>	<u>\$ -</u>	<u>\$ 3,439</u>	<u>\$ 2,555</u>
LIABILITIES:				
Undistributed Monies	\$ 5,994	\$ -	\$ 3,439	\$ 2,555
Total Liabilities	<u>\$ 5,994</u>	<u>\$ -</u>	<u>\$ 3,439</u>	<u>\$ 2,555</u>

Seneca County, Ohio
Combining Statements of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2009

	Beginning Balance	Additions	Deductions	Ending Balance
Regional Planning Commission Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 46,221	\$ 93,750	\$ 73,567	\$ 66,404
Accounts Receivable	346	162	346	162
Total Assets	<u>\$ 46,567</u>	<u>\$ 93,912</u>	<u>\$ 73,913</u>	<u>\$ 66,566</u>
LIABILITIES:				
Accrued Wages	\$ 2,253	\$ 1,626	\$ 2,253	\$ 1,626
Intergovernmental Payable	1,248	905	1,248	905
Compensated Absences Payable	420	8,844	5,129	4,135
Undistributed Monies	42,275	93,566	75,941	59,900
Deposits Held and Due to Others	371	0	371	0
Total Liabilities	<u>\$ 46,567</u>	<u>\$ 104,941</u>	<u>\$ 84,942</u>	<u>\$ 66,566</u>
Board of Health Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 446,920	\$ 2,994,404	\$ 2,811,652	\$ 629,672
Accounts Receivable	140,688	107,411	140,688	107,411
Intergovernmental Receivable	37,005	2,755	37,005	2,755
Total Assets	<u>\$ 624,613</u>	<u>\$ 3,104,570</u>	<u>\$ 2,989,345</u>	<u>\$ 739,838</u>
LIABILITIES:				
Accrued Wages	\$ 37,296	\$ 44,002	\$ 37,296	\$ 44,002
Intergovernmental Payable	57,529	36,641	57,529	36,641
Compensated Absences Payable	92,414	159,923	152,441	99,896
Undistributed Monies	400,861	2,895,877	2,776,408	520,330
Deposits Held and Due to Others	36,513	38,969	36,513	38,969
Total Liabilities	<u>\$ 624,613</u>	<u>\$ 3,175,412</u>	<u>\$ 3,060,187</u>	<u>\$ 739,838</u>
Lodging Tax Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 1	\$ 61,473	\$ 61,474	\$ -
Taxes Receivable	15,732	12,745	15,732	12,745
Total Assets	<u>\$ 15,733</u>	<u>\$ 74,218</u>	<u>\$ 77,206</u>	<u>\$ 12,745</u>
LIABILITIES:				
Undistributed Monies	\$ 1	\$ -	\$ 1	\$ -
Deposits Held and Due to Others	15,732	71,231	74,218	12,745
Total Liabilities	<u>\$ 15,733</u>	<u>\$ 71,231</u>	<u>\$ 74,219</u>	<u>\$ 12,745</u>
Ohio Elections Commission Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 2,785	\$ 2,685	\$ 100
Total Assets	<u>\$ -</u>	<u>\$ 2,785</u>	<u>\$ 2,685</u>	<u>\$ 100</u>
LIABILITIES:				
Intergovernmental Payable	\$ -	\$ 2,885	\$ 2,785	\$ 100
Total Liabilities	<u>\$ -</u>	<u>\$ 2,885</u>	<u>\$ 2,785</u>	<u>\$ 100</u>

Seneca County, Ohio
Combining Statements of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2009

	Beginning Balance	Additions	Deductions	Ending Balance
Ohio Housing Trust Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 44,351	\$ 213,263	\$ 197,012	\$ 60,602
Accounts Receivable	550	719	550	719
Total Assets	<u>\$ 44,901</u>	<u>\$ 213,982</u>	<u>\$ 197,562</u>	<u>\$ 61,321</u>
LIABILITIES:				
Intergovernmental Payable	\$ 43,911	\$ 268,413	\$ 251,553	\$ 60,771
Deposits Held and Due to Others	990	550	990	550
Total Liabilities	<u>\$ 44,901</u>	<u>\$ 268,963</u>	<u>\$ 252,543</u>	<u>\$ 61,321</u>
METRICH-Law Enforcement Trust Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 52,957	\$ 13,310	\$ 9,691	\$ 56,576
Total Assets	<u>\$ 52,957</u>	<u>\$ 13,310</u>	<u>\$ 9,691</u>	<u>\$ 56,576</u>
LIABILITIES:				
Undistributed Monies	\$ 52,957	\$ 13,310	\$ 9,691	\$ 56,576
Total Liabilities	<u>\$ 52,957</u>	<u>\$ 13,310</u>	<u>\$ 9,691</u>	<u>\$ 56,576</u>
Park District Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 24,669	\$ 73,635	\$ 58,781	\$ 39,523
Accrued Interest Receivable	25	4	25	4
Accounts Receivable	286	75	286	75
Total Assets	<u>\$ 24,980</u>	<u>\$ 73,714</u>	<u>\$ 59,092</u>	<u>\$ 39,602</u>
LIABILITIES:				
Intergovernmental Payable	\$ 231	\$ 252	\$ 231	\$ 252
Undistributed Monies	18,010	73,403	52,258	39,155
Deposits Held and Due to Others	6,739	195	6,739	195
Total Liabilities	<u>\$ 24,980</u>	<u>\$ 73,850</u>	<u>\$ 59,228</u>	<u>\$ 39,602</u>
Ohio Children's Trust Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 1	\$ 19,216	\$ 19,216	\$ 1
Total Assets	<u>\$ 1</u>	<u>\$ 19,216</u>	<u>\$ 19,216</u>	<u>\$ 1</u>
LIABILITIES:				
Intergovernmental Payable	\$ 1	\$ 19,216	\$ 19,216	\$ 1
Total Liabilities	<u>\$ 1</u>	<u>\$ 19,216</u>	<u>\$ 19,216</u>	<u>\$ 1</u>

Seneca County, Ohio
Combining Statements of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2009

	Beginning Balance	Additions	Deductions	Ending Balance
CROSSWAEH Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 2,194,944	\$ 2,194,944	\$ -
Total Assets	<u>\$ -</u>	<u>\$ 2,194,944</u>	<u>\$ 2,194,944</u>	<u>\$ -</u>
LIABILITIES:				
Undistributed Monies	\$ -	\$ 2,194,944	\$ 2,194,944	\$ -
Total Liabilities	<u>\$ -</u>	<u>\$ 2,194,944</u>	<u>\$ 2,194,944</u>	<u>\$ -</u>
Dog Warden EPA Trust Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 2,396	\$ 8	\$ -	\$ 2,404
Accrued Interest Receivable	<u>1</u>	<u>-</u>	<u>1</u>	<u>-</u>
Total Assets	<u>\$ 2,397</u>	<u>\$ 8</u>	<u>\$ 1</u>	<u>\$ 2,404</u>
LIABILITIES:				
Undistributed Monies	\$ 2,397	\$ 7	-	\$ 2,404
Total Liabilities	<u>\$ 2,397</u>	<u>\$ 7</u>	<u>\$ -</u>	<u>\$ 2,404</u>
County Courts Fund				
ASSETS:				
Cash and Cash Equivalents in Segregated Accounts	\$ 242,527	\$ 2,321	\$ 8,320	\$ 236,528
Investments in Segregated Accounts	35,000	-	-	35,000
Accrued Interest Receivable	138	38	138	38
Accounts Receivable	<u>405,763</u>	<u>2,796,288</u>	<u>2,815,166</u>	<u>386,885</u>
Total Assets	<u>\$ 683,428</u>	<u>\$ 2,798,647</u>	<u>\$ 2,823,624</u>	<u>\$ 658,451</u>
LIABILITIES:				
Accrued Interest Payable	\$ 138	\$ 38	\$ 138	\$ 38
Undistributed Monies	368,824	5,147,874	5,148,420	368,278
Deposits Held and Due to Others	<u>314,466</u>	<u>290,135</u>	<u>314,466</u>	<u>290,135</u>
Total Liabilities	<u>\$ 683,428</u>	<u>\$ 5,438,047</u>	<u>\$ 5,463,024</u>	<u>\$ 658,451</u>
Sheriff Agency Fund				
ASSETS:				
Cash and Cash Equivalents in Segregated Accounts	\$ 176,673	\$ 193,151	\$ 32,062	\$ 337,762
Total Assets	<u>\$ 176,673</u>	<u>\$ 193,151</u>	<u>\$ 32,062</u>	<u>\$ 337,762</u>
LIABILITIES:				
Undistributed Monies	\$ 122,900	\$ 2,057,161	\$ 1,864,010	\$ 316,051
Deposits Held and Due to Others	<u>53,773</u>	<u>567,614</u>	<u>599,676</u>	<u>21,711</u>
Total Liabilities	<u>\$ 176,673</u>	<u>\$ 2,624,775</u>	<u>\$ 2,463,686</u>	<u>\$ 337,762</u>

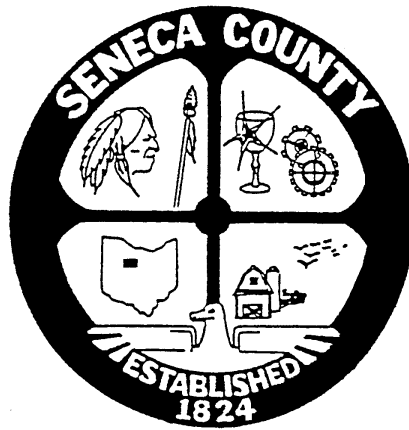
Seneca County, Ohio
Combining Statements of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2009

	Beginning Balance	Additions	Deductions	Ending Balance
Payroll Fund				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 52,942	\$ 22,381,588	\$ 22,387,988	\$ 46,542
Accounts Receivable	309	-	309	-
Total Assets	<u>\$ 53,251</u>	<u>\$ 22,381,588</u>	<u>\$ 22,388,297</u>	<u>\$ 46,542</u>
LIABILITIES:				
Undistributed Monies	\$ 53,085	\$ 22,381,279	\$ 22,387,822	\$ 46,542
Deposits Held and Due to Others	166	-	166	-
Total Liabilities	<u>\$ 53,251</u>	<u>\$ 22,381,279</u>	<u>\$ 22,387,988</u>	<u>\$ 46,542</u>
Totals				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 5,877,359	\$ 84,270,994	\$ 83,524,985	\$ 6,623,368
Cash and Cash Equivalents in Segregated Accounts	419,200	195,472	40,382	574,290
Investments in Segregated Accounts	35,000	-	-	35,000
Accrued Interest Receivable	171	45	171	45
Accounts Receivable	594,708	2,962,569	3,004,111	553,166
Intergovernmental Receivable	3,805,593	3,795,496	3,805,593	3,795,496
Taxes Receivable	15,732	12,745	15,732	12,745
Property Taxes Receivable	33,791,583	48,869,931	50,045,021	32,616,493
Total Assets	<u>\$ 44,539,346</u>	<u>\$ 140,107,252</u>	<u>\$ 140,435,995</u>	<u>\$ 44,210,603</u>
LIABILITIES:				
Accrued Wages	\$ 51,581	\$ 61,137	\$ 52,057	\$ 60,661
Intergovernmental Payable	39,823,474	101,217,705	102,748,806	38,292,373
Accrued Interest Payable	138	38	138	38
Compensated Absences Payable	110,141	233,853	217,820	126,174
Undistributed Monies	3,187,184	42,792,798	41,307,917	4,672,065
Deposits Held and Due to Others	1,366,828	1,720,559	2,028,095	1,059,292
Total Liabilities	<u>\$ 44,539,346</u>	<u>\$ 146,026,090</u>	<u>\$ 146,354,833</u>	<u>\$ 44,210,603</u>

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Seneca County

Statistical Section



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

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>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	S-3 to S-11
Revenue Capacity 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.	S-13 to S-19
Debt Capacity 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.	S-20 to S-22
Demographic and Economic Information 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.	S-23 to S-24
Operating Information 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.	S-25 to S-31

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 Seven Years
(accrual basis of accounting)

	2003	2004	2005	2006	2007	2008	2009
<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	\$56,800,976
Restricted	13,724,570	16,546,326	19,898,780	17,756,944	17,449,806	18,945,853	22,364,857
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>	<u>7,175,050</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>	<u>86,340,883</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	1,230,754
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>	<u>227,197</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>	<u>1,457,951</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	58,031,730
Restricted	13,724,570	16,546,326	19,898,780	17,756,944	17,449,806	18,945,853	22,364,857
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>	<u>7,402,247</u>
Total Primary Government Net Assets	<u>\$67,568,346</u>	<u>\$73,268,761</u>	<u>\$77,400,971</u>	<u>\$83,938,511</u>	<u>\$84,407,991</u>	<u>\$83,110,226</u>	<u>\$87,798,834</u>

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

	2003	2004	2005	2006
Expenses				
<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	33,194,797	35,693,383	39,527,522	39,624,145
<i>Business-Type Activities</i>				
Bascom Sewer District	0	0	0	0
Emergency Medical Services	97,632	334,922	355,250	360,137
County Sewer District	330,306	235,146	125,787	160,908
Total Business-Type Activities Expenses	427,938	570,068	481,037	521,045
<i>Total Primary Government Expenses</i>	<u>\$33,622,735</u>	<u>\$36,263,451</u>	<u>\$40,008,559</u>	<u>\$40,145,190</u>
Program Revenues				
<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	24,882,348	25,611,067	26,615,082	28,501,663
<i>Business-Type Activities</i>				
Charges for Services				
Bascom Sewer District	0	0	0	0
Emergency Medical Services	68,415	277,037	241,502	373,325
County Sewer District	164,173	102,332	96,067	161,626
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	253,899	664,618	349,069	534,951
<i>Total Primary Government Program Revenues</i>	<u>\$25,136,247</u>	<u>\$26,275,685</u>	<u>\$26,964,151</u>	<u>\$29,036,614</u>
Net (Expense)/Revenue				
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>(\$8,486,488)</u>	<u>(\$9,987,766)</u>	<u>(\$13,044,408)</u>	<u>(\$11,108,576)</u>

2007	2008	2009
\$5,790,704	\$5,107,640	\$6,012,452
2,773,759	2,796,188	2,379,762
6,752,848	6,804,668	6,453,529
6,277,234	9,356,081	6,596,148
7,820,101	8,248,873	8,089,402
10,790,484	11,682,426	9,761,783
995,390	798,336	462,395
698,864	595,118	70,534
0	0	0
0	0	0
305,815	279,943	281,510
42,205,199	45,669,273	40,107,515
0	0	348,249
300,020	441,650	395,943
173,897	330,844	146,635
473,917	772,494	890,827
\$42,679,116	\$46,441,767	\$40,998,342
1,246,845	1,744,217	1,198,918
989,709	882,047	978,498
532,616	639,431	545,918
368,215	457,797	326,882
1,311,678	1,428,442	1,406,093
18,269,114	17,857,449	18,787,041
2,025,404	3,722,455	5,948,886
24,743,581	26,731,838	29,192,236
0	0	222,724
196,645	335,502	261,973
172,189	310,454	85,125
0	15,000	14,500
0	139,371	0
368,834	800,327	584,322
\$25,112,415	\$27,532,165	\$29,776,558
(\$17,461,618)	(\$18,937,435)	(\$10,915,279)
(105,083)	27,833	(306,505)
(\$17,566,701)	(\$18,909,602)	(\$11,221,784)

Continued

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

	2003	2004	2005	2006
General Revenues and Other Changes in Net Assets				
<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
Total Governmental Activities	13,792,569	15,543,544	16,394,295	17,633,463
<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
Total Business-Type Activities	153,247	144,761	782,323	12,653
<i>Total Primary Government</i>	<u>\$13,945,816</u>	<u>\$15,688,305</u>	<u>\$17,176,618</u>	<u>\$17,646,116</u>
 Changes in Net Assets				
Governmental Activities	\$5,480,120	\$5,461,228	\$3,481,855	\$6,510,981
Business-Type Activities	<u>(20,792)</u>	<u>239,311</u>	<u>650,355</u>	<u>26,559</u>
<i>Total Primary Government</i>	<u>\$5,459,328</u>	<u>\$5,700,539</u>	<u>\$4,132,210</u>	<u>\$6,537,540</u>

<u>2007</u>	<u>2008</u>	<u>2009</u>
\$6,833,091	\$6,532,252	\$6,715,242
6,830,418	7,173,010	6,470,436
1,632,974	1,398,762	1,192,803
22,434	17,458	22,145
1,395,081	725,874	237,956
1,319,874	1,755,070	1,267,025
25,124	0	0
0	0	0
0	0	0
<u>18,058,996</u>	<u>17,602,426</u>	<u>15,905,607</u>
260	6,470	882
2,049	2,940	3,903
0	0	0
<u>(25,124)</u>	<u>0</u>	<u>0</u>
(22,815)	9,410	4,785
<u><u>\$18,036,181</u></u>	<u><u>\$17,611,836</u></u>	<u><u>\$15,910,392</u></u>
\$597,378	(\$1,335,009)	\$4,990,328
<u>(127,898)</u>	<u>37,243</u>	<u>(301,720)</u>
<u><u>\$469,480</u></u>	<u><u>(\$1,297,766)</u></u>	<u><u>\$4,688,608</u></u>

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

	2003	2004	2005	2006	2007	2008	2009
<i>General Fund</i>							
Reserved	\$236,251	\$505,357	\$326,380	\$623,416	\$518,715	\$732,350	\$1,015,314
Unreserved	2,190,345	3,045,538	2,382,527	2,945,164	3,966,742	2,993,149	2,080,773
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>	<u>\$3,096,087</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	\$2,191,589
Unreserved, reported in:							
Special Revenue Funds	9,207,641	10,503,841	11,283,661	12,785,241	13,558,736	13,890,104	16,271,039
Debt Service Funds	(299,141)	42,726	22,676	19,964	30,910	21,033	(415,872)
Capital Projects Funds	(189,965)	208,709	961,293	(356,695)	124,957	853,920	(1,943)
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>	<u>\$18,044,813</u>

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

	2003	2004	2005	2006	2007
Revenues					
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
Total Revenues	37,191,528	39,740,775	41,667,391	47,754,751	44,392,377
Expenditures					
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
Issuance Costs	0	0	0	0	0
Total Expenditures	38,593,808	38,277,413	41,224,208	47,306,347	42,313,633
Excess of Revenues Over(under) Expenditures	(1,402,280)	1,463,362	443,183	448,404	2,078,744
Other Financing Sources(Uses)					
Bond Anticipation Notes Issued	1,280,000	980,000	917,171	855,000	661,000
Bonds Issued	0	0	0	0	0
Discount on Debt Issued	0	0	0	0	0
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)
Total Other Financing Sources(Uses)	1,128,347	866,577	713,647	861,425	(61,115)
Net Change in Fund Balances	(\$273,933)	\$2,329,939	\$1,156,830	\$1,309,829	\$2,017,629
Debt Service as a Percentage of Noncapital Expenditures	5.68%	5.63%	4.55%	4.37%	1.79%

2008	2009
\$6,555,806	\$6,570,817
7,173,010	6,470,436
171,186	244,670
3,784,486	3,169,531
184,460	198,066
432,767	425,237
22,788,772	24,118,479
717,977	233,878
0	0
0	0
395,920	385,225
23,178	30,488
1,913,365	1,443,058
44,140,927	43,289,885

5,471,264	5,547,205
2,718,375	2,420,124
6,613,402	6,359,472
3,159,886	3,020,029
8,271,754	7,989,604
11,629,743	9,859,584
761,530	488,396
102,006	70,534
3,936,312	5,552,627
0	0
490,314	6,001,314
281,758	294,437
0	199,811
43,436,344	47,803,137

704,583	(4,513,252)
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546,000	0
0	5,285,000
0	(9,981)
79,810	1,161
21,145	0
2,751,653	2,782,055
(2,954,795)	(3,005,197)
(546,000)	0
(102,187)	5,053,038
\$602,396	\$539,786

1.95%	15.37%
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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 ^a	Public Utility	Less: Tax Exempt Property	Total Taxable Assessed Value	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value	Weighted Average
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%
2009	1,015,069,130	0	47,434,790	(124,670,970)	937,832,950	2,953,938,425	31.75%	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.

^aIn 2008* Personal property was phased out by the State of Ohio in favor of a Commercial Activity Tax(CAT).

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									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
County Direct Rates										
General	\$1.90	\$1.90	\$1.90	\$1.90	\$1.90	\$1.90	\$1.90	\$1.90	\$1.90	\$1.90
MRDD	4.20	6.20	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
Mental Health and Recovery Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.80
Commission on Aging	0.40	0.40	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Total Direct Rate	6.80	8.80	8.70	8.70	8.70	8.70	8.70	8.70	8.70	9.50
City and Town Rates										
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
Village Rates										
Attica	11.40	9.80	9.80	9.80	9.80	9.80	9.80	9.80	9.80	9.80
Bettsville	13.10	13.10	12.10	12.10	12.10	8.10	8.10	8.10	8.10	6.10
Bloomville	5.90	5.90	5.90	5.90	5.70	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	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90
School District Rates										
Arcadia	36.63	36.47	38.47	38.51	44.78	42.93	42.61	32.41	32.41	32.14
Bellevue	40.00	39.50	39.30	38.80	38.80	37.75	37.75	37.95	37.95	38.20
Bettsville	36.50	36.50	36.50	36.50	36.50	36.20	35.20	36.00	36.00	36.00
Buckeye-Central	45.00	45.00	45.00	45.00	45.00	45.00	45.00	51.70	51.30	53.10
Carey EVSD	53.80	53.80	52.90	52.90	52.90	52.90	52.90	52.90	52.90	52.90
Clyde-Green Springs	46.35	46.25	46.10	46.50	46.45	51.45	50.95	51.00	51.00	51.60
Fostoria	52.88	51.38	55.68	55.68	65.31	60.56	60.56	60.16	60.16	60.16
Hopewell-Loudon	41.65	41.65	41.65	41.10	41.65	41.65	42.20	41.30	41.30	41.30
Lakota	41.80	41.80	41.70	41.45	41.45	41.50	36.40	42.90	42.90	42.90
Mohawk	36.90	36.90	36.90	42.89	42.89	42.89	42.81	42.13	42.13	42.13
New Riegel	42.32	42.32	42.32	42.32	42.32	42.32	40.50	40.50	40.50	40.50
Old Fort	42.00	42.00	46.30	46.30	46.30	46.30	46.30	46.30	46.30	46.30
Seneca East	40.30	38.30	30.30	30.30	30.30	38.99	38.99	38.99	38.99	38.99
Tiffin	47.55	47.55	47.55	47.55	52.55	52.55	52.55	52.55	52.55	52.55
Vanlue	44.00	43.94	43.86	43.66	39.54	46.07	45.89	44.83	44.83	44.48

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

	Year Taxes Are Payable									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Joint Vocational School										
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
Special Districts										
AVR Fire District	1.50	1.50	1.50	1.50	3.25	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	0.50	1.00	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	0.00
Bascom Joint Ambulance District	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	0.00
Bellevue Public Library			0.80	0.80	0.80	1.00	1.00	1.00	1.00	1.00
NBS Joint Fire District								1.80	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
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%
2009	6,719,666	6,424,738	95.61%	231,022	6,655,760	99.05%

Source: Seneca County Auditor

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

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

	2009			2000		
Taxpayer	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	\$23,131,730	1	2.47%	\$20,789,310	2	2.41%
Ohio American Water Company	9,976,160	2	1.06%	8,847,740	5	1.03%
North Central Electric	6,728,560	6	0.72%			
Columbia Gas	6,361,290	4	0.68%			
National Machinery	3,359,110	5	0.36%	21,413,650	1	2.48%
Norfolk & Southern Combined Railroad	3,214,020	6	0.34%	6,702,350	7	0.78%
Wal-Mart Real Estate	2,958,650	7	0.32%			
TGFW III LLC	2,269,670	8	0.24%			
Ameriwood Industries Inc.	2,259,790	9	0.24%	5,390,570	9	0.62%
TKA Atlas Inc	2,066,520	10	0.22%	13,765,860	3	1.60%
Church and Dwight Company Inc	1,719,860	11	0.18%	7,202,650	6	0.83%
Roppe Corp.	1,494,170	12	0.16%	6,578,650	8	0.76%
Allied Signal Corp				9,674,440	4	1.12%
Ohio Bell				5,345,740	10	0.62%
Total	\$65,539,530		6.99%	\$105,710,960		12.25%

Source: Seneca County Auditor

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

Total Sales Tax Rate 1.5%

1% Tax	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
Non-Resident Motor Vehicle Tax Payments	0	0	0	0	0
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
Total	\$4,454,800	\$4,289,917	\$4,500,102	\$4,449,955	\$4,546,135

1/2% Tax	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
Non-Resident Motor Vehicle Tax Payments	0	0	0	0	0
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
Total	\$353,401	\$2,123,222	\$2,239,963	\$2,215,148	\$2,242,701

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

NOTE: The Ohio Department of Taxation does not provide the Counties with information regarding collections from individual taxpayers.
Therefore, a table listing the principal payers of sales tax is not presented.

2008	2009
\$1,780,444	\$1,557,125
40,479	5,261
459,347	401,208
324,504	150,621
807,474	709,360
2,763	3,207
7,303	7,891
14,570	15,222
960	1,014
3,922	3,780
1,342,552	1,387,207
20,513	42,784
3,285	1,632
0	0
(7,561)	(15,049)
(48,005)	(42,716)
(60)	0
<u>\$4,752,490</u>	<u>\$4,228,547</u>

2008	2009
\$889,410	\$776,916
20,252	2,641
229,625	200,532
142,939	69,794
403,673	354,642
1,382	1,604
3,648	3,945
7,285	7,611
480	507
1,955	1,879
671,151	693,583
9,786	19,228
1,642	816
0	0
(3,041)	(6,322)
(23,802)	(21,274)
(30)	0
<u>\$2,356,354</u>	<u>\$2,106,102</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 Value ^a	Per Capita ^b	Capital Facilities Note	Dog Shelter Note	OPWC Loan	OWDA Loan	Sheriff Computer Loan	Capital Leases
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%	89.80	546,000	0		77,056		13,686
2009	2,575,000	2,330,000	0.17%	87.35	506,000 ^d			71,742		7,041

Fiscal Year	Business Type Activities				Total Primary Government ^c	Percentage of Personal Income ^b	Per Capita ^b
	EMS Equipment	OPWC Loan	WSOS Loan	Capital Leases			
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	0.35%	105.03
2009	94,000 ^d	10,608	72,771	0	5,667,162	0.47%	100.93

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

^aSee Taxable assessed and Estimated Value of Property Table

^bPopulation and personal income data can be found in the Demographics and Economics Statistics Table

^cIncludes general bonded debt, other governmental activities debt and business-type activities debt

^dInternal borrowings.

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Bonded Debt Outstanding										
General obligation bonds	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	4,905,000
Percentage of estimated actual property value ^a	0.31%	0.29%	0.28%	0.26%	0.25%	0.23%	0.22%	0.22%	0.20%	0.17%
Per Capita ^b	130.53	126.54	122.33	117.52	112.48	107.26	102.08	95.94	89.80	87.35
Less: Exemptions										
Debt service fund cash	180,127	10,377	9,666	10,755	42,528	22,673	19,964	30,910	20,894	90,054
Jail Bonds	<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>	<u>2,330,000</u>
Total Exemptions	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	2,420,054
Total net debt applicable to debt limit	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	2,484,946
Legal Debt Limit ^c	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	21,945,824
Legal Debt Margin ^d	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	19,460,878
Legal Debt Margin as a percentage of the Legal Debt Limit	80.72%	86.17%	81.87%	82.94%	84.01%	85.41%	85.97%	86.53%	87.92%	88.68%

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

^aProperty value data can be found in the Taxable Assessed and Estimated Value of Property Table

^bPopulation data can be found in the Economic and Demographic Indicators Table

^cThe 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

^dThe 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, 2009

<i>Jurisdiction</i>	<i>Net Debt Outstanding</i>	<i>Percentage Applicable To Seneca County(a)</i>	<i>Amount Applicable To Seneca County</i>
Seneca County	\$4,905,000	100.00%	\$4,905,000
Cities Wholly Within County	14,989,229	100.00%	14,989,229
Villages Wholly Within County	10,110,890	100.00%	10,110,890
Townships Wholly Within County	129,634	100.00%	129,634
School Districts Wholly Within County	8,457,480	100.00%	8,457,480
Entities not Wholly Within County:			
City of Fostoria	3,960,825	64.74%	2,564,238
Village of Green Springs	584,834	55.98%	327,390
Bellevue Schools	16,211,880	10.00%	1,621,188
Clyde-Green Springs Schools	26,905,384	8.67%	2,332,697
Seneca East Schools	10,755,986	88.65%	9,535,182
Arcadia School	0	0.68%	0
Carey Schools	0	4.31%	0
Mohawk Schools	7,230,000	52.06%	3,763,938
Vanlue Schools	0	8.68%	0
Fostoria Schools	3,155,621	62.50%	1,972,263
Lakota Schools	19,479,984	36.50%	7,110,194
Buckeye Central Schools	13,909,413	0.25%	34,774
Vanguard Vocational	5,783,812	32.93%	1,904,609
Pioneer CTC	12,360,000	0.01%	1,236
EHOVE JVS	<u>0</u>	<u>0.01%</u>	<u>0</u>
<i>Total Entities not Wholly Within County</i>	<u>\$120,337,739</u>	25.90%	<u>\$31,167,709</u>
Total Direct and Overlapping Debt	158,929,972		

(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
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%
2009	56,152	1,205,078,072	21,461	7,607	12.60%

Source: Ohio Workforce Informer, Labor Market Info, US Census Bureau, US Department of Labor

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

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

<u>Employer</u>	2009			2006		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Seneca County Government	576	1	1.91%	518	3	1.74%
Mercy Hospital	432	2	1.43%	521	2	1.75%
Roppe Rubber Company	423	3	1.40%	350	6	1.17%
Tiffin University	375	4	1.24%			
Tiffin City Schools	364	5	1.21%	343	7	1.15%
Tiffin Developmental Center	360	6	1.19%	410	5	1.38%
Fostoria City Schools	330	7	1.09%			
Heidelberg University	311	8	1.03%			
Ameriwood Industries	289	9	0.96%	435	4	1.46%
National Machinery LLC	282	10	0.93%	300	10	1.01%
Toledo Molding and Die	251	11	0.83%	308	8	1.03%
Honeywell Automotive	137	12	0.45%	600	1	2.01%
TKA Atlas	Closed		0.00%	300	9	1.01%
Total County Employment	30,204			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: US Census Bureau and each Employer's records.

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

Function/Program	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>	<u>2009</u>
<u>General Government</u>							
<i>Legislative & Executive</i>							
Commissioners	5	6	6	6	6	6	5
Auditor	9	9	10	9	11	9	9
Treasurer	4	4	4	4	4	4	4
Prosecutor	10	12	12	11	11	11	11
Board of Elections	2	2	2	4	4	4	4
Building and Grounds	7	7	7	8	9	9	9
Recorder	3	3	3	3	4	4	4
<i>Judicial</i>							
Common Pleas I	5	5	5	5	4	4	5
Common Pleas II	5	5	5	5	4	4	4
Juvenile Court	11	12	14	11	10	11	11
Probate Court	5	7	4	5	6	6	6
Clerk of Courts	10	10	10	11	11	11	11
Law Library	1	1	0	1	1	1	1
<u>Public Safety</u>							
Sheriff	64	71	75	79	84	83	81
EMS	1	2	2	2	2	2	2
EMA	2	1	1	2	2	2	2
Youth Center	20	18	17	16	17	19	17
Coroner	1	1	1	1	1	1	1
Juvenile Probation	9	9	7	7	7	6	7
<u>Public Works</u>							
Engineer	32	34	34	29	27	25	26
Ditch Maintenance	3	3	3	4	4	3	3
Sewer District	1	1	1	1	1	1	1
<u>Health</u>							
SCOC	134	135	131	128	130	124	128
Dog Warden	2	2	2	2	2	2	2
<u>Human Services</u>							
Job & Family Services	76	70	73	73	73	73	62
CSEA	7	8	12	14	14	15	14
Veterans Services	4	4	4	4	4	4	4
Allen Eiry	1	2	1	0	1	1	1
Victim Assistance	2	2	2	2	2	2	2
<u>Conservation & Recreation</u>							
Recycling	1	1	1	0	0	0	0
Museum	1	1	1	1	1	1	1
<u>Community & Economic Development</u>							
CDBG	2	2	2	2	2	2	2
Total Number of Full-Time Employees	440	450	452	450	459	450	440

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

<i>Function/Program</i>	2003	2004	2005	2006	2007	2008	2009
General Government							
<u>Legislative & Executive</u>							
Commissioners							
Total Square Footage	1,904	1,905	1,905	1,905	1,905	1,282	1,282
Auditor							
Total Square Footage	2,750	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	1,450
Recorder							
Total Square Footage	1,570	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	2,500
Board of Elections							
Total Square Footage	3,320	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	3,613
Domestic Relations Court 1							
Total Square Footage	725	725	859	859	859	859	859
Common Pleas Court 2							
Total Square Footage	2,230	2,230	3,484	3,484	3,484	3,484	3,484
Domestic Relations Court 2							
Total Square Footage	408	408	638	638	638	638	638
Clerk of Courts - Legal Department							
Total Square Footage	1,940	1,940	2,282	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	1,149
Sheriff							
Cruisers	13	19	20	21	29	24	24
Jail capacity	65	65	65	65	126	167	167
Engineer							
Heavy Equipment	31	32	32	33	34	34	40
Trucks	33	36	38	40	43	38	41
Road miles	369.064	369.064	369.064	369.064	369.064	369.064	369.064
Bridges	437	438	438	439	436	429	429
Culverts	93	97	102	106	107	108	108
School of Opportunity							
Buses	14	16	16	14	17	17	17
Job & Family Services							
Vehicles	16	15	14	14	14	14	14
County Sewer District							
Sewer Lines-linear feet	15,696	16,253	16,253	16,284	16,284	16,284	16,284

Source: Seneca County Auditor

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

Function/Program	2003	2004	2005	2006	2007
Auditor					
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
House Trailers:					
Taxed as Personal Property	1,107	997	911	834	702
Taxed as Real Estate	479	601	671	716	760
Prosecutor					
Criminal					
Felony convictions	161	192	206	270	213
Misdemeanor convictions	28	22	19	32	30
Civil					
Tax Foreclosures	320	281	363	285	473
Contracts approved to form	231	233	228	219	178
Opinions issued	13	20	12	23	14
Juvenile					
Cases Filed	383	349	383	384	279
Recorder					
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
Common Pleas Courts					
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
Clerk of Courts					
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
Juvenile Court					
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
Probate Court					
Estates filed	361	412	1,033	421	396
Marriage Licenses issued	382	343	366	329	337

2008	2009
14,984	15,537
35,501	35,311
137	145
674	808
785	602
205	215
18	49
446	n/a
230	234
17	16
289	349
2,001	2,200
2,335	1,503
8,205	8,258
277	307
667	684
404	392
46	35
1,135	1,383
459	497
21,065	21,478
283	298
16,075	15,312
169	144
293	343
301	283
613	515
9	7
135	146
70	50
527	496
411	342
337	332

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

	2003	2004	2005	2006	2007
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

2008	2009
44	36
44	41
12	33
13	12
0	1
18	17
4,650	4,554
\$4,488,000	\$5,380,000
1,600	815
166,673	151,013
1,418	1,230
63	51
185	202
209	233
\$942,189	\$261,850
\$6,755,382	\$11,244,913
2,155	2,906
5,373	5,556
595	477
93	66
1,017	926
113	135
179	180
707	657
10,856	12,064
82	82
131	88
164	178
16	3
8,804,020	9,736,716
21,254,400	18,144,000
123	126

