



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**SENECA COUNTY
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SENECA COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE PERIOD ENDED DECEMBER 31, 1999

FEDERAL GRANTOR <i>Pass -Through Grantor</i> Program Title	CFDA Number	Pass Through Entity Number	Disburse- ments	Non-Cash Disburse- ments
FEDERAL EMERGENCY MANAGEMENT AGENCY				
<i>Passed through Ohio Department of Emergency Management</i>				
State and Local Assistance	83.534	99-PPACA	\$25,664	
Total Federal Emergency Management Assistance			25,664	
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed through Ohio Department of Development:</i>				
Community Development Block Grant	14.228	B-F-96-069-1	107,949	
		B-F-97-069-1	122,707	
		B-F-98-069-1	11,187	
Community Housing Improvement	14.228	B-C-97-069-1	185,436	
HOME Investment Partnerships Program	14.239	B-C-98-069-1	142,186	
Total U. S. Department of Housing and Urban Development			569,465	
UNITED STATES DEPARTMENT OF JUSTICE				
<i>Passed through Criminal Justice Services:</i>				
Byrne Formula Grant Program	16.579	99VAGENE252X	9,374	
		99-VAGENE252	42,427	
Crime Victims Assistance	16.575	99VAGENE252T	66,789	
Public Safety Partnership and Community	16.710	95-CF-WX-2883	107,581	
Total U. S. Department of Justice			226,171	
UNITED STATES DEPARTMENT OF EDUCATION				
<i>Passed through Ohio Department of Education:</i>				
Special Ed. Grants to States - Title VI-B	84.027	066241-6B-SF-99P	25,204	
Innovative Education Program - Title VI	84.298	6641-C2-S1-99	1,740	
Preschool Disabilities	84.183	066241-PG-S1-99P	5,085	
Special Ed. Grants for Infants and Families	84.181	74-1-02-F-AN-392	96,813	
Total Department Of Education			128,842	
UNITED STATES DEPARTMENT OF AGRICULTURE				
<i>Passed through Ohio Department of Education:</i>				
<u>Nutrition Cluster:</u>				
School Breakfast Program - Youth Center	10.553	066241-74-0000-9	8,380	
National School Lunch Program - MRDD	10.555	066241-74-0000-8	10,831	
National School Lunch Program - Youth Center	10.555	093-294	8,380	
Total Nutrition Cluster			27,591	
Food Distribution Program - MRDD	10.550	N/A		\$1,492
Food Distribution Program - Youth Center	10.550	N/A		605
Total U. S. Department Of Agriculture			27,591	2,097
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed through Ohio Department of Mental Retardation and Developmental Disabilities:</i>				
Medical Assistance Program - Title XIX	93.778	0776094	649,692	
Social Service Block Grant - Title XX	93.667	MR-74	65,048	
Total U. S. Department of Health and Human Services			714,740	
TOTAL FEDERAL AWARDS			\$1,692,473	\$2,097

The accompanying notes are an integral part of this schedule.

**SENECA COUNTY
NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES
DECEMBER 31, 1999**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - FOOD DISTRIBUTION

Nonmonetary assistance, such as food received from the U.S. Department of Agriculture, is reported in the Schedule at the fair market value of the commodities received and consumed. Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first. At December 31, 1999, the County had no significant food commodities in inventory.

NOTE C - MATCHING REQUIREMENTS

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

NOTE D - BLOCK GRANT LOANS OUTSTANDING

Seneca County administers a loan program with funds provided by the U.S. Department of Housing and Urban Development through the Ohio Department of Development, under the Community Development Block Grant (CFDA 14.228). The purpose of this program is to assist business involved in economic development. As of December 31, 1999, the total amount of loans outstanding was \$254,415. These outstanding loan balances are not shown on the Schedule of Federal Awards Expenditures.



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REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Seneca County
81 Jefferson Street
Suite 3
Tiffin, Ohio 44883-2369

To the Board of Commissioners:

We have audited the financial statements of Seneca County (the County) as of and for the year ended December 31, 1999, and have issued our report thereon dated June 1, 2000. We did not audit the financial statements of Seneca Re-Ad Industries, Inc., which represents 5.10 percent and 9.37 percent, respectively, of the assets and revenues of the County's discretely presented component unit, which was audited by other auditors. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the Seneca Re-Ad Industries, Inc. were not audited in accordance with *Government Auditing Standards* and accordingly this report does not extend to that component unit.

Compliance

As part of obtaining reasonable assurance about whether Seneca County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 1999-60574-001. We also noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated June 1, 2000.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the County's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings as item 1999-60574-002.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is not a material weakness. We also noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 1, 2000.

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



Jim Petro
Auditor of State

June 1, 2000



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

Seneca County
81 Jefferson Street
Suite 3
Tiffin, Ohio 44883-2369

To the Board of Commissioners:

Compliance

We have audited the compliance of the Seneca County (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 1999. The County's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable its major federal program for the year ended December 31, 1999.

Internal Control Over Compliance

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

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

Schedule of Federal Awards Expenditures

We have audited the general-purpose financial statements of the County as of and for the year ended December 31, 1999, and have issued our report thereon dated June 1, 2000. We did not audit the financial statements of Seneca Re-Ad Industries, Inc., which represents 5.10 percent and 9.37 percent, respectively, of the assets and revenues of the County's discretely presented component unit, which was audited by other auditors. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

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



Jim Petro
Auditor of State

June 1, 2000

**SENECA COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 1999**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	Yes
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	Title XIX- Medicaid CFDA # 93.778
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

FINDING NUMBER 1999-60574-001

Noncompliance Citation

Ohio Revised Code § 5705.39 states that total appropriations from each fund should not exceed the total estimated revenue. The following funds had total appropriations exceeding estimated revenue which resulted in immaterial negative fund balances throughout the year and as of December 31, 1999:

**FINDING NUMBER 1999-60574-001
(Continued)**

Fund Name	Variance
Child Support Enforcement Agency	(\$57,778)
Public Assistance	(44,607)
Litter Grant	(7,220)
Community Development Block Grant Issue II	(294,381)
Foster Children Donation	(239,606)
	(380)

We recommend appropriations be amended on a timely basis to ensure they do not exceed estimated revenue. The county may consider making advances to funds participating in grants whereby proceeds are received after the expenditures are incurred.

FINDING NUMBER 1999-60574-002

Reportable Condition - Tax Collections

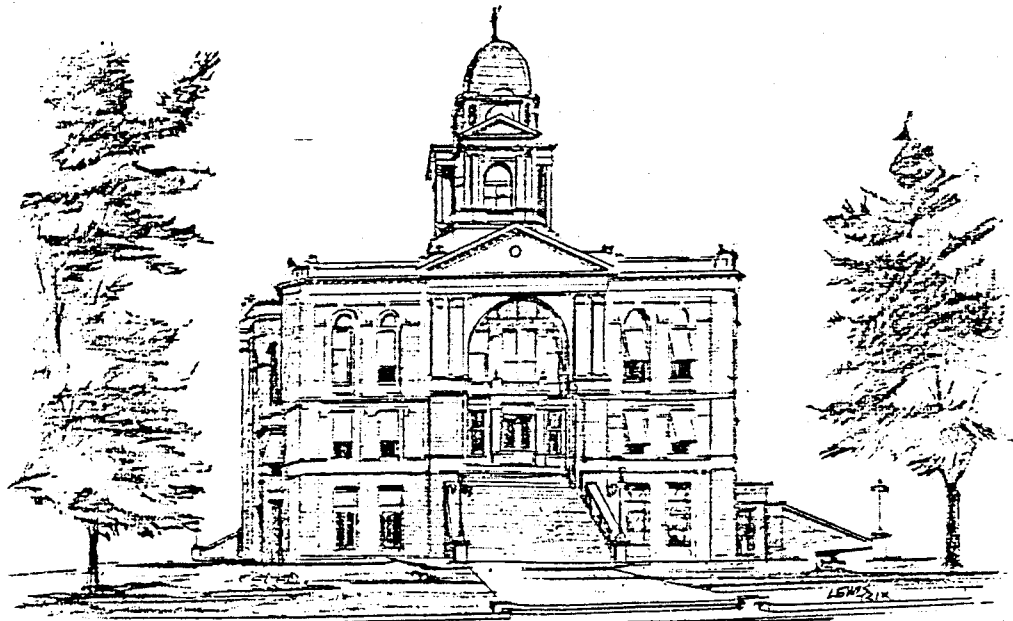
Collections from tax prepayments and penalties are not reported to the County Auditor on a timely basis. Also, records for penalties collected were not maintained. As a result, tax prepayments received in January 1999 were not recorded until April 1999 and penalties were not available for audit.

These weaknesses increase the risk of misappropriation of funds without being detected.

To strengthen controls over tax collections, all revenue should be timely reported to the County Auditor and all records maintained for penalties collected.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.



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

SENECA COUNTY, OHIO

***Comprehensive
Annual Financial Report
For The Year Ended
December 31, 1999***

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

Seneca County, Ohio

COMPREHENSIVE

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 1999

Larry A. Beidelschies
Seneca County Auditor

Prepared by the Seneca County Auditor's Office

Lynette Cameron
G.A.A.P. Coordinator

**SENECA COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 YEAR ENDED DECEMBER 31, 1999**

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SENECA COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 1999
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SENECA COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
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**OFFICE OF
SENECA COUNTY AUDITOR
TIFFIN, OHIO**

**LARRY A BEIDELSCHIES
AUDITOR**

**PHONE
447-0692**

June 1, 2000



Seneca County Citizens and
Board of County Commissioners

As Auditor of Seneca County, I am very pleased to present the Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 1999. The CAFR conforms to Generally Accepted Accounting Principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB). This report contains basic and supplemental financial statements and other financial and statistical information which provide a complete and full disclosure of all material financial aspects of Seneca County.

Responsibility for both the accuracy of the data and the complete, fair presentation, including all disclosures, rests with Seneca County's management, specifically the County Auditor's office. This report will provide the taxpayers of Seneca County with comprehensive financial data in a format that enables them to gain a true understanding of the County's finances.

The CAFR is presented in three sections: introductory, financial and statistical. The Introductory Section contains a Table of Contents, this Letter of Transmittal, a list of elected officials, our organizational chart and a copy of the Certificate of Achievement for Excellence in Financial Reporting awarded for the 1998 Seneca County CAFR. The Financial Section includes the State of Ohio Auditor's letter of opinion, the general purpose financial statements, and the combining and individual fund and account group financial statements and schedules. The Statistical Section presents historical financial, analytical, economic and demographic information which may be useful for further analysis and comparisons.

REPORTING ENTITY

The financial statements contained within this comprehensive annual financial report include all funds, account groups, agencies, boards and commissions which comprise the legal entity of the County (the primary government) and all component units. Component units are organizations for which the County is financially accountable or which are fiscally dependent on the County. Seneca County makes appointments to the Seneca County Emergency Planning Commission, Tiffin-Seneca Public Library, the Seneca County Convention and Visitors Bureau, the Metropolitan Housing Authority and the Seneca County Museum Advisory Boards.

The County serves as fiscal officer and custodian of funds but is not financially accountable for the Seneca County General Health District, the Seneca County Emergency Planning Commission, Seneca County Soil & Water Conservation District, Seneca County Regional Planning Commission, Seneca County Park District and the Seneca, Sandusky, Wyandot Mental Health and Recovery Services Board. The County is also fiscal officer for the MRDD Board which is presented as a component unit of Seneca County. The County is not fiscal officer, however, for Seneca ReAd Industries, Inc., which is a separate entity incorporated into the financial statements of the MRDD Board.

Other entities independent of Seneca County and therefore excluded from this report include the Seneca County Board of Education, the Seneca County Humane Society, Seneca County Law Library, Seneca County Airport, Seneca County Convention and Visitors Bureau, Seneca County Commission on Aging, Cooperative Extension Office, Seneca County Private Industry

Council, Seneca Industrial Economic Development Corporation, Seneca County Museum Foundation, Sandusky Valley Domestic Violence Shelter, Fostoria Economic Development Corporation, Seneca County Ag Society, WSOS Community Action Commission and the Seneca County Family and Children First Council.

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

ECONOMIC CONDITION AND OUTLOOK

The County, established in 1824, is located in north central Ohio. Its 551 square-mile area is bordered on the North by Sandusky County, on the East by Huron County, on the south by Wyandot and Crawford Counties and on the west by Wood and Hancock Counties and is located between Columbus (approximately 80 miles south), Cleveland (approximately 90 miles northeast) and Toledo (approximately 40 miles northwest). The County's 1991 population of 59,733 placed it as the 42nd most populous of the State's 88 counties. The County's 1999 population was estimated at 59,768

Seneca County is supported by a diverse agricultural community. In 1998 (the latest information available), Seneca County's 1410 farms had cash receipts totaling 100.66 million dollars for an average \$75,680 per farm. The county is the second largest in total farm acres with approximately 309,000 acres of land in farms. Seneca County had 11,000 acres enrolled in the Conservation Reserve Program.

Seneca County is a leading producer of grain crops in Ohio. According to the 1998 Ohio Agricultural Statistics and Ohio Department of Agriculture Annual Report, (the latest information available), Seneca County farmers ranked 11th in corn production with 11.3 million bushels, 5th in soybean production with 5.6 million bushels and 5th in wheat production with 3.2 million bushels.

Livestock production remains an important part of the agricultural picture of Seneca County. County farmers generated more than 16 million dollars in sales from 1,300 dairy cows, 11,500 beef cows and calves, 43,200 hogs and pigs, and 3,200 sheep and lambs. The County ranked in the top ten in the production of sheep (8th) and hogs (10th).

The economic condition of Seneca County has stabilized since the early part of the 1980's when unemployment reached sixteen percent. The unemployment rate for 1999 increased to an average of 5.3 percent from the previous year of 5.0 percent.

The Seneca County Commissioners along with the Townships, Villages, Cities, Seneca County Industrial and Economic Development Corporation and the Fostoria Economic Development Corporation have helped in creating jobs and economic growth. In the past several years many Seneca County companies have expanded including, American Standard, Roppe Rubber, Quality Stores, National Machinery and Norton Manufacturing.

MAJOR INITIATIVES

Construction of the CROSSWAEH Community Based Correction Facility was completed and opened in the fall of 1999. Seneca County provided 7 acres of land for the construction of the 50 bed facility to be built with state funds and operated by Oriana House. The correction facility will employ 35-40 people and house 4th and 5th degree felons, providing them with rehabilitation services and vocational training. The facility is named for each of the nine counties involved, Crawford, Richland, Ottawa, Sandusky, Seneca, Wyandot, Ashland, Erie, and Huron. Currently the State is proposing phase two of the project at a cost of \$2.4 million. This project will consist of adding a women's facility to this location.

The Old Fort Bridge Project began in the fall of 1999. The bridge, located on County Road 51, will be a 700 foot structure and span the Sandusky River. Estimated cost of the construction is just under \$5 million. Funding was provided through the Federal Highway, Secondary Road, Ohio Public Works and local funds. Construction of this bridge will provide for safe, easy access to the county and the Church and Dwight plant located near by.

In 1999 the County moved forward on the renovations of the former National City bank and American Electric Power building which were purchased in late 1998. The renovation of the former National City bank building was completed and occupied in February of 2000 as the Real Estate, Tax and Accounting Building (RTA). The RTA Building houses the Auditor, Treasurer, Recorder, Tax Map, Regional Planning, Microfilm and Mailroom offices. Renovations also began on the former American Electric Power building now known as the County Services Building (CSB). This facility will house the General Health District,

Board of Elections, Prosecutor, Victim's Assistance and Public Guardian. The anticipated opening of the CSB is May of 2000. The consolidation of these offices to buildings adjacent to the courthouse will provide more convenient access to many county offices, as well as aid in the revitalization of Downtown Tiffin. The completion of these renovations is the start of a 5-10 year plan to renovate and consolidate county facilities.

The County started renovation at the former County Home in February of 2000. When completed the building will house the County Agricultural Service Agencies, including the Ohio State Extension office, Farm Services Agency, Soil and Water Conservation District, Ditch Maintenance, Recycling & Litter Prevention and the Dog Warden.

The next two renovation projects slated for the county are the former sheriff office building and the second floor of the courthouse to accommodate the Commissioners offices and Judge Shuff's court respectively. Design of these project will begin in May of 2000 with bidding schedules for the fall and contract executed by the end of the year.

The County is currently working with local officials, the State and a prospective developer to extend 1200 feet of sewer and water lines to a proposed industrial site located in Eden Township. This expansion will provide needed utilities for development of the industrial site for a Fortune 500 company. The expansion will create 150 new jobs for the County.

The County, City of Tiffin, and Clinton, Eden and Hopewell Townships entered into a cooperative sewer agreement in the fall of 1999. Entering into this agreement has opened up a vast area for development. The County has already experienced benefits from these agreements with residential and industrial development. It is anticipated that the County will experience continued growth because of the agreement.

The sewer extension from the City of Fostoria to the intersection of US 23 and US 224 has been completed. The extension provides sewer service to an area with great potential for development. The intersection centrally located between the Cities of Tiffin, Fostoria and Findlay is an excellent location for industrial and commercial development. The County has already benefited from the extension with the relocation of a construction company creating 130 new jobs for the County. In the future, it is expected to have hotels, restaurants, fueling stations and other commercial development.

The County will receive an EPA grant in the amount of \$700,000 over the next three years to assist residents with the replacement and/or upgrade of failing on-lot septic systems. This program will provide the opportunity for the County to improve groundwater and the environment thereby, improving the health and safety of Seneca County residents.

For the third year in a row, Seneca County has been awarded a Community Housing Improvement Program grant. The award will provide for various housing related projects throughout the County. The overall goal of this program is to improve housing for low-to-moderate income residents.

FINANCIAL INFORMATION

BASIS OF ACCOUNTING

The County's accounting system is organized on a "fund" basis. Each fund or account group is a distinct self-balancing accounting entity. Records for general government operations are maintained on a modified accrual basis. Revenues are recognized when measurable and available, expenditures are recognized when goods and services are received. Accounting records for the County's proprietary funds are recorded on the accrual basis. Revenues are recognized when measurable and earned, expenses are recognized when incurred. The basis of accounting and the various funds and account groups utilized by Seneca County are fully described in Note 3 to the General Purpose Financial Statements.

INTERNAL CONTROLS

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

BUDGETARY CONTROL

The Board of County Commissioners usually adopts a temporary appropriation measure for the County in early January. A permanent annual budget is ratified by April 1. All disbursements and transfers of cash between funds require appropriation authority. Budgets are controlled at the object level within a department and fund. Purchase orders are submitted to the Auditor's office by department heads. The funds are encumbered prior to their release to vendors. Those purchase orders that exceed the available appropriation are rejected until additional resources are secured. A computerized certification system

allows the Auditor's office to ascertain the status of a department's appropriation prior to authorizing additional purchases from a certain account.

GENERAL GOVERNMENT FUNCTIONS
FINANCIAL HIGHLIGHTS

*The following schedule presents a summary of General Fund, Special Revenue Funds,
Debt Service Fund, Capital Projects Funds and Expendable Trust Funds
Revenues for the year ended December 31, 1999 as compared to the year ended December 31, 1998*

Revenues	1999 Amount	% of Total	1998 Amount	% of Total	Amount of Increase (Decrease)
Taxes	1,801,493	7.1	\$1,469,707	6.6	331,786
Sales Taxes	3,776,797	14.8	3,865,410	17.3	(88,613)
Charges for Services	2,684,352	10.5	3,005,711	13.4	(321,359)
Licenses and Permits	7,079	0.1	9,220	0.1	(2,141)
Fines and Forfeitures	139,818	0.5	161,633	0.7	(21,815)
Intergovernmental	14,575,344	57.1	11,311,107	50.7	3,264,237
Special Assessments	180,093	0.7	132,981	0.6	47,112
Interest	1,032,992	4.0	1,144,243	5.1	(111,251)
Rent	319,124	1.2	44,652	0.2	274,472
Donations	22,428	0.1	11,903	0.1	10,525
Miscellaneous	995,188	3.9	1,165,722	5.2	(170,534)
Total Revenues	25,534,708	100.0	\$22,322,289	100.0	\$3,212,419

*The following schedule presents a summary of General Fund, Special Revenue Funds,
Debt Service Fund, Capital Projects Funds and Expendable Trust Funds
Expenditures for the year ended December 31, 1999 as compared to the year ended December 31, 1998:*

Expenditures	1999 Amount	% of Total	1998 Amount	% of Total	Increase (Decrease)
Current:					
General Government	5,881,205	20.9	\$5,711,387	20.1	169,818
Public Safety	4,028,685	14.3	3,743,637	13.1	285,048
Public Works	2,681,177	9.5	2,355,276	8.3	325,901
Health	206,451	0.7	196,701	0.7	9,750
Human Services	6,992,761	24.8	6,502,398	22.8	490,363
Conservation/Recreation	117,219	0.4	54,070	0.2	63,149
Economic Development	371,323	1.3	112,389	0.4	258,934
Capital Outlay	5,194,372	18.5	4,518,555	15.9	675,817
Intergovernmental	322,042	1.1	531,454	1.9	(209,412)
Debt Service:					
Principal Retirement	1,939,693	6.9	3,854,539	13.5	(1,914,846)
Interest and Fiscal Charges	443,135	1.6	880,887	3.1	(437,752)
Total Expenditures	28,178,063	100.0	\$28,461,293	100.0	(283,230)

Some of the major changes in revenues from 1998 to 1999 arise mainly from increased sales tax and grant receipts. The CROSSWAEH CBCF construction accounted for over \$2 million of grant income in 1999. The decrease in expenditures reflects mainly on the principal retirement of refinanced debt in 1998. The current principal retirement figure will now reflect the stabilized annual principal reduction of the refinanced debt.

General Fund Balance

The total fund balance of the general fund and subfunds increased from \$1,603,409 to \$1,762,610 during 1999. The \$158,601 increase was caused by the increased sales tax activity.

Enterprise Funds

The Enterprise Funds operated by the County consist of the Ambulance Service Fund, Hammer-Heinsman Sewer District Fund and the County Sewer District Fund. These operations are classified as enterprise funds since they resemble those activities found in private industry; the determination of profit and/or loss is a management desire. In total, the enterprise funds had a net loss of \$75,080 for the year ended December 31, 1999.

Internal Service Fund

Internal Service Funds account for the financing on a cost-reimbursement basis of goods or services provided by one department or agency to other departments or agencies within the same government. Seneca County's internal service fund is used to account for the operations of the employees' self-insurance fund for health care. Operating revenues in the Seneca County Employees' Self-Insurance Fund totaled \$2,172,659, with a net income of \$27,715 and a balance in retained earnings of \$77,906.

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 and/or other funds. The fiduciary funds which Seneca County maintains are expendable trust and agency funds.

At December 31, 1999, assets held in the trust funds totaled \$6,207 while assets in agency funds totaled \$51,237,761. The County uses the agency funds to receive and distribute taxes and state levied revenues for all local governments within the County and for other custodial purposes.

CASH MANAGEMENT

During the year ended December 31, 1999, the County's cash resources were divided into bank deposits, short-term investments and government securities.

The County Treasurer, custodian of all County moneys, is responsible for investing all idle funds and for directing the investment policies of the County as determined by the County's Investment Advisory Committee. The County pools its cash for maximum investment efficiency and to simplify accountability. Among the County's many investments, Seneca County participates in the State Treasurer's Investment Pool of Ohio (STAR Ohio). This statewide investment pool was established in January 1986 for governmental entities in Ohio and is administrated by the Treasurer of State. Interest income is allocated to the General Fund and to other qualifying funds as prescribed by Ohio law. Interest for all governmental and expendable trust funds during 1999 was \$1,032,992.

DEBT ADMINISTRATION

At December 31, 1999, outstanding debt included General Obligation Bonds of \$7,930,000. A portion of the bonds was refunded and the remaining new issuance was used to purchase two buildings. Outstanding notes include a loan from the Ohio Public Works Commission for reconstruction road work to County Road 32.

RISK MANAGEMENT

The County maintains liability insurance in the amount of \$2,000,000 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 \$51,882,312, which includes builders risk coverage.

The County has insurance coverage in the following amounts for various items: \$1,311,905 for contractor's equipment; \$175,000 for data processing equipment; \$1,000,000 for valuable papers, and \$51,882,312 for the boilers. Crime coverage is \$1,000,000; theft of money and securities coverage amounts to \$1,000,000, employee dishonesty coverage is \$1,000,000, and public official liability limit is \$1,000,000. Fleet insurance covers physical damage to vehicles for fire, theft and collision with \$2,500 deductible, \$4,000,000 liability and \$250,000 for the uninsured motorist.

Seneca County is self-insured regarding employee health insurance. A third party administrator handles the program for the County. The specific retention amount per covered unit is \$25,000 per policy year, and the aggregate stop loss is \$1,295,479. The County's administrator has numerous programs that assure the County that every effort is being made to reduce losses.

All elected officials' bonds are paid by the County by statute.

INDEPENDENT AUDIT

State statutes require a biannual audit, however, an audit is conducted annually. Included in this report is an audit opinion rendered on the County's general purpose financial statements as of December 31, 1999 by our independent auditor, Jim Petro, Auditor of State.

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

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

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

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Seneca County for its comprehensive annual financial report for the year ended December 31, 1998. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

A Certificate of Achievement is valid for a period of one year only. Seneca County has received a Certificate of Achievement for the last nine years 1990-1998. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

ACKNOWLEDGMENTS

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

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

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

Sincerely,

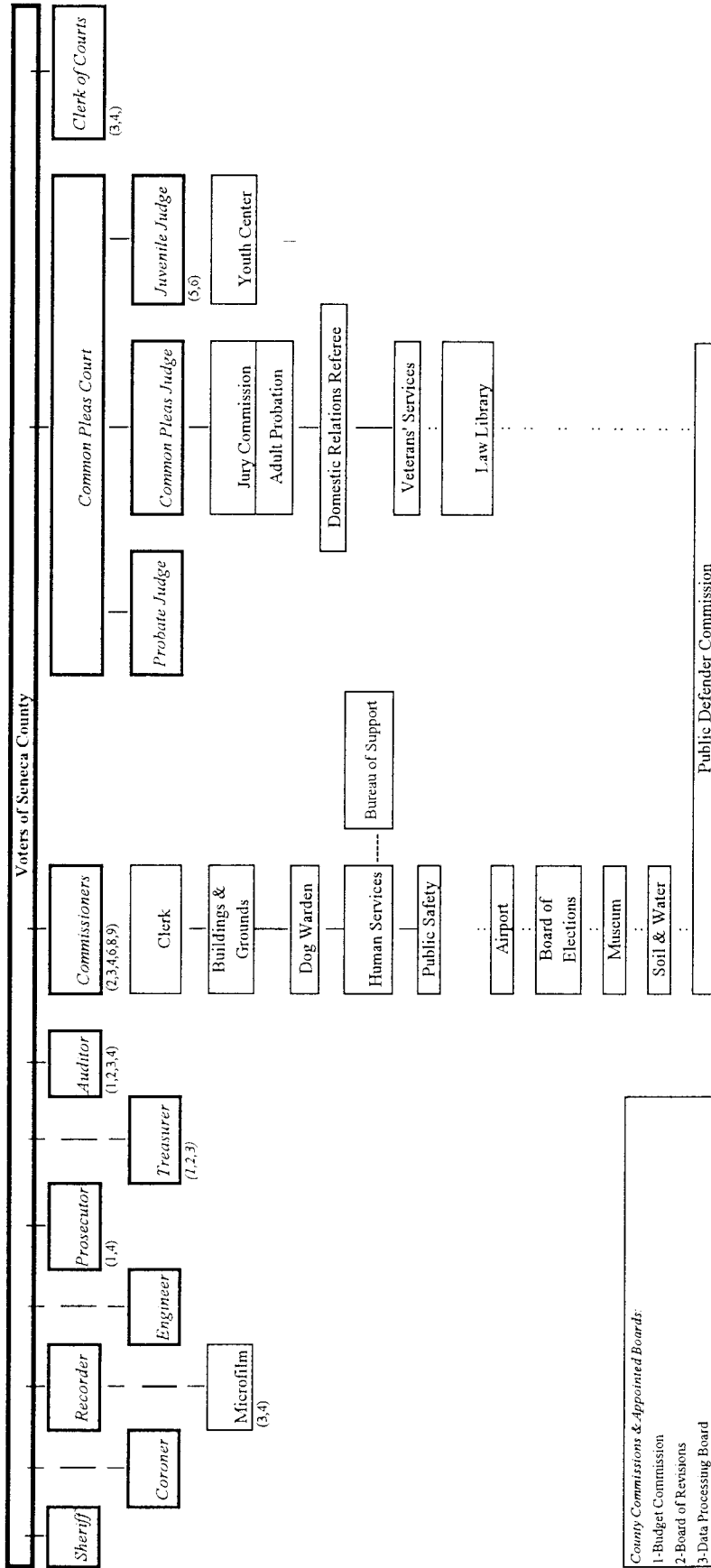
Larry A. Beidelschies
Seneca County Auditor

SENECA COUNTY, OHIO
ELECTED OFFICIALS
December 31, 1999

<u>Administrator</u>	<u>Position</u>	<u>Term of Office</u>
Larry A. Beidelschies	Auditor	3/8/99-3/7/03
Carol Cleveland	Clerk of Courts	1/6/97-12/31/00
Janet A. Dell	Commissioner	1/3/97-1/2/01
Kenneth Estep	Commissioner	1/1/99-12/31/03
Jeffrey Wagner	Commissioner	1/2/97-1/2/01
Donald W. Shanabrook	Coroner	1/6/97-12/31/00
James R. Nimz	Engineer	1/6/97-12/31/00
Kenneth Egbert, Jr.	Prosecutor	1/20/99-12/31/00
Michael Dell	Recorder	1/6/97-12/31/00
H. Weldin Neff	Sheriff	1/6/97-12/31/00
Marguerite O. Bernard	Treasurer	9/1/97-8/31/01

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

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

(#, #) 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, 1998

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.



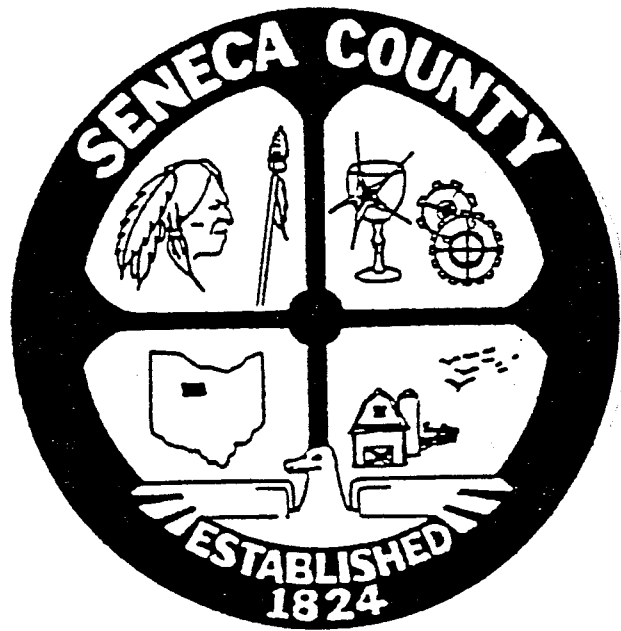
Cary Brueck
President

Jeffrey L. Esler
Executive Director

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Seneca County

Financial Section





STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

One Government Center
Room 1420
Toledo, Ohio 43604-2246
Telephone 419-245-2811
800-443-9276
Facsimile 419-245-2484
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Seneca County
81 Jefferson Street
Suite 3
Tiffin, Ohio 44883-2369

To the Board of Commissioners:

We have audited the accompanying general-purpose financial statements of Seneca County (the County) as of and for the year ended December 31, 1999, as listed in the table of contents. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of the Seneca Re-Ad Industries, Inc., which represent 5.10 percent and 9.37 percent, respectively, of the assets and revenues of the County's 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 Seneca Re- Ad Industries, Inc. is based on the report of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards 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 provides a reasonable basis for our opinion.

In our opinion, based on our audit and the report of other auditors, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the County, as of December 31, 1999, and the results of its operations and the cash flows of its proprietary fund types and discretely presented component unit for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 1, 2000 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the County, taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the general-purpose financial statements taken as a whole.

We did not audit the data included in the statistical section of this report and therefore express no opinion thereon.

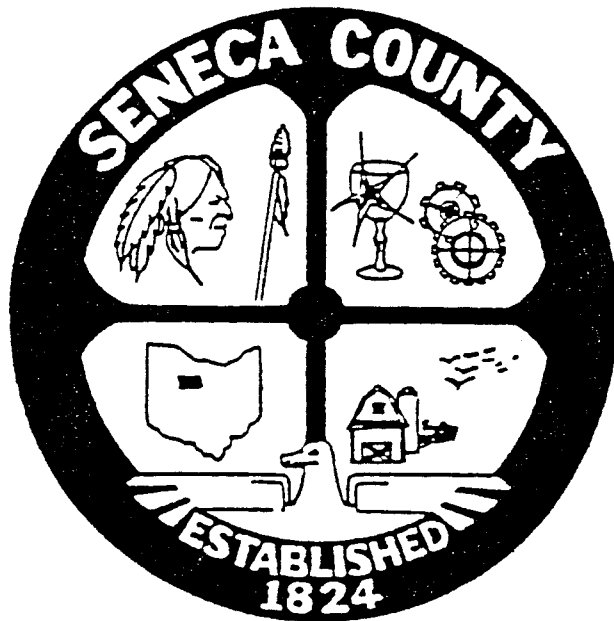
A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized flourish at the end.

Jim Petro
Auditor of State

June 1, 2000

Seneca County

General Purpose Financial Statements



SENECA COUNTY, OHIO
 COMBINED BALANCE SHEET
 ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNIT
 DECEMBER 31, 1999

	Governmental Fund Types			Proprietary Fund Types		
	<i>General</i>	<i>Special Revenue</i>	<i>Debt Service</i>	<i>Capital Projects</i>	<i>Enterprise</i>	<i>Internal Service</i>
Assets and Other Debits:						
Assets:						
Pooled Cash and Cash Equivalents	\$1,497,669	\$5,374,518	\$18,563	\$2,277,024	\$193,265	\$284,530
Segregated Cash Accounts						
Segregated Investment Accounts						
Receivables (Net of Allowances for Uncollectibles):						
Accounts	73,296	146,751			154,371	95,490
Accrued Interest	47,518	12,749	828	172		785
Rent						
Property Taxes-Due from Agency Fund	1,457,503					
Property Taxes-Due from Primary Government						
Due From Other Governments	633,108	255,060		237,195		
Notes Receivable		254,415				
Materials and Supplies	44,723	186,085				
Prepays	23,885	14,186		100	300	
Advances to Other Funds	5,000					
Net Investment in Joint Ventures						
Art and Museum Exhibits						
Property, Plant, and Equipment:						
Primary Government Component Unit						
Enterprise					930,617	2,470
Less: Accumulated Depreciation					(490,828)	(2,470)
Other Debits:						
Amount to be Provided from General Government Resources						
Amount to be Provided from Component Unit Resources						
Total Assets and Other Debits	\$3,782,702	\$6,243,764	\$19,391	\$2,514,491	\$787,725	\$380,805

Fiduciary Fund Types	Account Groups		Primary Government	Component Unit		Reporting Entity
	<i>General</i> <i>Fixed</i> <i>Assets</i>	<i>General</i> <i>Long-Term</i> <i>Obligations</i>	<i>Totals</i> <i>(Memorandum</i> <i>Only)</i>	<i>MRDD</i> <i>Board</i> <i>Governmental</i>	<i>MRDD</i> <i>Board</i> <i>Proprietary</i>	<i>Totals</i> <i>(Memorandum</i> <i>Only)</i>
\$5,160,376			\$14,805,945	\$4,985,798		\$19,791,743
405,761			405,761		241,882	647,643
35,000			35,000			35,000
12,123,939			12,593,847	2,914	85,795	12,582,556
309			62,361			62,361
11,400			11,400			11,400
			1,457,503			1,457,503
33,005,370			33,005,370	3,314,204		36,319,574
501,813			1,627,176	1,534	988	1,529,698
			254,415			254,415
			230,808	17,545		248,353
			38,471	8,004	2,549	49,024
			5,000			5,000
	2,462,517		2,462,517	229,011		2,691,528
	401,890		401,890			401,890
	21,726,533		21,726,533			21,726,533
			0	994,248		994,248
			933,087		375,519	1,308,606
			(493,298)		(180,288)	(573,586)
		8,960,616	8,960,616			8,960,616
				226,463		226,463
<u>\$51,243,968</u>	<u>\$24,590,940</u>	<u>\$8,960,616</u>	<u>\$98,524,402</u>	<u>\$9,779,721</u>	<u>\$526,445</u>	<u>\$108,830,568</u>

Continued

SENECA COUNTY, OHIO
 COMBINED BALANCE SHEET (Continued)
 ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNIT
 DECEMBER 31, 1999

	Governmental Fund Types			Proprietary Fund Types		
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
<i>Liabilities, Fund Equity and Other Credits:</i>						
Liabilities:						
Accounts Payable	\$70,827	\$97,771		\$17,978	\$6,038	
Claims Payable						296,080
Contracts Payable	86,145	288,719		295,203	25,299	6,819
Retainage Payable				118,356		
Accrued Salaries and Benefits	177,218	156,759		771	3,630	
Compensated Absences Payable	33,499	27,330			7,437	
Due To Other Governments	168,111	147,851		133,654	1,658	
Due to Primary Government						
Due to Component Unit						
Due To Others		2,115				
Deferred Revenue	1,483,264	57,273				
Undistributed Monies						
Accrued Interest Payable	1,628		30,106			
Bonds Payable						
Notes Payable				1,250,000		
Advances From Other Funds		5,000				
Total Liabilities	2,020,692	782,818	30,106	1,815,962	44,062	302,899
Fund Equity and Other Credits:						
Investment in Joint Ventures						
Investment in Art and Museum Exhibits						
Investment in General Fixed Assets						
Primary Government						
Component Unit						
Contributed Capital					192,356	
Retained Earnings: Unreserved					551,307	77,906
Restated Fund Balance:						
Reserved for Encumbrances	501,115	1,210,900		1,348,049		
Reserved for Inventory	44,723	186,085				
Reserved for Prepays	23,885	14,186		100		
Reserved for Advances	5,000					
Reserved for Notes Receivable		254,415				
Unreserved, Undesignated (Deficit)	1,187,287	3,795,360	(10,715)	(649,620)		
Total Fund Equity and Other Credits(Deficit)	1,762,010	5,460,946	(10,715)	638,529	743,663	77,906
Total Liabilities, Fund Equity and Other Credits	\$3,782,702	\$6,243,764	\$19,391	\$2,514,491	\$787,725	\$380,805

Fiduciary Fund Types	Account Groups		Primary	Component Unit		Reporting
	<i>General</i>	<i>General</i>	Government	<i>MRDD</i>	<i>MRDD</i>	Entity
	<i>Fixed</i>	<i>Long-Term</i>	<i>Totals</i>	<i>Board</i>	<i>Board</i>	<i>Totals</i>
<i>Agency</i>	<i>Assets</i>	<i>Obligations</i>	<i>(Memorandum</i> <i>Only)</i>	<i>Governmental</i>	<i>Proprietary</i>	<i>(Memorandum</i> <i>Only)</i>
\$123			\$192,737	\$10,332	\$2,673	\$205,742
			296,080			296,080
			702,185	63,611		765,796
			118,356			118,356
55,309			393,687	118,609	14,656	526,952
10,062		886,997	965,325	235,415	14,324	1,215,064
30,418,826			30,870,100	98,130		30,968,230
1,457,503			1,457,503			1,457,503
3,314,204			3,314,204			3,314,204
12,376,430			12,378,545	9,900		12,388,445
			1,540,537	3,315,421		4,855,958
3,606,659			3,606,659			3,606,659
267			32,001			32,001
		7,930,000	7,930,000			7,930,000
		143,619	1,393,619			1,393,619
			5,000			5,000
51,239,383	0	8,960,616	65,196,538	3,851,418	31,653	69,079,609
	2,462,517		2,462,517	229,011		2,691,528
	401,890		401,890			401,890
	21,726,533		21,726,533			21,726,533
			0	994,248		994,248
			192,356			192,356
			629,213		494,792	1,124,005
5,639			3,065,703	489,672		3,555,375
			230,808	17,545		248,353
			38,171	8,004		46,175
			5,000			5,000
			254,415			254,415
(1,054)			4,321,258	4,189,823		8,511,081
4,585	24,590,940	0	33,327,864	5,928,303	494,792	39,750,959
551,243,968	24,590,940	8,960,616	598,524,402	59,779,721	5526,445	6108,830,568

The Notes to the Financial Statements are an Integral part of this Statement

SENECA COUNTY, OHIO
 COMBINED STATEMENT OF REVENUES, EXPENDITURES CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS AND
 DISCRETELY PRESENTED COMPONENT UNIT
 YEAR ENDED DECEMBER 31, 1999

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Revenues:				
Property and Other Local Taxes	\$1,731,118	\$70,375		
Sales Taxes	3,776,797			
Charges for Services	1,717,204	967,148		
Licenses and Permits	6,949	130		
Fines and Forfeitures	106,651	33,167		
Intergovernmental	2,426,985	9,090,162		3,058,197
Special Assessments		180,093		
Interest	890,237	119,371	21,007	2,377
Rent	121,509	17,255	180,360	
Donations	13,136	6,310		
Miscellaneous	394,274	581,196	255	2,424
Total Revenues	11,184,860	11,065,207	201,622	3,062,998
Expenditures:				
Current Operations:				
General Government	5,254,530	617,308	9,367	
Public Safety	3,320,554	707,644		
Public Works	37,507	2,643,670		
Health	68,238	138,213		
Human Services	248,918	6,714,994		
Conservation/Recreation	117,219			
Economic Development	70,544	300,779		
Capital Outlay		1,249,772		3,944,600
Intergovernmental	322,042			
Debt Service:				
Principal Retirement		29,693	260,000	1,650,000
Interest and Fiscal Charges		14,899	421,640	6,596
Total Expenditures	9,439,552	12,416,972	691,007	5,601,196
<i>Excess of Revenues over (under) Expenditures</i>	1,745,308	(1,351,765)	(489,385)	(2,538,198)
Other Financing Sources(Uses):				
Sale of Fixed Assets		1,500		
Primary Government Operating Transfers-In	114,786	996,762	446,853	448,790
Primary Government Operating Transfers-Out	(1,687,207)	(511,999)		(215,802)
Component Unit Operating Transfers-In				
Component Unit Operating Transfers-Out				
Total Other Financing Sources(Uses)	(1,572,421)	486,263	446,853	232,988
<i>Excess of Revenues and Other Financing Sources Over(Under) Expenditures and Other Uses</i>	172,887	(865,502)	(42,532)	(2,305,210)
<i>Restated Fund Balance (Deficit) at Beginning of Year (Note 25)</i>	1,603,409	6,296,064	31,817	3,003,739
Increase(Decrease) in Inventory	(14,286)	30,384		
Fund Balance (Deficit) at End of Year	\$1,762,010	\$5,460,946	(\$10,715)	\$698,529

Fiduciary Fund Types	Primary Government	Component Unit	Reporting Entity
<i>Expendable Trust</i>	<i>Totals (Memorandum Only)</i>	<i>MRDD Board Governmental</i>	<i>Totals (Memorandum Only)</i>
	\$1,801,493	\$2,554,573	\$4,356,066
	3,776,797		3,776,797
	2,684,352	--	2,684,352
	7,079		7,079
	139,818		139,818
	14,575,344	2,353,915	16,929,259
	180,093		180,093
	1,032,992		1,032,992
	319,124		319,124
2,982	22,428	5,213	27,641
17,039	995,188	243,702	1,238,890
29,021	25,534,708	5,157,403	30,692,111
	5,881,205		5,881,205
487	4,028,685		4,028,685
	2,681,177		2,681,177
	206,451	5,044,874	5,251,325
28,849	6,992,761		6,992,761
	117,219		117,219
	371,323		371,323
	5,194,372	374	5,194,746
	322,042		322,042
	1,939,693		1,939,693
	443,135		443,135
29,336	28,178,063	5,045,248	33,223,311
(9,315)	(2,643,355)	112,155	(2,531,200)
	1,500		1,500
5,000	2,012,191		2,012,191
	(2,415,008)		(2,415,008)
		172,445	172,445
		(172,445)	(172,445)
5,000	(401,317)	0	(401,317)
(4,315)	(3,044,672)	112,155	(2,932,517)
8,900	10,943,929	4,592,142	15,536,071
	16,098	747	16,845
\$4,585	\$7,915,355	\$4,705,044	\$12,620,399

The Notes to the Financial Statements are an Integral part of this Statement

SENECA COUNTY, OHIO
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 YEAR ENDED DECEMBER 31, 1999

<i>General Fund</i>			
	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Property and Other Local Taxes	\$1,670,125	\$1,732,946	\$62,821
Sales Taxes	4,034,000	4,122,117	88,117
Charges for Services	1,668,175	1,770,413	102,238
Licenses and Permits	7,630	6,949	(681)
Fines and Forfeitures	102,000	108,762	6,762
Intergovernmental	1,903,786	1,914,395	10,609
Special Assessments			
Investment Income	808,681	882,889	74,208
Rent	108,500	118,050	9,550
Donations		13,136	13,136
Miscellaneous	383,772	392,649	8,877
Total Revenues	10,686,669	11,062,306	375,637
Expenditures:			
Current Operations:			
General Government	5,604,487	5,465,423	139,064
Public Safety	3,393,662	3,364,620	29,042
Public Works	40,317	37,265	3,052
Health	69,215	68,743	472
Human Services	350,720	301,601	49,119
Conservation/Recreation	117,422	117,088	334
Community & Economic Development	70,510	70,510	0
Other			
Capital Outlay			
Intergovernmental	330,434	322,042	8,392
Debt Service:			
Principal Retirement			
Interest and Fiscal Charges			
Total Expenditures	9,976,767	9,747,292	229,475
<i>Excess of Revenues Over(Under) Expenditures</i>	709,902	1,315,014	605,112
Other Financing Sources(Uses):			
Bond Issuance Costs			
Proceeds of Sale of Long Term Debt			
Sale of Fixed Assets			
Advances-In		67,790	67,790
Advances-Out		(57,790)	(57,790)
Operating Transfers-In	103,486	114,786	11,300
Operating Transfers-Out	(1,688,681)	(1,687,207)	1,474
Total Other Financing Sources(Uses)	(1,585,195)	(1,562,421)	22,774
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	(875,293)	(247,407)	627,886
<i>Fund Balance (Deficit) at Beginning of Year</i>	860,657	860,657	0
<i>Prior Year Encumbrances Not Expended</i>	224,287	224,287	0
Fund Balance (Deficit) at End of Year	\$209,651	\$837,537	\$627,886

<i>Special Revenue Funds</i>			<i>Debt Service Funds</i>		
Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
842,875	1,015,623	172,748			
	130	130			
33,100	33,263	163			
9,278,105	9,118,385	(159,720)			
155,050	180,093	25,043			
119,600	119,709	109		20,179	20,179
25,000	17,255	(7,745)	187,673	180,360	(7,313)
8,000	6,310	(1,690)			
448,373	527,140	78,767		255	255
10,910,103	11,017,908	107,805	187,673	200,794	13,121
855,272	606,359	248,913	5,300	5,300	0
1,035,066	849,923	185,143			
3,686,819	2,691,573	995,246			
167,053	146,399	20,654			
7,382,754	7,253,329	129,425			
334,975	304,250	30,725			
1,721,607	1,287,347	434,260			
31,000	29,693	1,307	260,000	260,000	0
20,000	20,000	0	427,640	422,642	4,998
15,234,546	13,188,873	2,045,673	692,940	687,942	4,998
(4,324,443)	(2,170,965)	2,153,478	(505,267)	(487,148)	18,119
	1,500	1,500			
	55,000	55,000			
	(65,000)	(65,000)			
1,673,015	996,762	(676,253)	446,409	446,853	444
(524,881)	(511,999)	12,882			
1,148,134	476,263	(671,871)	446,409	446,853	444
(3,176,309)	(1,694,702)	1,481,607	(58,858)	(40,295)	18,563
5,099,074	5,099,074	0	48,271	48,271	0
484,821	484,821	0	10,587	10,587	0
\$2,407,586	\$3,889,193	\$1,481,607	\$0	\$18,563	\$18,563

Continued

SENECA COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS (Continued)
YEAR ENDED DECEMBER 31, 1999

	<i>Capital Projects Funds</i>		
	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Taxes			
Sales Taxes			
Charges for Services			
Licenses and Permits			
Fines and Forfeitures			
Intergovernmental	3,982,631	2,969,742	(1,012,889)
Special Assessments			
Investment Income	3,578	2,788	(790)
Rent			
Donations	6,300		(6,300)
Miscellaneous		2,424	2,424
Total Revenues	3,992,509	2,974,954	(1,017,555)
Expenditures:			
Current Operations:			
General Government			
Public Safety			
Public Works			
Health			
Human Services			
Conservation/Recreation			
Community & Economic Development			
Other			
Capital Outlay	3,342,146	2,810,270	531,876
Intergovernmental			
Debt Service:			
Principal Retirement			
Interest and Fiscal Charges			
Total Expenditures	3,342,146	2,810,270	531,876
<i>Excess of Revenues Over(Under) Expenditures</i>	650,363	164,684	(485,679)
<i>Other Financing Sources(Uses):</i>			
Bond Issuance Costs			
Proceeds of Long Term Debt	1,250,000	1,250,000	0
Sale of Fixed Assets			
Advances-In		52,790	52,790
Advances-Out		(52,790)	(52,790)
Operating Transfers-In	503,790	448,790	(55,000)
Operating Transfers-Out	(215,802)	(215,802)	0
Total Other Financing Sources(Uses)	1,537,988	1,482,988	(55,000)
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	2,188,351	1,647,672	(540,679)
<i>Fund Balance (Deficit) at Beginning of Year</i>	(1,134,699)	(1,134,699)	0
<i>Prior Year Encumbrances Not Expended</i>	107,002	107,002	0
Fund Balance (Deficit) at End of Year	\$1,160,654	\$619,975	(\$540,679)

<i>Expendable Trust Funds</i>		
Budget	Actual	Variance: Favorable (Unfavorable)
4,000	2,949	(1,051)
18,000	17,039	(961)
22,000	19,988	(2,012)
1,058	487	571
35,291	34,238	1,053
36,349	34,725	1,624
(14,349)	(14,737)	(388)
5,000	5,000	0
5,000	5,000	0
(9,349)	(9,737)	(388)
8,870	8,870	0
1,279	1,279	0
800	512	(288)

The Notes to the Financial Statements are an Integral part of this Statement

SENECA COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT
YEAR ENDED DECEMBER 31, 1999

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Total Primary Government (Memorandum Only)</u>	<u>Component Unit MRDD Board Proprietary</u>	<u>Totals Reporting Entity (Memorandum Only)</u>
Operating Revenues:					
Charges for Services	\$26,278	\$1,634,023	\$1,660,301	\$540,763	\$2,201,064
Patient Services	\$82,617	\$537,205	619,822		619,822
Miscellaneous	2,101	1,431	3,532	2,167	5,699
Total Operating Revenues:	110,996	2,172,659	2,283,655	542,930	2,826,585
Operating Expenses:					
Personal Services	91,471		91,471	383,274	474,745
Contract Services	385,752		385,752	36,762	412,514
Materials and Supplies	42,108		42,108	75,571	117,679
Capital Outlay	2,416		2,416		2,416
Other	2,116	6,832	8,948	16,781	25,729
Depreciation	64,400	494	64,894	30,638	85,532
Employee Medical Benefits:					
Claims		2,034,032	2,034,032		2,034,032
Contract Services		111,308	111,308		111,308
Total Operating Expenses	588,263	2,152,666	2,740,929	523,026	3,263,955
Operating Income(Loss)	(477,267)	19,993	(457,274)	19,904	(437,370)
Nonoperating Revenues(Expenses):					
Grant	4,370		4,370		4,370
Interest Income		7,722	7,722	6,119	13,841
Donations			0	2,011	2,011
Total Nonoperating Revenues(Expenses)	4,370	7,722	12,092	8,130	20,222
Income (Loss) Before Operating Transfers	(472,897)	27,715	(445,182)	28,034	(417,148)
Operating Transfers-in	397,817		397,817		397,817
Net Income(Loss)	(75,080)	27,715	(47,365)	28,034	(19,331)
Depreciation on Fixed Assets Acquired by Contributed Capital	6,936		6,936		6,936
Retained Earnings at Beginning of Year	619,451	50,191	669,642	466,758	1,136,400
Retained Earnings at End of Year	551,307	77,906	629,213	454,792	1,124,005
Contributed Capital at Beginning of Year	199,292		199,292		199,292
Depreciation of Fixed Assets Acquired by Contributed Capital	(6,936)		(6,936)		(6,936)
Contributed Capital at End of Year	192,356	0	192,356	0	192,356
Total Fund Equity at End of Year	\$743,663	\$77,906	\$821,569	\$454,792	\$1,316,361

The Notes to the Financial Statements are an Integral part of this Statement

SENECA COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND BALANCE-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
ALL PROPRIETARY FUND TYPES
YEAR ENDED DECEMBER 31, 1999

	<u>Enterprise Funds</u>			<u>Internal Service Fund</u>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Charges for Services	\$19,574	\$27,713	\$8,139	\$1,633,367	\$1,634,023	\$656
Patient Services	95,000	134,271	39,271	522,956	542,667	19,711
Miscellaneous		2,101	2,101			
Total Revenues	114,574	164,085	49,511	2,156,323	2,176,690	20,367
Expenses:						
Current Operations:						
General Government						
Administration				\$83,350	\$83,334	\$16
Finance Charges				10	10	0
Employee Medical Benefits				2,208,055	2,207,813	242
Public Safety						
Personal Services	67,088	60,722	6,366			
Materials and Supplies	161,997	129,940	32,057			
Contract Services	44,049	39,494	4,555			
Capital Outlay	3,162	2,198	964			
Other	133,503	125,421	8,082			
Public Works						
Personal Services	38,112	29,920	8,192			
Contract Services	284,297	247,121	37,176			
Materials and Supplies	1,000	500	500			
Other	3,000	2,416	584			
Capital Outlay	2,000	1,649	351			
Total Expenses	738,208	639,381	98,827	2,291,415	2,291,157	258
<i>Excess of Revenues Over (Under) Expenses</i>	(623,634)	(475,296)	148,338	(135,092)	(114,467)	20,625
Grant		4,370	(4,370)			
Interest				7,810	7,810	0
Operating Transfers-In	414,124	397,818	16,306			
Total Non-Operating Revenues	414,124	402,188	11,936	7,810	7,810	0
<i>Excess of Revenues Over (Under) Expenses and Non-operating Revenues</i>	(209,510)	(73,108)	(136,402)	(127,282)	(106,657)	0
<i>Fund Balance (Deficit) at Beginning of Year</i>	139,569	139,569	0	79,406	79,406	0
<i>Prior Year Encumbrances Not Expended</i>	26,615	26,615	0	47,876	47,876	0
Fund Balance (Deficit) at End of Year	(\$43,326)	\$93,076	(\$136,402)	\$0	\$20,625	\$20,625

Notes to the Financial Statements are an Integral part of this Statement

SENECA COUNTY, OHIO
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT
YEAR ENDED DECEMBER 31, 1999

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Total Primary Government (Memorandum Only)</u>	<u>Component Unit MRDD Board Proprietary</u>	<u>Total Reporting Entity (Memorandum Only)</u>
Cash Flows from Operating Activities:					
Cash Received from Customers	\$143,932		\$143,932	\$507,397	\$651,329
Cash Received from Quasi-External Transactions with Other Funds		1,638,054	1,638,054		1,638,054
Cash Received from Patient Services		537,205	537,205		537,205
Other Operating Revenue	2,101	1,431	3,532	2,167	5,699
Cash Paid to Suppliers	(389,431)		(389,431)	(119,372)	(508,803)
Cash Paid for Claims		(2,114,518)	(2,114,518)		(2,114,518)
Cash Paid for Purchased Services		(111,671)	(111,671)		(111,671)
Cash Paid for Employee Services and Benefits	(90,643)		(90,643)	(376,730)	(467,373)
Net Cash Provided by(Used In) Operating Activities	<u>(334,041)</u>	<u>(49,499)</u>	<u>(383,540)</u>	<u>13,462</u>	<u>(370,078)</u>
Cash Flows from Noncapital and Financing Activities					
Grant	4,369		4,369		4,369
Donations			0	2,011	2,011
Transfers-In	397,817		397,817		397,817
Net Cash Provided by Noncapital Financing Activities	<u>402,186</u>	<u>0</u>	<u>402,186</u>	<u>2,011</u>	<u>404,197</u>
Cash Flows from Capital and Related Financing Activities:					
Purchase of Fixed Assets	(97,211)		(97,211)	(10,404)	(107,615)
Net Cash Used in Capital and Related Financing Activities	<u>(97,211)</u>	<u>0</u>	<u>(97,211)</u>	<u>(10,404)</u>	<u>(107,615)</u>
Cash Flows from Investing Activities:					
Interest Received		7,810	7,810	6,119	13,929
Net Cash Provided by Investing Activities	<u>0</u>	<u>7,810</u>	<u>7,810</u>	<u>6,119</u>	<u>13,929</u>
Net Increase(Decrease) in Cash and Cash Equivalents	<u>(29,066)</u>	<u>(41,689)</u>	<u>(70,755)</u>	<u>11,188</u>	<u>(59,567)</u>
<i>Cash and Cash Equivalents, January 1</i>	<u>222,331</u>	<u>326,219</u>	<u>548,550</u>	<u>230,694</u>	<u>779,244</u>
<i>Cash and Cash Equivalents, December 31</i>	<u>\$193,265</u>	<u>\$284,530</u>	<u>\$477,795</u>	<u>\$241,882</u>	<u>\$719,677</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:					
Operating Income(Loss)	(\$477,267)	\$19,993	(\$457,274)	\$19,904	(\$437,370)
<i>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used In) Operating Activities:</i>					
Changes in Assets and Liabilities					
(Increase)Decrease in Accounts Receivable	35,037	4,031	\$39,068	(33,366)	\$5,702
(Increase)Decrease in Prepaids	(12)		(\$12)	(446)	(\$458)
Increase(Decrease) in Accounts Payable	3,885		\$3,885	188	\$4,073
Increase(Decrease) in Claims Payable		(80,486)	(\$80,486)		(\$80,486)
Increase(Decrease) in Accrued Contracts Payable	21,035	6,469	\$27,504		\$27,504
Increase(Decrease) in Accrued Salaries and Benefits	1,761		\$1,761	6,544	\$8,305
Increase(Decrease) in Compensated Absences Payable	(1,445)		(\$1,445)		(\$1,445)
Increase(Decrease) in Due to Other Governments	512		\$512		\$512
Provision for Estimated Uncollectibles	18,053		\$18,053		\$18,053
Depreciation	64,400	494	\$64,894	20,638	\$85,532
Net Cash Provided by (Used in) Operating Activities	<u>(334,041)</u>	<u>(49,499)</u>	<u>(383,540)</u>	<u>13,462</u>	<u>(370,078)</u>

The Notes to the Financial Statement are an Integral part of the Financial Statement

SENECA COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 1999

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 county auditor, county treasurer, recorder, clerk of courts, coroner, engineer, prosecuting attorney, sheriff, two common pleas court judges and a probate 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, including each of these departments.

The services provided by these officials and their departments comprise the primary governmental unit of the County. They have therefore been included as part of the reporting entity.

In accordance with authoritative pronouncements issued by the Governmental Accounting Standards Board, the reporting entity also includes component units and other organizations that are included to insure that the financial statements are not misleading. 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.

A. A Component Unit is a legally separate organization for which the elected officials of the primary government are financially accountable or other organizations for which the nature and significance of its relationship with the County is such that exclusion would cause the County's financial statements to be misleading or incomplete. The following component unit has been discretely presented on the County's financial statements to emphasize that it is legally separate from the County:

SENECA COUNTY MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES BOARD (MRDD)- The Seneca County MRDD board is established by Sections 3323 and 5126 of the Ohio Revised Code to provide education for handicapped children. The seven-member Board of Directors is appointed by the County Commissioners and Probate Judge. However, the Board of MRDD controls its own operations and budget. Also included in the MRDD's financial statement is a joint venture, Northland Development and Management, Inc., and the operations of Seneca ReAd Industries, Inc., an adult workshop. Information concerning the Seneca County MRDD Board is located in Note 24.

B. Seneca County is responsible for appointments to the following related organizations, but is not financially accountable.

SENECA COUNTY EMERGENCY PLANNING COMMISSION
TIFFIN SENECA PUBLIC LIBRARY
SENECA COUNTY MUSEUM ADVISORY BOARD
SENECA COUNTY CONVENTION AND VISITORS' BUREAU
SENECA METROPOLITAN HOUSING AUTHORITY

C. As the custodian of public funds, the county treasurer 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	

D. The following organizations are joint ventures and pools in which the County participates.

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.

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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.

SANDUSKY-SENECA-WYANDOT COUNTY JOINT SOLID WASTE DISTRICT-The Solid Waste District is a joint venture of Sandusky, Ottawa and Seneca Counties and is established under the authority of Section 3734.54 of the Ohio Revised Code. The cost of operations and expenses is to be funded by fees collected by the District. In the event that fees are not sufficient for the purpose, the Counties shall share all operating costs and expenses incurred in the same proportions as the populations of the respective Counties bears 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 of the counties 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.

COUNTY RISK SHARING AUTHORITY, INC. (CORSA)-The County is a member of CORSA which is a risk sharing pool among thirty-six counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverages provided by CORSA. These coverages include 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 representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the Board of Trustees.

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies followed in the preparation of these financial statements are summarized below. These policies conform 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 follows the pronouncements of the Financial Accounting Standards Board issued on or before November 30, 1989, for its proprietary activities 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 proprietary activities. The more significant of the County's accounting policies are described below.

A. Basis of Presentation - Fund Accounting - The County uses funds and account groups to report on its financial position and the results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain County functions or activities.

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

For financial statement presentation purposes, the various funds of the County are grouped into the following generic fund types under the broad fund categories which are governmental, proprietary and fiduciary.

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GOVERNMENTAL FUND TYPES-Governmental funds are those through which most governmental functions of the County are financed. The acquisition, use and balances of the County's expendable financial resources and the related current liabilities (except those accounted for in proprietary funds and trust funds) are accounted for through governmental funds. The following are the County's governmental fund types:

GENERAL FUND AND SUBFUNDS-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.

SPECIAL REVENUE FUNDS-Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes.

DEBT SERVICE FUNDS-The debt service fund is used to account for the accumulation of financial resources for, and the payment of general long-term debt principal, interest and related costs and special assessment long-term debt principal, interest and related costs.

CAPITAL PROJECTS FUNDS-Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds.)

PROPRIETARY FUND TYPES-The proprietary funds are used to account for the County's ongoing activities which are similar to those found in the private sector. The measurement focus is upon determination of net income, financial position, and changes in financial position. All assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. The following are the County's proprietary fund types:

ENTERPRISE FUNDS-Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

INTERNAL SERVICE FUNDS-Internal Service funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units on a cost-reimbursement basis.

FIDUCIARY FUND TYPES-These funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The following are the County's fiduciary fund types:

EXPENDABLE TRUST FUNDS-These funds are accounted for in essentially the same manner as governmental funds. Current assets, liabilities and fund equity are included on the balance sheet. The operating statement presents sources (revenues and other financing sources) and uses (expenditures and other financing uses) of "available spendable resources" during a period.

AGENCY FUNDS-These funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

ACCOUNT GROUPS-To make a clear distinction between fixed assets related to specific funds and those of general government, and between long-term liabilities related to specific funds and those of a general nature, the following account groups are used:

GENERAL FIXED ASSETS ACCOUNT GROUP-The general fixed assets account group is used to account for all fixed assets of the County, other than those fixed assets accounted for in the enterprise funds.

GENERAL LONG-TERM DEBT ACCOUNT GROUP-The general long-term debt account group is used to account for all long-term debt of the County, except those accounted for in the enterprise funds.

B. Measurement Focus and Basis of Accounting-The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. 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. Operating statements of these funds present increases (i.e., revenues and other financing sources) in net current assets. All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of the funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

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Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made.

GOVERNMENTAL FUND TYPES-The modified accrual basis of accounting is followed for the governmental, expendable trust and agency funds. Under this basis, revenues are recognized in the accounting period when they become both measurable and available. Available means collectible within the current fiscal year or soon enough thereafter to be used to pay liabilities of the current year. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

Revenue Recognition-In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: earnings on investments, federal and state grants, state levied shared taxes, sales taxes, fines and forfeitures and charges for current services. Major revenue sources not susceptible to accrual include licenses, permits and miscellaneous revenue which are not considered measurable until received.

The County reports deferred revenues on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Special assessments are recorded as deferred revenue because they do not meet the availability criteria. Property taxes measurable as of December 31, 1999 and delinquent property taxes, whose availability is indeterminable and which are intended to finance 1999 operations, have also been recorded as deferred revenue.

Expenditure Recognition-The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Most expenditures are measurable and are recorded when the related liability is incurred except for unmatured principal and interest on general long-term debt which are reported only when due, costs of accumulated unpaid vacation and sick leave and claims and judgments which are reported as expenditures in the period in which they will be liquidated with available financial resources rather than in the period earned by employees, and inventory costs which are reported as expenditures when purchased rather than when consumed. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

PROPRIETARY FUND TYPE-The proprietary funds are accounted for on the accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned and expenses are recognized when they are incurred. Unbilled service charges receivable are recognized as revenue at year-end. Claims incurred but not reported are recorded as expenses and accounts payable within the internal service fund.

C. *Budgetary Process*-The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriation resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency and the Seneca Re-Ads Industries fund, are legally required to be budgeted and appropriated. Budgetary information for Seneca Re-Ads Industries is not reported because Seneca Re-Ads Industries is not included in the entity for which the "appropriated budget" is adopted and does not maintain separate budgetary information. The primary level of budgetary control is at the object level within each department in the General Fund. All other governmental and proprietary funds are appropriated at the fund, program, department and object level. Budgetary modifications may only be made by resolution of the County Commissioners.

TAX BUDGET-A budget of estimated revenue and expenditures is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year for the period January 1 to December 31 of the following year.

ESTIMATED RESOURCES-The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be further amended during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs to be either increased or decreased. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 1999.

APPROPRIATIONS-A temporary appropriation resolution to control expenditures may be passed on or about January 1 of each year for the period January 1 to March 31. An annual appropriation resolution must be passed by April 1 of each year for the period January 1 to December 31. The appropriation resolution fixes spending authority at the fund, program, department, and object level. The appropriation may be amended during the

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year as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified. The allocation of appropriations among departments and objects within a fund may be modified during the year only by a resolution of the Commissioners. Several supplemental appropriation resolutions were legally enacted by the County Commissioners during the year. The budget figures which appear in the statements of budgetary comparisons represent the final appropriation of amounts, including all amendments and modifications.

ENCUMBRANCES-As part of the formal budgetary control, purchase orders, contracts and other commitments for the expenditure of monies are encumbered and recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. The Ohio Revised Code prohibits expenditures plus encumbrances from exceeding appropriations at the object level. On the GAAP basis, encumbrances outstanding at year end are reported as reservations of fund balances for subsequent-year expenditures for governmental funds and reported in the notes to the financial statements for proprietary funds.

LAPSING OF APPROPRIATIONS-At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the succeeding fiscal year and need not be reappropriated.

BUDGETARY BASIS OF ACCOUNTING-While reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law and described above is based upon accounting for certain transactions on a basis of cash receipts and disbursements.

The Combined Statement of Revenues, Expenditures and Changes in Fund Balances-Budget (Non-GAAP Budgetary Basis) and Actual, All Governmental Fund Types and Expendable Trust Funds and the Combined Statement of Revenues, Expenses and Changes in Fund Balance-Budget (Non-GAAP Budgetary Basis) and Actual-All Proprietary Fund Types 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 that: (1) Revenues are recorded when received in cash (budget basis), as opposed to when susceptible to accrual (GAAP basis), (2) Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis), (3) Outstanding year end encumbrances are treated as expenditures (budget basis) rather than as a reservation of fund balance for governmental fund types (GAAP). Material encumbrances are disclosed in the notes for proprietary fund types (GAAP). Adjustments necessary to convert the results of operations at the end of the year on budgetary basis to GAAP basis are as follows:

	<i>General</i>	<i>Special Revenue</i>	<i>Debt Service</i>	<i>Capital Projects</i>	<i>Expendable Trust</i>	<i>Proprietary</i>	<i>Internal Service</i>
GAAP Basis	172,887	(865,502)	(42,532)	(1,055,210)	(4,315)	(75,080)	27,715
Net Adjustment for							
Revenue Accruals	(54,764)	7,701	(828)	(35,254)	(33)	53,088	4,119
Bond and Note Proceeds	0	0	0	0	0	0	0
12/31/99 Encumbrances	(660,131)	(1,485,318)	0	(1,657,048)	(5,761)	(100,189)	(263,905)
Net Adjustment for							
Expenditure/Expenses							
Accruals	(284,092)	(646,590)	(7,522)	297,110	(1,861)	(33,690)	(121,399)
12/31/98 Encumbrances	578,693	1,295,007	10,587	4,098,074	2,233	82,763	246,813
Note Retirement	0	0	0	0	0	0	0
Budget Basis	(247,407)	(1,694,702)	(40,295)	1,647,672	(9,737)	(73,108)	(106,657)

D. Cash and Investments-To improve cash management, cash received by the County is pooled. Monies for all funds, including proprietary funds, are maintained in this pool. Individual fund integrity is maintained through the County's records. Each fund's interest in the pool is presented in "Pooled Cash and Cash Equivalents" on the Combined Balance Sheet.

During 1999, investments were limited to STAROhio, repurchase agreements, treasury notes and certificates of deposit. Except for investment contracts and money market investments that had a remaining maturity of one year or less at the time of purchase, investments are reported at fair value which is based on quoted market prices. Investment contracts and money market investments that had a remaining maturity of one year or less at the time of purchase are reported at cost or amortized cost.

The County has invested funds in the State Treasury Asset Reserve of Ohio (STAROhio) during 1999. STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio 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 STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 1999.

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Following Ohio statutes, the County has, by resolution, specified the funds to receive an allocation of interest earnings. Interest revenue credited to the governmental and expendable trust fund types during 1999 amounted to \$1,032,992.

The County had segregated bank accounts for monies held separate from the County's central bank account. These interest bearing depository accounts are presented on the combined balance sheet as "Cash in Segregated Accounts" and "Investments in Segregated Accounts" since they are not required to be deposited into the County treasury.

For purposes of the combined statement of cash flows and for presentation on the combined balance sheet, 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. Investment with an initial maturity of more than three months are reported as investments.

E. Inventories-Inventory is stated at cost (first in, first out). The costs of inventory items are recognized as expenditures in governmental funds when purchased. Recorded inventories in the governmental fund types are equally offset by a fund balance reserve which indicates that they do not constitute available spendable resources even though they are a component of net current assets.

F. Prepaid Items-Payments made to vendors for services that will benefit periods beyond December 31, 1999 are recorded as prepaid items.

G. Interfund Assets and Liabilities-Long-Term interfund loans are reported as advance to/from other funds and are equally offset by a fund balance reserve account within Governmental and Expendable Trust fund types which indicates that they do not constitute "available spendable resources" even though they are a component of net current assets.

H. Property Plant, Equipment and Depreciation-

1. GENERAL FIXED ASSETS-General fixed assets (fixed assets used in governmental fund type operations) are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group at historical cost or estimated historical cost if actual cost information is not available. Assets in the general fixed assets account group are not depreciated.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements which extend the useful life or increase the capacity or operating efficiency of the asset are capitalized at cost in the general fixed asset account group.

Public domain (infrastructure) general fixed assets consisting of roads, bridges, curbs and gutter, streets and sidewalks, drainage systems, and lighting systems are not capitalized or reported, as these assets are immovable and of value only to the government.

2. ENTERPRISE FUNDS-Property, plant and equipment reflected in the enterprise funds are stated at historical cost (or estimated historical cost) and are updated for the cost of additions and retirements during the year. Contributed fixed assets are recorded at their fair market value as of the date donated. Depreciation has been provided on a straight-line basis over the following estimated useful lives:

<u>FIXED ASSET</u>	<u>YEARS</u>
Buildings (including sewer and water treatment plants)	31.5
Improvements other than Buildings.....	15
Furniture and Fixtures	7
Equipment.....	5

3. VALUATION-Fixed asset values were initially determined at December 31, 1989, assigning original acquisition costs when such information was available. In cases when information supporting original costs were not practicably determinable, estimates were arrived at by indexing estimated current costs back to the estimated year of acquisition. Donated fixed assets are capitalized at estimated fair value on the date donated.

I. Compensated Absences-The County has implemented the provisions of GASB Statement No. 16 " Accounting for Compensated Absences". Vacation benefits are accrued as a liability when earned for all employees with more than one year of service. Sick leave benefits are calculated as a liability using the vesting method. Under the termination policy of the County an employee must attain at least 10 years of service and be eligible to retire to receive payment of sick leave benefits. The County records a liability for these employees as well as for those who have attained at least 7 years of service, as it is probable that these employees will also attain 10 years of service and receive future payments.

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The current portion of unpaid compensated absences is the amount expected to be paid using expendable available resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated unpaid leave are paid. The remainder is reported in the general long term obligations account group to the extent they will be paid using current available resources. In the proprietary funds the entire amount of compensated absences is reported as a fund liability.

J. Intergovernmental Revenues-For governmental funds, intergovernmental revenues, such as grants awarded on a non-reimbursement basis, shared revenues, and entitlements are recorded as receivables and revenues when measurable and available. Reimbursement-type grants are recorded as receivables and revenues when the related expenditures are incurred. Grants, entitlements or shared revenues received for proprietary fund operating purposes are recognized as non-operating revenues in the accounting period in which they are earned and become measurable. Such resources restricted for the construction of capital assets are recorded as contributed capital.

K. Long-Term Debt-Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term debt, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations are reported in the general long-term obligations account group. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

L. Contributed Capital-Contributed capital represents resources from other funds, other governments, and private sources provided by the County to enterprise funds and is not subject to repayment. These assets are recorded at their fair market value on the date contributed. Depreciation on those assets acquired or constructed with contributed resources is expensed and closed to unreserved retained earnings at year end except for depreciation on assets acquired through federal grants, which is expensed and closed to contributed capital at year end. Because the County has not prepared financial statements in accordance with generally accepted accounting principles prior to 1990, the exact amount of contributed capital at December 31, 1999 pertaining to years prior to 1990 cannot be determined. Consequently, only those amounts that have been able to be specifically identified have been classified as contributed capital in the accompanying combined financial statements. All other fund equity amounts pertaining to the proprietary funds have been classified as retained earnings.

M. Reserves of Fund Equity-The County records reservations for portions of fund equity 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. Undesignated fund balance indicates that portion of fund equity which is available for appropriation in future periods. Fund equity reserves have been established for encumbrances, inventory, prepaid items, advances and loans.

N. Interfund Transactions-During the course of normal operations the County has numerous transactions between funds. The most significant include operating transfers and reimbursements. (1) Transfers of resources from one fund to another fund through which resources are to be expended are recorded as operating transfers. (2) Reimbursements from one fund to another fund are treated as expenditures/expenses in the reimbursing fund and a reduction in expenditures/expenses in the reimbursed fund.

O. Total Columns on General Purpose Financial Statements-Total Columns on the general purpose financial statements are captioned (Memorandum Only) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data. When the title of a statement indicates that a component unit is included, two total columns are presented. The first is captioned "primary government" to indicate that only those activities that comprise the County's legal entity have been included. The second is captioned "reporting entity" and includes operations of the County's legally separate discretely presented component unit (see Note 1). The total column on statements which do not include the component unit have no additional caption.

NOTE 3 - OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES

A. Fund Deficits-The following funds had a deficit fund balance or deficit retained earnings as of December 31, 1999:

<u>Deficit Fund Balance or Retained Earnings</u>			
<u>Fund Type/Fund</u>	<u>Amount</u>	<u>Fund Type/Fund</u>	<u>Amount</u>
<i>Special Revenue Fund Type</i>		<i>Debt Service Fund Type</i>	
Recycling & Litter Prevention	(5,517)	Bond Retirement	(10,715)
Victim Assistance.....	(4,316)		
Children Services	(7,203)	<i>Expendable Trust Fund Type</i>	
		Allen Eiry Special Guardianship.....	(229)
<i>Capital Projects Fund Type</i>		<i>Component Unit</i>	
CDBG	(12,086)	Preschool Disabilities Grant.....	(582)

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The Recycling & Litter Prevention, Victim Assistance, Children Services, CDBG, Bond Retirement, Allen Eiry Special Guardianship and Preschool Disabilities Grant deficits arose from GAAP accrual adjustments to convert from the cash basis accounting. The County General Fund is responsible for the Special Revenue fund deficits and the MRDD General Fund is responsible for the Component Unit fund deficits, providing operating transfers when cash is required, not when accruals occur.

B. Legal Compliance-Ohio Revised Code section 5705.39 prohibits appropriations from exceeding estimated resources. For December 31, 1999 the County had various fund with fund balance deficits and funds where amendments to estimated resources were not requested. In order to eliminate budgetary violations, appropriations are monitored to ensure that appropriations do not exceed estimated resources.

NOTE 4 - EQUITY WITH COUNTY TREASURER

The County maintains a cash and investment pool used by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as "Pooled Cash and Cash Equivalents".

Protection of the County's deposits is provided by the various federal deposit insurance corporations as well as by qualified securities pledged by the institution holding the assets. By law, financial institutions may establish a collateral pool to cover all public deposits. The face value of the pooled collateral must equal at least 110% of public funds deposited. Collateral is held by trustees including the Federal Reserve Bank and designated third party trustees of the financial institutions.

Legal Requirements-Statutes require the classification of monies held by the County into two categories. Category 1 consists of "active" monies required to be kept in a "cash" or "near-cash" status for current demands upon the County treasury or in depository accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Category 2 consists of "inactive" monies. Inactive monies may be deposited or invested in the following securities:

1. Bonds, notes or other obligations of or guaranteed by the United States, or those for which the faith of the United States is pledged for the payment of principal and interest;
2. Bonds, notes, debentures, or other obligations or securities issued by any federal government agency, or instrumentality.
3. Written repurchase and reverse repurchase agreements in the securities enumerated above;
4. Bonds and other obligations of the State of Ohio, its political subdivisions, or other units or agencies of this State or its political subdivisions;
5. Time certificates of deposit or savings or deposit accounts, including but not limited to passbook accounts;
6. The State Treasurer's investment pool (STAR Ohio); and
7. No load money market mutual funds consisting exclusively of obligations described in (1) or (2).

Deposits of amounts not required to be deposited in the County Treasury are displayed on the combined balance sheet as "Segregated Cash Accounts" and "Segregated Investment Accounts". These accounts are not required to be protected in the same manner as "Pooled Cash and Cash Equivalents" invested by the County Treasurer.

Deposits-At year-end, the carrying amount of the County's deposits was 17,017,416 and the bank balance was \$14,051,874. Of these amounts, \$4,966,947 of the deposits and \$4,968,488 of the bank balance was held for the component unit of the County (MRDD), the carrying value and bank balance of the Seneca ReAds Industries Inc. is \$241,882, and \$2,651,062 of the deposits and \$3,346,368 of the bank balance was held for Mental Health and Recovery Services, a joint venture for which the Seneca County Auditor is the fiscal agent.

1. \$13,806,880 was covered by federal depository insurance, by collateral held by the County, or by collateral held by a qualified third party trustee as an agent of the County. The entire bank balance of the Seneca ReAds Industries is covered by federal deposit insurance.

2. 244,994 was uninsured and uncollateralized as defined by the Governmental Accounting Standards Board because the collateral pledged by the financial institution or their trust departments or agents is not in the County's name, due to the fact that the pledging bank has an investment and securities pool used to collateralize all public funds. Included in this figure is the entire bank balance of the (MRDD) component unit.

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Investments-The County's investments are categorized below to give an indication of the level of risk assumed by the entity at year-end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or the County's agent in the County's name. Category 2 includes investments that are uninsured and unregistered, with securities held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agency but not in the County's name.

Statutory provisions require that all securities acquired by the County be held by the County treasurer or deposited with a qualified trustee pursuant to Section 135.18, Revised Code. Securities acquired under a repurchase agreement must be deposited with such a trustee unless the counterparty is a designated depository of the County for the current period of designation of depositories, in which case the securities may be held in trust by the depository. The County has repurchase agreements with one bank. At the end of each business day, the county treasurer withdraws surplus funds from the account and invests the monies in an overnight repurchase agreement. The County does not purchase any specific security in this manner but the investment is collateralized by pledged securities held by a third party in the name of the bank. STAR Ohio is unclassified investment since is not evidenced by securities that exist in physical or book entry form.

	Category	Reported	Fair
	1 2 3	Amount	Value
Repurchase Agreements	405,000	405,000	405,000
US Treasury Notes	600,929	600,929	600,000
Star Ohio		<u>2,447,227</u>	<u>2,447,227</u>
Total		<u>\$3,453,156</u>	<u>\$3,452,227</u>

The classification of cash and cash equivalents and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9. A reconciliation between the classifications of cash and investments on the combined financial statements and the classifications per GASB Statement No. 3 is as follows:

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement 9	\$20,439,386	\$ 35,000
Investments:		
Repurchase Agreements	(405,000)	405,000
US Treasury Notes	(600,929)	600,929
Star Ohio	(2,447,227)	2,447,227
Non-Negotiable Certificate of Deposit	<u>35,000</u>	<u>(35,000)</u>
	\$17,021,230	\$3,453,156
Cash on Hand	<u>(3,814)</u>	
Total	\$17,017,416	

Following Ohio statutes and other legal provisions, the Commissioners have specified the funds to receive an allocation of interest earnings. The following fund was credited with more interest revenue than would have been received based upon their share of the County's cash fund balance during 1999:

	Interest Actually Received	Interest Based Upon Share of Investments	Interest Assigned By Other Funds
General Fund	890,237	89,024	801,213

NOTE 5 - PROPERTY TAXES

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Taxes collected on real property (other than public utility) in one calendar year are levied in the preceding calendar year on assessed values as of January 1 of that preceding year, the lien date. Assessed values are established by the County Auditor at 35 percent of appraised market value. All property is required to be revalued every six years. The latest revaluation was completed in 1999. Real property taxes are payable annually or semiannually. The first payment is due December 31, with the remainder payable by June 20.

SENECA COUNTY, OHIO
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Taxes collected from tangible personal property (other than public utility) in one calendar year are levied in the prior calendar year on assessed values during and at the close of the most recent fiscal year of the taxpayer that ended on or before March 31 of that calendar year, and at the tax rates determined in the preceding year. Tangible personal property used in business (except for public utilities) is currently assessed for ad valorem taxation purposes at 25 percent of its true value. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, payment is due April 30; if paid semiannually, the first payment is due April 30 with the remainder payable by September 20.

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the year preceding the tax collection year, the lien date. Certain public utility tangible personal property currently is assessed at 88 percent of its true value. Public utility property taxes are payable on the same dates as real property taxes described previously. The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County.

The collection and distribution of taxes for the County, component unit, and for all subdivisions within the County is accounted for through agency funds of the County. The amount of the County's tax collections which will flow through an agency fund is reported as "Taxes Receivable" in the agency funds and as "Property Taxes-Due from Agency Funds" in the governmental fund which will receive the tax distributions. Amounts for the Component Unit are presented as "Due to Component Unit and "Property Taxes-Due from Primary Government".

Accrued property taxes receivable represent delinquent taxes outstanding and real, tangible personal and public utility taxes which were measurable as of December 31, 1999. 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 1999 operations. The receivable is therefore offset by a credit to deferred revenue. The full tax rate for all County operations for the year ended December 31, 1999 was \$1.90 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 1999 property tax receipts were based are as follows:

Real Property	\$511,155,360
Public Utility Personal Property	64,210,190
Tangible Personal Property	116,001,105
Total Assessed Value	<u>\$691,366,655</u>

NOTE 6 - 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. 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. Proceeds of the tax are credited entirely to the General Fund. Amounts that are to be received within the available period are accrued as revenue. Sales and use tax revenue for 1999 amounted to \$3,776,797.

NOTE 7 - RECEIVABLES

Receivables at December 31, 1999 consisted of taxes, interest, special assessments, 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. 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. Emergency Medical Services enterprise fund recognizes accounts receivable over 120 days old as uncollectible. Total receivables in the amount of \$228,068 have been reduced by \$79,562 and are reported at net in the amount of \$148,506. Alimony and Child Support agency fund recognizes accounts receivable over a balance of \$15,000 as uncollectible. Total receivables in the amount of \$18,936,191 have been reduced by \$7,339,403 and are reported at net in the amount of \$11,596,788.

A summary of the principal items of intergovernmental receivables follows:

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General Fund:

Sales Tax.....	\$388,240
Local Government.....	101,394
Defense of Indigents.....	12,637
Court Fines.....	6,672
Grant.....	99,364
Jail Housing.....	7,294
Other.....	17,507
Total General Fund.....	633,108

Special Revenue Funds:

Motor Vehicle License.....	87,647
Gas Tax.....	113,063
Grants.....	51,895
Court Fines.....	2,455
Total Special Revenue Funds.....	255,060

Capital Projects Funds:

Grant.....	237,195
Total Capital Projects Funds.....	237,195

Agency Funds:

Health Grants.....	2,948
Local Government.....	400,236
Motor Vehicle License.....	34,184
Gas Tax.....	61,347
County Law Library.....	3,098
Total Agency Funds.....	501,813

Total Primary Government Funds..... 1,627,176

Component Unit:

Health Grants.....	1,534
Other.....	988
Total Component Unit.....	2,522

NOTE 8 - FIXED ASSETS

A summary of the changes in general fixed assets follows:

	Balance 1/1/99	Additions	Deletions	Transfers	Balance 12/31/99
Net Investment in Joint Ventures	2,155,894	306,623	0	0	2,462,517
Art and Museum Exhibits	400,695	1,195	0	0	401,890
Land	1,053,586	0	0	0	1,053,586
Buildings	14,146,108	7,284	0	(70,338)	14,083,054
Equipment	5,895,951	695,691	(72,647)	70,898	6,589,893
Total	23,652,234	1,010,793	(72,647)	560	24,590,940
Component Unit Equipment	886,643	107,605	0	0	994,248
Component Unit Joint Venture	73,353	155,658	0	0	229,011
Total	24,612,230	1,274,056	(72,647)	560	25,814,199

A summary of the changes in proprietary fixed assets follows:

	Balance 1/1/99	Additions	Deletions	Transfers	Balance 12/31/99
Proprietary Funds					
Land	19,643	0	0	0	19,643
Buildings	218,465	0	0	0	218,465
Equipment	627,824	97,212	(30,057)	0	694,979
Depreciation	(458,461)	(64,894)	30,057	0	(493,298)
Total	407,471	32,318	0	0	439,789
Component Unit	365,115	10,404	0	0	375,519
Depreciation	(159,650)	(20,638)	0	0	(180,288)
Total	612,936	22,084	0	0	635,020

NOTE 9 - DEFINED BENEFIT PENSION PLANS

All Seneca County employees, with the exception of certain part-time and seasonal employees, and teachers who work for the Board of Mental Retardation and Developmental Disabilities, participate in the Public Employees Retirement System of Ohio ("System"), a cost sharing multiple-employer public employee retirement system created by the State of Ohio. PERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by state statute per

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Chapter 145 of the Ohio Revised Code. PERS issues a stand alone financial report which may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 466-2085 or 1-800-222-PERS (7377).

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rates for 1998 was 8.5 percent for employees other than law enforcement. Law enforcement employees contribute 9.0 percent of covered salary. The 1998 employer contribution rate for non-law enforcement personnel was 13.55% of covered payroll. The law enforcement employer rate was 16.70% of covered payroll. The County's required contributions for pension obligations to PERS for the years ended December 31, 1999, 1998 and 1997 were \$1,712,991, \$1,546,995 and \$1,454,110 respectively; equal to 100 percent of the dollar amount billed to each employer. \$470,163 representing the unpaid contribution for 1999, is recorded as a liability within the respective funds.

Information regarding the State Teachers' Retirement System for employees of the Board of Mental Retardation and Developmental Disabilities (MRDD) is disclosed in Note 24 to the Financial Statements.

NOTE 10 - 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. As of December 31, 1999, the liability for compensated absences was \$1,215,064 for the entire County. Of this amount, \$249,739 is the liability for MRDD which includes Seneca ReAds Industries, Inc.

Amounts expected to be paid from current resources are accrued in the appropriate fund. Long-Term liabilities to be paid from government funds related to compensated absences are recorded in the General Long-Term Obligations Account Group. Proprietary Fund liabilities are recorded within the fund.

NOTE 11 - POST-EMPLOYMENT BENEFITS

Public Employees Retirement System of Ohio provides post retirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority for employer contributions. The 1999 employer contribution rate was 13.55% of covered payroll: 4.2% was the portion that was used to fund health care for the year 1999. The employer rate for law enforcement employees for 1999 was 16.70% and 4.2% was used to fund health care.

The Ohio Revised Code provides the statutory authority requiring public employers to fund postretirement health care through their contributions to PERS.

Other Post Employment Benefits (OPEB) are financed through employer contributions and investments earnings thereon, on a pay-as-you-go basis. The contributions allocated to retiree health care, along with investment income on allocated assets and periodic adjustments in health care provisions, are expected to be sufficient to sustain the program indefinitely.

Expenditures for OPEB during 1999 were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9,870,285,641. The number of benefit recipients eligible for OPEB at December 31, 1999 was 118,062.

During 1997, the Retirement Board adopted a new calculation method for determining employer contributions applied to OPEB. Under the new method, effective January 1, 1998, employer contributions, equal to 4.2% of member covered payroll, are used to fund health care expenses. Under the prior method, accrued liabilities and normal cost rates were determined for retiree health care coverage.

NOTE 12 - CONSTRUCTION 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>Commitment</u>
Community Based Correction Facility	\$2,500,000	2,230,974	269,026
Real Estate, Tax And Accounting Building	\$656,822	465,924	190,898

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County Services Building.....	\$902,404	123,283	779,121
Seneca County Opportunity Center Addition	\$253,000	0	253,000
US 23/ US 224 Sewer	\$275,565	49,066	226,499

NOTE 13 - LONG-TERM DEBT

The County issued general obligation bonds to provide funds for the acquisition of major capital facilities. In addition, general obligation bonds have been issued to refund both general obligation bonds and short term notes. General Obligations bonds pledge the full faith and credit of the government. The \$7,930,000 of general obligation debt currently outstanding with annual debt service requirements to maturity, including interest of \$4,458,857, are as follows:

Purpose	Issued Date	Interest Rates	Issued Amount	Maturity Date
General government-refunding	June 1, 1998	4.0-4.9%	6,615,000	December 1, 2023
General government	November 1, 1998	3.25-4.5%	1,725,000	December 1, 2018

Year	Payment	Year	Payment
2000.....	631,270	2005-2009	3,154,098
2001.....	630,665	2010-2014	2,991,562
2002.....	629,425	2015-2019	2,496,850
2003.....	627,505	2020-2023	597,500
2004.....	629,982	Total Payments.....	12,388,857

The \$143,619 of OPWC Reconstruction Loan outstanding with annual debt service requirements to maturity are as follows:

Year	Payment	Year	Payment
2000.....	17,347	2003.....	29,693
2001.....	34,693	2004.....	29,693
2002.....	32,193	Total Payments.....	143,619

The County's overall debt margin was \$11,502,618 at December 31, 1999. The County's general long-term obligations at year-end consisted of the following:

	Outstanding 12/31/98	Additions	Deductions	Outstanding 12/31/99
General Obligation Bonds	\$8,190,000	0	260,000	7,930,000
Compensated Absences	1,127,857	0	240,860	886,997
OPWC Reconstruction Loan	163,312	10,000	29,693	143,619
Bond Anticipation Note Payable	1,650,000	0	1,650,000	0
Total General Long-Term Debt	\$11,131,169	10,000	2,180,553	8,960,616

Compensated absences will be paid from the fund from which the employees' salaries are paid.

NOTE 14 - NOTE PAYABLE

A summary of the note transactions for the year ended December 31, 1999 is below. All of the notes are backed by the full faith and credit of Seneca County and mature within one year. The note liability is reflected in the fund which received the proceeds. The notes are generally issued in anticipation of the long-term bond financing and are refinanced until such bonds are issued.

	Outstanding 12/31/98	Issued	Retired	Outstanding 12/31/99
<i>Capital Projects Fund:</i>				
Capital Facilities	0	1,250,000	0	1,250,000

NOTE 15 - RISK MANAGEMENT

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 \$2,000,000 general aggregate. In addition, the County

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maintains replacement cost insurance on all buildings and their contents, with a \$2500 deductible on contents. Blanket building and personal property insurance are in the amount of \$51,882,312, which includes builders risk coverage.

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

Contractor's Equipment.....	\$1,311,905	Fleet Insurance:	
Data Processing Equipment.....	175,000	Deductible.....	2,500
Valuable Papers.....	1,000,000	Liability.....	4,000,000
Crime Coverage.....	1,000,000	Uninsured Motorist.....	250,000
Theft of Money and Securities.....	1,000,000		
Employee Dishonesty.....	1,000,000		
Public Official Liability Limit.....	1,000,000		

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

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

The County also participates in the State's Workers' Compensation program. In 1999 the County contributed \$48,128 equal to a rate of \$0.3542 per \$100 of total salaries.

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 \$212,000 as of December 31, 1999. This amount is reported as Claims Payable within the self-insurance fund. The County has adopted Governmental Accounting Standards Board Statement No. 30 "Risk Financing Omnibus" and the claims liabilities and the claims incurred but not reported have been calculated in accordance with the criteria contained therein.

Balance	Claims	Claims	Balance	Claims	Claims	Balance
<u>12/31/97</u>	<u>Incurred</u>	<u>Paid</u>	<u>12/31/98</u>	<u>Incurred</u>	<u>Paid</u>	<u>12/31/99</u>
279,727	1,777,985	1,681,146	376,566	2,034,032	2,114,518	296,080

NOTE 16 - OPERATING LEASE

Seneca County is committed under various leases for office space and equipment. These leases are considered for accounting purposes to be operating leases. Lease expenditures for the year ended December 31, 1999 amounted to \$66,087. Future minimum lease payments for these leases are as follows:

YEAR	LEASE PAYMENT
2000	\$35,314
2001	6,848
2002	6,848
2003	1,870

NOTE 17 - INTERFUND TRANSACTIONS

Interfund balances at December 31, 1999 consist of the following individual fund transfers, receivables and payables:

Transfer From	Amount	Transfers To
General Fund	\$166,527.....	Public Assistance
General Fund	250,000.....	Capital Projects
General Fund	335,000.....	Bond Retirement
General Fund	315,000.....	Childrens Services
General Fund	3,977.....	Sheriff Highway Safety Grant
General Fund	244,123.....	County Sewer District
General Fund	108,705.....	Community Based Correction Facility
General Fund	11,015.....	DYS Grant

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General Fund	153,694	Emergency Medical Services
General Fund	12,000	E-911
General Fund	77,166	Emergency Management Agency
General Fund	5,000	Hazardous Materials
CSEA	86,955	Public Assistance
Community Based Correction Facility	100,000	General Fund
Recycling & Litter Prevention Grant FY 98	11,300	General Fund
Maintenance & Repair	89,622	Issue 2
Probate Computer Research	8,000	Probate/Juvenile Computer
Jail Construction	3,486	General Fund
Human Services Building	111,853	Bond Retirement
Children's Services	309,682	Public Assistance
Indigent Guardianship	5,000	Allen Eiry Guardianship
Recycling & Litter Prevention Grant FY 98	1,336	Recycling & Litter Prevention Grant FY99
Victims of Crime Act FY99	40	Victims of Crime Act Grant FY 00
Victim Assistance Court Fines	64	Victims of Crime Act Grant
CDBG FY 99	463	CDBG FY 00
MRDD General Fund-Component Unit	49,829	MRDD OBRA Grant
MRDD Community Residential Services	122,616	MRDD General Fund
SUBTOTAL	\$2,582,453	
General Fund	5,000	Special Emergency Planning-Agency Fund
TOTAL	\$2,587,453	

<u>Advances From</u>	<u>Outstanding Amount</u>	<u>Advances To</u>
General Fund	\$5,000	Victim Assistance Rape Prevention Grant

<u>Due from Agency Fund(Primary Government)</u>	<u>Amount</u>	<u>Due to Other Funds(Component Unit)</u>
General Fund	1,457,503	Real Estate Tax Fund
MRDD	3,314,204	Real Estate Tax Fund

NOTE 18 - ENTERPRISE FUNDS

The County's enterprise funds account for the provision of sewer services and ambulance services. The table below reflects in a summarized format the more significant financial data relating to the enterprise funds of the County as of and for the year ended December 31, 1998. Outstanding encumbrances at December 31, 1999 for budgeted Enterprise funds include \$5,033 in the Hammer-Heinsman Sewer District Fund, \$44,725 in the Emergency Medical Service Fund and \$50,432 in the County Sewer District Fund.

	Hammer-Heinsman Sewer District	EMS	County Sewer District	Total
Operating Revenues	\$17,131	\$84,706	\$9,159	\$110,996
Depreciation Expense	3,285	57,320	3,795	64,400
Operating Income (Loss)	2,553	(199,333)	(280,487)	(477,267)
Grant	0	4,370	0	4,370
Operating Transfers-In(Out)	0	153,694	244,123	397,817
Net Income (Loss)	2,553	(194,963)	(280,487)	(472,897)
Additions to Property, Plant and Equipment	0	97,211	0	97,211
Net Working Capital	37,178	231,466	35,230	303,874
Total Assets	106,393	501,585	179,747	787,725
Total Equity	105,810	478,069	159,784	743,663

NOTE 19 - CONTINGENT LIABILITIES

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

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

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NOTE 20- FOOD STAMPS

The County's Department of Human Services distributed through contracting issuance centers, federal food stamps to entitled recipients within Seneca County. The receipt and issuance of these stamps have the characteristics of a federal "grant;" however, the Department of Human Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. The County's Department of Human Services had on hand for distribution approximately \$414,707 of federal food stamps at December 31, 1999.

NOTE 21-CONDUIT DEBT OBLIGATIONS

Seneca County has issued Hospital Facilities Revenue Refunding Bonds to provide financial assistance to the Mercy Health System, as well as a Master Lease to Tiffin University. 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, 1999 an estimated \$1.35 million in bond and lease obligations was outstanding.

NOTE 22-POOLS

CORSA-The County is a member of CORSA which is a 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 coverages provided by CORSA. These coverages include comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance. 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. The total amount of certificates issued by CORSA for the thirty-nine participating counties at December 31, 1999 (latest available) was \$10,395,000. Of this amount \$94,968 or 1.88% was issued on behalf of Seneca County. Additional financial information can be obtained by contacting CORSA 37 West Broad Street Suite 650, Columbus, OH 43215.

CCAOSC-The County is participating in a pool established under the rules of Ohio Revised Code Section 4123.29 which permits the establishment of employer group rating plans. The County Commissioners Association Service Corporation (CCAOSC) was established through the County Commissioners Association of Ohio (CCAO) in order to group the experience of employers for workers' compensation rating purposes. CCAOSC retains the services of a third party administrator in the administration of workers' compensation claims. A Group Executive Committee consists of seven members. Two of the members are president and treasurer, the remaining five members, who must be county commissioners, are elected by the participants. The Group Executive Committee calculates annual rate contributions and rebates, approves the selection of a TPA, approves proposed TPA fees and determines eligibility of participants. The County may withdraw from the group with sixty days written notice and is responsible for payment of its workers' compensation with no further responsibilities or equity. Further financial information for the County Commissioner Association of Ohio Service Corporation can be seen in the CCAO Treasurer's Report as of December 31, 1999.

NOTE 23- JOINT VENTURES

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, 1999 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, 1999.

	Joint Venture	County Share
Total Assets	\$3,018,128	\$1,006,043
Total Liabilities	1,213,603	404,535
Contributed Capital	617,709	205,903
Retained Earnings	1,186,816	395,605
Total Liabilities and Equity	3,018,128	1,006,043
Revenues	305,402	101,801
Expenses	137,353	45,784
Net Income (Loss)	168,049	56,017

SENECA COUNTY, OHIO
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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. No initial funding was contributed by the Counties and the District is funded entirely by fees. In the event that fees are not sufficient for the operations, the counties shall share all operating costs and expenses incurred in the same proportions as the populations of the respective counties bears to the total population of all counties. Seneca County's share of the total is 36.94%. Summary financial information as of, and for the fiscal year ended December 31, 1999 is presented below:

	Joint Venture	County Share
Revenues	\$1,356,045	\$500,923
Expenses	1,199,193	442,982
Beginning Fund Balance	1,271,419	469,662
Ending Fund Balance	1,428,271	527,603

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.

MENTAL HEALTH AND RECOVERY SERVICES (MHRS)-The Mental Health and Recovery Services (MHRS) is a governmental joint venture between Seneca, Sandusky and Wyandot counties. The MHRS 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 based on the percentages of population within the three counties. The population for each of the joint venture participants and the related equity interest for the year ended December 31, 1999 is:

	Population	Equity Percent
Sandusky	61,963	43
Seneca	59,733	41
Wyandot	22,254	16
Total	143,950	100

Summary financial information as of, and for the fiscal year ended December 31, 1999 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, 1999.

	Joint Venture	County Share
Total Assets	\$3,374,470	\$1,383,533
Total Liabilities	124,261	50,947
Fund Balance	3,252,209	1,333,406
Total Liabilities and Fund Balance	3,374,470	1,383,533
Revenues	4,462,831	1,829,761
Expenses	3,992,683	1,637,000
Excess of Revenues and other financing sources over (under) Expenditures and other financing uses	470,148	192,761

NOTE 24-MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES BOARD, (MRDD) COMPONENT UNIT

A. Entity-The Seneca County Mental Retardation and Developmental Disabilities Board (MRDD) is established by Sections 3323 and 5126 of the Ohio Revised Code to provide education for handicapped children. Their seven-member Board of Directors is appointed by the County Commissioners and Probate Judge. However, the Board of MRDD controls its own operations and budget. Also included in the MRDD's financial statement is Seneca Re-Ad Industries, Inc. and a joint venture, Northland Development and Management, Inc.

Seneca Re-Ad Industries, Inc. is a not-for-profit corporation duly organized under Chapter 1702 O.R.C., and classified as a 501C3 nonprofit corporation. It has contracted with the Seneca County MRDD Board to provide sheltered employment for mentally retarded or handicapped adults in Seneca County. Responsibility for the provision of sheltered employment is with the Board of Trustees of Seneca Re-Ad Industries, Inc., an eight member self-appointing board that operates within the defined duties and stated rules of Seneca County MRDD. The Seneca Re-Ad Industries, Inc. receives all reasonable and just utility costs for the basic operation of this program from Seneca County MRDD. The staff, facilities, equipment, supplies and materials necessary for basic operation and care of the grounds and facility for the Seneca Re-Ad program are also provided by Seneca County MRDD. In the event of dissolution of the non-profit corporation or the cancellation of the contract between Seneca County MRDD and

SENECA COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 1999

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 is reported as a Component Unit in the financial statements for the MRDD. It 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, 1999. Further financial information can be seen in the Seneca Re-Ad Industries Financial Report as of June 30, 1999 available from Reichert & Associates. CPA's, 206 West Hardin Street, Findlay, OH 45840.

Northland Development & Management, Inc. is a not-for-profit corporation organized for charitable purposes under Section 501C3 of the Internal Revenue Code of 1986. The corporation is a joint effort of the MRDD Boards of Seneca, Sandusky, Wyandot 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, 1999 is presented below. Further financial information can be found in the Northland Development & Management, Inc. financial report as of December 31, 1999.

	Joint Venture	County Share
Total Assets	1,279,561	505,169
Total Liabilities	937,269	276,158
Fund Balance	342,292	229,011
Total Liabilities and Fund Balance	1,279,561	505,169
Revenues	318,569	112,777
Expenses	234,328	59,054
Excess of Revenues over Expenses	84,241	53,723

B. Significant Accounting Policies-MRDD uses governmental and agency funds, and account groups to report its financial activity. These funds and account groups are reported in one column labeled "Component Unit" on the County's combined financial statements. Separate financial statements of the MRDD may be obtained from the Seneca County Auditor's Office, 103 South Washington St., Tiffin, OH 44883.

MRDD uses the modified accrual basis of accounting as described in Note 2 to report on its governmental and agency funds.

Except for amounts reported as "Segregated Cash Accounts", all money of MRDD is deposited in the county treasury and invested by the County Treasurer. The accounting principles and investment guidelines for this money match those of the County presented in Note 2D and Note 4. Deposits and investments of MRDD are co-mingled with those of the County and are included in Note 4.

Inventories are stated at cost (first in, first out) and recognized as expenditures when purchased.

General fixed assets of MRDD are reported at cost or estimated cost.

Compensated absences are recognized as a liability and reported in the financial statements using the policy specified in Note 2I.

MRDD records reservations of fund balance for amounts which do not represent expendable financial resources. Reserves have been established for encumbrances, inventory and prepaids.

C. Property Taxes-Property taxes are levied, collected and reported in the same manner as disclosed in Note 5. The tax rate for MRDD operations for 1999 was \$4.20 per \$1,000 of assessed value.

D. Fixed Assets-The changes in general fixed assets for MRDD is presented as part of Note 8. The fixed assets amounts on the Combined Balance Sheet includes fixed assets of Seneca ReAd Industries in the amount of \$375,519, less accumulated depreciation of \$180,288.

SENECA COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 1999

E. Defined Benefit Pension Plan—Certified teachers employed by the Board of Mental Retardation and Developmental Disabilities participate in the State Teachers' Retirement System of Ohio ("STRS"), a cost sharing multiple-employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available financial report that includes financial statements and required supplementary information for STRS. That report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

Plan members are required to contribute 9.3% of their annual covered salary and the County is required to contribute 14%; 12% was the portion used to fund pension obligations. Contribution rates are established by STRS, 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 for the years ended December 31, 1999, 1998, and 1997 were \$74,815, \$70,128 and \$67,083 respectively; 100 percent has been contributed for 1999 as well as for the years 1998 and 1997. \$98,130 representing the unpaid contribution for 1999, is recorded as a liability within the respective funds.

G. Long-Term Debt—MRDD currently has no outstanding long-term debt. During the year the compensated absences balance for MRDD changed from \$316,099 to \$235,415.

H. Component Unit—Seneca ReAd Industries accounts for the operations of an employment workshop for handicapped adults. The table below reflects in a summarized format the more significant financial data relating to the component unit for the year ended June 30, 1998 (the most recent financial data available). In the general purpose financial statements the Seneca ReAds Industries is presented under the title of MRDD Board-Proprietary. The accrual basis of accounting is followed for these funds.

Operating Revenues	542,930
Depreciation Expense	20,638
Operating Income	19,904
Net Income	28,034
Additions to Property, Plant and Equipment	10,404
Net Working Capital	298,573
Total Assets	526,445
Total Equity	494,792

NOTE 25 - PRIOR PERIOD ADJUSTMENTS

For the year ended December 31, 1998 the Fund Balances were overstated in the Bond Retirement Fund and the County Capital Projects Fund. It was determined that a reclassification of an encumbrance was eliminated in error. The effect of these changes on the excess of revenues over/under expenditures as previously reported for the Debt Services Fund Type Budgetary Schedule for the year ended December 31, 1998 is as follows:

	<u>Excess Reported</u> <u>January 1, 1999</u>	<u>Restatement</u>	<u>Restated Excess</u> <u>January 1, 1999</u>
Debt Services Fund Type	62,925	(14,654)	48,271
Capital Projects Fund Type	(292,829)	(1,656,596)	(1,949,425)

These changes had the following effect on the budgetary fund balance as previously reported as of December 31, 1998.

	<u>Fund Balance</u> <u>January 1, 1999</u>	<u>Restatement</u>	<u>Restated Fund Balance</u> <u>January 1, 1999</u>
Debt Services Fund Type	62,925	(14,654)	48,271
Capital Projects Fund Type	521,897	(1,656,596)	(1,134,699)

NOTE 26 - RELATED PARTY TRANSACTIONS

For the year ended December 31, 1999 the County participated in the following related party transactions.

Regional Planning Commission	Membership Contribution	\$ 22,000
Soil and Water Conservation District	Local Grant Matching Funds	\$105,000
Special Emergency Planning Commission	Local Grant Matching Funds	\$ 5,000

*Combining, Individual Fund, Account Group
and Component Unit Statements and Schedules*

GENERAL FUND AND SubFUNDS SENECA COUNTY, OHIO

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.

MENTAL EXPENSE ROTARY SUBFUND - To account for revenue received by the Probate Court from the Ohio Department of Mental Health for reimbursement of expenditures for sheriff, physicians, witnesses, transportation, conveyance assistants, attorneys, referees, reporters and court costs as specified in Section 5122.43, Ohio Revised Code.

SHERIFF ROTARY SUBFUND - To account for revenues paid by contracting subdivisions for police protection. The fees pay for the salaries and general operating costs of providing police protection.

HOUSE ARREST SUBFUND - To account for revenues paid by prisoners for house arrest.

SENECA COUNTY, OHIO
COMBINING BALANCE SHEET
GENERAL FUND AND SubFUNDS
DECEMBER 31, 1999

	<i>General</i>	<i>Mental Expense Rotary</i>	<i>Sheriff Rotary</i>
Assets:			
<i>Current Assets:</i>			
Pooled Cash and Equivalents	\$1,488,893	\$1,779	\$4,183
Receivables(Net of Allowances for Ur.collectibles):			
Accounts	73,091		205
Accrued Interest	47,518		
Property Taxes-Due from Agency Fund	1,457,503		
Due From Other Governments	632,898	210	
Materials and Supplies	44,723		
Prepays	23,885		
Advances to Other Funds	5,000		
	3,773,511	1,989	4,388
Total Assets	3,773,511	1,989	4,388
Liabilities:			
<i>Current Liabilities:</i>			
Accounts Payable	70,754	73	
Contracts Payable	86,145		
Accrued Salaries and Benefits	176,717		501
Compensated Absences Payable	33,499		
Due to Other Governments	167,887		224
Deferred Revenue	1,483,264		
Accrued Interest	1,628		
	2,019,894	73	725
Total Liabilities	2,019,894	73	725
Fund Balances:			
Reserved for Encumbrances	501,115		
Reserved for Inventory	44,723		
Reserved for Prepays	23,885		
Reserved for Advances	5,000		
Unreserved, Undesignated	1,178,894	1,916	3,663
	1,753,617	1,916	3,663
Total Fund Balances	1,753,617	1,916	3,663
 Total Liabilities and Fund Balances	\$3,773,511	\$1,989	\$4,388

<i>House Arrest</i>	<i>1999 Totals</i>	<i>1998 Totals</i>
\$2,814	\$1,497,669	\$1,439,347
	73,296	103,680
	47,518	40,171
	1,457,503	1,207,820
	633,108	484,841
	44,723	59,008
	23,885	6,211
	5,000	15,000
<u>2,814</u>	<u>3,782,702</u>	<u>3,356,078</u>
	70,827	59,711
	86,145	63,157
	177,218	156,329
	33,499	33,163
	168,111	253,291
	1,483,264	1,185,390
	1,628	1,628
<u>0</u>	<u>2,020,692</u>	<u>1,752,669</u>
	501,115	452,545
	44,723	59,008
	23,885	6,211
	5,000	15,000
2,814	1,187,287	1,070,645
<u>2,814</u>	<u>1,762,010</u>	<u>1,603,409</u>
<u>\$2,814</u>	<u>\$3,782,702</u>	<u>\$3,356,078</u>

SENECA COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND AND SubFUNDS
 YEAR ENDED DECEMBER 31, 1999

	<u>General</u>	<u>Mental Expense Rotary</u>	<u>Sheriff Rotary</u>
Revenues:			
Property and Other Local Taxes	\$1,731,118		
Sales Taxes	3,776,797		
Charges for Services	1,710,233		6,971
Licenses and Permits	6,949		
Fines and Forfeitures	106,651		
Intergovernmental	2,425,946	1,039	
Interest	890,237		
Rent	121,509		
Donations	13,136		
Miscellaneous	394,245		29
Total Revenue	11,176,821	1,039	7,000
Expenditures:			
Current Operations:			
General Government	\$5,253,433	\$1,097	
Public Safety	3,312,466		8,088
Public Works	37,507		
Health	68,238		
Human Services	248,918		
Conservation/Recreation	117,219		
Economic Development	70,544		
Capital Outlay			
Intergovernmental	322,042		
Total Expenditures	9,430,367	1,097	8,088
Excess of Revenues Over(Under) Expenditures	1,746,454	(58)	(1,088)
Other Financing Sources(Uses):			
Sale of Fixed Assets			
Operating Transfers-In	114,786		
Operating Transfers-Out	(1,687,207)		
Total Other Financing Sources (Uses)	(1,572,421)	0	0
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	174,033	(58)	(1,088)
Fund Balance(Deficit) at Beginning of Year	1,593,870	1,974	4,751
(Decrease) in Inventory	(14,286)		
Fund Balance (Deficit) at End of Year	\$1,753,617	\$1,916	\$3,663

<i>House Arrest</i>	<i>1999 Totals</i>	<i>1998 --- Totals</i>
	\$1,731,118	\$1,469,707
	3,776,797	3,865,410
	1,717,204	1,783,378
	6,949	7,913
	106,651	108,978
	2,426,985	1,820,883
	890,237	950,268
	121,509	0
	13,136	0
	394,274	526,539
<i>0</i>	<i>11,184,860</i>	<i>10,533,076</i>
	\$5,254,530	\$4,902,397
	3,320,554	3,229,486
	37,507	48,965
	68,238	65,319
	248,918	340,254
	117,219	54,070
	70,544	45,500
	0	2,500
	322,042	531,454
<i>0</i>	<i>9,439,552</i>	<i>9,219,945</i>
<i>0</i>	<i>1,745,308</i>	<i>1,313,131</i>
	0	3,221
	114,786	170,355
	(1,687,207)	(1,196,331)
<i>0</i>	<i>(1,572,421)</i>	<i>(1,022,755)</i>
<i>0</i>	<i>172,887</i>	<i>290,376</i>
2,814	1,603,409	1,332,679
	(14,286)	(19,646)
<i>\$2,814</i>	<i>\$1,762,010</i>	<i>\$1,603,409</i>

SENECA COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 GENERAL FUND AND SubFUNDS
 YEAR ENDED DECEMBER 31, 1999

	<i>General Fund</i>		
	Budget	Actual	Variance: Favorable: (Unfavorable)
Revenues:			
Property and Other Local Taxes	\$1,670,125	\$1,732,946	\$62,821
Sales Taxes	4,034,000	4,122,117	88,117
Charges for Services	1,657,825	1,762,936	105,111
Licenses and Permits	7,630	6,949	(681)
Fines and Forfeitures	102,000	108,762	6,762
Intergovernmental	1,901,786	1,913,566	11,780
Interest Income	808,681	882,889	74,208
Rent	108,500	118,050	9,550
Donations	0	13,136	13,136
Miscellaneous	383,772	392,620	8,848
Total Revenues	\$10,674,319	\$11,053,971	\$379,652
Expenditures:			
Current Operations:			
General Government	\$5,587,488	\$5,455,727	\$131,761
Public Safety	3,393,662	3,364,620	29,042
Public Works	40,317	37,265	3,052
Health	69,215	68,743	472
Human Services	350,720	301,601	49,119
Conservation/Recreation	117,422	117,088	334
Economic Development	70,510	70,510	0
Intergovernmental	330,434	322,042	8,392
Total Expenditures	\$9,959,768	\$9,737,596	\$222,172
<i>Excess of Revenues Over (Under) Expenditures</i>	714,551	1,316,375	601,824
Other Financing Sources(Uses):			
Advances-In	\$0	\$67,790	67,790
Advances-Out	0	(57,790)	(57,790)
Operating Transfers-In	103,486	114,786	11,300
Operating Transfers-Out	(1,688,681)	(1,687,207)	1,474
Total Other Financing Sources(Uses)	(\$1,585,195)	(\$1,562,421)	\$22,774
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(870,644)	(246,046)	624,598
<i>Fund Balance(Deficit) at Beginning of Year</i>	851,520	851,520	0
<i>Prior Year Encumbrances Not Expended</i>	223,987	223,987	0
Fund Balance (Deficit) at End of Year	\$204,863	\$829,461	\$624,598

SENECA COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND AND SubFUNDS, Continued
YEAR ENDED DECEMBER 31, 1999

	<u>Mental Expense Rotary Fund</u>			<u>Sheriff Rotary Fund</u>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Charges for Services				10,350	7,477	(2,873)
Intergovernmental	2,000	829	(1,171)			
Miscellaneous				0	29	29
Total Revenues	\$2,000	\$829	(\$1,171)	\$10,350	\$7,506	(\$2,844)
Expenditures:						
Current Operations:						
General Government						
Other	2,000	1,724	276			
Public Safety						
Personal Services				14,999	7,972	7,027
Total Expenditures	\$2,000	\$1,724	\$276	\$14,999	\$7,972	\$7,027
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	(895)	(895)	(4,649)	(466)	4,183
<i>Fund Balance(Deficit) at Beginning of Year</i>	1,675	1,675	0	4,649	4,649	0
<i>Prior Year Encumbrances Not Expended</i>	300	300	0			
Fund Balance (Deficit) at End of Year	\$1,975	\$1,080	(\$895)	\$0	\$4,183	\$4,183

Continued

SENECA COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 GENERAL FUND AND SubFUNDS, *Continued*
 YEAR ENDED DECEMBER 31, 1999

	<i>House Arrest Fund</i>		
			Variance:
Revenues:	Budget	Actual	Favorable (Unfavorable)
Total Revenues	\$0	\$0	\$0
Expenditures:			
Current Operations:			
General Government			
Total Expenditures	\$0	\$0	\$0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	0	0
<i>Fund Balance(Deficit) at Beginning of Year</i>	2,813	2,813	0
<i>Fund Balance (Deficit) at End of Year</i>	<i>\$2,813</i>	<i>\$2,813</i>	<i>\$0</i>

SENECA COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND
YEAR ENDED DECEMBER 31, 1999

<i>General Fund</i>			
	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Property and Other Local Taxes	\$1,670,125	\$1,732,946	\$62,821
Sales Taxes	4,034,000	4,122,117	88,117
Charges for Services	1,657,825	1,762,936	105,111
Licenses and Permits	7,630	6,949	(681)
Fines and Forfeitures	102,000	108,762	6,762
Intergovernmental	1,901,786	1,913,566	11,780
Investment Income	808,681	882,889	74,208
Rent	108,500	118,050	9,550
Donations	0	13,136	13,136
Miscellaneous	383,772	392,620	8,848
Total Revenues	\$10,674,319	\$11,053,971	\$379,652
Expenditures:			
Current Operations:			
<i>General Government-Legislative and Executive</i>			
Other		23,729	(\$23,729)
<u>Commissioners</u>			
Personal Services	\$210,778	\$210,071	\$707
Contractual Services	7,700	6,898	802
Supplies	1,750	1,750	0
Other	10,273	10,039	234
Capital Outlay	112,455	75,053	37,402
<u>Microfilm</u>			
Personal Services	18,032	17,186	846
Contractual Services	7,600	6,976	624
Supplies	2,200	2,185	15
Other	100	100	0
<u>Mailroom</u>			
Personal Services	11,149	11,042	107
Contract Services	2,929	2,929	0
Supplies	70,025	70,025	0
Other	833	735	98
<u>Auditor</u>			
Personal Services	200,423	199,796	627
Contractual Services	4,000	4,000	0
Supplies	10,780	10,768	12
Other	13,075	13,016	59
Capital Outlay	3,644	3,644	0
<u>Treasurer</u>			
Personal Services	86,461	83,208	3,253
Contractual Services	3,325	3,219	106
Supplies	2,000	1,998	2
Other	2,553	2,419	134
Capital Outlay	89	89	0

Continued

SENECA COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND, Continued
YEAR ENDED DECEMBER 31, 1999

	General Fund		
	Budget	Actual	Variance: Favorable (Unfavorable)
<i>General Government-Legislative and Executive, (con't.)</i>			
<u>Prosecuting Attorney</u>			
Personal Services	592,048	591,830	218
Contractual Services	14,570	13,247	1,323
Supplies	11,486	11,486	0
Other	38,410	38,410	0
Capital Outlay	32,152	32,152	0
<u>Bureau of Inspection</u>			
Contractual Services	48,000	45,000	3,000
<u>Data Processing</u>			
Contractual Services	40,450	32,236	8,214
Supplies	3,000	2,765	235
<u>Fostoria Grant</u>			
Personal Services	29,746	29,660	86
Contractual Services	225	186	39
Other	1,901	1,895	6
<u>Board of Elections</u>			
Personal Services	143,605	143,464	141
Contractual Services	9,728	9,718	10
Supplies	25,707	25,707	0
Other	10,555	10,513	42
Capital Outlay	11,141	11,141	0
<u>Buildings and Grounds</u>			
Personal Services	159,603	153,463	6,140
Contractual Services	513,900	478,390	35,510
Supplies	48,500	44,775	3,725
Other	100	100	0
Capital Outlay	7,100	4,347	2,753
<u>Recorder</u>			
Personal Services	91,432	85,500	5,932
Contractual Services	47,000	47,000	0
Supplies	8,850	8,850	0
Other	2,356	2,264	92
Capital Outlay	30,450	30,450	0
<u>Insurance and Pensions</u>			
Personal Services	844,348	842,223	2,125
Contractual Services	1,987	1,848	139
Other	19,897	19,897	0
<u>Professional Services</u>			
Personal Services	37,500	37,500	0
Contractual Services	152,210	141,050	11,160
Other	34,900	34,866	34
<i>Total General Government</i>			
<i>Legislative and Executive</i>	<i>\$3,795,031</i>	<i>\$3,692,708</i>	<i>\$102,323</i>

SENECA COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND, Continued
YEAR ENDED DECEMBER 31, 1999

	<i>General Fund</i>		
	Budget	Actual	Variance: Favorable (Unfavorable)
<i>General Government-Judicial</i>			
<u>Forestoria Municipal Court</u>			
Personal Services	18,423	18,423	0
Contractual Services	16,000	16,000	0
Other	43,540	43,540	0
<u>Common Pleas Court I</u>			
Personal Services	81,698	81,611	87
Contractual Services	43,465	43,112	353
Supplies	7,500	7,323	177
Other	4,060	3,861	199
Capital Outlay	6,008	6,008	0
<u>Common Pleas Court II</u>			
Personal Services	81,313	79,565	1,748
Contractual Services	66,141	66,068	73
Supplies	10,898	10,898	0
Other	10,862	10,416	446
Capital Outlay	10,763	10,763	0
<u>Jury Commission</u>			
Personal Services	1,153	1,148	5
Supplies	500	80	420
Other	30,100	29,835	265
<u>Domestic Relations Court I</u>			
Personal Services	82,901	79,943	2,958
<u>Domestic Relations Court II</u>			
Personal Services	54,269	54,238	31
Contractual Services	52,300	52,300	0
<u>Probate Court</u>			
Personal Services	125,674	125,345	329
Contractual Services	4,350	4,321	29
Supplies	8,400	8,396	4
Other	900	688	212
Capital Outlay	350	350	0
<u>Clerk of Courts</u>			
Personal Services	134,634	133,887	747
Contractual Services	6,250	5,500	750
Supplies	6,200	5,873	327
Other	1,800	1,439	361
Capital Outlay	5,331	5,331	0
<u>Tiffin Municipal Court</u>			
Contractual Services	24,000	24,000	0
Other	96,288	95,276	1,012
<u>Public Defender</u>			
Personal Services	259,957	259,846	111
Contractual Services	37,731	37,718	13
Supplies	5,425	5,400	25
Other	2,985	2,783	202
Capital Outlay	355	355	0

Continued

SENECA COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND, Continued
YEAR ENDED DECEMBER 31, 1999

<i>General Fund</i>			
	Budget	Actual	Variance: Favorable (Unfavorable)
<i>General Government-Judicial (cont'd)</i>			
<u>Law Library</u>			
Personal Services	30,067	29,675	392
<u>Juvenile Court</u>			
Personal Services	289,090	273,050	16,040
Contractual Services	81,815	79,933	1,882
Supplies	10,300	10,300	0
Other	22,502	22,262	240
Capital Outlay	350	350	0
<u>Court of Appeals</u>			
Contract Services	15,809	15,809	0
<i>Total General Government-Judicial</i>	<i>\$1,792,457</i>	<i>\$1,763,019</i>	<i>\$29,438</i>
<i>Total General Government</i>	<i>\$5,587,488</i>	<i>\$5,455,727</i>	<i>\$131,761</i>
<i>Public Safety</i>			
<u>Youth Center</u>			
Personal Services	\$552,389	\$537,092	\$15,297
Contractual Services	64,289	64,106	183
Supplies	34,804	34,792	12
Other	2,163	1,172	991
Capital Outlay	5,003	5,003	0
<u>Coroner</u>			
Personal Services	37,608	37,570	38
Contractual Services	19,537	19,467	70
Supplies	200	200	0
Other	1,517	1,517	0
<u>Sheriff</u>			
Personal Services	944,457	943,401	1,056
Contractual Services	59,832	59,679	153
Supplies	63,200	63,200	0
Other	25,933	25,933	0
Capital Outlay	49,276	49,246	30
<u>Criminal Justice</u>			
Personal Services	1,168,500	1,164,003	4,497
Contractual Services	167,345	162,784	4,561
Supplies	168,194	166,059	2,135
Other	14,500	14,500	0
Capital Outlay	14,915	14,896	19
<i>Total Public Safety</i>	<i>\$3,393,662</i>	<i>\$3,364,620</i>	<i>\$29,042</i>

SENECA COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND, Continued
 YEAR ENDED DECEMBER 31, 1999

<i>General Fund</i>			
	Budget	Actual	Variance: Favorable (Unfavorable)
<i>Public Works</i>			
<u>Highway Safety</u>			
Personal Services	36,527	35,475	1,052
Contractual Services	2,500	500	2,000
Supplies	1,000	1,000	0
Capital Outlay	290	290	0
<i>Total Public Works</i>	<i>\$40,317</i>	<i>\$37,265</i>	<i>\$3,052</i>
 <i>Health</i>			
<u>Agriculture</u>			
Contractual Services	3,550	3,300	250
<u>TE Records</u>			
Contractual Services	50		50
<u>Registration-Vital Statistics</u>			
Other	1,000	828	172
<u>Crippled Children Aid</u>			
Other	\$64,615	\$64,615	\$0
<i>Total Health</i>	<i>\$69,215</i>	<i>\$68,743</i>	<i>\$472</i>
 <i>Human Services</i>			
<u>Soldiers and Sailors</u>			
Personal Services	174,894	170,710	4,184
Contractual Services	16,500	15,000	1,500
Supplies	9,000	9,000	0
Other	119,326	78,214	41,112
Capital Outlay	15,000	12,677	2,323
<u>Veterans Services</u>			
Contractual Services	3,000	3,000	0
Supplies	4,000	4,000	0
Other	9,000	9,000	0
<i>Total Human Services</i>	<i>\$350,720</i>	<i>\$301,601</i>	<i>\$49,119</i>
 <i>Conservation/Recreation</i>			
<u>Airport</u>			
Contractual Services	\$78,773	\$78,574	\$199
<u>Museum</u>			
Personal Services	38,299	38,274	25
Contractual Services	100		100
Supplies	250	240	10
<i>Total Conservation/Recreation</i>	<i>\$117,422</i>	<i>\$117,088</i>	<i>\$334</i>

Continued

SENECA COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND, Continued
YEAR ENDED DECEMBER 31, 1999

	General Fund		
	Budget	Actual	Variance: Favorable (Unfavorable)
<i>Economic Development</i>	\$70,510	\$70,510	\$0
<i>Intergovernmental</i>	\$330,434	\$322,042	\$8,392
Total Expenditures	\$9,959,768	\$9,737,596	\$222,172
<i>Excess of Revenues over(under) Expenditures</i>	714,551	1,316,375	601,824
Other Financing Sources(Uses):			
Advances In	0	67,790	67,790
Advances Out	0	(57,790)	(\$57,790)
Transfers In	103,486	114,786	11,300
Transfers Out	(1,688,681)	(1,687,207)	1,474
Total Other Financing Sources(Use)	(\$1,585,195)	(\$1,562,421)	\$22,774
<i>Excess (Deficiency) of Revenues and Other Financing Sources</i> <i>Over(Under) Expenditures and Other Financing Uses</i>	(870,644)	(246,046)	624,598
<i>Fund Balance (Deficit) at Beginning of Year</i>	851,520	851,520	0
<i>Prior Year Encumbrances Not Expended</i>	223,987	223,987	0
Fund Balance (Deficit) at End of Year	\$204,863	\$829,461	\$624,598

SPECIAL REVENUE 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.

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.

RECYCLING & LITTER GRANT FUND-To account for litter grant revenue received and administered by Betty Jane Center.

INDIGENT GUARDIANSHIP FUND-To account for fees received from Probate Court fees which are used to provide legal guardianship for indigents.

PROBATE COURT CONDUCT OF BUSINESS FUND-To account for a portion of the revenues from marriage licenses to be used to operate the probate court.

COMPUTERIZED LEGAL RESEARCH FUND-To account for additional fees collected by the courts under Section 2303.201 of the Ohio Revised Code to be used for legal research and computer maintenance for the Law Library.

PROBATE COURT COMPUTER RESEARCH FUND-To account for revenues collected under section 2303.20, Ohio Revised Code to be used to computerize court services.

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

PROBATE & JUVENILE COMPUTER FUND-To account for revenues collected under section 2303.20 of the Ohio Revised Code to be used to computerize court services.

CLERK OF COURTS COMPUTER RESEARCH FUND-To account for revenues collected under section 2303.20 of the Ohio Revised Code used to fund computerized court services for the Common Pleas Court.

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'S EQUIPMENT FUND-To account for the collection of additional fees per AmSub H.B. 152 used for the purchase of equipment, for a period of 5 years from October 1993.

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.

JUVENILE COURT COMMUNITY SERVICE-To account for court fines paid by juvenile offenders in lieu of performing community service. The funds are used to provide supplies and equipment for the juveniles performing community service.

JUVENILE COURT SUPPORT AND INSURANCE-To account for support and insurance payments from parents or guardians of juveniles who are undergoing institutional counseling and rehabilitation to help offset the cost of the institution.

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

SHERIFF'S COMMISSARY FUND-To account for monies received from purchases of the jail prisoners from its commissary. The funds are to be used to purchase items for the benefit of the prisoners.

ENFORCEMENT AND EDUCATION FUND-To account for court fines received for educating the public about laws governing operation of a motor vehicle while under the influence of alcohol and the related dangers.

SPECIAL REVENUE FUNDS SENECA COUNTY, OHIO, Continued

SHERIFF'S 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.

COPS FAST GRANT FUND-To account for monies received under the direction of US Senate Bill 103 Section 1701 which allows for the hiring and salary payment of law enforcement officers for deployment in community-oriented policing.

SHERIFF HIGHWAY SAFETY GRANT-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.

SHERIFF SAFETY BELT GRANT-To account for monies received from the Ohio Department of Public Safety to provide educational services to grade school children about the importance of safety belts.

E-911 FUND-To account for money received through transfers from the General Fund and charges to subdivisions for the 911 emergency services. Expenditures are for the salaries of personnel, maintenance costs of running the system and the purchase of equipment.

CHILD ABUSE AND NEGLECT FUND- To account for the administrative costs associated with a grant which is used to prevent child abuse and neglect.

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

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

D.A.R.E. FUND-To account for donations which are used to administer a program for drug awareness resistance education for the County's youth.

HAZARDOUS MATERIALS FUND-To account for donations for the purchase of a trailer and related supplies to transport hazardous materials in the event of a County-wide disaster.

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

MAINTENANCE AND REPAIR FUND (M&R)-To account for revenue derived from motor vehicle licenses, gasoline taxes and investment revenue. Expenditures in this special revenue fund are restricted by state law to County road and bridge repair/improvement programs. The County Engineer currently expends the majority of the revenues in this fund for road and bridge repairs and operating costs for the engineer's office.

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 or Ohio Fire Marshal.

DOG AND KENNEL FUND-To account for the dog warden's operations, financed by sales of dog tags and kennel permits, and fine collections. At year end, the remaining balance of the Dog and Kennel Fund is given to the Humane Society as compensation for the use of their facilities during the year.

MARRIAGE LICENSE SHELTER FUND-To account for revenue received from the issuance of marriage licenses. The cost of the license is twenty-nine dollars. Seventeen of this is sent to the Domestic Violence Shelter. The remaining twelve is for administrative costs.

CHILD SUPPORT ENFORCEMENT AGENCY(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.

SPECIAL REVENUE FUNDS SENECA COUNTY, OHIO Continued

PUBLIC ASSISTANCE FUND-To account 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.

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.

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

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

VICTIM ASSISTANCE GRANT FUND-To account for a grant of the Ohio Department of Corrections to be used to assist victims of crime.

VIOLENCE AGAINST WOMEN GRANT FUND-To account for a grant of the Office of Criminal Justice with a match from the City of Tiffin for use in assisting women who are victims of violent crimes.

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.

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

SCAT GRANT FUND-To account for a grant from the Ohio Department of Transportation which is being used help fund the Seneca County Agency Transportation system, which provides transportation to medical facilities for those in need of treatment.

DEPARTMENT OF YOUTH SERVICES (DYS) GRANT PROJECT FUND-To account for grant monies and local County matching funds used to fund a roofing project for the County's youth detention facility.

SENECA COUNTY, OHIO
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 1999

	<i>Real Estate Assessment</i>	<i>DRETAC</i>	<i>Recycling & Litter Grant</i>	<i>Indigent Guardianship</i>	<i>Probate Court Conduct of Business</i>	<i>Computerized Legal Research</i>
Assets:						
Pooled Cash and Cash Equivalents	\$569,550	\$51,872	\$289	\$12,651	\$5,454	\$2,221
Receivables (Net of Allowances for Uncollectibles):						
Accounts	50			662	48	180
Accrued Interest						
Due From Other Governments						
Notes Receivable						
Materials and Supplies						
Prepays	338	39	144			
Total Assets	<u>\$569,938</u>	<u>\$51,911</u>	<u>\$433</u>	<u>\$13,313</u>	<u>\$5,502</u>	<u>\$2,401</u>
Liabilities:						
Accounts Payable		\$756	\$2,164			\$2,067
Contracts Payable	125	403	725			
Accrued Salaries and Benefits	1,534	1,018	1,572	192		
Compensated Absences Payable	110			36		
Due To Other Governments	1,861	1,260	1,489	188		
Due To Others						
Deferred Revenue						
Accrued Interest Payable						
Advances From Other Funds						
Total Liabilities	<u>3,630</u>	<u>3,437</u>	<u>5,950</u>	<u>416</u>	<u>0</u>	<u>2,067</u>
Fund Equity:						
Reserved for Encumbrances	41,299	1,790	4,621	1,644		
Reserved for Inventory						
Reserved for Prepays	338	39	144			
Reserved for Notes Receivable						
Unreserved, Undesignated (Deficit)	524,671	46,645	(10,282)	11,253	5,502	334
Total Fund Equity	<u>566,308</u>	<u>48,474</u>	<u>(5,517)</u>	<u>12,897</u>	<u>5,502</u>	<u>334</u>
Total Liabilities and Fund Equity	<u>\$569,938</u>	<u>\$51,911</u>	<u>\$433</u>	<u>\$13,313</u>	<u>\$5,502</u>	<u>\$2,401</u>

<i>Probate Court Computer Research</i>	<i>Real Estate Tax Escrow Interest</i>	<i>Probate & Juvenile Computer</i>	<i>Clerk of Courts Computer Research</i>	<i>Clerk of Courts Title Administration</i>	<i>Recorder's Equipment</i>	<i>Washington Street Bridge</i>	<i>Juvenile Ct. Community Service</i>
\$8,299	\$10,343	\$13,001-	\$12,876	\$87,367	\$59,830	\$5,852	\$1,763
367	606	1,214	1,260	29,719	176		
			36	110	425		
<u>\$8,666</u>	<u>\$10,949</u>	<u>\$14,215</u>	<u>\$14,172</u>	<u>\$117,196</u>	<u>\$60,431</u>	<u>\$5,852</u>	<u>\$1,763</u>
		\$1,374		\$3,494		85	
				5,282			
			3	502			
				6,590			
<u>0</u>	<u>0</u>	<u>1,374</u>	<u>3</u>	<u>15,868</u>	<u>0</u>	<u>85</u>	<u>0</u>
	500	1,977		1,867	39,590	745	
			36	110	425		
8,666	10,449	10,864	14,133	99,351	20,416	5,022	1,763
<u>8,666</u>	<u>10,949</u>	<u>12,841</u>	<u>14,169</u>	<u>101,328</u>	<u>60,431</u>	<u>5,767</u>	<u>1,763</u>
<u>\$8,666</u>	<u>\$10,949</u>	<u>\$14,215</u>	<u>\$14,172</u>	<u>\$117,196</u>	<u>\$60,431</u>	<u>\$5,852</u>	<u>\$1,763</u>

Continued

SENECA COUNTY, OHIO
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS, Continued
DECEMBER 31, 1999

	<u>Juvenile Ct. Support & Insurance</u>	<u>Public Safety Building Rental</u>	<u>Sheriff Commissary</u>	<u>Enforcement and Education</u>	<u>Sheriff's Community Correction Grant</u>	<u>COPS FAST Grant</u>
Assets:						
Pooled Cash and Cash Equivalents	\$7,937	\$3,033	\$12,967	\$9,632	\$11,112	\$26,751
Receivables (Net of Allowances for Uncollectibles):						
Accounts	253	135	111			
Accrued Interest						
Due From Other Governments						12,100
Notes Receivable						
Materials and Supplies						
Prepays						
Total Assets	<u><u>\$8,190</u></u>	<u><u>\$3,168</u></u>	<u><u>\$13,078</u></u>	<u><u>\$9,632</u></u>	<u><u>\$11,112</u></u>	<u><u>\$38,851</u></u>
Liabilities:						
Accounts Payable		\$374	\$369		\$35	
Contracts Payable						
Accrued Salaries and Benefits		120			1,141	2,267
Compensated Absences Payable					114	474
Due To Other Governments		81			572	1,249
Due To Others		2,115				
Deferred Revenue						
Accrued Interest Payable						
Advances From Other Funds						
Total Liabilities	<u><u>0</u></u>	<u><u>2,690</u></u>	<u><u>369</u></u>	<u><u>0</u></u>	<u><u>1,862</u></u>	<u><u>3,990</u></u>
Fund Equity:						
Reserved for Encumbrances		1,015	3,139		3,132	
Reserved for Inventory						
Reserved for Prepays						
Reserved for Notes Receivable						
Unreserved, Undesignated (Deficit)	8,190	(537)	9,570	9,632	6,118	34,861
Total Fund Equity	<u><u>8,190</u></u>	<u><u>478</u></u>	<u><u>12,709</u></u>	<u><u>9,632</u></u>	<u><u>9,250</u></u>	<u><u>34,861</u></u>
Total Liabilities and Fund Equity	<u><u>\$8,190</u></u>	<u><u>\$3,168</u></u>	<u><u>\$13,078</u></u>	<u><u>\$9,632</u></u>	<u><u>\$11,112</u></u>	<u><u>\$38,851</u></u>

<u>Sheriff Highway Safety Grant</u>	<u>Sheriff Safety Belt Grant</u>	<u>E-911</u>	<u>Child Abuse and Neglect</u>	<u>Drug Law Enforcement</u>	<u>Emergency Management Agency</u>	<u>D.A.R.E.</u>	<u>Hazardous Materials</u>
\$218	\$22	\$9,799	\$2,270	\$22,801	\$24,768	\$17,130	\$17,816
					168		60
					1,395	12	
<u>\$218</u>	<u>\$22</u>	<u>\$9,799</u>	<u>\$2,270</u>	<u>\$22,801</u>	<u>\$26,331</u>	<u>\$17,142</u>	<u>\$17,876</u>
		\$5,191		\$179	\$3,421		
					1,302		
		150			9		
					1,302		
<u>0</u>	<u>0</u>	<u>5,341</u>	<u>0</u>	<u>179</u>	<u>6,034</u>	<u>0</u>	<u>0</u>
		559		2,050	5,431	1,152	
					1,395	12	
<u>218</u>	<u>22</u>	<u>3,899</u>	<u>2,270</u>	<u>20,572</u>	<u>13,471</u>	<u>15,978</u>	<u>17,876</u>
<u>218</u>	<u>22</u>	<u>4,458</u>	<u>2,270</u>	<u>22,622</u>	<u>20,297</u>	<u>17,142</u>	<u>17,876</u>
<u>\$218</u>	<u>\$22</u>	<u>\$9,799</u>	<u>\$2,270</u>	<u>\$22,801</u>	<u>\$26,331</u>	<u>\$17,142</u>	<u>\$17,876</u>

Continued

SENECA COUNTY, OHIO
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS, Continued
DECEMBER 31, 1999

	<u>Ditch Maintenance</u>	<u>M & R</u>	<u>Underground Storage Tank</u>	<u>Dog and Kennel</u>	<u>Marriage License Shelter</u>	<u>CSEA</u>
Assets:						
Pooled Cash and Cash Equivalents	\$154,310	\$2,194,849	\$16,055	\$52,905	\$10,752	\$116,455
Receivables (Net of Allowances for Uncollectibles):						
Accounts	79	7,140		969	1,168	516
Accrued Interest		1,861				
Due From Other Governments		203,076		89		
Notes Receivable						
Materials and Supplies	1,415	184,670				
Prepays		3,546				775
Total Assets	<u>\$155,804</u>	<u>\$2,595,142</u>	<u>16,055</u>	<u>\$53,963</u>	<u>\$11,920</u>	<u>\$117,746</u>
Liabilities:						
Accounts Payable	\$34	\$42,172		\$856		\$1,412
Contracts Payable	1,447	2,068		36		1,206
Accrued Salaries and Benefits	2,908	35,810		2,113		18,399
Compensated Absences Payable	579	5,712				2,564
Due To Other Governments	1,064	35,259		1,799		17,599
Due To Others						
Deferred Revenue				40,185		
Accrued Interest Payable						
Advances From Other Funds						
Total Liabilities	<u>6,032</u>	<u>121,021</u>	<u>0</u>	<u>44,989</u>	<u>0</u>	<u>41,180</u>
Fund Equity:						
Reserved for Encumbrances	2,409	278,674		11,774	4,900	171,614
Reserved for Inventory	1,415	184,670				
Reserved for Prepays		3,546				775
Reserved for Notes Receivable						
Unreserved, Undesignated (Deficit)	145,948	2,007,231	16,055	(2,800)	7,020	(95,823)
Total Fund Equity	<u>149,772</u>	<u>2,474,121</u>	<u>16,055</u>	<u>8,974</u>	<u>11,920</u>	<u>76,566</u>
Total Liabilities and Fund Equity	<u>\$155,804</u>	<u>\$2,595,142</u>	<u>\$16,055</u>	<u>\$53,963</u>	<u>\$11,920</u>	<u>\$117,746</u>

<i>Public Assistance</i>	<i>Children Services</i>	<i>Victims of Crime Act</i>	<i>Victim Assistance Court Fines</i>	<i>Victim Assistance Grant</i>	<i>Violence Against Women Grant</i>	<i>Delinquent Care and Custody Grant</i>	<i>CDBG</i>
\$497,300	\$60,311	\$23,514	\$2,261	\$881	\$11,563	\$943,679	\$273,545
49,032	150	5,417					48,105
	39,567						10,282
							254,415
7,255						111	
<u>\$553,587</u>	<u>\$100,028</u>	<u>\$28,931</u>	<u>\$2,261</u>	<u>\$881</u>	<u>\$11,563</u>	<u>\$943,790</u>	<u>\$586,347</u>
\$12,533	\$15,160		\$66		\$370	\$582	
119,779	92,071	150				10,667	56,820
74,426		1,471		75	1,932	5,172	25
15,488		592			282	868	
69,845		1,686		122	1,364	4,335	33
		11,929					
				5,000			
<u>292,071</u>	<u>107,231</u>	<u>15,828</u>	<u>66</u>	<u>5,197</u>	<u>9,107</u>	<u>21,624</u>	<u>56,878</u>
456,786	11,817	8,371	125	293	1,581	\$141,258	10,787
7,255						111	
(202,525)	(19,020)	4,732	2,070	(4,609)	875	780,797	254,415
<u>261,516</u>	<u>(7,203)</u>	<u>13,103</u>	<u>2,195</u>	<u>(4,316)</u>	<u>2,456</u>	<u>922,166</u>	<u>529,469</u>
<u>\$553,587</u>	<u>\$100,028</u>	<u>\$28,931</u>	<u>\$2,261</u>	<u>\$881</u>	<u>\$11,563</u>	<u>\$943,790</u>	<u>\$586,347</u>

Continued

SENECA COUNTY, OHIO
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS, Continued
DECEMBER 31, 1999

	<i>SCAT</i> <i>Grant</i>	<i>DYS</i> <i>Grant</i>	<i>1999 Totals</i>	<i>1998 Totals</i>
Assets:				
Pooled Cash and Cash Equivalents	---	\$8,514	\$5,374,518	\$6,394,083
Receivables (Net of Allowances for Uncollectibles):				
Accounts			146,751	37,588
Accrued Interest			12,749	9,094
Due From Other Governments			255,060	266,291
Notes Receivable			254,415	289,994
Materials and Supplies			186,085	155,702
Prepays			14,186	4,446
Total Assets	\$0	\$8,514	\$6,243,764	7,157,198
Liabilities:				
Accounts Payable		\$5,162	\$97,771	\$158,867
Contracts Payable		3,137	288,719	303,598
Accrued Salaries and Benefits			156,759	132,989
Compensated Absences Payable			27,330	30,332
Due To Other Governments			147,851	179,050
Due To Others			2,115	2,365
Deferred Revenue			57,273	38,343
Accrued Interest Payable			0	595
Advances From Other Funds			5,000	15,000
Total Liabilities	0	8,299	782,818	861,139
Fund Equity:				
Reserved for Encumbrances			1,210,900	912,554
Reserved for Inventory			186,085	155,702
Reserved for Prepays			14,186	4,446
Reserved for Notes Receivable			254,415	289,994
Unreserved, Undesignated (Deficit)		215	3,795,360	4,933,363
Total Fund Equity	0	215	5,460,946	6,296,059
Total Liabilities and Fund Equity	\$0	\$8,514	\$6,243,764	\$7,157,198

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SENECA COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 ALL SPECIAL REVENUE FUNDS
 YEAR ENDED DECEMBER 31, 1999

	<i>Real Estate Assessment</i>	<i>DRETAC</i>	<i>Recycling & Litter Grant</i>	<i>Indigent Guardianship</i>	<i>Probate Court Conduct of Business</i>
Revenues:					
Property and Other Local Taxes		\$70,375			
Charges for Services	352,621		651	9,806	1,194
Licenses and Permits	130				
Fines and Forfeitures					
Intergovernmental			75,806		
Special Assessments					
Interest					
Rent					
Donations			1,050		
Miscellaneous	2,231	1,138	4,461	21	
Total Revenues	354,982	71,513	81,968	9,827	1,194
Expenditures:					
Current:					
General Government	\$193,563	\$53,388	\$77,790	\$10,589	
Public Safety					
Public Works					
Health					
Human Services					
Economic Development					
Capital Outlay					
Debt Service:					
Note Principal Retirement					
Interest and Fiscal Charges					
Total Expenditures	193,563	53,388	77,790	10,589	0
<i>Excess of Revenue over(under) Expenditures</i>	<i>161,419</i>	<i>18,125</i>	<i>4,178</i>	<i>(762)</i>	<i>1,194</i>
Other Financing Sources(Uses):					
Sale of Fixed Assets					
Operating Transfers-In			1,336		
Operating Transfers-Out			(12,636)	(5,000)	
Total Other Financing Sources(Uses)	0	0	(11,300)	(5,000)	0
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	<i>161,419</i>	<i>18,125</i>	<i>(7,122)</i>	<i>(5,762)</i>	<i>1,194</i>
<i>Fund Balance (Deficit) at Beginning of Year</i>	<i>404,889</i>	<i>30,349</i>	<i>1,605</i>	<i>18,659</i>	<i>4,308</i>
<i>Net Increase (Decrease) in Inventory</i>					
Fund Balance (Deficit) at End of Year	\$566,308	\$48,474	(\$5,517)	\$12,897	\$5,502

<u>Computerized Legal Research</u>	<u>Probate Court Computer Research</u>	<u>Real Estate Tax Escrow Interest</u>	<u>Probate & Juvenile Computer</u>	<u>Clerk of Courts Computer Research</u>	<u>Clerk of Courts Title Administration</u>	<u>Recorder's Equipment</u>
1,983	7,325		10,319	13,945	192,483	25,968
		4,880				
		4			1,031	
<u>1,983</u>	<u>7,325</u>	<u>4,884</u>	<u>10,319</u>	<u>13,945</u>	<u>193,514</u>	<u>25,968</u>
\$2,067	\$683	\$639	\$19,059	\$12,225	\$219,588	\$16,411
<u>2,067</u>	<u>683</u>	<u>639</u>	<u>19,059</u>	<u>12,225</u>	<u>219,588</u>	<u>16,411</u>
(84)	6,642	4,245	(8,740)	1,720	(26,074)	9,557
	(8,000)		8,000			
<u>0</u>	<u>(8,000)</u>	<u>0</u>	<u>8,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
(84)	(1,358)	4,245	(740)	1,720	(26,074)	9,557
418	10,024	6,704	13,581	12,449	127,402	50,874
<u>334</u>	<u>8,666</u>	<u>10,949</u>	<u>12,841</u>	<u>14,169</u>	<u>101,328</u>	<u>50,431</u>

Continued

SENECA COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 ALL SPECIAL REVENUE FUNDS, *Continued*
 YEAR ENDED DECEMBER 31, 1999

	<u>Washington Street Bridge</u>	<u>Public Safety Building Rental</u>	<u>Juvenile Ct. Community Service</u>	<u>Juvenile Ct Support & Insurance</u>	<u>Sheriff Commissary</u>
Revenues:					
Property and Other Local Taxes					
Charges for Services		5,815		8,191	4,612
Licenses and Permits					
Fines and Forfeiture			1,763		
Intergovernmental					
Special Assessments					
Interest					
Rent					
Donations	600				
Miscellaneous		3,854			69
Total Revenues	<u>600</u>	<u>9,669</u>	<u>1,763</u>	<u>8,191</u>	<u>4,681</u>
Expenditures:					
Current:					
General Government	\$255	\$11,051			
Public Safety					7,861
Public Works					
Health					
Human Services					
Economic Development					
Capital Outlay					
Debt Service:					
Note Principal Retirement					
Interest and Fiscal Charges					
Total Expenditures	<u>255</u>	<u>11,051</u>	<u>0</u>	<u>0</u>	<u>7,861</u>
<i>Excess of Revenue over(under) Expenditures</i>	345	(1,382)	1,763	8,191	(3,180)
Other Financing Sources(Uses):					
Sale of Fixed Assets					
Operating Transfers-In					
Operating Transfers-Out					
Total Other Financing Sources(Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	345	(1,382)	1,763	8,191	(3,180)
<i>Fund Balance (Deficit) at Beginning of Year</i>	5,422	1,860			15,889
Net Increase (Decrease) in Inventory					
Fund Balance (Deficit) at End of Year	<u><u>\$5,767</u></u>	<u><u>\$478</u></u>	<u><u>\$1,763</u></u>	<u><u>\$8,191</u></u>	<u><u>\$12,709</u></u>

<u>Enforcement and Education</u>	<u>Sheriff's Community Correction Grant</u>	<u>COPS FAST Grant</u>	<u>Sheriff Highway Safety Grant</u>	<u>E-911</u>	<u>Child Abuse and Neglect</u>	<u>Drug Law Enforcement</u>
1,739	63,830	103,002				211
	46	151	232	2		
<u>1,739</u>	<u>63,876</u>	<u>103,153</u>	<u>232</u>	<u>2</u>	<u>0</u>	<u>211</u>
	61,330	105,979		13,507		6,988
<u>0</u>	<u>61,330</u>	<u>105,979</u>	<u>0</u>	<u>13,507</u>	<u>0</u>	<u>6,988</u>
1,739	2,546	(2,826)	232	(13,505)	0	(6,777)
			3,977	12,000		
<u>0</u>	<u>0</u>	<u>0</u>	<u>3,977</u>	<u>12,000</u>	<u>0</u>	<u>0</u>
1,739	2,546	(2,826)	4,209	(1,505)	0	(6,777)
7,893	6,704	37,687	(3,991)	5,963	2,270	29,399
<u>\$9,632</u>	<u>\$9,250</u>	<u>\$34,861</u>	<u>\$218</u>	<u>\$4,458</u>	<u>\$2,270</u>	<u>\$22,622</u>

Continued

SENECA COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 ALL SPECIAL REVENUE FUNDS, *Continued*
 YEAR ENDED DECEMBER 31, 1999

	<i>Emergency Management Agency</i>	<i>D.A.R.E</i>	<i>Hazardous Materials</i>	<i>Sheriff Safety Belt Grant</i>	<i>Ditch Maintenance</i>
Revenues:					
Property and Other Local Taxes					
Charges for Services					79
Licenses and Permits					
Fines and Forfeiture					
Intergovernmental	25,664		60	586	
Special Assessments					180,093
Interest					
Rent					
Donations		4,660			
Miscellaneous	456		1,254		15,097
Total Revenues	26,120	4,660	1,314	586	195,269
Expenditures:					
Current:					
General Government					
Public Safety	110,055	2,247		564	
Public Works					100,506
Health					
Human Services					
Economic Development					
Capital Outlay					34,085
Debt Service:					
Note Principal Retirement					
Interest and Fiscal Charges					
Total Expenditures	110,055	2,247	0	564	134,591
<i>Excess of Revenue over(under) Expenditures</i>	<i>(83,935)</i>	<i>2,413</i>	<i>1,314</i>	<i>22</i>	<i>60,678</i>
Other Financing Sources(Uses):					
Sale of Fixed Assets					
Operating Transfers-In	77,166		5,000		
Operating Transfers-Out					
Total Other Financing Sources(Uses)	77,166	0	5,000	0	0
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	<i>(6,769)</i>	<i>2,413</i>	<i>6,314</i>	<i>22</i>	<i>60,678</i>
<i>Fund Balance (Deficit) at Beginning of Year</i>	<i>27,066</i>	<i>14,729</i>	<i>11,562</i>	<i>0</i>	<i>89,175</i>
Net Increase (Decrease) in Inventory					(81)
Fund Balance (Deficit) at End of Year	\$20,297	\$17,142	\$17,876	\$22	\$149,772

<u>M & R</u>	<u>Underground Storage Tank</u>	<u>Dog and Kennel</u>	<u>Marriage License Shelter</u>	<u>CSEA</u>	<u>Public Assistance</u>	<u>Children Services</u>
91,579		93,865	15,479	130,523		
26,549		2,280				
3,213,767				638,985	3,417,957	936,808
97,633				1,298		
					17,255	
65,907		10,500		13,223	262,627	120,219
<u>3,495,435</u>	<u>0</u>	<u>106,645</u>	<u>15,479</u>	<u>784,029</u>	<u>3,697,839</u>	<u>1,057,027</u>
2,543,164		126,413	11,800	974,305	4,246,899	1,365,609
1,197,756						
29,693				14,899		
<u>3,770,613</u>	<u>0</u>	<u>126,413</u>	<u>11,800</u>	<u>989,204</u>	<u>4,246,899</u>	<u>1,365,609</u>
(275,178)	0	(19,768)	3,679	(205,175)	(549,060)	(308,582)
1,500					563,164	315,000
(89,622)				(86,955)		(309,682)
<u>(88,122)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(86,955)</u>	<u>563,164</u>	<u>5,318</u>
(363,300)	0	(19,768)	3,679	(292,130)	14,104	(303,264)
2,805,956	16,055	28,742	8,241	368,696	247,412	296,061
30,465						
<u>\$2,474,121</u>	<u>\$16,055</u>	<u>\$8,974</u>	<u>\$11,920</u>	<u>\$76,566</u>	<u>\$261,516</u>	<u>(\$7,203)</u>

Continued

SENECA COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 ALL SPECIAL REVENUE FUNDS, *Continued*
 YEAR ENDED DECEMBER 31, 1999

	<i>Victims of Crime Act</i>	<i>Victim Assistance Court Fines</i>	<i>Victim Assistance Grant</i>	<i>Violence Against Women Grant</i>	<i>Delinquent Care and Custody Grant</i>
Revenues:					
Property and Other Local Taxes					
Charges for Services					
Licenses and Permits					
Fines and Forfeiture		625			
Intergovernmental	103,949	1,207		15,777	444,984
Special Assessments					
Interest					
Rent					
Donations					
Miscellaneous	5,548	335	516		194
Total Revenues	109,497	2,167	516	15,777	445,178
Expenditures:					
Current:					
General Government					
Public Safety					382,503
Public Works					
Health					
Human Services	109,628	618	4,832	13,103	
Economic Development					
Capital Outlay					
Debt Service:					
Note Principal Retirement					
Interest and Fiscal Charges					
Total Expenditures	109,628	618	4,832	13,103	382,503
<i>Excess of Revenue over(under) Expenditures</i>	(131)	1,549	(4,316)	2,674	62,675
Other Financing Sources(Uses):					
Sale of Fixed Assets					
Operating Transfers-In	40	64			
Operating Transfers-Out	(104)				
Total Other Financing Sources(Uses)	(64)	64	0	0	0
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	(195)	1,613	(4,316)	2,674	62,675
<i>Fund Balance (Deficit) at Beginning of Year</i>	13,298	582	0	(218)	859,490
<i>Net Increase (Decrease) in Inventory</i>					
Fund Balance (Deficit) at End of Year	\$13,103	\$2,195	(\$4,316)	\$2,456	\$922,165

<u>CDBG</u>	<u>SCAT Grant</u>	<u>DYS Grant</u>	<u>1999 Totals</u>	<u>1998 Totals</u>
			\$70,375	\$0
710			967,148	1,222,333
			130	1,307
			33,167	52,655
750	25,000	22,030	9,090,162	8,595,421
			180,093	132,981
15,560			119,371	171,337
			17,255	0
			6,310	11,789
72,080			581,196	581,720
<u>89,100</u>	<u>25,000</u>	<u>22,030</u>	<u>11,065,207</u>	<u>10,769,543</u>
			617,308	\$808,990
		16,610	707,644	514,151
			2,643,670	2,306,311
			138,213	131,382
275,779	25,000		6,714,994	6,129,236
			300,779	66,889
		17,931	1,249,772	1,161,339
			29,693	44,539
			14,899	7,547
<u>275,779</u>	<u>25,000</u>	<u>34,541</u>	<u>12,416,972</u>	<u>11,170,384</u>
(185,679)	0	(12,511)	(1,351,765)	(400,841)
			1,500	809
		11,015	996,762	1,192,656
			(511,999)	(679,175)
<u>0</u>	<u>0</u>	<u>11,015</u>	<u>486,263</u>	<u>514,290</u>
(185,679)	0	(1,496)	(865,502)	113,449
715,148	0	1,711	6,296,064	6,230,218
			30,384	(47,608)
<u>\$529,469</u>	<u>\$0</u>	<u>\$215</u>	<u>\$5,460,946</u>	<u>\$6,296,059</u>

SENECA COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SPECIAL REVENUE FUNDS
YEAR ENDED DECEMBER 31, 1999

	<u>Real Estate Assessment</u>			<u>DRETAC</u>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Charges for Services	\$285,000	\$352,646	\$67,646	\$50,000	\$70,375	\$20,375
Licenses and Permits		130	130			
Fines and Forfeitures						
Intergovernmental						
Special Assessments						
Investment Income						
Rent						
Donations						
Miscellaneous		2,231	2,231		1,138	1,138
Total Revenues	\$285,000	\$355,007	\$70,007	\$50,000	\$71,513	\$21,513
Expenditures:						
Current Operations:						
General Government						
Legislative & Executive						
Personal Services	\$132,250	\$78,052	\$54,198	\$51,631	\$46,464	\$5,167
Contractual Services	102,000	58,491	43,509	4,500	4,189	311
Supplies	6,000	3,230	2,770	3,320	2,934	386
Other	2,800	1,065	1,735	1,740	787	953
Capital Outlay	10,000	1,162	8,838			
Judicial						
Personal Services						
Contractual Services						
Supplies						
Other						
Capital Outlay						
Total Expenditures	\$253,050	\$142,000	\$111,050	\$61,191	\$54,374	\$6,817
Excess of Revenues Over (Under) Expenditures	31,950	213,007	181,057	(11,191)	17,139	28,330
Other Financing Sources(Uses):						
Sale of Fixed Assets						
Advances-In						
Advances-Out						
Operating Transfers-In						
Operating Transfers-Out						
Total Other Financing Sources(Uses)	0	0	0	0	0	0
Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses	31,950	213,007	181,057	(11,191)	17,139	28,330
Fund Balance(Deficit) at Beginning of Year	314,374	314,374	0	30,201	30,201	0
Prior Year Encumbrances Not Expended	743	743	0	1,583	1,583	0
Fund Balance (Deficit) at End of Year	\$347,067	\$528,124	\$181,057	\$20,593	\$48,923	\$28,330

<i>Public Safety Building Rental</i>			<i>Recycling & Litter Grant</i>			<i>Indigent Guardianship</i>		
Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
\$5,000	\$5,680	\$680	\$2,000	\$651	(\$1,349)	\$12,000	\$9,915	(\$2,085)
			78,100	75,806	(2,294)			
3,500	3,854	354	2,000	1,050	(950)		21	21
			5,500	4,461	(1,039)			
\$8,500	\$9,534	\$1,034	\$87,600	\$81,968	(\$5,632)	\$12,000	\$9,936	(\$2,064)
2,653	2,449	\$204	49,820	45,734	\$4,086			
500	454	46	17,330	17,330	0			
2,648	2,318	330	9,970	7,120	2,850			
3,500	3,500	0	9,495	8,495	1,000			
2,489	2,458	31	3,000	2,734	266			
						8,500	5,890	2,610
						2,500	1,812	688
						1,000	280	720
						2,500	1,817	683
						1,000	40	960
\$11,790	\$11,179	\$611	\$89,615	\$81,413	\$8,202	\$15,500	\$9,839	\$5,661
(3,290)	(1,645)	1,645	(2,015)	555	2,570	(3,500)	97	3,597
			2,000	1,336	(664)			
			(1,336)	(12,636)	(11,300)	(5,000)	(5,000)	0
0	0	0	664	(11,300)	(11,964)	(5,000)	(5,000)	0
(3,290)	(1,645)	1,645	(1,351)	(10,745)	(9,394)	(8,500)	(4,903)	3,597
3,090	3,090	0	2,166	2,166	0	14,234	14,234	0
200	200	0	1,359	1,359	0	1,677	1,677	0
\$0	\$1,645	\$1,645	\$2,174	(\$7,220)	(\$9,394)	\$7,411	\$11,008	\$3,597

Continued

SENECA COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SPECIAL REVENUE FUNDS continued
YEAR ENDED DECEMBER 31, 1999

	<u>Probate Court Conduct of Business</u>			<u>Computerized Legal Research</u>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Charges for Services	\$1,200	\$1,212	\$12	\$1,200	\$1,950	\$750
Licenses and Permits						
Fines and Forfeitures						
Intergovernmental						
Special Assessments						
Investment Income						
Rent						
Donations						
Miscellaneous						
Total Revenues	\$1,200	\$1,212	\$12	\$1,200	\$1,950	\$750
Expenditures:						
Current Operations:						
General Government						
Legislative & Executive						
Personal Services						
Contractual Services						
Supplies						
Other						
Capital Outlay						
Judicial						
Personal Services						
Contractual Services						
Supplies						
Other						
Capital Outlay						
Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
<i>Excess of Revenues Over (Under) Expenditures</i>	1,200	1,212	12	1,200	1,950	750
Other Financing Sources(Uses):						
Sale of Fixed Assets						
Advances-In						
Advances-Out						
Operating Transfers-In						
Operating Transfers-Out						
Total Other Financing Sources(Uses)	0	0	0	0	0	0
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	1,200	1,212	12	1,200	1,950	750
<i>Fund Balance(Deficit) at Beginning of Year</i>	4,242	4,242	0	271	271	0
<i>Prior Year Encumbrances Not Expended</i>	0	0	0	0	0	0
Fund Balance (Deficit) at End of Year	\$5,442	\$5,454	\$12	\$1,471	\$2,221	\$750

<i>Probate Ct. Computer Research</i>			<i>Real Estate Tax Escrow Interest</i>			<i>Probate/Juvenile Computer</i>		
Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
\$600	\$7,485	\$6,885				\$6,000	\$9,532	\$3,532
			4,600	4,274	(326)			
				4	4			
\$600	\$7,485	\$6,885	\$4,600	\$4,278	(\$322)	\$6,000	\$9,532	\$3,532
			4,747	873	3,874			
			500	500	0			
			500		500			
			500		500			
						3,000	2,750	250
						500	286	214
						500		500
2,000	683	1,317				18,000	18,000	0
\$2,000	\$683	\$1,317	\$6,247	\$1,373	\$4,874	\$22,000	\$21,036	\$964
(1,400)	6,802	8,202	(1,647)	2,905	4,552	(16,000)	(11,504)	4,496
						8,000	8,000	0
(8,000)	(8,000)	0						
(8,000)	(8,000)	0	0	0	0	8,000	8,000	0
(9,400)	(1,198)	8,202	(1,647)	2,905	4,552	(8,000)	(3,504)	4,496
9,497	9,497	0	6,938	6,938	0	13,154	13,154	0
0	0	0	0	0	0	0	0	0
\$97	\$8,299	\$8,202	\$5,291	\$9,843	\$4,552	\$5,154	\$9,650	\$4,496

Continued

SENECA COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SPECIAL REVENUE FUNDS continued
YEAR ENDED DECEMBER 31, 1999

	<u>Clerk of Courts Computer Research</u>			<u>Clerk of Courts Title Administration</u>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Charges for Services	\$14,000	\$13,505	(\$495)	\$182,000	\$177,666	(\$4,334)
Licenses and Permits						
Fines and Forfeitures						
Intergovernmental						
Special Assessments						
Investment Income						
Rent						
Donations						
Miscellaneous					647	647
Total Revenues	\$14,000	\$13,505	(\$495)	\$182,000	\$178,313	(\$3,687)
Expenditures:						
Current Operations:						
General Government						
Legislative & Executive						
Personal Services						
Contractual Services						
Supplies						
Other						
Capital Outlay						
Judicial						
Personal Services	2,300	1,139	1,161	216,000	192,180	23,820
Contractual Services	7,000	3,916	3,084	5,000	716	4,284
Supplies	4,000	2,266	1,734	10,000	4,063	5,937
Other	1,000	1,000	0	60,396	5,766	54,630
Capital Outlay	6,386	3,938	2,448	15,947	15,431	516
Total Expenditures	\$20,686	\$12,259	\$8,427	\$307,343	\$218,156	\$89,187
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(6,686)</i>	<i>1,246</i>	<i>7,932</i>	<i>(125,343)</i>	<i>(39,843)</i>	<i>85,500</i>
Other Financing Sources(Uses):						
Sale of Fixed Assets						
Advances-In						
Advances-Out						
Operating Transfers-In						
Operating Transfers-Out						
Total Other Financing Sources(Uses)	0	0	0	0	0	0
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	<i>(6,686)</i>	<i>1,246</i>	<i>7,932</i>	<i>(125,343)</i>	<i>(39,843)</i>	<i>85,500</i>
<i>Fund Balance(Deficit) at Beginning of Year</i>	<i>4,386</i>	<i>4,386</i>	<i>0</i>	<i>122,053</i>	<i>122,053</i>	<i>0</i>
<i>Prior Year Encumbrances Not Expended</i>	<i>7,244</i>	<i>7,244</i>	<i>0</i>	<i>3,290</i>	<i>3,290</i>	<i>0</i>
Fund Balance (Deficit) at End of Year	\$4,944	\$12,876	\$7,932	\$0	\$85,500	\$85,500

<i>Recorder's Equipment</i>			<i>Washington Street Bridge</i>			<i>Juvenile Ct Community Service</i>		
Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
\$15,000	\$25,932	\$10,932						
						1,000	1,763	763
			4,000	600	(3,400)			
<i>\$15,000</i>	<i>\$25,932</i>	<i>\$10,932</i>	<i>\$4,000</i>	<i>\$600</i>	<i>(\$3,400)</i>	<i>\$1,000</i>	<i>\$1,763</i>	<i>\$763</i>
850	850	0						
€1,000	52,197	8,803	4,000	1,000	3,000			
<i>\$61,850</i>	<i>\$53,047</i>	<i>\$8,803</i>	<i>\$4,000</i>	<i>\$1,000</i>	<i>\$3,000</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>
(46,850)	(27,115)	19,735	0	(400)	(400)	1,000	1,763	763
<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
(46,850)	(27,115)	19,735	0	(400)	(400)	1,000	1,763	763
46,212	46,212	0	4,855	4,855	0	0	0	0
1,143	1,143	0	567	567	0	0	0	0
<i>\$505</i>	<i>\$20,240</i>	<i>\$19,735</i>	<i>\$5,422</i>	<i>\$5,022</i>	<i>(\$400)</i>	<i>\$1,000</i>	<i>\$1,763</i>	<i>\$763</i>

Continued

SENECA COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SPECIAL REVENUE FUNDS continued
YEAR ENDED DECEMBER 31, 1999

	<u>Juvenile Ct Support & Insurance</u>			<u>Sheriff's Commissary</u>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Charges for Services	\$2,000	\$7,937	\$5,937	\$2,400	\$4,629	\$2,229
Licenses and Permits						
Fines and Forfeitures						
Intergovernmental						
Special Assessments						
Interest Income						
Rent						
Donations						
Miscellaneous					70	70
Total Revenues	\$2,000	\$7,937	\$5,937	\$2,400	\$4,699	\$2,299
Expenditures:						
Current Operations:						
Public Safety						
Personal Services						
Contractual Services						
Supplies				5,000	3,000	2,000
Other				8,500	8,000	500
Capital Outlay				3,889		3,889
Total Expenditures	\$0	\$0	\$0	\$17,389	\$11,000	\$6,389
Excess of Revenues Over (Under) Expenditures	2,000	7,937	5,937	(14,989)	(6,301)	8,688
Other Financing Sources(Uses):						
Sale of Fixed Assets						
Advances-In						
Advances-Out						
Operating Transfers-In						
Operating Transfers-Out						
Total Other Financing Sources(Uses)	0	0	0	0	0	0
Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses	2,000	7,937	5,937	(14,989)	(6,301)	8,688
Fund Balance(Deficit) at Beginning of Year	0	0	0	14,989	14,989	0
Prior Year Encumbrances Not Expended	0	0	0	771	771	0
Fund Balance (Deficit) at End of Year	\$2,000	\$7,937	\$5,937	\$771	\$9,459	\$8,688

<i>Enforcement and Education</i>			<i>Sheriff's Community Correction Grant</i>			<i>C.O.P.S. FAST Grant</i>		
Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
1,500	1,739	239	94,005	63,830	(30,175)	109,244	108,498	(746)
				46	46		151	151
\$1,500	\$1,739	\$239	\$94,005	\$63,876	(\$30,129)	\$109,244	\$108,649	(\$595)
			\$40,151	\$38,355	\$1,796	\$109,244	\$107,581	\$1,663
			678	678	0			
			4,170	4,156	14			
200		200	8,672	7,472	1,200			
			21,097	13,659	7,438			
\$200	\$0	\$200	\$74,768	\$64,320	\$10,448	\$109,244	\$107,581	\$1,663
1,300	1,739	439	19,237	(444)	(19,681)	0	1,068	1,068
0	0	0	0	0	0	0	0	0
1,300	1,739	439	19,237	(444)	(19,681)	0	1,068	1,068
7,893	7,893	0	7,615	7,615	0	25,683	25,683	0
0	0	0	774	774	0	0	0	0
\$9,193	\$9,632	\$439	\$27,626	\$7,945	(\$19,681)	\$25,683	\$26,751	\$1,068

Continued

SENECA COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SPECIAL REVENUE FUNDS continued
YEAR ENDED DECEMBER 31, 1999

	<u>Sheriff Highway Safety Grant</u>			<u>E-911</u>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Charges for Services						
Licenses and Permits						
Fines and Forfeitures						
Intergovernmental						
Special Assessments						
Interest Income						
Rent						
Donations						
Miscellaneous		14	14	0	2	2
Total Revenues	\$0	\$14	\$14	\$0	\$2	\$2
Expenditures:						
Current Operations:						
Public Safety						
Personal Services				\$7,920	\$6,732	\$1,188
Contractual Services				1,000		1,000
Supplies				1,898	1,429	469
Other				50		50
Capital Outlay				7,000	5,815	1,185
Total Expenditures	\$0	\$0	\$0	\$17,868	\$13,976	\$3,892
<i>Excess of Revenues Over (Under) Expenditures</i>	0	14	14	(17,868)	(13,974)	3,894
Other Financing Sources(Uses):						
Sale of Fixed Assets						
Advances-In						
Advances-Out		(15,000)	(15,000)			
Operating Transfers-In		3,977	3,977	12,000	12,000	0
Operating Transfers-Out						
Total Other Financing Sources(Uses)	0	(11,023)	(11,023)	12,000	12,000	0
Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses	0	(11,009)	(11,009)	(5,868)	(1,974)	3,894
Fund Balance(Deficit) at Beginning of Year	11,227	11,227	0	2,868	2,868	0
Prior Year Encumbrances Not Expended	0	0	0	3,154	3,154	0
Fund Balance (Deficit) at End of Year	\$11,227	\$218	(\$11,009)	\$154	\$4,048	\$3,894

<i>Child Abuse and Neglect</i>			<i>Drug Law Enforcement</i>			<i>Emergency Management Agency</i>		
Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
\$1,500	\$0	(\$1,500)	300	211	(89)	20,000	25,495	5,495
							456	456
\$1,500	\$0	(\$1,500)	\$300	\$211	(\$89)	\$20,000	\$25,951	\$5,951
500	0	500	2,000	1,050	950	\$49,100	\$45,379	\$3,721
1,600	0	1,600	1,000	609	391	7,500	6,050	1,450
			8,500	5,200	3,300	10,204	10,112	92
			5,000	1,410	3,590	11,289	9,236	2,053
						41,711	41,605	106
\$3,100	\$0	\$2,100	\$16,500	\$8,269	\$8,231	\$119,804	\$112,382	\$7,422
(600)	0	600	(16,200)	(8,058)	8,142	(99,804)	(86,431)	13,373
						75,000	77,166	2,166
0	0	0	0	0	0	75,000	77,166	2,166
(600)	0	600	(16,200)	(8,058)	8,142	(24,804)	(9,265)	15,539
2,270	2,270	0	27,415	27,415	0	17,336	17,336	0
	0	0	1,214	1,214	0	7,844	7,844	0
\$1,670	\$2,270	\$600	\$12,429	\$20,571	\$8,142	\$376	\$15,915	\$15,539

Continued

SENECA COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SPECIAL REVENUE FUNDS, Continued
YEAR ENDED DECEMBER 31, 1999

	<u>D.A.R.E.</u>			<u>Hazardous Materials</u>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Charges for Services						
Licenses and Permits						
Fines and Forfeitures						
Intergovernmental						
Special Assessments						
Interest Income						
Rent						
Donations	2,000	4,660	2,660			
Miscellaneous					1,254	1,254
Total Revenues	\$2,000	\$4,660	\$2,660	\$0	\$1,254	\$1,254
Expenditures:						
Current Operations:						
Public Safety						
Personal Services						
Contractual Services						
Supplies	6,800	1,500	5,300	13,562	0	13,562
Other	1,200	1,200	0	1,000	0	1,000
Capital Outlay	5,173	0	5,173			
Total Expenditures	\$13,173	\$2,700	\$10,473	\$14,562	\$0	\$14,562
Excess of Revenues Over (Under) Expenditures	(11,173)	1,960	13,133	(14,562)	1,254	15,816
Other Financing Sources(Uses):						
Sale of Fixed Assets						
Advances-In						
Advances-Out						
Operating Transfers-In				5,000	5,000	0
Operating Transfers-Out						
Total Other Financing Sources(Uses)	0	0	0	5,000	5,000	0
Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses	(11,173)	1,960	13,133	(9,562)	6,254	15,816
Fund Balance(Deficit) at Beginning of Year	13,102	13,102	0	8,676	8,676	0
Prior Year Encumbrances Not Expended	916	916	0	2,886	2,886	0
Fund Balance (Deficit) at End of Year	\$2,845	\$15,978	\$13,133	\$2,000	\$17,816	\$15,816

<i>Delinquent Care and Custody Grant</i>			<i>Sheriff Safety Belt Grant</i>		
Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
1,099,292	444,984	(654,308)	714	586	(128)
	194	194			
<i>\$1,099,292</i>	<i>\$445,178</i>	<i>(\$654,114)</i>	<i>\$714</i>	<i>\$586</i>	<i>(\$128)</i>
\$249,108	\$164,464	\$84,644			
376,255	341,606	34,649	714	564	150
10,876	10,876	0			
12,505	12,185	320			
<i>\$648,744</i>	<i>\$529,131</i>	<i>\$119,613</i>	<i>\$714</i>	<i>\$564</i>	<i>\$150</i>
450,548	(83,953)	(534,501)	0	22	22
<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
450,548	(83,953)	(534,501)	0	22	22
838,619	838,619	0	0	0	0
36,505	36,505	0	0	0	0
<i>\$1,325,672</i>	<i>\$791,171</i>	<i>(\$534,501)</i>	<i>\$0</i>	<i>\$22</i>	<i>\$22</i>

Continued

SENECA COUNTY, OHIO
*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 SPECIAL REVENUE FUNDS, Continued
 YEAR ENDED DECEMBER 31, 1999*

	<i>Ditch Maintenance</i>			<i>Maintenance & Repair</i>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Charges for Services				\$0	\$86,566	\$86,566
Licenses and Permits						
Fines and Forfeitures				30,000	26,015	(3,985)
Intergovernmental				2,840,000	3,211,525	371,525
Special Assessments	155,050	180,093	25,043			
Interest Income				100,000	98,641	(1,359)
Rent						
Donations						
Miscellaneous	27,000	15,097	(11,903)	0	65,896	65,896
Total Revenues	\$182,050	\$195,190	\$13,140	\$2,970,000	\$3,488,643	\$518,643
Expenditures:						
Current Operations:						
Public Works						
Personal Services	\$69,895	\$68,009	\$1,886	\$1,437,100	\$1,337,080	\$100,020
Contractual Services	46,324	29,981	16,343	309,000	98,151	210,849
Supplies	20,000	13,131	6,869	869,000	637,666	231,334
Other	4,000	1,266	2,734	136,500	49,981	86,519
Capital Outlay	5,000	2,298	2,702	774,000	454,010	319,990
Capital Outlay	36,830	22,190	14,640	1,453,778	1,230,616	223,162
Debt Service:						
Principal Retirement				31,000	29,693	1,307
Total Expenditures	\$182,049	\$136,875	\$45,174	\$5,010,378	\$3,837,197	\$1,173,181
<i>Excess of Revenues Over (Under) Expenditures</i>	1	58,315	58,314	(2,040,378)	(348,554)	1,691,824
Other Financing Sources(Uses):						
Sale of Fixed Assets				0	1,500	1,500
Advances-In						
Advances-Out						
Operating Transfers-In						
Operating Transfers-Out				(89,622)	(89,622)	0
Total Other Financing Sources(Uses)	0	0	0	(89,622)	(88,122)	1,500
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	1	58,315	58,314	(2,130,000)	(436,676)	1,693,324
<i>Fund Balance(Deficit) at Beginning of Year</i>	87,560	87,560	0	2,240,195	2,240,195	0
<i>Prior Year Encumbrances Not Expended</i>	4,546	4,546	0	68,416	68,416	0
Fund Balance (Deficit) at End of Year	\$92,107	\$150,421	\$58,314	\$178,611	\$1,871,935	\$1,693,324

Underground Storage Tank

Budget	Actual	Variance: Favorable (Unfavorable)
<i>\$0</i>	<i>\$0</i>	<i>\$0</i>
16,000		16,000
<i>\$16,000</i>	<i>\$0</i>	<i>\$16,000</i>
(15,000)	0	16,000
<i>0</i>	<i>0</i>	<i>0</i>
(16,000)	0	16,000
16,055	16,055	0
0	0	0
<i>\$55</i>	<i>\$16,055</i>	<i>\$16,000</i>

Continued

SENECA COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SPECIAL REVENUE FUNDS, Continued
YEAR ENDED DECEMBER 31, 1999

	<u>Dog and Kennel</u>			<u>Marriage License Shelter</u>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Charges for Services	\$96,975	\$94,738	(\$2,237)	\$16,000	\$15,197	(\$803)
Licenses and Permits						
Fines and Forfeitures		2,910	2,910			
Intergovernmental						
Special Assessments						
Interest Income						
Rent						
Donations						
Miscellaneous	11,500	10,910	(590)			
Total Revenues	\$108,475	\$108,558	\$83	\$16,000	\$15,197	(\$803)
Expenditures:						
Current Operations:						
Health						
Personal Services	\$54,853	\$52,561	\$2,292			
Contractual Services	8,100	4,307	3,793			
Supplies	23,700	16,162	7,538			
Other	41,700	38,332	3,368	16,700	16,700	0
Capital Outlay	22,000	18,337	3,663			
Interest and Fiscal Charges						
Total Expenditures	\$150,353	\$129,699	\$20,654	\$16,700	\$16,700	\$0
Excess of Revenues Over (Under) Expenditures	(41,878)	(21,141)	20,737	(700)	(1,503)	(803)
Other Financing Sources(Uses):						
Sale of Fixed Assets						
Advances-In						
Advances-Out						
Operating Transfers-In						
Operating Transfers-Out						
Total Other Financing Sources(Uses)	0	0	0	0	0	0
Excess of Revenues and Other Financing Source: over(under) Expenditures and Other Uses	(41,878)	(21,141)	20,737	(700)	(1,503)	(803)
Fund Balance(Deficit) at Beginning of Year	57,571	57,571	0	733	733	0
Prior Year Encumbrances Not Expended	3,845	3,845	0	6,622	6,622	0
Fund Balance (Deficit) at End of Year	\$19,538	\$40,275	\$20,737	\$6,655	\$5,852	(\$803)

<i>Child Support Enforcement Agency</i>			<i>Public Assistance</i>			<i>Children Services</i>		
Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
\$150,000	\$130,007	(\$19,993)						
825,000	638,985	(186,015)	3,180,000	3,417,957	237,957	850,000	944,918	94,918
	1,298	1,298	25,000	17,255	(7,745)			
3,000	13,223	10,223	201,500	228,471	26,971	110,000	120,218	10,218
\$978,000	\$783,513	(\$194,487)	\$3,406,500	\$3,663,683	\$257,183	\$960,000	\$1,065,136	\$105,136
\$581,884	\$575,877	\$6,007	\$2,455,873	\$2,436,960	\$18,913			
480,215	476,362	3,853	1,947,919	1,929,605	18,314			
4,000	4,000	0	112,000	111,978	22			
27,000	21,639	5,361	147,418	136,073	11,345	1,413,373	1,361,104	52,269
19,639	19,639	0	42,872	42,872	0			
20,000	20,000	0						
\$1,132,738	\$1,117,517	\$15,221	\$4,706,082	\$4,657,488	\$48,594	\$1,413,373	\$1,361,104	\$52,269
(154,738)	(334,004)	(179,266)	(1,299,582)	(993,805)	305,777	(453,373)	(295,968)	157,405
0	25,000	25,000	0	25,000	25,000			
0	(25,000)	(25,000)	0	(25,000)	(25,000)			
(50,819)	(86,955)	3,864	1,035,000	563,164	(471,836)	525,000	315,000	(210,000)
(90,819)	(86,955)	3,864	1,035,000	563,164	(471,836)	(330,000)	(309,682)	20,318
(90,819)	(86,955)	3,864	1,035,000	563,164	(471,836)	195,000	5,318	(189,682)
(245,557)	(420,959)	(175,402)	(264,582)	(430,641)	(166,059)	(258,373)	(290,650)	(32,277)
245,840	245,840	0	206,862	206,862	0	258,373	258,373	0
117,341	117,341	0	178,872	178,872	0	32,863	32,863	0
\$117,624	(\$57,778)	(\$175,402)	\$121,152	(\$44,907)	(\$166,059)	\$32,863	\$586	(\$32,277)

Continued

SENECA COUNTY, OHIO
*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 SPECIAL REVENUE FUNDS, Continued
 YEAR ENDED DECEMBER 31, 1999*

	<u>Victims of Crime Act Grant</u>			<u>Victim Assistance Grant</u>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Charges for Services	---					
Licenses and Permits						
Fines and Forfeitures						
Intergovernmental	106,970	115,878	8,908	10,000	0	(10,000)
Special Assessments						
Interest Income						
Rent						
Donations						
Miscellaneous	1,038	131	(907)		516	516
Total Revenues	\$108,008	\$116,009	\$8,001	\$10,000	\$516	(\$9,484)
Expenditures:						
Current Operations:						
Human Services						
Personal Services	\$99,920	\$96,622	\$3,298	\$2,035	\$1,963	\$72
Supplies	2,796	2,789	7	150	150	0
Contractual Services	2,717	2,717	0	400	400	0
Other	17,239	14,381	2,858	2,415	2,415	0
Capital Outlay	3,650	3,650	0			
Interest and Fiscal Charges						
Total Expenditures	\$126,322	\$120,159	\$6,163	\$5,000	\$4,928	\$72
<i>Excess of Revenues Over (Under) Expenditures</i>	(18,314)	(4,150)	14,164	5,000	(4,412)	(9,412)
Other Financing Sources(Uses):						
Sale of Fixed Assets						
Advances-In					5,000	5,000
Advances-Out						
Operating Transfers-In	0	40	40			
Operating Transfers-Out	(104)	(104)	0			
Total Other Financing Sources(Uses)	(104)	(64)	40	0	5,000	5,000
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	(18,418)	(4,214)	14,204	5,000	588	(4,412)
<i>Fund Balance(Deficit) at Beginning of Year</i>	18,953	18,953	0	0	0	0
<i>Prior Year Encumbrances Not Expended</i>	253	253	0	0	0	0
Fund Balance (Deficit) at End of Year	\$788	\$14,992	\$14,204	\$5,000	\$588	(\$4,412)

<i>Violence Against Women Grant</i>			<i>Victim Assistance Court Fines</i>		
Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
17,750	20,936	3,186	300	625	325
				1,207	1,207
			335	335	0
<i>\$17,750</i>	<i>\$20,936</i>	<i>\$3,186</i>	<i>\$635</i>	<i>\$2,167</i>	<i>\$1,532</i>
\$15,550	\$8,866	\$6,684	\$471	\$471	\$0
1,000	1,000	0	190	190	0
500	500	0	100	100	0
700	700	0	728	306	422
<i>\$17,750</i>	<i>\$11,066</i>	<i>\$6,684</i>	<i>\$1,489</i>	<i>\$1,067</i>	<i>\$422</i>
0	9,870	9,870	(854)	1,100	1,954
				64	64
<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>64</i>	<i>64</i>
0	9,870	9,870	(854)	1,164	2,018
0	0	0	854	854	0
0	0	0	52	52	0
<i>\$0</i>	<i>\$9,870</i>	<i>\$9,870</i>	<i>\$52</i>	<i>\$2,070</i>	<i>\$2,018</i>

Continued

SENECA COUNTY, OHIO
*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 SPECIAL REVENUE FUNDS, Continued
 YEAR ENDED DECEMBER 31, 1999*

	<i>CDBG</i>			<i>SCAT Grant</i>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Charges for Services						
Licenses and Permits						
Fines and Forfeitures						
Intergovernmental		750	750	25,000	25,000	0
Special Assessments						
Interest Income	15,000	15,496	496			
Rent						
Donations						
Miscellaneous	85,000	57,800	(27,200)			
Total Revenues	\$100,000	\$74,046	(\$25,954)	\$25,000	\$25,000	\$0
Expenditures:						
Current Operations:						
Community & Economic Development						
Personal Services	\$12,106	\$1,378	\$10,728			
Supplies	285,935	268,272	17,663			
Contractual Services	5,000	5,000	0	25,000	25,000	0
Other	6,934	4,600	2,334			
Capital Outlay						
Capital Outlay	196,244	0	196,244			
Total Expenditures	\$506,219	\$279,250	\$226,969	\$25,000	\$25,000	\$0
<i>Excess of Revenues Over (Under) Expenditures</i>	(406,219)	(205,204)	201,015	0	0	0
Other Financing Sources(Uses):						
Sale of Fixed Assets						
Advances-In						
Advances-Out						
Operating Transfers-In						
Operating Transfers-Out						
Total Other Financing Sources(Uses)	0	0	0	0	0	0
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	(406,219)	(205,204)	201,015	0	0	0
<i>Fund Balance(Deficit) at Beginning of Year</i>	411,002	411,002	0	0	0	0
<i>Prior Year Encumbrances Not Expended</i>	141	141	0	0	0	0
Fund Balance (Deficit) at End of Year	\$4,924	\$205,939	\$201,015	\$0	\$0	\$0

<i>DYS Grant</i>		
Budget	Actual	Variance: Favorable (Unfavorable)
22,030	22,030	0
<i>\$22,030</i>	<i>\$22,030</i>	<i>\$0</i>
34,755	34,541	214
<i>\$34,755</i>	<i>\$34,541</i>	<i>\$214</i>
(12,725)	(12,511)	214
11,015	11,015	0
<i>11,015</i>	<i>11,015</i>	<i>0</i>
(1,710)	(1,496)	214
1,710	1,710	0
0	0	0
<i>\$0</i>	<i>\$214</i>	<i>\$214</i>

***DEBT SERVICE FUNDS
SENECA COUNTY, OHIO***

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

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

SENECA COUNTY, OHIO
BALANCE SHEET
DEBT SERVICE FUND
DECEMBER 31, 1999

	<i>Bond Retirement</i>	<i>1998 Totals</i>
Assets:		
Pooled Cash and Cash Equivalents	\$18,563	\$62,925
Investments	828	0
Total Assets	\$19,391	\$62,925
 Liabilities:		
Accrued Interest Payable	\$30,106	\$31,108
Total Liabilities	\$30,106	\$31,108
 Fund Balances:		
Unreserved, Undesignated(Deficit)	(\$10,715)	\$31,817
Total Fund Balances	(\$10,715)	\$31,817
Total Liabilities and Fund Balances	\$19,391	\$62,925

SENECA COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND
YEAR ENDED DECEMBER 31, 1999

	<u>Bond Retirement</u>	<u>1998 Totals</u>
Revenues:		
Interest	21,007	0
Rent	180,360	28,751
Miscellaneous	255	0
Total Revenues	<u>201,622</u>	<u>28,751</u>
Expenditures:		
General Government	9,367	0
Debt Service:		
Principal Retirement	260,000	150,000
Interest and Fiscal Charges	421,640	266,486
Total Expenditures	<u>691,007</u>	<u>416,486</u>
<i>Excess of Revenues over(under) Expenditures</i>	(489,385)	(387,735)
Other Financing Sources(Uses):		
Proceeds From Sale of Notes		31,108
Operating Transfers-In	446,853	388,444
Total Other Financing Sources(Uses)	<u>446,853</u>	<u>419,552</u>
<i>Excess of Revenues and Other Financing Sources over(under) Expenditures and Other Uses</i>	(42,532)	31,817
<i>Restated Fund Balance at Beginning of Year (Note 26)</i>	<u>31,817</u>	<u>0</u>
Fund Balance at End of Year	<u><u>(\$10,715)</u></u>	<u><u>\$31,817</u></u>

SENECA COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
DEBT SERVICE FUNDS
YEAR ENDED DECEMBER 31, 1999

	Bond Retirement Fund		
	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Interest		20,179	20,179
Rent	187,673	180,350	(7,313)
Miscellaneous		255	255
Total Revenues	187,673	200,794	13,121
Expenditures:			
General Government			
Other	5,300	5,300	0
Debt Service:			
Principal Retirement	260,000	260,000	0
Interest and Fiscal Charges	427,640	422,642	4,998
Total Expenditures	692,940	687,942	4,998
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(505,267)</u>	<u>(487,148)</u>	<u>18,119</u>
Other Financing Sources(Uses):			
Proceeds from Bond Accrued Interest			0
Operating Transfers-In	446,409	446,853	444
Operating Transfers-Out			0
Total Other Financing Sources(Uses)	446,409	446,853	444
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(58,858)	(40,295)	18,563
<i>Fund Balance at Beginning of Year(Restated Note 26)</i>	48,271	48,271	0
<i>Prior Year Encumbrances Not Expended</i>	10,587	10,587	0
Fund Balance at End of Year	50	\$18,563	\$18,563

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CAPITAL PROJECTS FUNDS SENECA COUNTY, OHIO

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

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

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

JAIL CONSTRUCTION FUND - To account for revenues and expenditures for the purpose of constructing a jail.

HUMAN SERVICES BUILDING FUND-To account for monies from the State to build an addition to the current Human Services Building. The addition will house the Child Support Enforcement Agency, Veteran's Services and the Ohio Bureau of Employment Services.

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

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

COMMUNITY BASED CORRECTION FACILITY-To account for monies from the Ohio Department of Corrections and Rehabilitation for the construction of a nine county facility to house and provide non-violent offenders with rehabilitation services.

SENECA COUNTY, OHIO
COMBINING BALANCE SHEET
ALL CAPITAL PROJECTS FUNDS
DECEMBER 31, 1999

	<u>CDBG</u>	<u>Issue 2</u>	<u>Board of Education Annex</u>	<u>County Capital Projects</u>	<u>Community Based Correction Facility</u>
Assets:					
Pooled Cash and Cash Equivalents	\$23,235	\$19,372	\$16,250	\$1,975,139	\$243,028
Accrued Interest				41	131
Prepays	100				
Due From Other Governments	117,000	120,195			
Total Assets	<u>\$140,335</u>	<u>\$139,567</u>	<u>\$16,250</u>	<u>\$1,975,180</u>	<u>\$243,159</u>
Liabilities:					
Accounts Payable	\$17,978				
Contracts Payable		90,489		128,704	76,010
Retainage Payable				31,433	86,923
Accrued Salaries and Benefits	771				
Due to Other Governments	133,654				
Notes Payable				1,250,000	
Total Liabilities	<u>\$152,403</u>	<u>\$90,489</u>	<u>\$0</u>	<u>\$1,410,137</u>	<u>\$162,933</u>
Restated Fund Balances: (Note 26)					
Reserved for Encumbrances	\$167,035	\$203,340		874,540	103,134
Reserved for Prepays	100				
Unreserved, Undesignated(Deficit)	(179,203)	(154,262)	16,250	(309,497)	(22,908)
Total Fund Balances (Deficits)	<u>(\$12,068)</u>	<u>\$49,078</u>	<u>\$16,250</u>	<u>\$565,043</u>	<u>\$80,226</u>
Total Liabilities and Fund Balances	<u>\$140,335</u>	<u>\$139,567</u>	<u>\$16,250</u>	<u>\$1,975,180</u>	<u>\$243,159</u>

<u>1999 Totals</u>	<u>1998 Totals</u>
\$2,277,024	\$2,948,721
172	583
100	17
<u>237,195</u>	<u>148,740</u>
<u><u>\$2,514,491</u></u>	<u><u>\$3,098,061</u></u>
\$17,978	\$70
295,203	23,210
118,356	0
771	0
133,654	71,041
<u>1,250,000</u>	<u>0</u>
<u><u>\$1,815,962</u></u>	<u><u>\$94,321</u></u>
\$1,348,049	\$2,332,740
100	17
<u>(649,620)</u>	<u>670,983</u>
<u><u>\$698,529</u></u>	<u><u>\$3,003,740</u></u>
<u><u>\$2,514,491</u></u>	<u><u>\$3,098,061</u></u>

SENECA COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 ALL CAPITAL PROJECTS FUNDS
 YEAR ENDED DECEMBER 31, 1999

	<u>CDBG</u>	<u>Issue 2</u>	<u>Joil Construction</u>	<u>Human Services Building</u>
Revenues:				
Intergovernmental	\$594,828	\$549,288		
Interest				444
Rent				
Miscellaneous	2,024			
Total Revenues	<u>596,852</u>	<u>549,288</u>	<u>0</u>	<u>444</u>
Expenditures:				
Current:				
Capital Outlay	649,679	589,832		
Debt Service:				
Principal Retirement				
Interest and Fiscal Charges				
Total Expenditures	<u>649,679</u>	<u>589,832</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenue Over(Under) Expenditures</i>	(52,827)	(40,544)	0	444
Other Financing Sources(Uses):				
Proceeds from Sale of Note				
Proceeds from Bond Accrued Interest				
Proceeds from Sale of Fixed Assets				
Operating Transfers-In	463	89,622		
Operating Transfers-Out	(463)		(3,486)	(111,853)
Total Other Financing Sources(Uses)	<u>0</u>	<u>89,622</u>	<u>(3,486)</u>	<u>(111,853)</u>
<i>Excess(Deficit) of Revenues and Other Financing Sources Over Expenditures and Other Uses</i>	(52,827)	49,078	(3,486)	(111,409)
<i>Restated Fund Balance(Deficit) at Beginning of Year (Note 26)</i>	40,759	0	3,486	111,409
Fund Balance(Deficit) at End of Year	<u><u>(\$12,068)</u></u>	<u><u>\$49,078</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

<i>Board of Education</i>	<i>County Capital Projects</i>	<i>Community-Based Correction Facility</i>	<i>1999 Totals</i>	<i>1998 Totals</i>
	\$55,625	\$1,858,456	3,058,197	\$894,803
	121	1,812	2,377	22,638
	400		0	5,901
			2,424	33,973
0	56,146	1,860,268	3,062,998	967,315
	748,223	1,956,866	3,944,600	3,354,716
	1,650,000		1,650,000	3,660,000
	6,596		6,596	606,854
0	2,404,819	1,956,866	5,601,196	7,621,570
0	(2,348,673)	(96,598)	(2,538,198)	(6,654,255)
			0	9,950,000
			0	6,596
			0	275,000
	250,000	108,705	448,790	454,366
		(100,000)	(215,802)	(404,315)
0	250,000	8,705	232,988	10,321,647
0	(2,098,673)	(87,893)	(2,305,210)	3,667,392
16,250	2,663,716	168,119	3,003,739	(663,653)
\$16,250	\$565,043	\$80,226	\$698,529	\$3,003,739

SENECA COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
CAPITAL PROJECTS FUNDS
YEAR ENDED DECEMBER 31, 1999

	<u>Community Development Block Grant</u>			<u>Issue 2</u>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Intergovernmental	912,341	478,968	(433,373)	663,699	429,093	(239,606)
Interest						
Rent						
Miscellaneous		2,024	2,024			
Total Revenues	912,341	480,992	(431,349)	668,699	429,093	(239,606)
Expenditures:						
Current Operations:						
Capital Outlay	501,174	452,313	48,861	758,322	758,322	0
Total Expenditures	501,174	452,313	48,861	758,322	758,322	0
<i>Excess of Revenues Over (Under) Expenditures</i>	411,167	28,679	(382,488)	(89,623)	(329,229)	(239,606)
Other Financing Sources(Uses):						
Proceeds from Sale of Long Term Debt						
Advances-In		52,790	52,790			
Advances-Out		(52,790)	(52,790)			
Operating Transfers-In	463	463	0	89,622	89,622	0
Operating Transfers-Out	(463)	(463)	0			
Total Other Financing Sources(Uses)	0	0	0	89,622	89,622	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	411,167	28,679	(382,488)	(1)	(239,607)	(239,606)
<i>Fund Balance(Deficit) at Beginning of Year (Restated Note 26)</i>	(412,324)	(412,324)	0			
<i>Prior Year Encumbrances Not Expended</i>	89,264	89,264	0			
Fund Balance (Deficit) at End of Year	88,107	(294,381)	(382,488)	(1)	(239,607)	(239,606)

<i>Jail Construction</i>			<i>Human Services Building</i>			<i>Ed of Education Annex Building</i>		
Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
			578	1,022	444	6,300		(6,300)
<i>0</i>	<i>0</i>	<i>0</i>	<i>578</i>	<i>1,022</i>	<i>444</i>	<i>6,300</i>	<i>0</i>	<i>(6,300)</i>
<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>0</i>	<i>0</i>	<i>0</i>	<i>578</i>	<i>1,022</i>	<i>444</i>	<i>6,300</i>	<i>0</i>	<i>(6,300)</i>
<i>(3,486)</i>	<i>(3,486)</i>	<i>0</i>	<i>(111,853)</i>	<i>(111,853)</i>	<i>0</i>			
<i>(3,486)</i>	<i>(3,486)</i>	<i>0</i>	<i>(111,853)</i>	<i>(111,853)</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>(3,486)</i>	<i>(3,486)</i>	<i>0</i>	<i>(111,275)</i>	<i>(110,831)</i>	<i>444</i>	<i>6,300</i>	<i>0</i>	<i>(6,300)</i>
<i>3,486</i>	<i>3,486</i>	<i>0</i>	<i>109,826</i>	<i>109,826</i>	<i>0</i>	<i>6,316</i>	<i>6,316</i>	<i>0</i>
			<i>1,005</i>	<i>1,005</i>	<i>0</i>	<i>9,934</i>	<i>9,934</i>	<i>0</i>
<i>0</i>	<i>0</i>	<i>0</i>	<i>(444)</i>	<i>0</i>	<i>444</i>	<i>22,550</i>	<i>16,250</i>	<i>(6,300)</i>

Continued

SENECA COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
CAPITAL PROJECT FUNDS, Continued
YEAR ENDED DECEMBER 31, 1999

	<u>County Capital Projects</u>			<u>Community Based Correction Facility</u>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Intergovernmental	55,625	55,625	0	2,345,966	2,006,056	(339,910)
Investment Income		80	80	3,000	1,686	(1,314)
Rent						
Miscellaneous		400	400			
Total Revenues	55,625	56,105	480	2,348,966	2,007,742	(341,224)
Expenditures:						
Current Operations:						
Capital Outlay	1,710,690	1,469,266	241,424	371,960	130,369	241,591
Total Expenditures	1,710,690	1,469,266	241,424	371,960	130,369	241,591
Excess of Revenues Over (Under) Expenditures	(1,655,065)	(1,413,161)	241,904	1,977,006	1,877,373	(99,633)
<i>Other Financing Sources(Uses):</i>						
Proceeds from Sale of Long Term Debt	1,250,000	1,250,000	0			
Advances-In						
Advances-Out						
Operating Transfers-In	400,000	250,000	(150,000)	13,705	108,705	95,000
Operating Transfers-Out				(100,000)	(100,000)	0
Total Other Financing Sources(Uses)	1,650,000	1,500,000	(150,000)	(86,295)	8,705	95,000
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(5,065)	86,839	91,904	1,890,711	1,886,078	(4,633)
Fund Balance(Deficit) at Beginning of Year (Restated Note 26)	980,191	980,191	0	(1,822,194)	(1,822,194)	0
Prior Year Encumbrances Not Expended	6,799	6,799	0			
Fund Balance (Deficit) at End of Year	981,925	1,073,829	91,904	60,517	63,884	(4,633)

ENTERPRISE FUNDS SENECA COUNTY, OHIO

Enterprise Funds - Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises. The intent of Seneca County is that the costs of providing services to the general public on a continuing basis be financed or recovered primarily through user charges. The following are the Enterprise Funds of Seneca County:

HAMMER HEINSMAN SEWER FUND-To account for revenue received from user charges for sewer services provided to residents of the Hammer--Heinsman development in Seneca County. The costs of providing these services are financed primarily through user charges.

EMERGENCY MEDICAL SERVICE FUND (EMS)-To account for revenue received from charges for transporting people to the hospital in emergency situations and money received from transfers from the General Fund. Expenses out of this fund are for salaries of EMS personnel and for maintenance costs of running the ambulance service.

COUNTY SEWER DISTRICT-To account for monies received from the General Fund for use in the planning and development of a county wide sewer district so as to provide services to outlying areas of the county.

SENECA COUNTY, OHIO
COMBINING BALANCE SHEET
ALL ENTERPRISE FUNDS
DECEMBER 31, 1999

	<i>Hammer- Heinsman Sewer District</i>	<i>Emergency Medical Service</i>	<i>County Sewer District</i>	<i>1999 Totals</i>	<i>1998 Totals</i>
Assets:					
Current Assets:					
Pocled Cash and Cash Equivalents	\$33,247	\$106,326	\$53,692	\$193,265	\$222,331
Prepaid Items	50	150	100	300	288
Receivables (Net of Allowance for Uncollectibles):					
Accounts	4,464	148,506	1,401	154,371	207,461
<i>Total Current Assets</i>	<u>37,761</u>	<u>254,982</u>	<u>55,193</u>	<u>347,936</u>	<u>430,080</u>
Property, Plant, and Equipment:					
Land	5,443		14,200	19,643	19,643
Buildings and Improvements	103,465		115,000	218,465	218,465
Furniture and Equipment		691,499	1,010	692,509	625,354
Less: Accumulated Depreciation	(40,276)	(444,896)	(5,655)	(490,828)	(456,485)
Total Property, Plant, and Equipment	<u>68,632</u>	<u>246,603</u>	<u>124,554</u>	<u>439,789</u>	<u>406,977</u>
<i>Total Assets</i>	<u><u>\$106,393</u></u>	<u><u>\$501,585</u></u>	<u><u>\$179,747</u></u>	<u><u>\$787,725</u></u>	<u><u>\$837,057</u></u>
Liabilities:					
Current Liabilities:					
Accounts Payable	\$21	\$6,017		\$6,038	\$2,153
Contracts Payable	450	7,092	17,757	25,299	4,265
Accrued Salaries and Benefits	88	2,402	1,140	3,630	1,869
Compensated Absences Payable	24	6,347	1,065	7,437	7,792
Due To Other Governments		1,658		1,658	2,236
<i>Total Liabilities</i>	<u>583</u>	<u>23,516</u>	<u>19,962</u>	<u>44,062</u>	<u>18,315</u>
Restated Fund Equity and Other Credits:(Note 26)					
Contributed Capital	68,632		123,724	192,356	199,292
Unreserved Retained Earnings	37,178	478,069	36,060	551,307	619,450
<i>Total Fund Equity and Other Credits</i>	<u>105,810</u>	<u>478,069</u>	<u>159,784</u>	<u>743,663</u>	<u>818,742</u>
<i>Total Liabilities and Fund Equity</i>	<u><u>\$106,393</u></u>	<u><u>\$501,585</u></u>	<u><u>\$179,747</u></u>	<u><u>\$787,725</u></u>	<u><u>\$837,057</u></u>

SENECA COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
 ALL ENTERPRISE FUNDS
 YEAR ENDED DECEMBER 31, 1999

	<i>Hammer- Heinsman Sewer District</i>	<i>Emergency Medical Service</i>	<i>County Sewer District</i>	<i>1999 Totals</i>	<i>1998 Totals</i>
Operating Revenues:					
Charges for Services	\$17,122		\$9,156	\$26,278	\$24,641
Patient Services		82,617		82,617	83,036
Miscellaneous	9	2,089	3	2,101	10,454
Total Operating Revenues	\$17,131	\$84,706	\$9,159	\$110,996	\$118,131
Operating Expenses:					
Personal Services	\$395	\$58,981	\$32,095	\$91,471	\$49,269
Contract Services	10,877	125,313	249,562	385,752	175,752
Materials and Supplies		41,979	129	42,108	37,347
Capital Outlay			2,416	2,416	0
Other	21	446	1,649	2,116	3,523
Depreciation	3,285	57,320	3,795	64,400	67,793
Total Operating Expenses	\$14,578	\$284,039	\$289,646	\$588,263	\$333,684
<i>Operating Income(Loss)</i>	\$2,553	(\$199,333)	(\$280,487)	(\$477,267)	(\$215,553)
Non Operating Revenues:					
Grant		4,370		4,370	151,120
Total Non-Operating Revenues	0	4,370	0	4,370	151,120
<i>Income (Loss) Before Operating Transfers</i>	2,553	(194,963)	(280,487)	(472,897)	(64,433)
Operating Transfers-In		153,694	244,123	397,817	50,000
Net Income(Loss)	\$2,553	(\$41,269)	(\$36,364)	(\$75,080)	(\$14,433)
Depreciation of Fixed Assets					
Acquired by Contributed Capital	3,285		3,651	6,936	5,110
<i>Restated Retained Earnings at Beginning of Year (Note 26)</i>	31,340	519,338	68,773	619,451	628,773
Retained Earnings at End of Year	\$37,178	\$478,069	\$36,060	\$551,307	\$619,450
Contributed Capital at Beginning of Year					
Capital Contributions During Year	\$71,917	\$0	\$127,375	\$199,292	\$75,202
Depreciation on Fixed Assets Acquired by Contributed Capital	(\$3,285)		(3,651)	(\$6,936)	(5,110)
Contributed Capital at End of Year	\$68,632	\$0	\$123,724	\$192,356	\$199,292
Total Fund Equity at End of Year	\$105,810	\$478,069	\$159,784	\$743,663	\$818,742

SENECA COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN
FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
ENTERPRISE FUNDS
YEAR ENDED DECEMBER 31, 1999

	<u>Hammer Heinsman</u>			<u>Emergency Medical Service</u>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Charges for Services	\$17,574	\$19,208	\$1,634			
Patient Services				\$95,000	\$134,271	39,271
Miscellaneous		9	9		2,089	2,089
Total Revenues	17,574	19,217	1,643	95,000	136,360	41,360
Expenses:						
Current Operations:						
Public Safety						
Personal Services	5,750	371	5,379	61,338	60,351	987
Contract Services	30,000	15,374	14,626	121,997	114,566	17,431
Materials and Supplies				4,049	39,494	4,555
Capital Outlay				3,162	2,198	964
Other				123,503	125,421	8,082
Public Works						
Personal Services						
Contract Services						
Materials and Supplies						
Other						
Capital Outlay						
Total Expenses	35,750	15,745	20,005	374,049	342,030	32,019
<i>Excess of Revenues Over (Under) Expenses</i>	(18,176)	3,472	21,648	(279,049)	(205,670)	73,379
Federal & State Grants				0	4,370	4,370
Total Non-Operating Revenues	0	0	0	0	4,370	4,370
<i>Excess of Revenues and Non-Operating Revenues Over (Under) Expenses</i>						
Operating Transfers-In				170,000	153,694	(16,306)
Total Operating Transfers-In	0	0	0	170,000	153,694	(16,306)
<i>Excess of Revenues, Non-Operating Revenues and Operating Transfers Over(Under) Expenses</i>	(18,176)	3,472	21,648	(109,049)	(47,606)	61,443
<i>Fund Balance(Deficit) at Beginning of Year</i>	19,015	19,015	0	88,580	88,580	0
<i>Prior Year Encumbrances Not Expended</i>	5,728	5,728	0	20,627	20,627	0
Fund Balance (Deficit) at End of Year	\$6,567	\$28,215	\$21,648	\$158	\$61,601	\$61,443

<i>County Sewer District</i>		
Budget	Actual	Variance: Favorable (Unfavorable)
\$2,000	\$8,505	\$6,505
0	3	3
2,000	8,508	6,508

38,112	29,920	8,192
284,297	247,121	37,176
1,000	500	500
3,000	2,416	584
2,000	1,649	351
328,409	281,606	46,803

(326,409)	(273,098)	53,311
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0	0	0
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244,124	244,124	0
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244,124	244,124	0
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(82,285)	(28,974)	53,311
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31,974	31,974	0
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260	260	0
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<u>(50,051)</u>	<u>53,260</u>	<u>53,311</u>
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SENECA COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
ALL ENTERPRISE FUNDS
YEAR ENDED DECEMBER 31, 1999

	<i>Hammer- Heinsman Sewer District</i>	<i>Emergency Medical Service</i>	<i>County Sewer District</i>	<i>1999 Totals</i>	<i>1998 Totals</i>
Cash Flows from Operating Activities:					
Cash Received from Customers	\$19,208	\$116,219	\$8,505	\$143,932	\$123,498
Other	9	2,089	3	2,101	10,454
Cash Paid to Suppliers	(11,136)	(140,045)	(238,250)	(389,431)	(211,167)
Cash Paid for Employee Services and Benefits	(372)	(60,351)	(29,920)	(90,643)	(47,894)
Net Cash Provided by (Used in) Operating Activities	7,709	(82,088)	(259,662)	(334,041)	(125,109)
Cash Flows from Noncapital Financing Activities:					
Grant		4,369		4,369	151,120
Operating Transfers-In		153,694	244,123	397,817	50,000
Net Cash Provided by (Used in) Noncapital Financing Activities	0	158,063	244,123	402,186	201,120
Cash Flows from Capital and Related Financing Activities:					
Purchase of Fixed Assets		(97,211)		(97,211)	(33,931)
Net Cash Used in Capital and Related Financing Activities	0	(97,211)	0	(97,211)	(33,931)
Net Increase(Decrease) in Cash and Cash Equivalents	7,709	(21,236)	(15,539)	(29,066)	42,080
<i>Cash and Cash Equivalents, January 1</i>	<i>25,538</i>	<i>127,562</i>	<i>69,231</i>	<i>222,331</i>	<i>180,251</i>
Cash and Cash Equivalents, December 31	\$33,247	\$106,326	\$53,692	\$193,265	\$222,331
Reconciliation of operating income(loss) to net cash provided by (used in) operating activities:					
Operating Income(Loss)	\$2,553	(\$199,333)	(\$280,487)	(\$477,267)	(\$215,553)
<i>Adjustments: to Reconcile Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:</i>					
Changes in Assets and Liabilities					
(Increase)Decrease in Prepays	19		(31)	(12)	43
(Increase)Decrease in Accounts Receivable	2,086	33,602	(651)	35,037	15,821
Increase(Decrease) in Accounts Payable	21	3,864		3,885	(1,613)
Increase(Decrease) in Accrued Contracts Payable	(278)	5,776	15,537	21,035	(6,169)
Increase(Decrease) in Accrued Salaries and Benefits	88	533	1,140	1,761	969
Increase(Decrease) in Compensated Absences Payable		(1,445)		(1,445)	(723)
Increase(Decrease) in Due to Other Governments	(65)	(458)	1,035	512	1,129
Provision for Estimated Uncollectibles		18,053		18,053	13,194
Depreciation	3,285	57,320	3,795	64,400	67,793
Net Cash Provided by (Used in) Operating Activities	\$7,709	(\$82,088)	(\$259,662)	(\$334,041)	(\$125,109)

INTERNAL SERVICE FUNDS
SENECA COUNTY, OHIO

Internal Service Funds-Internal Service Funds account for the financing on a cost-reimbursement basis of goods or services provided by one department or agency to other departments or agencies within the same government or to other governments or not-for-profit organizations.

SENECA COUNTY EMPLOYEES' HEALTH INSURANCE FUND-To account for revenue and expenses to fund self-insured health insurance for the employees of Seneca County.

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 and/or other funds. The Fiduciary Funds which Seneca County maintains are *Expendable Trust Funds* and *Agency Funds*.

Expendable Trust Funds - Expendable Trust Funds maintain assets held by Seneca County in a trustee capacity for individuals, private organizations, other governmental units and other funds. The following are the Expendable Trust Funds which Seneca County maintains:

ALLEN EIRY SPECIAL GUARDIANSHIP FUND-To account for revenue received from a trust left by Allen Eiry to the County. The money is to be used for the elderly in Seneca County.

EMERGENCY MEDICAL SERVICES (EMS) TRUST FUND-To account for revenue received through donations from individuals for equipment and other needs of the ambulance service in Seneca County.

FOSTER CHILDREN DONATIONS FUND-To account for donations from fund raisers that are used to purchase Christmas presents for foster children.

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.

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.

REAL ESTATE TAX PENALTY ACCOUNT FUND-To account for monies received from penalties assessed on delinquent real estate taxes at collection.

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

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

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.

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

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

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

FIDUCIARY FUNDS

SENECA COUNTY, OHIO, Continued

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

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.

ALIMONY AND CHILD SUPPORT FUND-To account for the collection of alimony and child support payments and the distribution of such monies to the court-designated recipients.

COUNTY COURT AGENCY FUND-To account for court activities such as auto title fees, legal court-related receipts and dispositions, probate, and juvenile court receipts which are not reflected within the County's accounting system.

SHERIFF AGENCY FUND-To account for the activities of the County Sheriff's inmate work release account and foreclosure account not reflected in the County's accounting system.

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.

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.

SPECIAL EMERGENCY PLANNING 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.

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.

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

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

CROSSWAEH-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.

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

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

PARK DISTRICT-To account for donations to the Seneca County Park District for use in acquisition and upkeep of county parks.

SENECA COUNTY, OHIO
COMBINING BALANCE SHEET
ALL FIDUCIARY FUNDS
DECEMBER 31, 1999

	<i>Allen Eiry Special Guardianship</i>	<i>EMS Trust</i>	<i>Foster Children Donations</i>	<i>Total Expendable Trust Funds</i>
Assets:				
Pooled Cash and Cash Equivalents	\$1,393	\$571	\$4,210	6,174
Segregated Cash Accounts				0
Segregated Investment Accounts				0
Receivables (Net of Allowances for Uncollectibles):				
Taxes				0
Accounts			33	33
Accrued Interest				0
Rent				0
Due from Other Governments				0
Total Assets	<u>\$1,393</u>	<u>\$571</u>	<u>\$4,243</u>	<u>\$6,207</u>
Liabilities:				
Accounts Payable	\$123			\$123
Accrued Salaries and Benefits	776			776
Compensated Absences Payable				0
Due To Other Governments	723			723
Due To Primary Government				0
Due to Component Unit				0
Due to Others				0
Undistributed Monies				0
Accrued Interest Payable				0
Total Liabilities	<u>1,622</u>	<u>0</u>	<u>0</u>	<u>1,622</u>
Fund Balances:				
Reserved for Encumbrances	1,049		4,590	5,639
Unreserved, Undesignated	(1,278)	571	(347)	(1,054)
Total Fund Balances	<u>(229)</u>	<u>571</u>	<u>4,243</u>	<u>4,585</u>
Total Liabilities and Fund Equity	<u>\$1,393</u>	<u>\$571</u>	<u>\$4,243</u>	<u>\$6,207</u>

<i>Agency Funds</i>	<i>1999 Totals</i>	<i>1998 Totals</i>
\$5,154,202	\$5,160,376	\$4,951,395
405,761	405,761	567,080
35,000	35,000	35,000
33,005,370	33,005,370	30,871,479
12,123,906	12,123,939	8,763,261
309	309	587
11,400	11,400	0
501,813	501,813	563,933
<u>\$51,237,761</u>	<u>\$51,243,968</u>	<u>\$45,752,735</u>
	\$123	\$929
54,533	55,309	54,209
10,062	10,062	15,714
30,418,103	30,418,826	29,523,789
1,457,503	1,457,503	1,207,820
3,314,204	3,314,204	2,698,350
12,376,430	12,376,430	8,848,822
3,606,659	3,606,659	3,393,656
267	267	546
<u>51,237,761</u>	<u>51,239,383</u>	<u>45,743,835</u>
0	5,639	1,304
0	(1,054)	7,596
<u>0</u>	<u>4,585</u>	<u>8,900</u>
<u>\$51,237,761</u>	<u>\$51,243,968</u>	<u>\$45,752,735</u>

SENECA COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL EXPENDABLE TRUST FUNDS
YEAR ENDED DECEMBER 31, 1999

	<i>Allen Eiry Special Guardianship</i>	<i>EMS Trust</i>	<i>Foster Children Donations</i>	<i>1999 Totals</i>	<i>1998 Totals</i>
Revenues:					
Donations			\$2,982	\$2,982	\$114
Miscellaneous	17,039			17,039	23,490
Total Revenues	17,039	0	2,982	20,021	23,604
Expenditures:					
Public Safety		487		487	0
Human Services	27,820		1,029	28,849	32,908
Total Expenditures	27,820	487	1,029	29,336	32,908
<i>Excess of Revenues over(under)Expenditures</i>	<i>(10,781)</i>	<i>(487)</i>	<i>1,953</i>	<i>(9,315)</i>	<i>(9,304)</i>
Other Financing Sources(Uses):					
Operating Transfers-In	5,000			5,000	19,000
Total Other Financing Sources(Uses)	5,000	0	0	5,000	19,000
<i>Excess of Revenues over(under) Expenditures</i>	<i>(5,781)</i>	<i>(487)</i>	<i>1,953</i>	<i>(4,315)</i>	<i>9,696</i>
<i>Restated Fund Balance at Beginning of Year (Note 26)</i>	<i>5,552</i>	<i>1,058</i>	<i>2,290</i>	<i>8,900</i>	<i>(796)</i>
Fund Balance at End of Year	(\$229)	\$571	\$4,243	\$4,585	\$8,900

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SENECA COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
EXPENDABLE TRUST FUNDS
YEAR ENDED DECEMBER 31, 1999

	<u>Allen Eiry Special Guardianship</u>			<u>EMS Trust</u>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Donations						
Miscellaneous	\$18,000	\$17,039	(\$961)			
Total Revenues	\$18,000	\$17,039	(\$961)	\$0	\$0	\$0
Expenditures:						
Current Operations:						
Public Safety						
Supplies				1,058	487	571
Capital Outlay						
Human Services						
Personal Services	26,603	26,209	394			
Contractual Services	482	482	0			
Supplies	500	452	48			
Capital Outlay						
Other	2,000	1,476	524			
Total Expenditures	29,585	28,619	966	1,058	487	571
<i>Excess of Revenues</i>						
<i>Over (Under) Expenditures</i>	(11,585)	(11,580)	5	(1,058)	(487)	571
Other Financing Sources						
Operating Transfers-In	5,000	5,000	\$0			
Total Other Financing Sources	5,000	5,000	0	0	0	0
<i>Excess of Revenues and Other Sources Over</i>						
<i>(Under) Expenditures</i>	(6,585)	(6,580)	5	(1,058)	(487)	571
<i>Fund Balance(Deficit) at Beginning of Year</i>	6,006	6,006	0	1,058	1,058	0
<i>Prior Year Encumbrances Not Expended</i>	795	795	0	0	0	0
Fund Balance (Deficit) at End of Year	\$216	\$221	\$5	\$0	\$571	\$571

<i>Foster Children Donations</i>		
Budget	Actual	Variance: Favorable (Unfavorable)
4,000	2,949	(\$1,051)
\$4,000	\$2,949	(\$1,051)

5,706	5,619	87
5,706	5,619	87
(1,706)	(2,670)	(964)
0	0	0
(1,706)	(2,670)	(964)
1,806	1,806	0
484	484	0
\$584	(\$380)	(\$964)

SENECA COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED DECEMBER 31, 1999

	<i>Beginning Balance 1/1/99</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance 12/31/99</i>
Real Estate Tax Fund:				
Assets:				
Pooled Cash and Cash Equivalents	\$968,443	\$23,771,655	\$23,854,311	\$885,787
Taxes Receivable-Current	22,805,825	26,004,152	23,699,121	25,110,856
Taxes Receivable-Delinquent	970,989	802,486	970,989	802,486
Total Assets	<u>\$24,745,257</u>	<u>\$50,578,293</u>	<u>\$48,524,421</u>	<u>\$26,799,129</u>
Liabilities:				
Due to Other Governments	\$20,839,087	\$50,578,350	\$49,390,015	\$22,027,422
Due to Primary Government	\$1,207,820	\$1,457,503	\$1,207,820	\$1,457,503
Due to Component Unit	\$2,698,350	\$3,314,204	\$2,698,350	\$3,314,204
Total Liabilities	<u>\$24,745,257</u>	<u>\$55,350,057</u>	<u>\$53,296,185</u>	<u>\$26,799,129</u>
Inheritance Tax Fund				
Assets:				
Pooled Cash and Cash Equivalents	\$566,196	\$1,462,981	\$1,514,751	\$514,426
Taxes Receivable-Current	70,656	0	70,656	0
Total Assets	<u>\$636,852</u>	<u>\$1,462,981</u>	<u>\$1,585,407</u>	<u>\$514,426</u>
Liabilities:				
Due to Other Governments	\$636,852	\$1,462,981	\$1,585,407	\$514,426
Total Liabilities	<u>\$636,852</u>	<u>\$1,462,981</u>	<u>\$1,585,407</u>	<u>\$514,426</u>
Unclassified Tax Fund				
Assets:				
Pooled Cash and Cash Equivalents	\$223,638	\$7,662,215	\$7,764,878	\$120,975
Taxes Receivable-Current	6,268,018	6,551,680	6,290,929	6,528,769
Taxes Receivable-Delinquent	747,633	678,137	871,199	554,571
Total Assets	<u>\$7,239,289</u>	<u>\$14,892,032</u>	<u>\$14,927,006</u>	<u>\$7,204,315</u>
Liabilities:				
Due to Other Governments	\$7,239,289	\$14,892,035	\$14,927,009	\$7,204,315
Total Liabilities	<u>\$7,239,289</u>	<u>\$14,892,035</u>	<u>\$14,927,009</u>	<u>\$7,204,315</u>

SENECA COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS, *Continued*
 YEAR ENDED DECEMBER 31, 1999

	<i>Beginning Balance 1/1/99</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance 12/31/99</i>
Local Government Fund				
Assets:				
Pooled Cash and Cash Equivalents	\$0	\$2,650,585	\$2,650,585	\$0
Due From Other Governments	182,231	185,455	182,231	185,455
Total Assets	<u>\$182,231</u>	<u>\$2,836,040</u>	<u>\$2,832,816</u>	<u>\$185,455</u>
Liabilities:				
Due to Other Governments	\$182,231	\$2,755,810	\$2,752,586	\$185,455
Total Liabilities	<u>\$182,231</u>	<u>\$2,755,810</u>	<u>\$2,752,586</u>	<u>\$185,455</u>
Real Estate Tax Penalty Account Fund				
Assets:				
Segregated Cash Account	\$0	\$12,294	\$0	\$12,294
Total Assets	<u>\$0</u>	<u>\$12,294</u>	<u>\$0</u>	<u>\$12,294</u>
Liabilities:				
Undistributed Monies	\$0	\$12,294	\$0	\$12,294
Total Liabilities	<u>\$0</u>	<u>\$12,294</u>	<u>\$0</u>	<u>\$12,294</u>
Libraries Local Government Support Fund				
Assets:				
Pooled Cash and Cash Equivalents	\$0	\$2,286,957	\$2,285,957	\$0
Due From Other Governments	178,742	178,903	173,742	178,903
Total Assets	<u>\$178,742</u>	<u>\$2,465,860</u>	<u>\$2,463,699</u>	<u>\$178,903</u>
Liabilities:				
Due To Other Governments	\$178,742	\$2,466,021	\$2,465,860	\$178,903
Total Liabilities	<u>\$178,742</u>	<u>\$2,466,021</u>	<u>\$2,463,860</u>	<u>\$178,903</u>
County Law Library				
Assets:				
Pooled Cash and Cash Equivalents	\$0	\$41,152	\$41,152	\$0
Due From Other Governments	3,053	3,098	3,053	3,098
Total Assets	<u>\$3,053</u>	<u>\$44,250</u>	<u>\$44,205</u>	<u>\$3,098</u>
Liabilities:				
Due To Other Governments	\$3,053	\$44,296	\$44,251	\$3,098
Total Liabilities	<u>\$3,053</u>	<u>\$44,296</u>	<u>\$44,251</u>	<u>\$3,098</u>

Continued

SENECA COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS, *Continued*
 YEAR ENDED DECEMBER 31, 1999

	<i>Beginning Balance 1/1/99</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance 12/31/99</i>
Board of Health Fund				
Assets:				
Pooled Cash and Cash Equivalents	\$824,043	\$2,017,056	\$2,280,852	\$560,247
Accounts Receivable	37,519	64,423	37,519	64,423
Due From Other Governments	129	61	129	61
Total Assets	<u>\$861,691</u>	<u>\$2,081,540</u>	<u>\$2,318,500</u>	<u>\$624,731</u>
Liabilities:				
Due to Others	\$36,277	\$50,897	\$36,277	\$50,897
Due To Other Governments	53,786	39,968	53,786	39,968
Accrued Salaries and Benefits	42,624	41,203	42,625	41,202
Compensated Absences Payable	13,081	7,646	13,081	7,646
Undistributed Monies	715,923	2,043,892	2,274,797	485,018
Total Liabilities	<u>\$861,691</u>	<u>\$2,183,606</u>	<u>\$2,420,566</u>	<u>\$624,731</u>
Local Government Revenue Assistance Fund				
Assets:				
Pooled Cash and Cash Equivalents	\$0	\$509,839	\$509,839	\$0
Due From Other Governments	34,995	35,878	34,995	35,878
Total Assets	<u>\$34,995</u>	<u>\$545,717</u>	<u>\$544,834</u>	<u>\$35,878</u>
Liabilities:				
Due To Other Governments	\$34,995	\$528,662	\$527,779	\$35,878
Total Liabilities	<u>\$34,995</u>	<u>\$528,662</u>	<u>\$527,779</u>	<u>\$35,878</u>
Soil and Water Fund				
Assets:				
Pooled Cash and Cash Equivalents	\$17,402	\$272,126	\$262,183	\$27,345
Total Assets	<u>\$17,402</u>	<u>\$272,126</u>	<u>\$262,183</u>	<u>\$27,345</u>
Liabilities:				
Due To Other Governments	\$8,754	\$7,096	\$8,754	\$7,096
Accrued Salaries and Benefits	5,025	5,690	5,025	5,690
Compensated Absences Payable	950	1,187	950	1,187
Undistributed Monies	2,673	272,126	261,427	13,372
Total Liabilities	<u>\$17,402</u>	<u>\$286,099</u>	<u>\$276,156</u>	<u>\$27,345</u>

SENECA COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS, *Continued*
 YEAR ENDED DECEMBER 31, 1999

	<i>Beginning Balance 1/1/99</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance 12/31/99</i>
<i>Forfeited Land Tax Sale Fund</i>				
Assets:				
Pooled Cash and Cash Equivalents	\$8,468	\$568	\$631	\$8,405
Total Assets	<u>\$8,468</u>	<u>\$568</u>	<u>\$631</u>	<u>\$8,405</u>
Liabilities:				
Undistributed Monies	\$8,468	\$568	\$631	\$8,405
Total Liabilities	<u>\$8,468</u>	<u>\$568</u>	<u>\$631</u>	<u>\$8,405</u>
<i>METRICH Law Enforcement Trust</i>				
Assets:				
Pooled Cash and Cash Equivalents	\$0	\$7,000	\$0	\$7,000
Total Assets	<u>\$0</u>	<u>\$7,000</u>	<u>\$0</u>	<u>\$7,000</u>
Liabilities:				
Undistributed Assets	\$0	\$7,000	\$0	\$7,000
Total Liabilities	<u>\$0</u>	<u>\$7,000</u>	<u>\$0</u>	<u>\$7,000</u>
<i>Regional Planning Commission</i>				
Assets:				
Pooled Cash and Cash Equivalents	\$21,913	\$77,982	\$67,646	\$32,249
Total Assets	<u>\$21,913</u>	<u>\$77,982</u>	<u>\$67,646</u>	<u>\$32,249</u>
Liabilities:				
Due to Others	\$1,491	\$195	\$1,491	\$195
Due to Other Governments	122	1,454	122	1,454
Accrued Salaries	1,073	1,633	1,073	1,633
Compensated Absences	358	379	358	379
Undistributed Monies	18,869	\$77,982	\$68,263	28,588
Total Liabilities	<u>\$21,913</u>	<u>\$81,643</u>	<u>\$71,307</u>	<u>\$32,249</u>

Continued

SENECA COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS, *Continued*
 YEAR ENDED DECEMBER 31, 1999

	<i>Beginning Balance 1/1/99</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance 12/31/99</i>
<i>Alimony and Child Support Fund</i>				
Assets:				
Cash in Segregated Accounts	\$109,032	\$121,380	\$58,006	\$172,406
Accounts Receivable	8,626,912	27,566,392	24,596,516	11,596,788
Total Assets	<u>\$8,735,944</u>	<u>\$27,687,772</u>	<u>\$24,654,522</u>	<u>\$11,769,194</u>
Liabilities:				
Due To Others	\$8,735,944	\$12,457,842	\$9,424,592	\$11,769,194
Total Liabilities	<u>\$8,735,944</u>	<u>\$12,457,842</u>	<u>\$9,424,592</u>	<u>\$11,769,194</u>
<i>County Court Agency Fund</i>				
Assets:				
Cash in Segregated Accounts	\$418,168	\$1,041	\$217,938	\$201,271
Investments in Segregated Accounts	35,000	0	0	35,000
Accounts Receivable-Net of Allowance For Uncollectible	98,830	284,888	264,535	119,183
Accrued Interest	546	267	546	267
Total Assets	<u>\$552,544</u>	<u>\$286,196</u>	<u>\$483,019</u>	<u>\$355,721</u>
Liabilities:				
Due To Others	\$47,463	\$69,664	\$58,830	\$18,297
Undistributed Monies	504,535	6,712,898	6,880,276	337,157
Accrued Interest Payable	546	267	546	267
Total Liabilities	<u>\$552,544</u>	<u>\$6,782,829</u>	<u>\$6,979,652</u>	<u>\$355,721</u>
<i>Sheriff Agency Fund</i>				
Assets:				
Cash in Segregated Accounts	\$39,880	\$1,026	\$21,116	\$19,790
Total Assets	<u>\$39,880</u>	<u>\$1,026</u>	<u>\$21,116</u>	<u>\$19,790</u>
Liabilities:				
Due to Others	\$10,797	\$1,026	\$10,797	\$1,026
Undistributed Monies	29,083	659,141	669,460	18,764
Total Liabilities	<u>\$39,880</u>	<u>\$660,167</u>	<u>\$680,257</u>	<u>\$19,790</u>

SENECA COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS, *Continued*
 YEAR ENDED DECEMBER 31, 1999

	<i>Beginning Balance 1/1/99</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance 12/31/99</i>
Undivided Tax Fund				
Assets:				
Pooled Cash and Cash Equivalents	\$100,069	\$1,786,067	\$1,767,611	\$118,525
Due From Other Governments	95,275	95,531	95,275	95,531
Total Assets	<u>\$195,344</u>	<u>\$1,881,598</u>	<u>\$1,862,886</u>	<u>\$214,056</u>
Liabilities:				
Due To Other Governments	\$195,344	\$1,886,866	\$1,868,154	\$214,056
Total Liabilities	<u>\$195,344</u>	<u>\$1,886,866</u>	<u>\$1,868,154</u>	<u>\$214,056</u>
Payroll Fund				
Assets:				
Pooled Cash and Cash Equivalents	\$13,442	\$14,766,548	\$14,671,301	\$108,689
Accounts Receivable	0	343,512	0	343,512
Total Assets	<u>\$13,442</u>	<u>\$15,110,060</u>	<u>\$14,671,301</u>	<u>\$452,201</u>
Liabilities:				
Due To Others	\$13,152	\$15,118,960	\$14,680,171	\$451,941
Due To Other Governments	290	8,870	8,900	260
Total Liabilities	<u>\$13,442</u>	<u>\$15,127,830</u>	<u>\$14,689,071</u>	<u>\$452,201</u>
Special Emergency Planning Fund				
Assets:				
Pooled Cash and Cash Equivalents	\$79,143	\$27,384	\$13,736	\$92,791
Total Assets	<u>\$79,143</u>	<u>\$27,384</u>	<u>\$13,736</u>	<u>\$92,791</u>
Liabilities:				
Accrued Salaries and Benefits	\$0	\$329	\$0	\$329
Due to Others	2,202	7	2,202	7
Due to Other Governments	5,941	267	5,941	267
Undistributed Monies	71,000	33,325	12,137	92,188
Total Liabilities	<u>\$79,143</u>	<u>\$33,928</u>	<u>\$20,280</u>	<u>\$92,791</u>

Continued

SENECA COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS, Continued
YEAR ENDED DECEMBER 31, 1999

	<i>Beginning Balance 1/1/99</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance 12/31/99</i>
Lodging Tax Fund				
Assets:				
Pooled Cash and Cash Equivalents	\$243	\$41,583	\$41,508	\$318
Taxes Receivable-Current	8,356	8,688	3,356	8,688
Total Assets	<u>\$8,599</u>	<u>\$50,271</u>	<u>\$49,864</u>	<u>\$9,006</u>
Liabilities:				
Undistributed Monies	\$8,599	\$41,915	\$41,508	\$9,006
Total Liabilities	<u>\$8,599</u>	<u>\$41,915</u>	<u>\$41,508</u>	<u>\$9,006</u>
Law Enforcement Trust Agency Fund				
Assets:				
Pooled Cash and Cash Equivalents	\$15,004	\$9,153	\$5,824	\$18,333
Total Assets	<u>\$15,004</u>	<u>\$9,153</u>	<u>\$5,824</u>	<u>\$18,333</u>
Liabilities:				
Undistributed Monies	\$15,004	\$9,153	\$5,824	\$18,333
Total Liabilities	<u>\$15,004</u>	<u>\$9,153</u>	<u>\$5,824</u>	<u>\$18,333</u>
Mental Health and Recovery Services Fund				
Assets:				
Pooled Cash and Cash Equivalents	\$2,100,555	\$4,647,617	\$4,097,110	\$2,651,062
Accrued Interest	41	42	41	42
Due From Other Governments	69,508	2,887	69,508	2,887
Total Assets	<u>\$2,170,104</u>	<u>\$4,650,546</u>	<u>\$4,166,659</u>	<u>\$2,653,991</u>
Liabilities:				
Due to Others	\$1,326	\$84,513	\$1,326	\$84,513
Due to Other Governments	144,644	5,215	144,644	5,215
Accrued Salaries and Benefits	4,819	5,679	4,819	5,679
Compensated Absences Payable	1,325	850	1,325	850
Undistributed Monies	2,017,990	4,580,997	4,041,253	2,557,734
Total Liabilities	<u>\$2,170,104</u>	<u>\$4,677,254</u>	<u>\$4,193,367</u>	<u>\$2,653,991</u>

SENECA COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS, *Continued*
 YEAR ENDED DECEMBER 31, 1999

	<i>Beginning Balance 1/1/99</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance 12/31/99</i>
CROSSWAEH				
Assets:				
Pooled Cash and Cash Equivalents	\$0	\$912,884	\$912,884	\$0
Total Assets	\$0	\$912,884	\$912,884	\$0
Liabilities:				
Due to Others	\$0	\$912,884	\$912,884	\$0
Total Liabilities	\$0	\$912,884	\$912,884	\$0
District Worker's Compensation Fund				
Assets:				
Pooled Cash and Cash Equivalents	\$0	\$2,807	\$2,807	\$0
Total Assets	\$0	\$2,807	\$2,807	\$0
Liabilities:				
Unapportioned Monies	\$0	\$2,807	\$2,807	\$0
Total Liabilities	\$0	\$2,807	\$2,807	\$0
Ohio Elections Commission Fund				
Assets:				
Pooled Cash and Cash Equivalents	\$50	\$3,255	\$3,015	\$290
Total Assets	\$50	\$3,255	\$3,015	\$290
Liabilities:				
Due to Other Governments	\$50	\$3,255	\$3,015	\$290
Total Liabilities	\$50	\$3,255	\$3,015	\$290
Park District				
Assets:				
Pooled Cash and Cash Equivalents	\$1,682	\$6,630	\$552	\$7,760
Rent	0	\$11,400	\$0	11,400
Total Assets	\$1,682	\$18,030	\$552	\$19,160
Liabilities:				
Due to Others	\$170	\$360	\$170	\$360
Undistributed Monies	1,512	18,030	742	18,800
Total Liabilities	\$1,682	\$18,390	\$912	\$19,160

Continued

SENECA COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS, Continued
YEAR ENDED DECEMBER 31, 1999

	<i>Beginning Balance 1/1/99</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance 12/31/99</i>
Total-All Agency Funds				
Assets:				
Pooled Cash and Cash Equivalents	\$4,940,291	\$62,964,044	\$62,750,133	\$5,154,202
Segregated Cash Accounts	567,080	135,741	297,060	405,761
Segregated Investment Accounts	35,000	0	0	35,000
Taxes Receivable-Current	29,152,855	32,564,520	30,069,062	31,648,313
Taxes Receivable-Delinquent	1,718,622	1,480,623	1,842,188	1,357,057
Accounts Receivable	8,763,261	28,259,215	24,898,570	12,123,906
Accrued Interest	587	309	587	309
Rent	0	11,400	0	11,400
Due From Other Governments	563,933	501,813	563,933	501,813
Total Assets	<u>\$45,741,629</u>	<u>\$125,917,665</u>	<u>\$120,421,533</u>	<u>\$51,237,761</u>
Liabilities:				
Accrued Salaries and Benefits	\$53,541	\$54,534	\$53,542	\$54,533
Compensated Absences Payable	15,714	10,062	15,714	10,062
Due To Other Governments	29,523,180	74,681,146	73,786,223	30,418,103
Due to Primary Government	1,207,820	1,457,503	1,207,820	1,457,503
Due To Component Unit	2,698,350	3,314,204	2,698,350	3,314,204
Due To Others	8,848,822	28,696,348	25,168,740	12,376,430
Undistributed Monies	3,393,656	14,472,128	14,259,125	3,606,659
Accrued Interest Payable	546	267	546	267
Total Liabilities	<u>\$45,741,629</u>	<u>\$122,686,192</u>	<u>\$117,190,060</u>	<u>\$51,237,761</u>

GENERAL FIXED ASSETS ***SENECA COUNTY, OHIO***

General Fixed Assets-The General Fixed Assets accounts for the cost of the following types of long-lived assets utilized by Governmental Fund types:

- Land
- Buildings
- Furniture and equipment
- Art and Museum Exhibits
- Investment in Joint Ventures
- Component Unit

SENECA COUNTY, OHIO
SCHEDULE OF GENERAL FIXED ASSETS
BY SOURCE
DECEMBER 31, 1999

	<i>Seneca County Governmental Funds</i>	<i>Component Unit</i>	<i>Reporting Entity Total</i>
	<u> </u>	<u> </u>	<u> </u>
General Fixed Assets:			
Joint Ventures	\$2,462,517	\$229,011	\$2,691,528
Art & Museum Exhibits	401,890		401,890
Land	1,053,586		1,053,586
Buildings	14,083,054		14,083,054
Equipment	6,589,893	994,248	7,584,141
	<u> </u>	<u> </u>	<u> </u>
Total General Fixed Assets	<u><u>\$24,590,940</u></u>	<u><u>\$1,223,259</u></u>	<u><u>\$25,814,199</u></u>
Investment in General Fixed Assets From:			
Initial Investment in General Fixed Assets	\$6,826,446	\$20,995	\$6,847,439
General Obligation Bonds	5,043,502		5,043,502
General Fund Revenues	3,948,215		3,948,215
Special Revenue Fund Revenues	3,711,978	902,645	4,614,621
Federal Grants	86,857		86,857
State Grants	1,969,307	69,458	2,038,765
Agency Fund Revenues	29,206		29,206
Gifts	111,022	1,154	112,176
Art & Museum Exhibits	401,890		401,890
Joint Ventures	2,462,517	229,011	2,691,528
	<u> </u>	<u> </u>	<u> </u>
Total Investment in General Fixed Assets	<u><u>\$24,590,940</u></u>	<u><u>\$1,223,259</u></u>	<u><u>\$25,814,199</u></u>

SENECA COUNTY, OHIO
SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
DECEMBER 31, 1999

	<u>Joint Ventures</u>	<u>Art & Museum</u>	<u>Land</u>	<u>Buildings</u>	<u>Equipment</u>	<u>1999 Total</u>
Function:						
General Government						
Legislative and Executive			\$1,053,169	\$14,079,164	\$790,274	\$15,922,607
Judicial					382,661	382,661
Public Safety			417		1,247,167	1,247,584
Public Works					3,003,616	3,003,616
Health				3,890	76,741	80,631
Human Services					1,021,318	1,021,318
Community and Economic Development					14,062	14,062
Other					54,054	54,054
Investment in Joint Ventures	2,462,517					2,462,517
Art & Museum Exhibits		401,890				401,890
Primary Government						
Total General Fixed Assets	\$2,462,517	\$401,890	\$1,053,586	\$14,083,054	\$6,589,893	\$24,590,940
Component Unit						
Health	\$229,011				\$994,248	1,223,259
Reporting Entity						
Total General Fixed Assets	\$2,691,528	\$401,890	\$1,053,586	\$14,083,054	\$7,584,141	\$25,814,199

SENECA COUNTY, OHIO
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
YEAR ENDED DECEMBER 31, 1999

	<i>Fixed Assets 1/1/99</i>	<i>Additions</i>	<i>Deletions</i>	<i>Transfers</i>	<i>Fixed Assets 12/31/99</i>
Function:					
General Government					
Legislative and Executive	\$15,881,183	\$140,687	(\$54,205)	(\$45,058)	\$15,922,607
Judicial	326,053	61,104	(1,691)	(2,805)	382,661
Public Safety	1,168,704	88,703	(7,109)	(2,715)	1,247,583
Public Works	2,676,401	329,904	(3,249)	560	3,003,616
Health	74,193	16,337	0	(9,899)	80,631
Human Services	903,429	63,806	(6,393)	60,477	1,021,319
Community and					
Economic Development	11,628	2,434	0	0	14,062
Other	54,054	0	0	0	54,054
Art & Museum Exhibits	400,695	1,195	0	0	401,890
Investment in Joint Ventures	2,155,894	306,623			2,462,517
Primary Government					
Total General Fixed Assets	\$23,652,234	\$1,010,793	(\$72,647)	\$560	\$24,590,940
Component Unit					
Health	886,643	107,605	0	0	994,248
Joint Venture	73,353	155,658			229,011
Reporting Entity					
Total General Fixed Assets	\$24,612,230	\$1,274,056	(\$72,647)	\$560	\$25,814,199

***MRDD COMPONENT UNIT FUNDS
SENECA COUNTY, OHIO***

General Fund - The General Fund is used to account for all financial resources of the Board of Mental Retardation and Developmental Disabilities except those required to be accounted for in another fund.

SPECIAL REVENUE FUNDS - To account for revenue received from various grants from the state and federal government for the purpose of providing additional support services for handicapped individuals.

CAPITAL PROJECTS FUND - To account for revenues transferred from the MRDD general fund for capital facility improvements, renovations and additions.

AGENCY FUND - To account for assets held by the Seneca County MRDD Board as an agent for individuals.

SENECA READ INDUSTRIES, INC. - COMPONENT UNIT - To account for the operations of the handicapped adult workshop.

SENECA COUNTY, OHIO
COMBINED BALANCE SHEET
MRDD COMPONENT UNIT
 DECEMBER 31, 1999

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund</u>	<u>Account Groups</u>	
	<u>General</u>	<u>Special Revenue</u>	<u>Type</u>	<u>General Fixed Assets</u>	<u>General Long-Term Debt</u>
			<u>Agency</u>		
Assets and Other Debits:					
Current Assets:					
Pooled Cash and Equivalents	\$4,757,535	\$218,363	\$9,900		
Segregated Cash Accounts					
Receivables:					
Accounts	750	2,164			
Property Taxes-Due from Primary Gov't Agency	3,314,204				
Due From Other Governments	1,534	0			
Materials and Supplies	17,545				
Prepays	8,004				
Net Investment in Joint Ventures				229,011	
Property, Plant and Equipment:					
Furniture and Equipment				994,248	
Less: Accumulated Depreciation					
Other Debits:					
Amounts to be Provided by Component Unit					226,463
Total Assets and Other Debits	<u>\$8,099,572</u>	<u>\$220,527</u>	<u>\$9,900</u>	<u>\$1,223,259</u>	<u>\$226,463</u>
Liabilities:					
Current Liabilities:					
Accounts Payable	\$9,629	\$703			
Contracts Payable	24,437	39,174			
Accrued Salaries and Benefits	115,254	3,355			
Compensated Absences Payable	8,565	387			226,463
Due to Others			9,900		
Due to Other Governments	94,453	3,677			
Deferred Revenue	3,315,421				
Total Liabilities	<u>\$3,567,759</u>	<u>\$47,296</u>	<u>\$9,900</u>	<u>\$0</u>	<u>\$226,463</u>
Fund Equity and Other Credits:					
Net Investment in Joint Ventures				229,011	
Investment in General Fixed Assets				994,248	
Retained Earnings: Unreserved					
Fund Balance-Reserved for Encumbrances	449,729	39,943			
Fund Balance Reserved for Inventory	17,545				
Fund Balance Reserved for Prepays	8,004				
Fund Balance-Unreserved, Undesignated	4,056,535	133,288			
Total Fund Equity and Other Credits	<u>4,531,813</u>	<u>173,231</u>	<u>0</u>	<u>1,223,259</u>	<u>0</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$8,099,572</u>	<u>\$220,527</u>	<u>\$9,900</u>	<u>\$1,223,259</u>	<u>\$226,463</u>

<u>Primary Government</u>	<u>Component Unit</u>	<u>Reporting Entity</u>
<i>1999 Totals</i>	<i>Seneca ReAd Industries, Inc.</i>	<i>1999 Totals</i>
4,985,798		4,985,798
0	\$241,882	241,882
2,914	85,795	88,709
3,314,204		3,314,204
1,534	988	2,522
17,545		17,545
8,004	2,549	10,553
229,011		229,011
994,248	375,519	1,369,767
0	(180,288)	(180,288)
226,463		226,463
<u><i>\$9,779,721</i></u>	<u><i>\$526,445</i></u>	<u><i>\$10,306,166</i></u>
10,332	\$2,673	13,005
63,611		63,611
118,609	14,656	133,265
235,415	14,324	249,739
9,900		9,900
98,130		98,130
3,315,421		3,315,421
<u><i>\$3,851,418</i></u>	<u><i>\$31,653</i></u>	<u><i>\$3,883,071</i></u>
229,011		229,011
994,248		994,248
	494,792	494,792
489,672		489,672
17,545		17,545
8,004		8,004
4,189,823		4,189,823
<u><i>5,928,303</i></u>	<u><i>494,792</i></u>	<u><i>6,423,095</i></u>
<u><i>\$9,779,721</i></u>	<u><i>\$526,445</i></u>	<u><i>\$10,306,166</i></u>

SENECA COUNTY, OHIO
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
MRDD COMPONENT UNIT
 YEAR ENDED DECEMBER 31, 1999

	Governmental Fund Types			<i>1999 Totals</i>
	<i>General</i>	<i>Special Revenue</i>	<i>Capital Projects</i>	
Revenues:				
Taxes	\$2,554,573			\$2,554,573
Intergovernmental	1,907,591	446,324	0	2,353,915
Donations		5,213		5,213
Miscellaneous	241,101	2,601	0	243,702
Total Revenue	4,703,265	454,138	0	5,157,403
Expenditures:				
Current Operations:				
Health	4,563,377	481,497		5,044,874
Capital Outlay		0	374	374
Total Expenditures	4,563,377	481,497	374	5,045,248
<i>Excess of Revenues Over(Under) Expenditures</i>	<i>139,888</i>	<i>(27,359)</i>	<i>(374)</i>	<i>112,155</i>
Other Financing Sources(Uses):				
Operating Transfers-In	122,616	49,829		172,445
Operating Transfers-Out	(49,829)	(122,616)	0	(172,445)
Total Other Financing Sources (Uses)	72,787	(72,787)	0	0
<i>Excess of Revenues and Other Sources Over(Under) Expenditures and Other Uses</i>	<i>212,675</i>	<i>(100,146)</i>	<i>(374)</i>	<i>112,155</i>
Increase (Decrease) in Inventory	747			747
<i>Fund Balance at Beginning of Year</i>	<i>4,318,391</i>	<i>273,377</i>	<i>374</i>	<i>4,592,142</i>
Fund Balance at End of Year	\$4,531,813	\$173,231	\$0	\$4,705,044

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SENECA COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
MRDD COMPONENT UNIT
YEAR ENDED DECEMBER 31, 1999

	<u>General</u>			<u>Special Revenue</u>		
	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Revenues:						
Taxes	2,438,231	2,556,142	117,911	0	0	0
Intergovernmental	1,567,180	1,949,847	382,667	408,358	453,330	44,972
Interest			0	0	0	0
Donations			0	3,000	3,049	49
Miscellaneous	360,652	314,908	(45,744)	0	3,304	3,304
Total Revenues	4,366,063	4,820,897	454,834	411,358	459,683	48,325
Expenditures:						
Current Operations:						
Health						
Personal Services	3,988,500	3,811,512	176,988	107,479	93,912	13,567
Supplies	140,500	135,943	4,557	11,957	8,050	3,907
Contractual Services	947,000	873,196	73,804	292,210	247,446	44,764
Other	3,492,028	120,850	3,371,178	5,976	5,216	760
Capital Outlay	135,000	45,405	89,595	74,273	68,810	5,463
Capital Outlay			0	0	0	0
Interest and Fiscal Charges			0			0
Total Expenditures	8,703,028	4,986,906	3,716,122	491,895	423,434	68,461
<i>Excess of Revenues Over(Under) Expenditures</i>	<i>(4,336,965)</i>	<i>(166,009)</i>	<i>4,170,956</i>	<i>(80,537)</i>	<i>36,249</i>	<i>116,786</i>
Other Financing Sources(Uses):						
Proceeds of Notes			0	0	0	0
Advances-In		52,410	52,410	0	52,410	52,410
Advances-Out		(52,410)	(52,410)	0	(52,410)	(52,410)
Operating Transfers-In	122,616	122,616	0	49,829	49,829	0
Operating Transfers-Out	(49,829)	(49,829)	0	(122,616)	(122,616)	0
Total Other Financing Sources(Uses)	72,787	72,787	0	(72,787)	(72,787)	0
<i>Excess of Revenues and Other Financing Sources Over(Under) Expenditures and Other Uses</i>	<i>(4,264,178)</i>	<i>(93,222)</i>	<i>4,170,956</i>	<i>(153,324)</i>	<i>(36,538)</i>	<i>116,786</i>
<i>Fund Balance(Deficit) at Beginning of Year</i>	<i>4,229,705</i>	<i>4,229,705</i>	<i>0</i>	<i>130,449</i>	<i>130,449</i>	<i>0</i>
<i>Prior Year Encumbrances Not Expended</i>	<i>137,256</i>	<i>137,256</i>	<i>0</i>	<i>44,634</i>	<i>44,634</i>	<i>0</i>
Fund Balance (Deficit) at End of Year	\$102,783	\$4,273,739	\$4,170,956	\$21,759	\$138,545	\$116,786

Capital Projects

<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
<i>0</i>	<i>0</i>	<i>0</i>
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
<i>0</i>	<i>0</i>	<i>0</i>
<i>0</i>	<i>0</i>	<i>0</i>
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
<i>0</i>	<i>0</i>	<i>0</i>
<i>0</i>	<i>0</i>	<i>0</i>
(218)	(218)	0
218	218	0
<i>\$0</i>	<i>\$0</i>	<i>\$0</i>

SENECA COUNTY, OHIO
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE
SENECA ReAD INDUSTRIES
 YEAR ENDED DECEMBER 31, 1999

Operating Revenues:	
Charges for Services	\$540,763
Other	2,167
	<u>542,930</u>
Total Operating Revenues	542,930
Operating Expenses:	
Personal Services	383,274
Contract Services	26,762
Materials and Supplies	75,571
Other	16,781
Depreciation	20,638
	<u>523,026</u>
Total Operating Expenses	523,026
<i>Operating Income(Loss)</i>	<u>19,904</u>
Nonoperating Revenues(Expenses):	
Interest Income	6,119
Donations	2,011
Interest and Fiscal Charges	
	<u>8,130</u>
Total Nonoperating Revenues(Expenses)	8,130
<i>Net Income(Loss)</i>	<u>28,034</u>
<i>Fund Balance at Beginning of Year</i>	<u>466,758</u>
Fund Balance at End of Year	\$494,792

SENECA COUNTY, OHIO
STATEMENT OF CASH FLOWS
SENECA ReAD INDUSTRIES
YEAR ENDED DECEMBER 31, 1999

Cash Flows from Operating Activities:	
Cash Received from Customers	\$507,397
Other	2,167
Cash Paid to Suppliers	(119,372)
Cash Paid to Employees	(376,730)
	<hr/>
Net Cash Provided by (Used in) Operating Activities	13,462
	<hr/> <hr/>
Cash Flows from Noncapital Financing Activities:	
Donations	2,011
	<hr/>
Net Cash Provided by Noncapital Financing Activities	2,011
	<hr/>
Cash Flows from Capital and Related Financing Activities:	
Interest Paid	
Purchase of Fixed Assets	(10,404)
Notes Proceeds	
	<hr/>
Net Cash Used in Capital and Related Financing Activities	(10,404)
	<hr/>
Cash Flows from Investing Activities:	
Interest Received	6,119
	<hr/>
Net Cash Provided from Investing Activities	6,119
	<hr/>
Net Increase in Cash and Cash Equivalents	11,188
<i>Cash and Cash Equivalents, January 1</i>	<i>230,694</i>
	<hr/>
Cash and Cash Equivalents, December 31	\$241,882
	<hr/> <hr/>
Adjustments to Reconcile Operating Income to Net Cash (Used in) Operating Activities:	
Operating (Loss)	\$19,904
Changes in Assets and Liabilities	
Increase (Decrease) in Accrued Salaries & Benefits	6,544
(Increase)Decrease in Prepaids	(446)
(Increase)Decrease in Accounts Receivable	(33,366)
Increase(Decrease) in Accounts Payable	188
Depreciation	20,638
	<hr/>
Net Cash (Used in) Operating Activities	\$13,462
	<hr/> <hr/>

SENECA COUNTY, OHIO
COMBINING BALANCE SHEET
MRDD COMPONENT UNIT INDIVIDUAL SPECIAL REVENUE FUNDS
DECEMBER 31, 1999

	<i>Preschool Disabilities</i>	<i>Title VI-B</i>	<i>Title VI</i>	<i>Person Centered Planning</i>	<i>Supported Living Services</i>
Assets:					
Current Assets:					
Pooled Cash and Equivalents		\$6,390	\$1,995	\$25,029	\$102,917
Receivables:					
Accounts					
Due From Other Governments					
Prepays					
Total Assets	<i>\$0</i>	<i>\$6,390</i>	<i>\$1,995</i>	<i>\$25,029</i>	<i>\$102,917</i>
Liabilities:					
Current Liabilities:					
Accounts Payable					
Contracts Payable					13,568
Accrued Salaries and Benefits		1,219			
Compensated Absences Payable		387			
Due to Other Governments	582	1,069			
Deferred Revenue					
Total Liabilities	<i>582</i>	<i>2,675</i>	<i>0</i>	<i>0</i>	<i>13,568</i>
Fund Balances:					
Fund Balance-Reserved for					
Encumbrances			1,731		28,527
Fund Balance-Reserved for Prepays					
Fund Balance-Unreserved					
Undesignated	(582)	3,715	264	25,029	60,822
Total Fund Balances	<i>(582)</i>	<i>3,715</i>	<i>1,995</i>	<i>25,029</i>	<i>89,349</i>
Total Liabilities and Fund Balances	<i>\$0</i>	<i>\$6,390</i>	<i>\$1,995</i>	<i>\$25,029</i>	<i>\$102,917</i>

<i>Family Resources Grant</i>	<i>Donations</i>	<i>Early Intervention Grant</i>	<i>Community Residential Services</i>	<i>1999 Totals</i>
\$29,246	\$18,851	\$8,917	\$25,018	\$218,363
	2,164			2,164
				0
				0
<u>\$29,246</u>	<u>\$21,015</u>	<u>\$8,917</u>	<u>\$25,018</u>	<u>\$220,527</u>
\$260	\$248	\$195		\$703
1,466	9,200	3,750	11,190	\$39,174
		2,136		\$3,355
				\$387
		2,026		\$3,677
				\$0
<u>1,726</u>	<u>9,448</u>	<u>8,107</u>	<u>11,190</u>	<u>47,296</u>
7,398	1,477	810		\$39,943
				\$0
				\$0
<u>20,122</u>	<u>10,090</u>		<u>13,828</u>	<u>\$133,288</u>
<u>27,520</u>	<u>11,567</u>	<u>810</u>	<u>13,828</u>	<u>173,231</u>
<u>\$29,246</u>	<u>\$21,015</u>	<u>\$8,917</u>	<u>\$25,018</u>	<u>\$220,527</u>

SENECA COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
MRDD COMPONENT UNIT INDIVIDUAL SPECIAL REVENUE FUNDS
 YEAR ENDED DECEMBER 31, 1999

	<u>Preschool Disabilities</u>	<u>Title VI-B</u>	<u>Title VI</u>	<u>Person Centered Planning</u>	<u>Supported Living Services</u>
Revenues:					
Intergovernmental	\$5,085	\$31,333	\$1,731		\$185,970
Donations					
Miscellaneous					2,390
Total Revenue	\$5,085	\$31,333	\$1,731	\$0	\$188,360
Expenditures:					
<i>Current Operations:</i>					
Health	\$5,199	\$27,061	\$1,740	\$24,800	\$182,149
Capital Outlay					
Total Expenditures	\$5,199	\$27,061	\$1,740	\$24,800	\$182,149
<i>Excess of Revenues Over(Under) Expenditures</i>	<i>(114)</i>	<i>4,272</i>	<i>(9)</i>	<i>(24,800)</i>	<i>6,211</i>
Other Financing Source(Uses):					
Operating Transfers-In				49,829	
Operating Transfers-Out					
Total Other Financing Sources(Uses)	\$0	\$0	\$0	\$49,829	\$0
<i>Excess of Revenues and Other Sources over (under) Expenditures and Other Uses</i>	<i>(\$114)</i>	<i>\$4,272</i>	<i>(\$9)</i>	<i>\$25,029</i>	<i>\$6,211</i>
<i>Fund Equity at Beginning of Year</i>	<i>(468)</i>	<i>(557)</i>	<i>2,004</i>	<i>0</i>	<i>83,138</i>
Fund Equity at End of Year	(\$582)	\$3,715	\$1,995	\$25,029	\$89,349

<i>Family Resources Grant</i>	<i>Donations</i>	<i>Early Intervention Grant</i>	<i>Community Residential Services</i>	<i>1999 Totals</i>
\$45,806	\$5,213	\$90,881	\$85,518	\$446,324
123		88		5,213
<u>\$45,929</u>	<u>\$5,213</u>	<u>\$90,969</u>	<u>\$85,518</u>	<u>\$454,138</u>
\$33,767	\$32,244	\$101,121	\$73,416	\$481,497
				0
<u>\$33,767</u>	<u>\$32,244</u>	<u>\$101,121</u>	<u>\$73,416</u>	<u>\$481,497</u>
<u>12,162</u>	<u>(27,031)</u>	<u>(10,152)</u>	<u>12,102</u>	<u>(27,359)</u>
				\$49,829
			(122,616)	(122,616)
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$122,616)</u>	<u>(\$72,787)</u>
<u>\$12,162</u>	<u>(\$27,031)</u>	<u>(\$10,152)</u>	<u>(\$110,514)</u>	<u>(\$100,146)</u>
<u>15,358</u>	<u>38,598</u>	<u>10,962</u>	<u>124,342</u>	<u>273,377</u>
<u>\$27,520</u>	<u>\$11,567</u>	<u>\$810</u>	<u>\$13,828</u>	<u>\$173,231</u>

SENECA COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 MRDD COMPONENT UNIT SPECIAL REVENUE FUNDS
 YEAR ENDED DECEMBER 31, 1999

	<u>Preschool Disability Grant</u>			<u>Title VI-B Grant</u>		
	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Taxes			0			0
Intergovernmental	5,085	5,085	0	38,461	31,333	(7,128)
Interest			0			0
Donations			0			0
Miscellaneous			0			0
Total Revenues	5,085	5,085	0	38,461	31,333	(7,128)
Expenditures:						
Current Operations:						
Health						
Personal Services	5,085	5,085	0	38,722	25,204	13,518
Supplies			0			0
Contractual Services			0			0
Other			0			0
Capital Outlay			0			0
Capital Outlay			0			0
Total Expenditures	5,085	5,085	0	38,722	25,204	13,518
<i>Excess of Revenues Over(Under) Expenditures</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>(261)</i>	<i>6,129</i>	<i>6,390</i>
Other Financing Sources(Uses):						
Proceeds of Notes			0			0
Advances-In			0			0
Advances-Out			0			0
Operating Transfers-In			0			0
Operating Transfers-Out			0			0
Total Other Financing Sources(Uses)	0	0	0	0	0	0
<i>Excess of Revenues and Other Financing Sources Over(Under) Expenditures and Other Uses</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>(261)</i>	<i>6,129</i>	<i>6,390</i>
<i>Fund Balance(Deficit) at Beginning of Year</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>261</i>	<i>261</i>	<i>0</i>
<i>Prior Year Encumbrances Not Expended</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
Fund Balance (Deficit) at End of Year	0	0	0	0	6,390	6,390

<i>Title VI Grant</i>			<i>Person Centered Planning</i>			<i>Supported Living Services</i>		
Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
		0			0			0
2,004	1,731	(273)			0	153,889	185,970	32,081
		0			0			0
		0			0			0
		0			0		3,093	3,093
2,004	1,731	(273)	0	0	0	153,889	189,063	35,174
		0			0			0
		0			0	1,000	135	865
277		277	25,029		25,029	130,397	145,588	4,809
2,000	1,740	260			0			0
1,731	1,731	0	24,800	24,800	0	3,000	2,155	845
		0			0			0
4,008	3,471	537	49,829	24,800	25,029	154,397	147,878	6,519
(2,004)	(1,740)	264	(49,829)	(24,800)	25,029	(508)	41,185	41,693
		0			0			0
		0			0			0
		0			0			0
		0	49,829	49,829	0			0
		0			0			0
0	0	0	49,829	49,829	0	0	0	0
(2,004)	(1,740)	264	0	25,029	25,029	(508)	41,185	41,693
2,004	2,004	0	0	0	0	(8,632)	(8,632)	0
0	0	0	0	0	0	28,268	28,268	0
0	264	264	0	25,029	25,029	19,128	60,821	41,693

Continued

SENECA COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 MRDD COMPONENT UNIT SPECIAL REVENUE FUNDS
 YEAR ENDED DECEMBER 31, 1999

	<u>Family Resources Grant</u>			<u>Donations</u>		
	Budget	Actual (Unfavorable)	Variance: Favorable	Budget	Actual	Variance: Favorable
Revenues:						
Taxes			0			0
Intergovernmental	41,414	45,806	4,392			0
Interest			0			0
Donations			0	3,000	3,049	49
Miscellaneous		123	123			0
Total Revenues	41,414	45,929	4,515	3,000	3,049	49
Expenditures:						
Current Operations:						
Health						
Personal Services			0			0
Supplies	7,425	6,062	1,363	2,350	912	1,438
Contractual Services	43,451	31,608	11,843	5,000	3,425	1,575
Other	175	157	18	150	78	72
Capital Outlay	4,000	1,674	2,326	31,598	29,306	2,292
Capital Outlay			0			0
Total Expenditures	55,051	39,501	15,550	39,098	33,721	5,377
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(13,637)</i>	<i>6,428</i>	<i>20,065</i>	<i>(36,098)</i>	<i>(30,672)</i>	<i>5,426</i>
Other Financing Sources(Uses):						
Proceeds of Notes			0			0
Advances-In			0			0
Advances-Out			0			0
Operating Transfers-In			0			0
Operating Transfers-Out			0			0
Total Other Financing Sources(Uses)	0	0	0	0	0	0
<i>Excess of Revenues and Other Financing Sources Over(Under) Expenditures and Other Uses</i>	<i>(13,637)</i>	<i>6,428</i>	<i>20,065</i>	<i>(36,098)</i>	<i>(30,672)</i>	<i>5,426</i>
<i>Fund Balance(Deficit) at Beginning of Year</i>	<i>837</i>	<i>837</i>	<i>0</i>	<i>36,098</i>	<i>36,098</i>	<i>0</i>
<i>Prior Year Encumbrances Not Expended</i>	<i>12,858</i>	<i>12,858</i>	<i>0</i>	<i>2,500</i>	<i>2,500</i>	<i>0</i>
Fund Balance (Deficit) at End of Year	58	20,123	20,065	2,500	7,926	5,426

<i>Early Intervention Grant</i>			<i>Community Residential Services</i>		
Budget	Actual	Variance: Favorable (Unfavorable)	Budget	Actual	Variance: Favorable (Unfavorable)
		0			0
87,505	90,881	3,376	80,000	92,524	12,524
		0			0
		0			0
	88	88			0
87,505	90,969	3,464	80,000	92,524	12,524
63,672	63,623	49			0
1,182	941	241			0
22,665	22,665	0	45,391	44,160	1,231
3,651	3,241	410			0
9,144	9,144	0			0
		0			0
100,314	99,614	700	45,391	44,160	1,231
<i>(12,809)</i>	<i>(8,645)</i>	<i>4,164</i>	<i>34,609</i>	<i>48,364</i>	<i>13,755</i>
		0			0
	52,410	52,410			0
	(52,410)	(52,410)			0
		0			0
		0	(122,616)	(122,616)	0
0	0	0	(122,616)	(122,616)	0
<i>(12,809)</i>	<i>(8,645)</i>	<i>4,164</i>	<i>(88,007)</i>	<i>(74,252)</i>	<i>13,755</i>
11,874	11,874	0	88,007	88,007	0
935	935	0	73	73	0
0	4,164	4,164	73	13,828	13,755

SENECA COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
MRDD COMPONENT UNIT INDIVIDUAL CAPITAL PROJECTS FUNDS
 YEAR ENDED DECEMBER 31, 1999

	<i>Early Childhood & Family Center Construction</i>	<i>1999 Totals</i>
	<u> </u>	<u> </u>
Revenues:		
Intergovernmental		0
Accrued Interest		0
	<u> </u>	<u> </u>
<i>Total Revenues</i>	<i>0</i>	<i>0</i>
	<u> </u>	<u> </u>
Expenditures:		
<i>Current Operations:</i>		
Capital Outlay	\$374	\$374
	<u> </u>	<u> </u>
<i>Total Expenditures</i>	<i>374</i>	<i>374</i>
	<u> </u>	<u> </u>
Excess of Revenues Over(Under) Expenditures	(374)	(374)
	<u> </u>	<u> </u>
Other Financing Source(Uses):		
Operating Transfers-Out		0
	<u> </u>	<u> </u>
<i>Total Other Financing Sources(Uses)</i>	<i>0</i>	<i>0</i>
	<u> </u>	<u> </u>
<i>Excess of Revenues and Other Sources over (under) Expenditures and Other Uses</i>	<i>(374)</i>	<i>(374)</i>
	<u> </u>	<u> </u>
<i>Fund Equity at Beginning of Year</i>	<i>374</i>	<i>374</i>
	<u> </u>	<u> </u>
<i>Fund Equity at End of Year</i>	<i>\$0</i>	<i>\$0</i>
	<u> </u>	<u> </u>

SENECA COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES-BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 MRDD COMPONENT UNIT CAPITAL PROJECTS FUNDS
 YEAR ENDED DECEMBER 31, 1999

	<i>Early Childhood & Family Center</i>		
	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Taxes			0
Intergovernmental			0
Interest			0
Donations			0
Miscellaneous			0
<i>Total Revenues</i>	<i>0</i>	<i>0</i>	<i>0</i>
Expenditures:			
Current Operations:			
Health			
Personal Services			0
Supplies			0
Contractual Services			0
Other			0
Capital Outlay			0
Capital Outlay			0
Interest and Fiscal Charges			0
<i>Total Expenditures</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Other Financing Sources(Uses):</i>			
Proceeds of Notes			0
Advances-In			0
Advances-Out			0
Operating Transfers-In			0
Operating Transfers-Out			0
<i>Total Other Financing Sources(Uses)</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Excess of Revenues and Other Financing Sources Over(Under) Expenditures and Other Uses</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Fund Balance(Deficit) at Beginning of Year</i>	<i>(218)</i>	<i>(218)</i>	<i>0</i>
Prior Year Encumbrances Not Expended	218	218	0
<i>Fund Balance (Deficit) at End of Year</i>	<i>0</i>	<i>0</i>	<i>0</i>

SENECA COUNTY, OHIO
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
COMPONENT UNIT AGENCY FUND
YEAR ENDED DECEMBER 31, 1999

	<i>Beginning Balance 1/1/99</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance 12/31/99</i>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Hospitalization				
Assets:				
Pooled Cash and Cash Equivalents	<u>\$8,497</u>	<u>\$105,341</u>	<u>\$103,938</u>	<u>\$9,900</u>
Total Assets	<u><u>\$8,497</u></u>	<u><u>\$105,341</u></u>	<u><u>\$103,938</u></u>	<u><u>\$9,900</u></u>
Liabilities:				
Due to Others	<u>\$8,497</u>	<u>\$105,459</u>	<u>\$104,056</u>	<u>\$9,900</u>
Total Liabilities	<u><u>\$8,497</u></u>	<u><u>\$105,459</u></u>	<u><u>\$104,056</u></u>	<u><u>\$9,900</u></u>

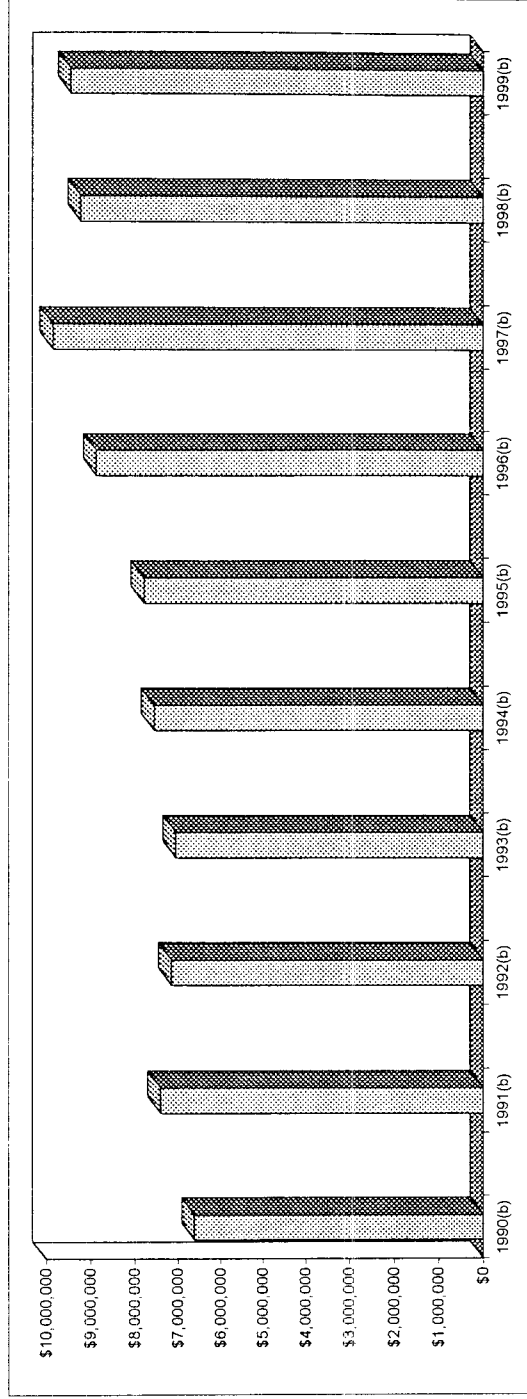
Seneca County

Statistical Section



Table 1
Seneca County, Ohio
General Fund and SubFunds Expenditures by Function
Last Ten Years

	1990(b)	1991(b)	1992(b)	1993(b)	1994(b)	1995(b)	1996(b)	1997(b)	1998(b)	1999(b)
General Government	\$3,398,348	\$3,514,072	\$3,926,676	\$3,925,526	\$3,952,666	\$4,028,836	\$4,743,427	\$5,116,713	\$4,902,397	\$5,254,530
Public Safety	1,797,918	1,858,190	1,705,005	1,716,550	2,135,742	2,558,083	2,810,618	2,945,486	3,229,486	3,320,554
Public Works	21,572	17,542	15,505	15,679	15,749	17,615	22,748	28,960	48,965	37,507
Health	57,582	59,899	57,879	61,090	59,362	59,292	63,209	65,789	65,319	68,238
Human Services	934,540	907,437	1,014,172	946,470	933,576	588,563	622,447	988,158	340,254	248,918
Conservation and Recreation	32,229	30,910	45,529	48,965	79,181	58,452	184,001	88,059	54,070	117,219
Economic Development	65,970	336,034	49,500	48,500	25,250	25,250	45,000	50,740	45,500	70,544
Capital Outlay	57,567	428,184	66,603	9,013	120,126	16,360	121,337	292,558	2,500	0
Intergovernmental	247,432	222,471	224,670	221,100	217,750	418,707	253,770	266,072	531,454	322,042
Debt Service	0	22,111	42,082	47,004	0	5,351	3,555	1,278	0	0
TOTAL	\$6,613,158	\$7,396,850	\$7,147,621	\$7,039,897	\$7,539,402	\$7,776,509	\$8,870,112	\$9,843,813	\$9,219,945	\$9,439,552



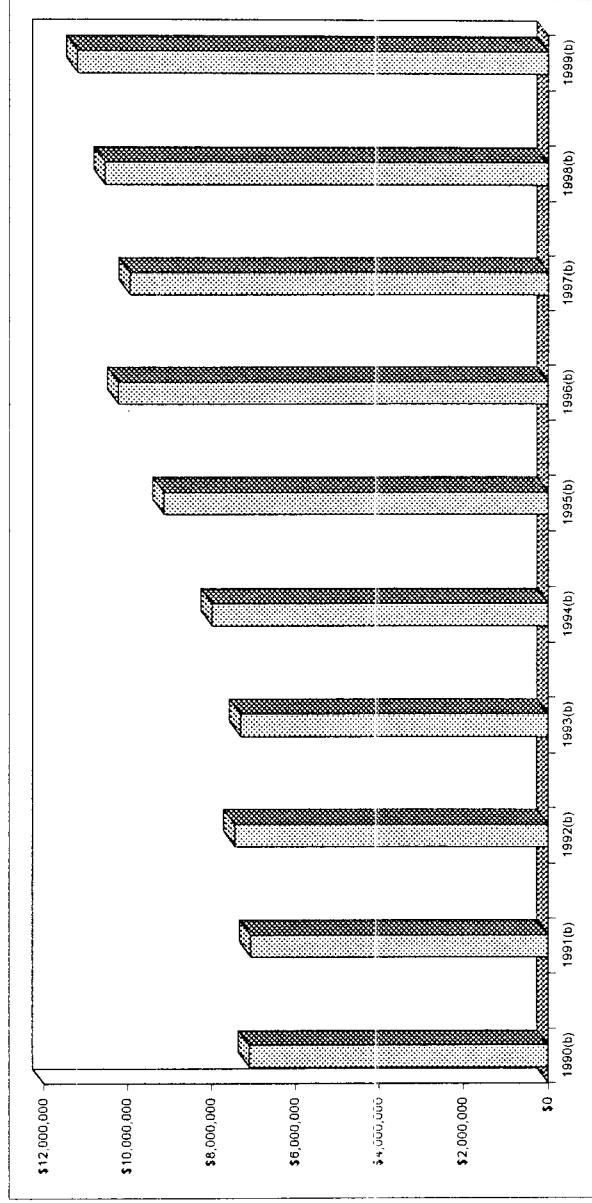
(a) Cash Basis Financial Data

(b) GAAP Basis Financial Data

Source: Seneca County Auditor

Table 2
Seneca County, Ohio
General Fund and SubFunds Revenues by Source
Last Ten Years

	1990(b)	1991(b)	1992(b)	1993(b)	1994(b)	1995(b)	1996(b)	1997(b)	1998(b)	1999(b)
Property and Other Local										
Taxes	\$1,083,707	\$1,005,171	\$1,024,679	\$1,021,388	\$1,280,982	\$1,319,194	\$1,361,631	\$1,470,695	\$1,469,707	\$1,731,118
Sales Taxes	2,574,352	2,520,956	2,709,041	2,891,659	3,172,697	3,691,017	3,922,634	3,749,783	3,865,410	3,776,797
Charges for Services	1,011,574	996,054	1,240,122	1,332,536	1,271,922	1,779,007	2,104,588	1,911,863	1,783,378	1,717,204
Licenses and Permits	8,081	7,625	9,022	7,906	8,633	7,699	7,438	7,977	7,913	6,949
Fines & Forfeitures	69,091	73,221	72,268	88,451	104,432	101,881	106,681	98,547	108,978	106,651
Intergovernmental	1,103,825	1,365,197	1,732,660	1,320,542	1,493,905	1,162,974	1,527,382	1,641,972	1,820,883	2,426,985
Interest	785,326	604,588	362,390	277,286	362,016	693,554	786,601	882,701	950,268	890,237
Rent	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	13,136
Other	465,489	486,501	296,182	374,609	300,537	382,659	390,777	183,370	526,539	394,274
TOTAL	\$7,101,445	\$7,059,313	\$7,446,364	\$7,314,377	\$7,995,124	\$9,137,985	\$10,207,732	\$9,946,908	\$10,333,076	\$11,184,860



(a) Cash Basis Financial Data

(b) GAAP Basis Financial Data

Source: Seneca County Auditor

Table 3
Seneca County, Ohio
Property Tax Levies and Collections
Last Ten Years

Collection Year	Current Tax Levy	Current Tax Collections	Percent Collected	Delinquent Tax Collections	Total Tax Collections	% of Total Collections To Current Tax Levy	Outstanding Delinquent Taxes	% of Total Outstanding Delinquent Tax To Current Levy
1990	\$2,435,333	\$2,395,914	98.38%	\$83,986	\$2,479,900	101.83%	\$122,118	5.010%
1991	\$2,395,050	\$2,275,785	95.02%	\$48,486	\$2,324,271	97.04%	\$48,632	2.031%
1992	\$2,418,432	\$2,370,643	98.02%	\$32,569	\$2,403,212	99.37%	\$32,569	1.347%
1993	\$2,480,704	\$2,357,190	95.02%	\$31,844	\$2,389,034	96.30%	\$123,514	4.979%
1994	\$2,725,272	\$2,724,465	99.97%	\$87,283	\$2,811,748	103.17%	\$122,763	4.505%
1995	\$2,900,315	\$2,891,132	99.68%	\$77,990	\$2,969,122	102.37%	\$71,303	2.458%
1996	\$3,173,326	\$3,010,093	94.86%	\$73,620	\$3,083,713	97.18%	\$68,843	2.169%
1997	\$3,231,683	\$3,098,518	95.88%	\$71,634	\$3,170,152	98.10%	\$83,244	2.576%
1998	\$3,322,509	\$3,180,121	95.71%	\$84,681	\$3,265,802	98.29%	\$95,814	2.884%
1999	\$3,315,865	\$3,145,168	94.85%	\$101,757	\$3,246,925	97.92%	\$79,341	2.393%

Includes the following County Agencies:

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

Source: Seneca County Auditor

Table 4
Seneca County, Ohio
Assessed Valuation and Estimated
Actual Values of Taxable Property
Last Ten Years

<i>Tax Year</i>	Real Property		Personal Property		Public Utility		Total		
	<i>Assessed Value</i>	<i>Estimated Actual Value</i>	<i>Assessed Value</i>	<i>Estimated Actual Value</i>	<i>Assessed Value</i>	<i>Estimated Actual Value</i>	<i>Assessed Value</i>	<i>Estimated Actual Value</i>	
1990	\$384,887,660	\$1,099,679,028	\$108,662,049	\$388,078,746	\$62,592,230	\$62,592,230	\$556,141,939	#####	35.87%
1991	\$392,388,090	\$1,121,108,828	\$114,889,373	\$425,516,196	\$65,985,150	\$65,985,150	\$573,262,613	\$1,612,610,174	35.55%
1992	\$393,378,730	\$1,123,939,228	\$111,826,982	\$430,103,777	\$66,271,750	\$66,271,750	\$571,477,462	\$1,620,314,755	35.27%
1993	\$439,692,140	\$1,256,263,257	\$101,426,705	\$405,706,820	\$70,415,700	\$70,415,700	\$611,534,545	\$1,732,385,777	35.30%
1994	\$446,202,360	\$1,274,863,886	\$101,748,845	\$406,995,380	\$74,785,260	\$84,983,250	\$622,736,465	\$1,766,842,516	35.25%
1995	\$451,018,140	\$1,290,886,114	\$101,505,405	\$406,021,620	\$60,229,400	\$68,442,500	\$612,752,945	\$1,765,350,234	34.71%
1996	\$488,204,040	\$1,394,868,685	\$101,030,006	\$404,120,004	\$62,994,320	\$71,584,454	\$652,228,366	\$1,870,573,143	34.87%
1997	\$497,181,930	\$1,420,582,971	\$108,965,084	\$435,860,336	\$63,292,590	\$71,923,397	\$669,439,604	\$1,928,366,704	34.72%
1998	\$511,155,360	\$1,460,443,885	\$111,110,916	\$444,443,664	\$67,040,720	\$76,182,636	\$689,306,996	\$1,981,070,185	34.79%
1999	\$666,186,120	\$1,903,388,914	\$116,001,105	\$464,004,420	\$64,210,190	\$72,966,125	\$846,397,415	\$2,440,359,459	34.68%

Source: Seneca County Auditor

Table 5
Seneca County, Ohio
Property Tax Rates-Direct and Overlapping Governments
(Per \$1,000 of Assessed Valuation)
Last Ten Years

	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
COUNTY UNITS:										
General Fund	\$1.90	\$1.90	\$1.90	\$1.90	\$1.90	\$1.90	\$1.90	\$1.90	\$1.90	\$1.90
TOWNSHIPS:										
Adams	4.50	4.50	4.50	4.50	4.50	4.60	4.60	4.60	4.60	4.60
Big Springs	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Bloom	5.40	5.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	8.20
Clinton	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95
Eden	3.10	4.20	3.95	4.05	4.05	4.05	4.10	4.10	4.10	4.10
Hopewell	4.30	4.20	4.20	4.50	4.50	4.20	4.20	4.20	3.20	3.20
Jackson	4.50	4.50	4.50	4.50	4.70	4.70	4.70	4.70	5.00	5.00
Liberty	4.10	4.10	4.25	3.95	4.10	4.10	4.10	4.10	4.10	4.10
Loudon	4.30	4.30	4.20	4.20	4.50	4.50	4.50	4.50	3.80	3.80
Pleasant	4.20	4.20	4.20	4.20	4.70	4.70	4.70	4.70	4.70	4.70
Reed	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
Scipio	5.50	5.50	5.50	5.50	7.00	6.20	6.20	6.20	6.20	6.50
Seneca	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90
Thompson	4.70	4.70	4.70	3.30	4.70	4.70	4.70	4.70	4.70	4.70
Venice	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	3.30	3.30
SCHOOL DISTRICTS:										
Arcadia	32.70	39.90	38.60	38.70	38.73	38.40	38.24	37.50	36.95	36.95
Bellevue	35.70	42.20	41.15	41.15	40.10	40.70	39.70	35.30	41.70	40.70
Bettsville	41.90	41.90	41.70	40.80	40.30	40.30	38.80	38.30	38.30	38.00
Buckeye Central	48.71	48.71	48.71	46.26	46.30	46.80	46.80	46.55	45.00	45.00
Carey EVSD	43.00	50.80	50.80	50.80	50.80	50.80	53.80	53.80	53.80	53.80
Clyde-Green Springs	41.00	41.00	40.90	46.85	48.10	48.00	47.30	46.60	46.60	46.45
Fostoria	44.93	44.43	43.03	47.83	48.43	53.28	53.28	53.28	52.88	52.88
Hopewell-Loudon	39.50	38.80	38.70	38.50	37.90	37.70	37.70	43.00	43.00	43.00
Lakota	39.50	39.10	38.70	37.50	44.50	44.00	44.00	43.25	43.10	42.00
Mohawk	44.80	42.80	42.80	47.11	46.82	42.80	42.80	36.90	36.90	36.90

Continued

Table 5
Seneca County
Property Tax Rates-Direct and Overlapping Governments, Continued
(Per \$1,000 of Assessed Valuation)
Last Ten Years

	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
New Riegel	\$43.20	\$40.00	\$39.90	\$39.90	\$39.50	\$39.30	\$39.30	\$39.30	\$38.00	\$42.32
Old Fort	40.00	40.00	40.00	41.50	41.50	41.50	41.50	42.00	42.00	42.00
Seneca East	33.80	33.80	33.80	38.30	38.30	38.30	40.30	40.30	40.30	40.30
Tiffin	40.30	40.30	40.30	40.30	40.30	44.80	44.80	44.80	44.80	44.80
Vanlue	41.05	41.25	40.85	43.30	43.10	46.20	46.00	45.85	44.55	44.39
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	3.70	3.70	3.70	3.70	3.70	4.70	4.70	4.70	4.70	4.70
CITIES:										
Fostoria	5.20	5.20	5.20	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
VILLAGES:										
Attica	8.20	7.90	7.90	7.90	7.90	7.90	7.90	7.90	11.40	11.40
Bettsville	9.10	9.10	9.10	9.10	9.10	9.10	9.10	13.10	13.10	13.10
Bloomville	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.90
Green Springs	6.80	7.20	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	0.00	2.60	2.60	2.60	2.60	2.60
SPECIAL DISTRICTS:										
ADAMHS	\$0.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MRDD	2.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20
General Health District	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Commission on Aging	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.40
A. V. R. Fire District			3.10	3.10	3.10	3.10	3.10	3.60	1.50	1.50
Bettsville Library			0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Bettsville Recreation			1.00	1.00	1.00	1.00	0.50	0.50	1.00	1.00
Bascom Joint Fire District									1.80	1.80
Attica Venice Cemetery									0.90	0.90

Source: Seneca County Auditor

*Table 6
Seneca County, Ohio
Special Assessment Collections
Last Ten Years*

<u>Year</u>	<u>Billed</u>	<u>Amount Collected</u>	<u>Percent Collected</u>
1990	\$116,336	\$113,191	97.30%
1991	\$115,909	\$113,501	97.92%
1992	\$114,250	\$100,539	88.00%
1993	\$373,710	\$269,213	72.04%
1994	\$320,640	\$229,851	71.69%
1995	\$305,043	\$213,315	69.93%
1996	\$284,315	\$227,011	79.84%
1997	\$285,889	\$249,001	87.10%
1998	\$306,988	\$259,394	84.50%
1999	\$459,562	\$384,152	83.59%

Source: Seneca County Auditor

Table 7
Seneca County, Ohio
Ratio of Net General Bonded Debt
To Assessed Value and Net Bonded Debt per Capita
Last Ten Years

Year	Population	Assessed Value(b)	Gross Bonded Debt(b)	Debt Service Monies Available	Debt Payable From Enterprise Revenues	Net Bonded Debt	Ratio of Net Bonded Debt To Assessed Valuation	Net Bonded Debt per Capita
1990 (c)	61,871(a)	\$556,141,939	\$0	\$0	\$0	\$0	0.00%	\$0
1991 (d)	59,733(e)	\$573,262,613	\$0	\$0	\$0	\$0	0.00%	\$0
1992 (d)	59,733(e)	\$571,477,462	\$4,000,000	\$0	\$0	\$4,000,000	0.70%	\$67
1993 (d)	59,733(e)	\$611,534,545	\$3,980,000	\$100,000	\$0	\$3,880,000	0.63%	\$65
1994 (d)	59,733(e)	\$622,736,465	\$3,905,000	\$80,000	\$0	\$3,825,000	0.61%	\$64
1995 (d)	59,733(e)	\$613,544,945	\$3,825,000	\$45,000	\$0	\$3,780,000	0.62%	\$63
1996 (d)	59,733(e)	\$652,228,366	\$3,745,000	\$0	\$0	\$3,745,000	0.57%	\$63
1997 (d)	59,733(e)	\$669,439,604	\$3,660,000	\$0	\$0	\$3,660,000	0.55%	\$61
1998 (d)	59,733(e)	\$689,306,996	\$8,190,000	\$0	\$0	\$8,190,000	1.19%	\$137
1999 (d)	59,733(e)	\$846,397,415	\$7,930,000	\$0	\$0	\$7,930,000	0.94%	\$133

(a) Source: Census Bureau, 1980 Ohio Final Field Counts for Population and Housing
(c) Cash Basis Financial Data

(b) Source: Seneca County Auditor
(d) GAAP Basis Financial Data
(e) Source: 1990 Census of Population and Housing, U.S. Dept. of Commerce, Economics and Statistics Administration

Table 8
Seneca County, Ohio
Computation of Legal Debt Margin

	<i>Total Debt</i>	<i>Total Unvoted</i>
	<i>Limit(a)</i>	<i>Debt Limit(b)</i>
Assessed Value of County Collection Year 1999	\$689,306,996	\$689,306,996
Debt Limitation	15,732,675	6,893,070
Total Outstanding Debt:		1
General Obligation Bonds	7,930,000	7,930,000
OPWC Loan	143,619	0
Total	\$8,073,619	\$7,930,000
Exemptions:		
Jail Bonds	3,825,000	3,825,000
Debt Service Fund Cash	18,562	18,562
Total	\$3,843,562	\$3,843,562
Net Debt	4,230,057	4,086,438
Total Legal Debt Margin	\$11,502,618	\$2,806,632
(Debt Limitation minus Net Debt)		
		\$3,000,000
		3,000,000
		9,732,675
		\$15,732,675

(a) The Debt Limitation 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 amount of assessed value in excess of \$300,000,000

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

Source: Seneca County Auditor

Table 9
Seneca County, Ohio
Computation of Direct and Overlapping Debt
December 31, 1999

<u>Jurisdiction</u>	<u>Net Debt Outstanding</u>	<u>Percentage Applicable To Seneca County(a)</u>	<u>Amount Applicable To Seneca County</u>
Seneca County	\$7,930,000	100.00%	\$7,930,000
Cities Wholly Within County	5,763,000	100.00%	5,763,000
Villages Wholly Within County	503,000	100.00%	503,000
Townships Wholly Within County	0	100.00%	0
School Districts Wholly Within County	0	100.00%	0
Entities not Wholly Within County:			
City of Fostoria	9,047,365	66.29%	5,997,498
Green Springs	0	55.98%	0
Bellevue Schools	165,000	10.00%	16,500
Clyde-Green Springs Schools	3,055,000	8.67%	264,869
Seneca East Schools	0	88.65%	0
Arcadia School	0	0.68%	0
Carey Schools	0	4.31%	0
Mohawk Schools	339,412	52.06%	176,698
Vanlue Schools	0	8.68%	0
Fostoria Schools	8,544,235	62.50%	5,340,147
Lakota Schools	0	36.50%	0
Buckeye Central Schools	0	0.25%	0
Vanguard Vocational	0	<u>32.93%</u>	<u>0</u>
Total	<u>\$21,151,012</u>	<u>55.77%</u>	<u>\$11,795,712</u>

(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 10
Seneca County, Ohio
Ratio of Annual Debt Principal Expenditures
For General Bonded Debt to Total General Fund Expenditures
Last Ten Years

<i>Year</i>	<i>Principal</i>	<i>Interest And Fiscal Charges</i>	<i>Total Debt Service</i>	<i>Total General Fund Expenditures(a)</i>	<i>Ratio of Debt Service To Total General Fund Expenditures</i>
1990 (c)	\$0	\$0	\$0	\$6,613,158	0.00%
1991 (c)	0	0	0	7,396,850	0.00%
1992 (c)	0	122,596	122,596	7,147,621	1.72%
1993 (c)	20,000	245,192	265,192	7,039,897	3.77%
1994 (c)	75,000	244,513	319,513	7,539,402	4.24%
1995 (c)	80,000	241,625	321,625	7,776,509	4.14%
1996 (c)	80,000	238,185	318,185	8,870,112	3.59%
1997 (c)	85,000	234,465	319,465	9,843,813	3.25%
1998 (c)	150,000	266,486	416,486	9,219,945	4.52%
1999 (c)	260,000	421,640	681,640	9,439,552	7.22%

Source: Seneca County Auditor
(b) Cash Basis Financial Data

(c) GAAP Basis Financial Data

*Table 11
Seneca County, Ohio
Demographic Statistics
Last Ten Years*

<i>Year</i>	<i>Population</i>	<i>School Enrollment(b)</i>	<i>Unemployment Rate Seneca County(c)</i>
<i>1990</i>	61,871(a)	10,479	8.20%
<i>1991</i>	59,733(d)	10,368	9.80%
<i>1992</i>	59,733(d)	10,161	8.80%
<i>1993</i>	59,733(d)	10,409	6.70%
<i>1994</i>	59,733(d)	10,349	4.80%
<i>1995</i>	59,733(d)	10,427	6.00%
<i>1996</i>	59,733(d)	9,903	5.90%
<i>1997</i>	59,733(d)	9,568	4.60%
<i>1998</i>	59,733(d)	9,409	5.00%
<i>1999</i>	59,733(d)	9,318	5.30%

(a) Source: Census Bureau, 1980 Ohio Final Field Counts for Population and Housing

(b) Source: Fostoria City Board of Education

(c) Source: Ohio Bureau of Employment Services, Division of Labor Market Analyst

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

*Seneca County Board of Education
Tiffin City Board of Education*

Table 12
Seneca County, Ohio
Construction, Bank Deposits and Property Value
Last Ten Years

<i>Year</i>	New Construction(a)			<i>Bank Deposits(b)</i>	Real Property Values(a)		
	<i>Agriculture/ Residential</i>	<i>Commercial/ Industrial</i>	<i>Total New Construction</i>		<i>Agriculture/ Residential</i>	<i>Commercial/ Industrial</i>	<i>Tax Exempt</i>
<i>1990</i>	\$3,190,400	\$2,581,100	\$5,771,500	\$158,094,000	\$308,282,440	\$75,688,690	\$58,041,450
<i>1991</i>	\$3,077,820	\$2,082,420	\$5,160,240	\$178,822,000	\$310,802,750	\$81,585,340	\$58,390,830
<i>1992</i>	\$2,964,260	\$2,402,980	\$5,367,240	\$210,551,000	\$313,147,790	\$80,230,940	\$60,000,410
<i>1993</i>	\$3,202,940	\$893,290	\$4,096,230	\$231,375,000	\$355,298,560	\$84,393,580	\$71,915,730
<i>1994</i>	\$4,197,430	\$3,820,030	\$8,017,460	\$241,750,000	\$359,142,160	\$87,060,200	\$72,369,830
<i>1995</i>	\$4,906,590	\$2,383,250	\$7,289,840	\$269,547,000	\$364,150,600	\$87,659,540	\$74,323,520
<i>1996</i>	\$6,506,220	\$3,183,290	\$9,689,510	\$297,179,000	\$399,891,980	\$88,312,060	\$76,868,940
<i>1997</i>	\$5,911,000	\$3,766,830	\$9,677,830	\$311,680,000	\$405,742,210	\$91,439,720	\$77,644,970
<i>1998</i>	\$7,433,670	\$5,685,230	\$13,118,900	\$341,734,000	\$413,267,770	\$97,887,590	\$80,193,280
<i>1999</i>	\$7,511,170	\$3,354,290	\$10,865,460	\$419,439,000	\$550,598,060	\$115,588,060	\$95,096,460

(a) Source: Seneca County Auditor

(b) Amounts are rounded to the nearest 1,000

(b) Source: Federal Reserve, Cleveland

Table 13
Seneca County, Ohio
Principal Taxpayers
December 31, 1999

<i>Taxpayer</i>	<i>Type</i>	<i>Real Estate Assessed Valuation</i>	<i>Tangible and Public Utility Personal Property Assessed Valuation</i>	<i>Total Assessed Valuation</i>	<i>Percent of Total County Assessed Valuation (1999 Tax Year)</i>
Ohio Power	Electric Utility	\$452,170	\$18,670,550	\$19,122,720	2.26%
National Machinery	Manufacturing	3,229,300	15,733,560	18,962,860	2.24%
Atlas Crankshaft	Manufacturing	2,421,030	8,951,740	11,372,770	1.34%
Allied Signal	Manufacturing	1,890,000	7,345,040	9,235,040	1.09%
Ohio American Water	Water Utility	141,480	7,839,760	7,981,240	0.94%
Norfolk & Southern	Railroad	2,210,920	5,152,200	7,363,120	0.87%
Ohio Bell	Telephone Utility	288,610	6,533,940	6,822,550	0.81%
Church & Dwight	Manufacturing	1,436,230	5,138,700	6,574,930	0.78%
Roppe Corporation	Manufacturing	2,441,560	3,162,610	5,604,170	0.66%
Columbia Gas	Gas Utility	42,920	5,064,450	5,107,370	0.60%

Source: Seneca County Auditor

Table 14
Seneca County, Ohio
Salaries of Elected Officials
December 31, 1999

<u>Office</u>	<u>1999 Salary</u>
Auditor	\$44,054
Clerk of Courts	\$36,326
Coroner	\$22,602
Commissioner	\$35,713
Engineer	\$68,622
Prosecuting Attorney	\$83,722
Recorder	\$34,710
Sheriff	\$47,866
Treasurer	\$36,326

Source: Seneca County Auditor

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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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SENECA COUNTY FINANCIAL CONDITION

SENECA COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 13, 2000**