

HANCOCK COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended
December 31, 2009



Charity A. Rauschenberg, CPA
Hancock County Auditor

Prepared by the Hancock County Auditor's Office

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INTRODUCTORY SECTION

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HANCOCK COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2009

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Hancock County AUDITOR



CHARITY A. RAUSCHENBERG

COURTHOUSE • 300 S. MAIN STREET • FINDLAY, OHIO 45840
PHONE (419) 424-7015 FAX (419) 424-7825

June 28, 2010

To the Citizens of Hancock County
and to The Board of County Commissioners:
The Honorable Edward D. Ingold
The Honorable Dr. Emily A. Walton, D.V.M, and
The Honorable Phillip Riegle

As Auditor of Hancock County, I am pleased to present the County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2009. This report conforms to generally accepted accounting principles (GAAP) and provides full and complete disclosure of the financial position and operations of the County.

Management assumes full responsibility for the completeness and reliability of the information contained in this report based upon a comprehensive framework of internal controls that it has established for this purpose. Because the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Included in this report, at the front of the financial section, is an unqualified opinion on Hancock County's financial statements for the year ended December 31, 2009, rendered by Julian & Grube, Inc. This Independent Auditor's Report, found on page one of the Financial Section, provides assurance that the financial statements are free of material misstatements.

Management's Discussion and Analysis (MD&A) immediately follows the Independent Accountant's Report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complement this letter of transmittal and should be read in conjunction with it.

Profile of Hancock County

Hancock County was established and organized in 1820. The name Hancock was chosen in honor of the first signer of the Declaration of Independence, John Hancock. The County is located in northwestern Ohio abutting Hardin, Putnam, Seneca, Wood, and Wyandot counties in Ohio. It is approximately forty-five miles south of the City of Toledo and one hundred ten miles north of the City of Dayton. As a result of this location, in the so-called "I-75 Corridor", the County has been able to take advantage of its proximity to major population centers, its access to major transportation routes, and its rural location to create strong business and industrial growth. A number of major distribution centers have been constructed and opened in the County because of its location. The location of suppliers and related businesses in the County has been fostered by the presence of large facilities in Ohio, Michigan, and Kentucky, all of which are located close to I-75.

The County's estimated 2009 population of 74,538 placed it as the 35th most populous of the State's eighty-eight counties. The City of Findlay (the City), the County seat, with an estimated 2009 population of 37,492, is the largest municipality in the County. In addition to the City, there is a portion of one other city, eleven villages or portions of villages, and seventeen townships located in the County.

The County's area is approximately five hundred thirty-two square miles broken down by land use as follows:

| | Percent of Assessed Valuation for Real Property |
|--|---|
| Residential/Agricultural | 62.11% |
| Commercial/Industrial | 17.59 |
| Public Utility | 0.05 |
| Governmental (including parks) and Other Tax Exempt | 12.82(a) |
| Agricultural | 7.43 |

(a) Exempt from property taxation.

Cities and villages in the County provide various services pursuant to statutory authorizations and the constitutional grant to municipal corporations of "all powers of local self government". Among the services provided and powers generally exercised by cities and villages (and to some extent by townships) are public safety including police and fire, construction, maintenance and repair of streets and sidewalks, certain sanitation and health activities, recreation including parks, playgrounds, and swimming pools, certain public service enterprises such as water and sewer systems, airports, and hospitals and certain planning and zoning functions.

The County nonetheless has significant responsibilities in the areas of general government, administration of justice, road and bridge maintenance, health care, sanitation and public welfare, social services, and public assistance.

Educational services are provided by the various quality school districts within the County.

The Hancock Park District provides exceptional park and recreation facilities and programs for the County.

One daily newspaper serves the County. The County is within the broadcast area of five television stations and approximately twenty AM and FM radio stations. Time Warner Cable provides multi-channel cable television service including educational, governmental, and public access channels in the County's area.

The County is directly served by Blanchard Valley Regional Health Center, a one hundred fifty bed acute-care hospital located in the City, and one of the largest general hospitals in northwest Ohio. Blanchard Valley Health System is one of the largest employers in the area with 2,100+ associates and serves an eight-county area, which includes Hancock, Allen, Putnam, Henry, Wood, Seneca, Wyandot, and Hardin Counties. The Health Center is presently owned and operated by Blanchard Valley Health Association, a private nonprofit corporation. The County owns the land of the Health Center.

The County's area has a number of institutions of higher education. The University of Findlay has an approximate enrollment of more than 4,100 students. Owens Community College, Brown Mackie College, and Winebrenner Theological Seminary all have campuses located in the County and account for enrollment of over 8,230 students. Within commuting distance to the County are numerous public and private two-year and four-year colleges and universities including Bowling Green State University, University of Toledo, James A. Rhodes State College, The Ohio State University-Lima Branch, Tiffin University, Ohio Northern University, Bluffton University, Heidelberg College, and University of Northwestern Ohio.

The Findlay Area Arts Partnership coordinates the activities of fourteen member organizations in the fields of theater, art, music, and literature. It brings The Toledo Symphony and other nonresident artists, poets, writers, and dancers into area schools and annually sponsors the Findlay Arts Festival in downtown Findlay.

The Findlay-Hancock County Public Library serves the County with the main library, one branch, and a bookmobile. Its collection includes well over 250,000 catalogued items. The Hancock Historical Center preserves the history of the area.

Major railroads serving the County include Conrail and Norfolk and Southern. One interstate highway, and twelve State and U.S. highways that serve the County enable trucking companies to provide motor freight carrier service between the County and various points throughout the United States. In addition, the County has constructed a connector road between the Tall Timber International Industrial Park and the interstate. This road serves as a corridor between Interstate-75 and many distribution centers located in Hancock County and surrounding communities.

The County is served by the Findlay Airport, located in the City. Commercial air service is available at airports of the cities of Cleveland, Columbus, Toledo, Dayton, and Detroit, all less than a two-hour drive from the County.

The County has only those powers conferred upon it by Ohio statutes. The County is governed by a three member Board of County Commissioners. The Commissioners serve as the taxing authority, the contracting body, and the chief administrators of public services for the County. The Commissioners adopt the annual operating budget and prepare the annual appropriation resolution for expenditures of all County funds.

The Board of County Commissioners, by statute, adopts an annual appropriation measure for the County on or about the first day of January. All disbursements or transfers of cash between funds require appropriation authority from the County Commissioners. Budgets are controlled at the object level within a department or fund. The department head or the County Commissioners approve the purchase orders and the Auditor encumbers the funds. Any purchase order that exceeds the available appropriation is rejected until additional appropriation authority is 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 particular account.

The County Auditor serves as Chief Fiscal Officer for the County. No county contract or obligation may be made without the Auditor's certification that funds for that contract or obligation have been lawfully appropriated and are available for payment or are in the process of collection. As Chief Assessing Officer for the County, the Auditor is responsible for determining the fair market value on real estate for property tax purposes, establishing tax rates, and maintaining property record information. In addition, the Auditor serves as the County Sealer of Weights and Measures.

The County Treasurer is the custodian of all County funds and is responsible for collecting all tax monies and applying payments to the appropriate tax accounts. The Treasurer is also responsible for investing all County funds under the guidelines specified by Ohio law. Other elected officials serving four-year terms are the Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff, and Clerk of Courts. Three Common Pleas Judges, one designated as Probate/Juvenile Judge, are elected to six-year terms.

For financial reporting purposes, the County includes all funds, agencies, boards, and commissions making up Hancock County (the Primary Government) and its component units in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14 "The Financial Reporting Entity" and GASB Statement No. 39 "Determining Whether Certain Organizations Are Component Units - an amendment to GASB Statement No. 14". The County's primary government includes the financial activities of the Hancock County Board of Alcohol, Drug, and Mental Health Services, the Board of Developmental Disabilities, the Job and Family Services Department, and all departments and activities that are directly operated by the elected County officials.

Component units are legally separate organizations which are fiscally dependent on the County or for which the County is financially accountable. The Blanchard Valley Industries, and Hancock Community Housing, Inc. have been included as discretely presented component units.

The Joint Board of County Commissioners for the Blanchard River Stream Enhancement Project, the West Central Partnership, Inc., Hancock Regional Planning Commission, the Blanchard Valley Port Authority and Metropolitan Housing Authority are jointly governed organizations. The County participates in the Midwest Pool Risk Management Agency, Inc., the Midwest Employee Benefit Consortium, and the County Commissioners Association of Ohio Workers' Compensation Group Rating Program, which are insurance pools. The County Park District and the Findlay-Hancock County Public Library are related organizations.

The County serves as fiscal officer and custodian of funds, but is not financially accountable for, the Hancock County General Health Department, the Hancock County Soil and Water Conservation District, Hancock Regional Planning Commission, and the Local Emergency Planning Commission whose activities are included as agency funds. The County Park District participates in the County's investment pool.

A complete discussion of the County's reporting entity is provided in Note 1.

Local Economy

In August 2007, Hancock County suffered a 100-year flood in multiple areas within the boundaries of the County. Elected officials and the community called special meetings to address the emergency management of such an event. From these meetings, the Northwest Ohio Flood Mitigation Partnership Inc. (NWOFP) evolved to coordinate flood mitigation efforts and create one solution for the entire watershed.

The NWOFP coordinated a vast number of residents, businesses, offices, departments, elected officials and governmental entities to advance flood mitigation in Hancock County and surrounding areas. In 2009, NWOFP secured a \$3 million grant in the State of Ohio's 2008-2010 budget, purchased 27 local properties, partnered with the U.S. Army Corps of Engineers to complete various flood mitigation studies and assisted with the development of a "locally preferred" flood mitigation plan. NWOFP also instituted various modes of conveying this information to the community such as: quarterly public meetings, quarterly status reports to elected officials and agencies, history and progress videos, a website and booths at local fairs/community events. For 2010, the NWOFP will continue to work with the U.S. Army Corps of Engineers to complete the necessary flood mitigation studies, secure funding and refine a flood mitigation design plan. This is also the year the NWOFP is scheduled to dissolve; final design and implementation of the flood mitigation plan will be the responsibility of a public entity who will serve as the "local" non-federal sponsor. Baker & Daniels is developing a compare/contrast document of entities which could qualify as a flood control district under Ohio law.

2010 will be a revaluation year, which is a physical inspection of all real estate parcels in the County. Values have continued to rise over \$369 million, or 30.1 percent over the last ten years, despite the loss of tangible personal property values. Most of this growth is related to an increase in real property values within the County. The average sales price for residential property declined to \$129,320 in 2009, a decrease of 12.79 percent from 2008. The number of homes offered for sale in the County saturated the real estate market in 2009, thus creating competition among sellers. The effect of this "buyer's market" has been felt across the State.

Personal incomes in Hancock County have risen \$596 million, or 34.3 percent, since 1997. During that time, Hancock County was consistently ranked in the top five counties in the State for the lowest unemployment rate but has dropped to 28th out of 88 counties for 2009. As of April 30, 2010, the

unemployment rate has decreased .2 percent, compared to one year earlier. Hancock County, at 10.0 percent unemployment, still remains under the State average of 10.2 percent.

A major concern of any growing community is the announcement that a company is going out of business or has decided to relocate to a different community. Government and local community leaders have taken a proactive approach when one of these unfortunate events occurs that the buildings do not remain vacant for long. In 2009, Findlay Ford had to cease operations, however, the Reineke family was able to acquire the property, re-open the Ford dealership, and expand their “family of car dealerships” in Northwest Ohio. American Powersports, a local recreational vehicle dealer, renovated a vacant building to showcase a large variety of motorcycles, snowmobiles, ATVs and jet-skis. This location not only enabled the dealership to increase its inventory, but also provides high visibility and easy on/off access from I-75.

In 2008, Cooper Tire and Rubber Corporation executives met with local and state officials to discuss the financial situation of Hancock County’s second largest employer. By mid-December 2008, Cooper Tire announced that Findlay’s plant would be one of the three to continue manufacturing tire and rubber products. During the third quarter of 2009, Cooper Tire posted a net income of \$47 million; this profit signified the end of a string of six straight quarters of losses. The profit was attributed to reduced raw material costs, manufacturing improvements and the closing of the Albany, Georgia plant. Locally, the Findlay plant is in the process of adding capacity with an additional \$10 million investment in automation, cost improvements and retooling. These investments are anticipated to create 100 new jobs. The Findlay location also serves as headquarters for Cooper Tire and Rubber Corporation.

Long-Term Financial Planning

Hancock County management has been committed to maintaining, at a minimum, a year end cash balance of \$2.5 million in the General Fund. This level of cash balance was achieved for the 2009 year-end. An increase in local sales tax was imposed in January 2009. The increase generated an additional one-quarter percent (1/4%) of sales tax revenue designated specifically for General Fund operations. In September, the General Fund departments provided information to reduce their 2009 appropriations which further ensured the County would achieve a 2009 year-end cash balance of \$2.5 million.

The County has been one of three of the lowest sales tax rates in the State of Ohio for several years. In 2008, the Board of County Commissioners took action to impose an additional 3/4% sales tax for one year, beginning in January 2009. The County Commissioners stated that 1/4% would be allocated for County operation stabilization. The second 1/4% would be allocated for County capital improvement needs, which have been expedited by the floodwaters. The third 1/4% would be allocated for flood mitigation efforts, in cooperation with the Army Corp of Engineers and a new organization, known as the Northwest Ohio Flood Mitigation Partnership. The additional sales tax increased Hancock County’s sales tax from .50% to 1.25%. When combined with the State’s 5.5% sales tax, consumers paid sales tax of 6.75% on taxable purchases in Hancock County.

Continuation of the additional 3/4% sales tax (beyond the one year period imposed by the Commissioners) was to be put on the November 2009 ballot for Hancock County voters to decide. At the same time, the School Board decided to place a levy issue on the ballot to construct a new middle school and the City of Findlay decided to place an issue on the ballot which would increase the local income tax to 1 1/2% to offset declining revenues. The three entities recognized the burden this would place on taxpayers and reached the following concessions: Hancock County Commissioners would allow the 1/4% allocated for capital improvements to lapse at the end of 2009 and only place a 10-year, 1/2% sales tax issue on the November ballot, the City of Findlay would change its income tax ballot issue to 1 1/4% for the upcoming three years and the Board of Education would change their levy by reducing the requested millage by .10 (one tenth). The headline that appeared on the Wednesday, November 4th edition of the Findlay Courier read “YES, YES, YES.” Hancock County voters approved all three ballot issues placed before them.

The elected officials in the County are working together to establish a long term operating plan. This plan will provide a decision-making tool to assist County officials with management decisions both presently and into the future. Efforts are being made during the development of the plan to look for operating efficiencies in the day-to-day functions of the County.

Work is also ongoing in the development of a three to five-year capital and facilities plan. Currently, the Commissioners have a lease-to-purchase option on a building in downtown Findlay. If exercised, the building could house several county departments displaced from their offices by the August 2007 flood, as well as provide much needed storage for public records.

Relevant Financial Policies

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

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

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

Major Initiatives

Hancock County Commissioners initially planned a new court administration building to replace lost office space from the 2007 flood. The additional ¼% sales tax, designated for capital projects, would generate \$2.5 million to be used for construction and debt service. As a part of the cooperative agreement between the County, City and Board of Education, this portion of the additional sales tax was not included on the November 2009 ballot; its collection lapsed on December 31, 2009. As the revenue stream lapsed, so did the plans for a new court administration building. It became clear in these difficult economic times that purchasing an existing downtown building was more feasible than building a new one. The County was already leasing office space for several departments displaced by the flood, so a lease-to-purchase option was negotiated. The additional ¼% sales tax generated sufficient revenue during its 12 months of collection to purchase the downtown building and complete modest remodeling to accommodate County departments. Purchasing the building will keep County government in downtown Findlay and reduce future amounts spent on leased office space. The lease-to-purchase option is expected to be exercised in 2010.

During 2007, the County applied for grant dollars to replace the Sheriff department's outdated radio equipment. This significant update to the communication equipment of deputies on duty throughout the County to the home base was completed in 2009. These new wireless radios utilize the Multi-Agency Radio Communications System (MARCS). The MARCS system enables public safety responders to communicate within Ohio cost effectively, from anywhere, anytime. The grant required a partial match of County dollars, which were obtained through the issuance of Bonds in 2009.

For the last several years, there has been a large growth of retail establishments on the east side of the City of Findlay. Currently, the emphasis has been on the west side of Findlay, along the "I-75 corridor". In late 2008, Home Depot reached an agreement for the location of a "rapid deployment" warehouse along I-75, in northern Hancock County. The warehouse will serve as a temporary (less than 24 hour) holding facility for products to be off-loaded and reorganized before being loaded and shipped to Home

Depot stores in this region. Approximately 300 new, full-time jobs will be created at the warehouse. Construction is now in its final phase and includes the widening of Township Road 14 to ease the ingress and egress of tractor-trailers. The widening of the road will be primarily paid for by an Ohio Roadwork Development Grant and will be completed in 2010.

As a result of this recent growth and the anticipation of additional growth in the I-75/US 224 area, the Hancock County Commissioners and the Findlay City Council each created tax increment financing agreements in order to fund various road improvements to the area of US 224 and County Road 300. These agreements will allow both the County and the City to redirect property taxes collected from any new development in this area to pay off debt incurred to make the required improvements.

Tax increment financing dollars from the previously established I-75/Tall Timbers Connector Road project are being used to fund road improvements on County Road 99 from I-75 west to County Road 142 on the northwest portion of the City of Findlay. These improvements provide the opportunity for further retail establishments, corporate office complexes, and residential development to locate in that area. Currently, this area is home to a corporate office building and upscale apartments, with ample room for additional tenants.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Hancock County for its comprehensive annual financial report for the year ended December 31, 2008. The Certificate of Achievement is a prestigious national award received for conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an efficiently organized Comprehensive Annual Financial Report that is both easy to read and satisfies all program standards. Such a report must also conform to generally accepted accounting principles and comply with applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement Program requirements and we are submitting this report to GFOA.

The preparation of this report could not have been accomplished without the assistance and cooperation of every County elected office, department head, and their staff. I am grateful to the County Commissioners for their continued support through adequate funding of the CAFR.

Sincerely,

A black rectangular redaction box covering the signature of Charity A. Rauschenberg.

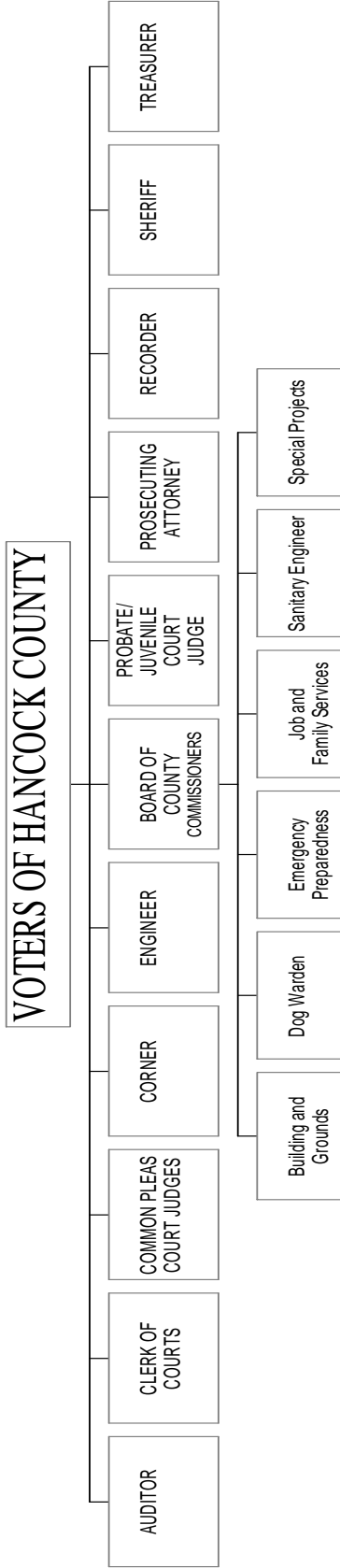
Charity A. Rauschenberg, CPA
Hancock County Auditor

Hancock County, Ohio

*Elected Officials
December 31, 2009*

| | |
|------------------------------|---|
| COMMISSIONERS | Phillip A. Riegle Edward D. Ingold Emily A. Walton, DVM |
| AUDITOR | Charity A. Rauschenberg, CPA |
| CORONER | Dr. Mark R. Fox |
| ENGINEER | Steven C. Wilson |
| PROSECUTING ATTORNEY | Mark Miller |
| RECORDER | Nikki G. Beltz |
| SHERIFF | Michael E. Heldman |
| TREASURER | J. Steve Welton |
| CLERK OF COURTS | Cathy Prosser-Wilcox |
| COMMON PLEAS COURT JUDGES | Joseph H. Niemeyer Reginald J. Routson |
| PROBATE/JUVENILE COURT JUDGE | Allan H. Davis |

HANCOCK COUNTY GOVERNMENT ORGANIZATIONAL CHART



Appointed Boards and Commissions; Statutory Boards and Commissions; or County provides space or gives financial support:

| | | | | | |
|------------------------------|-------------------------------------|--|---|--|-------------------------------|
| AGRICULTURAL SOCIETY | ALCOHOL, DRUG & MENTAL HEALTH BOARD | BLANCHARD VALLEY INDUSTRIES | BOARD OF ELECTIONS | BOARD OF MENTAL RETARDATION & DEVELOPMENTAL DISABILITIES | BOARD OF TAX REVISION |
| BUDGET COMMISSION | CHILDREN'S SERVICES BOARD | COMMUNITY IMPROVEMENT COMMISSION | COMMUNITY JUSTICE CENTER | DATA PROCESSING BOARD | DISASTER SERVICES HAZMAT |
| EDUCATION SERVICE CENTER | FAMILY FIRST COUNCIL | HANCOCK SOIL & WATER CONSERVATION DISTRICT | HANCOCK SOLID WASTE MANAGEMENT DISTRICT | HEALTH DEPARTMENT | RECYCLING & LITTER PREVENTION |
| MENTAL HEALTH BOARD | MICROFILM BOARD | OHIO STATE COOPERATION EXTENSION SERVICE | PARK DISTRICT | PUBLIC DEFENDER COMMISSION | RECORDS COMMISSION |
| REGIONAL PLANNING COMMISSION | TAX INCENTIVE REVIEW COUNCIL | VETERANS COMMISSION | | | |

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Hancock County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2008

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



President

Executive Director

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FINANCIAL SECTION

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Julian & Grube, Inc.

Serving Ohio Local Governments

333 County Line Rd. West, Westerville, OH 43082 Phone: 614.846.1899 Fax: 614.846.2799

Independent Auditor's Report

Board of Commissioners
Hancock County
300 South Main Street
Findlay, Ohio 45840-3309

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Hancock County, Ohio, as of and for the year ended December 31, 2009, which collectively comprise Hancock County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Hancock County's management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of the Blanchard Valley Industries and Hancock Community Housing, Inc. The financial statements of Blanchard Valley Industries and Hancock Community Housing, Inc. were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for Hancock County, is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. 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 the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Hancock County, Ohio, as of December 31, 2009 and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund and Major Special Revenue Funds: Alcohol, Drug and Mental Health Fund, Job and Family Services Fund and Board of Developmental Disabilities Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2010, on our consideration of Hancock County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

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

A handwritten signature in cursive script that reads "Julian & Grube, Inc.".

Julian & Grube, Inc.
June 28, 2010

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2009 UNAUDITED

The management's discussion and analysis of Hancock County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2009. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

Using This Annual Report

This annual report consists of a series of financial statements and notes to those statements. The statements are organized so the reader can understand the County as a financial whole or as an entire operating entity. The statements also provide detail of the County's financial position.

The County's basic financial statements are comprised of three components: the County-wide financial statements, the fund financial statements, and the notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

County-Wide Financial Statements

The county-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The statement of net assets presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. The statement of activities presents information showing how the County's net assets changed during 2009. These statements are prepared using the accrual basis of accounting similar to the accounting method used by most private sector companies. This basis of accounting considers all of the current year's revenues and expenses, regardless of when the cash is received or paid.

The change in net assets is important because it tells the reader whether, for the County as a whole, the financial position of the County has improved or diminished from the prior year. Over time, these increases and/or decreases are indicators of whether the financial position is improving or deteriorating. However, in evaluating the overall position of the County, nonfinancial information such as changes in the County's tax base and the condition of the County's capital assets may also have an impact on the change.

In the statement of net assets and the statement of activities, the County is divided into three kinds of activities:

Governmental Activities - Most of the County's programs and services are reported here, including general government legislative and executive and judicial, public safety, public works, health, human services, economic development, and conservation and recreation. Primarily taxes and intergovernmental revenues, including federal and state grants and other shared revenues, fund these services.

Business-Type Activities - These services are provided on a charge for goods or services basis to recover all or most of the cost of the services provided. The County's Sanitary Landfill, Agricultural Service Center, and BMV One-Stop building are reported here.

Component Units - The County's financial statements include financial data of the Blanchard Valley Industries, Inc., and Hancock Community Housing, Inc. These component units are described in the notes to the financial statements. The component units are separate and may buy, sell, lease and mortgage property in their own name, and can sue or be sued in their own name.

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2009 UNAUDITED

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objects. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, enterprise funds, and fiduciary funds. Fund financial statements provide detailed information about the County's major funds. Based on the restriction on the use of moneys, the County has established many funds that account for the multitude of services provided to our residents. The County's major governmental funds are the General Fund, Alcohol, Drug, and Mental Health Fund, Job and Family Services Fund, Board of Developmental Disabilities Fund, and Water and Sewer Bond Retirement Fund.

Governmental Funds - Governmental funds are used to account for essentially the same functions reported as governmental activities on the government-wide financial statements. Most of the County's basic services are reported in these funds. The reporting focuses on how money flows into and out of the funds and the year end balances available for spending. These funds are reported on the modified accrual basis of accounting which measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services being provided.

Because the focus of the governmental funds is narrower than that of the county-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities on the county-wide financial statements. By doing so, readers may better understand the long-term impact of the County's short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains a multitude of individual governmental funds. Information is presented separately on the governmental fund balance sheet and on the governmental fund statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements in this report.

Enterprise Funds - The County's enterprise funds use the accrual basis of accounting, the same as used for the business-type activities on the government-wide financial statements. The County uses enterprise funds to account for the Sanitary Landfill operations, the Agricultural Service Center, and the BMV One-Stop building.

Fiduciary Funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected on the county-wide financial statements because the resources from these funds are not available to support the County's programs. The accounting method used for fiduciary funds is the accrual basis.

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

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

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2009
UNAUDITED

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2009 and 2008:

| | Table 1 Net Assets | | | | | |
|--|---|---|--|--|-----------------------|-----------------------|
| | Governmental Activities <u>2009</u> | Governmental Activities <u>2008</u> | Business-type Activities <u>2009</u> | Business-type Activities <u>2008</u> | 2009 <u>Total</u> | 2008 <u>Total</u> |
| <u>Assets</u> | | | | | | |
| Current and other assets | \$ 54,323,112 | \$ 49,470,701 | \$ 8,248,734 | \$ 7,222,793 | \$ 62,571,846 | \$ 56,693,494 |
| Capital assets | 97,722,794 | 95,550,644 | 9,833,360 | 8,880,522 | 107,556,154 | 104,431,166 |
| Total assets | <u>152,045,906</u> | <u>145,021,345</u> | <u>18,082,094</u> | <u>16,103,315</u> | <u>170,128,000</u> | <u>161,124,660</u> |
| <u>Liabilities</u> | | | | | | |
| Long-term liabilities outstanding | 17,214,471 | 17,709,041 | 9,292,095 | 6,606,072 | 26,506,566 | 24,315,113 |
| Other liabilities | 14,099,966 | 16,836,816 | 192,583 | 2,548,841 | 14,292,549 | 19,385,657 |
| Total liabilities | <u>31,314,437</u> | <u>34,545,857</u> | <u>9,484,678</u> | <u>9,154,913</u> | <u>40,799,115</u> | <u>43,700,770</u> |
| <u>Net Assets</u> | | | | | | |
| Invested in capital assets, net of related debt | 85,606,598 | 81,924,696 | 4,056,179 | 3,601,564 | 89,662,777 | 85,526,260 |
| Restricted | 32,145,475 | 26,533,938 | 2,850,305 | 2,736,155 | 34,995,780 | 29,270,093 |
| Unrestricted | 2,979,396 | 2,016,854 | 1,690,932 | 610,683 | 4,670,328 | 2,627,537 |
| Total net assets | <u>\$ 120,731,469</u> | <u>\$ 110,475,488</u> | <u>\$ 8,597,416</u> | <u>\$ 6,948,402</u> | <u>\$ 129,328,885</u> | <u>\$ 117,423,890</u> |

Current and other assets for governmental activities increased due to the increased sales tax effective January 1, 2009. The Board of Developmental Disabilities continued to have a significant cash balance from revenues collected in 2009 from a new 1.9 mill levy passed by the voters in 2005 and carryover cash balances being greater than expenses. The tax increment financing agreement continued to accumulate revenues greater than the current debt service payments for the I-75/Tall Timbers Connector project. These increases are also reflected in restricted net assets. Other liabilities in the governmental activities decreased due to a decrease in accounts payable and notes payable reported at December 31, 2009. During 2009 the County retired \$1,932,000 in bond anticipation notes and issued \$2,560,000 in bonds which were outstanding at December 31, 2009, to finance landfill improvements, resulting in an increase in long-term liabilities and decrease in other liabilities of the business-type activities from 2008.

Hancock County Commissioners contracted services to implement an energy savings program in 2008. This contract included replacing antiquated heating and cooling systems throughout the Courthouse, the jail facility, and a few other minor updates to ancillary County buildings. This project cost approximately \$2,000,000 and the liability will be paid over the next ten years. During 2009 the Alcohol, Drug and Mental Health Service Board opened a newly constructed apartment complex. This facility provides affordable, supervised housing for "at risk" individuals looking for a second chance.

Changes in business-type activities were impacted by the acquisition of property for future expansion and the modification of the entrance for the new scale house. Notes were issued for these projects in 2008 and financed on a long-term basis in 2009 through a bond issue.

HANCOCK COUNTY, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2009
UNAUDITED**

Table 2 shows the changes in net assets for 2009 and 2008.

**Table 2
Changes in Net Assets**

| | Governmental Activities 2009 | Business-type Activities 2009 | Governmental Activities 2008 | Business-type Activities 2008 | 2009 Total | 2008 Total |
|--|------------------------------------|-------------------------------------|------------------------------------|-------------------------------------|-----------------------|-----------------------|
| Revenues | | | | | | |
| Program revenues: | | | | | | |
| Charges for services and sales | \$ 7,900,423 | \$ 4,534,526 | \$ 8,604,048 | \$ 4,897,236 | \$ 12,434,949 | \$ 13,501,284 |
| Operating grants and contributions | 28,464,714 | - | 27,752,431 | - | 28,464,714 | 27,752,431 |
| Capital grants and contributions | 2,251,590 | - | 2,936,390 | - | 2,251,590 | 2,936,390 |
| Total program revenues | 38,616,727 | 4,534,526 | 39,292,869 | 4,897,236 | 43,151,253 | 44,190,105 |
| General revenues: | | | | | | |
| Property taxes | 9,860,345 | - | 10,493,331 | - | 9,860,345 | 10,493,331 |
| Payment in lieu of taxes | 1,555,719 | - | 1,533,901 | - | 1,555,719 | 1,533,901 |
| Sales tax | 11,218,864 | - | 5,365,591 | - | 11,218,864 | 5,365,591 |
| Unrestricted grants | 2,828,422 | - | 2,642,903 | - | 2,828,422 | 2,642,903 |
| Investment earnings | 744,484 | 210,582 | 1,297,056 | 289,673 | 955,066 | 1,586,729 |
| Increase in fair value of investmtnes | - | - | - | 29,988 | - | 29,988 |
| Other | 328,481 | 195,897 | 333,459 | 24,718 | 524,378 | 358,177 |
| Total general revenues | 26,536,315 | 406,479 | 21,666,241 | 344,379 | 26,942,794 | 22,010,620 |
| Total revenues | 65,153,042 | 4,941,005 | 60,959,110 | 5,241,615 | 70,094,047 | 66,200,725 |
| Expenses | | | | | | |
| Program Expenses: | | | | | | |
| General government | | | | | | |
| Legislative and executive | 6,063,596 | - | 6,678,699 | - | 6,063,596 | 6,678,699 |
| Judicial | 3,334,419 | - | 3,505,006 | - | 3,334,419 | 3,505,006 |
| Public safety | 9,021,486 | - | 7,876,051 | - | 9,021,486 | 7,876,051 |
| Public works | 5,854,928 | - | 6,589,711 | - | 5,854,928 | 6,589,711 |
| Health | 17,057,091 | - | 18,522,667 | - | 17,057,091 | 18,522,667 |
| Human services | 11,516,761 | - | 10,803,065 | - | 11,516,761 | 10,803,065 |
| Economic development | 212,671 | - | 114,517 | - | 212,671 | 114,517 |
| Conservation and recreation | 1,045,778 | - | 489,238 | - | 1,045,778 | 489,238 |
| Intergovernmental | - | - | 426,056 | - | - | 426,056 |
| Interest and fiscal charges | 790,331 | - | 769,871 | - | 790,331 | 769,871 |
| Sanitary landfill | - | 2,984,277 | - | 4,531,002 | 2,984,277 | 4,531,002 |
| Agricultural service center | - | 152,376 | - | 167,968 | 152,376 | 167,968 |
| BMV one-stop | - | 155,338 | - | 192,116 | 155,338 | 192,116 |
| Total expenses | 54,897,061 | 3,291,991 | 55,774,881 | 4,891,086 | 58,189,052 | 60,665,967 |
| Revenues over (under) expenses | 10,255,981 | 1,649,014 | 5,184,229 | 350,529 | 11,904,995 | 5,534,758 |
| Transfers | - | - | 45,000 | (45,000) | - | - |
| Change in net assets | 10,255,981 | 1,649,014 | 5,229,229 | 305,529 | 11,904,995 | 5,534,758 |
| Net assets at beginning of year | 110,475,488 | 6,948,402 | 105,246,259 | 6,642,873 | 117,423,890 | 111,889,132 |
| Net assets at end of year | \$ 120,731,469 | \$ 8,597,416 | \$ 110,475,488 | \$ 6,948,402 | \$ 129,328,885 | \$ 117,423,890 |

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2009
UNAUDITED

Charges for services includes fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits.

General revenues increased \$4,870,074 or 22.47 percent in 2009 as a result of the additional sales tax effective January 1, 2009. Sales tax revenue increased from \$5,365,591 in 2008 to \$11,218,864 in 2009. Property taxes decreased 6.03 percent during 2009 due to the phase-out of the tangible personal property tax.

The most significant changes in 2009 expenses occurred in the public safety, public works, health, and conservation and recreation programs. Public safety expenses increased in 2009, primarily due to grants received and spent in the Emergency Management Agency Fund for new wireless radios to facilitate usage of the MARC (Multi-Agency Radio Communications) System. Both public works and health services expenses have decreased due to the excess amounts spent in 2008 on the time and effort the County used for flood recovery. Conservation and recreation expenses increased in 2009 as a result of monies received and spent in the National Emergency Grant Fund which provided employment for dislocated (unemployed) workers to clean-up and remove debris from the Blanchard River.

Net assets of the business-type activities increased due to net capital asset additions of \$1,402,231.

Table 3, for governmental activities, indicates the total cost of services and the net cost of services. The statement of activities reflects the cost of program services and the charges for services, grants, and contributions offsetting those services. The net cost of services identifies the cost of those services supported by tax revenues and unrestricted intergovernmental revenues.

Table 3
Governmental Activities

| | Total Cost of Services 2009 | Net Cost of Services 2009 | Total Cost of Services 2008 | Net Cost of Services 2008 |
|-----------------------------|-----------------------------------|---------------------------------|-----------------------------------|---------------------------------|
| Program Expenses: | | | | |
| General government | | | | |
| Legislative and executive | \$ 6,063,596 | \$ 2,896,541 | \$ 6,678,699 | \$ 3,606,375 |
| Judicial | 3,334,419 | 2,107,041 | 3,505,006 | 2,528,672 |
| Public safety | 9,021,486 | 6,945,755 | 7,876,051 | 3,554,352 |
| Public works | 5,854,928 | (2,488,109) | 6,589,711 | (1,955,592) |
| Health | 17,057,091 | 5,247,269 | 18,522,667 | 6,566,707 |
| Human services | 11,516,761 | 632,147 | 10,803,065 | 1,065,087 |
| Economic development | 212,671 | (88,570) | 114,517 | (15,126) |
| Conservation and recreation | 1,045,778 | 237,929 | 489,238 | (64,390) |
| Intergovernmental | - | - | 426,056 | 426,056 |
| Interest and fiscal charges | 790,331 | 790,331 | 769,871 | 769,871 |
| Total | \$ 54,897,061 | \$ 16,280,334 | \$ 55,774,881 | \$ 16,482,012 |

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2009 UNAUDITED

Charges for services provided for 48 percent of the costs of the legislative and executive program which represents costs associated with the general administration of County government including the County Commissioners, Auditor, Treasurer, Recorder, and Prosecuting Attorney. Charges for services (primarily fines and forfeitures) provided for 36 percent of the costs of the judicial program. This program represents costs associated with the administration of the County's court system including the Common Pleas, Probate, and Juvenile courts.

Program revenues exceeded costs for the public works program due to the contributions from the state and federal governments for costs associated with the 2007 flood and infrastructure improvements.

The health and human services programs are principally funded from operating grants, contributions, and interest. The net cost of services represents property tax revenues or allocations from the General Fund. Health services consist of mental health and mental disability expenses. Human services include expenses for the Job and Family Services and Children Services departments.

Governmental Funds Financial Analysis

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. The County's major governmental funds are the General Fund, Alcohol, Drug, and Mental Health Fund, Job and Family Services Fund, Board of and Developmental Disabilities Fund and Water and Sewer Bond Retirement Fund.

The General Fund is the primary operating fund of the County. At the end of 2009, unreserved fund balance was \$3,140,012, while total fund balance was \$3,714,291. During 2009, the County's General Fund increased primarily due to a 17 percent decrease in legislative and executive expenditures, while transfers to other funds increased \$2,928,650 to fund future capital expenditures.

The Alcohol, Drug, and Mental Health Fund's fund balance decreased by \$42,867. This fund experienced a decrease in revenue due to fewer property taxes and intergovernmental revenues received in 2009 as a result of the phase-out of the tangible personal property tax.

The increase in fund balance in the Job and Family Services Fund can be attributed to the increased revenues in 2009 from state grants.

The Board of Developmental Disabilities Fund had an increase in fund balance in 2009. Revenues remained consistent with the prior year while expenses decreased from the prior year.

The Water and Sewer Bond Retirement Fund had a slight increase in fund balance in 2009

Business-Type Activities Financial Analysis

The County's enterprise funds provide the same information found in the county-wide financial statements. The County's enterprise funds are the Sanitary Landfill, the Agricultural Service Center, and the BMV One-Stop Building.

The change in net assets for the Sanitary Landfill Fund was significant; there was a reduction of contract services expense due to the purchase of land and the capitalization of buildings, improvements other than buildings, equipment and vehicles that occurred in 2009.

The Agricultural Service Center and the BMV One-Stop enterprise funds both reported a positive change in net assets due to operating revenues exceeding operating expenses.

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2009 UNAUDITED

Budgetary Highlights

The County prepares an annual budget of revenues and expenditures/expenses for all funds of the County for use by County officials and department heads. By State statute, the Board of County Commissioners adopts the annual operating budget for the County effective the first day of January. Elected officials meet regularly to evaluate budget status and prioritize the capital needs of the County.

For the General Fund, the revenue and other financing sources were decreased by Budget Commission from the original budget and the final budget by \$1,140,825, due to declining actual receipts. Changes from the final budget to actual revenues were not significant. Interest revenues were estimated conservatively because it is dependent on the economy.

Appropriation changes from the original budget to the final budget were \$975,440. Actual expenditures and other financing uses were \$692,513 less than the final budget. Legislative and executive expenditures accounted for \$202,366, or 29 percent of this variance. In anticipation of a continuing need for flood recovery, greater 2009 appropriations had been made to contractual services than was ultimately needed. The positive variance for the judicial program accounted for \$263,647, or 38 percent of the overall change. The Board of County Commissioners provided additional funds for a court appointed special advocate which was not needed. The positive variance for public safety programs accounted for \$200,913 or 29 percent. Closing the Rehabilitation and Opportunity Center before the end of the year, as well as not hiring to fill vacated job openings contributed to the variance.

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2009, was \$97,722,794 and \$9,833,360, respectively, (net of accumulated depreciation). This investment in capital assets includes land and improvements, buildings and improvements, improvements other than buildings, machinery and equipment, vehicles, and infrastructure.

For governmental activities, major capital asset additions in 2009 included replacing seven bridges, one culvert and resurfacing fourteen roads. In 2008, ADAMHS began construction of a multi-unit housing complex. Additionally, the Commissioners improved buildings' energy efficiency by contracting to replace antiquated heating and cooling systems throughout the Courthouse, the jail facility, and a few other minor updates to ancillary County buildings. Because these projects were completed in early 2009, the Construction in Progress reflects a significant reduction while Buildings and Building Improvements reflects a significant addition. In business-type activities, the Landfill purchased adjoining land with an existing building, as well as a new compactor. Construction of a new scalehouse, scales and entrance road was completed in early 2009. This activity reflects a reduction to Construction in Progress and additions to Buildings and Other Improvements. Note 11 to the basic financial statements provides additional information regarding capital assets.

Debt - At December 31, 2009, the County had total general obligation bonded debt outstanding of \$15,582,729. Of this amount, \$5,777,181 will be repaid from business-type activities. Other outstanding debt included special assessment bonds of \$2,225,998, OWDA loans of \$308,799, and \$2,001,849 in other loans.

Moody's has assigned an underlying rating of Aa3 and Standards & Poor's Corporation has assigned an underlying rating of AA- to the outstanding general obligation debt of the County.

In addition to the bonded debt, the County's long-term obligations include compensated absences and closure/postclosure costs. Notes 19 and 20 to the basic financial statements provide additional information regarding the County's debt.

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2009 UNAUDITED

Current Issues

In May 2009, voters approved the five year, 2.5 mill renewal levy for the Board of Developmental Disabilities.

On September 25, 2008, the County Commissioners imposed a .5 percent sales tax for ten years for general operations and flood mitigation. The Commissioners' resolution stated that the .5 percent sales tax be allocated as .25 percent for general operations provided by the General Fund and .25 percent for the Flood Mitigation Capital Improvement Fund. The County Commissioners also imposed a .25 percent sales tax for County capital improvements. The increase in sales tax was effective January 1, 2009 with receipts received by the county, commencing in March 2009. The additional sales tax collections for flood mitigation and capital needs were transferred from the General Fund to the respective funds.

The Board of County Commissioners reduced their request for approval of continuing the increased sales tax from .75 percent to .5 percent. The .5 percent sales tax issue was placed on the November 3, 2009 ballot for affirmation by the public. The continuance of .5 percent was approved by voters, while the .25 percent sales tax for County capital needs lapsed on December 31, 2009.

Requests for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Charity A. Rauschenberg, CPA, Hancock County Auditor, Courthouse, 300 South Main Street, Findlay, Ohio 45840.

**BASIC
FINANCIAL STATEMENTS**

HANCOCK COUNTY, OHIO

STATEMENT OF NET ASSETS
DECEMBER 31, 2009

| | Primary Government | | |
|--|------------------------------------|-------------------------------------|----------------|
| | Governmental Activities | Business-Type Activities | Total |
| Assets: | | | |
| Equity in pooled cash and cash equivalents. | \$ 27,447,683 | \$ 1,275,103 | \$ 28,722,786 |
| Cash and cash equivalents in segregated accounts | 66,361 | 5,063,235 | 5,129,596 |
| Cash and cash equivalents with fiscal and escrow agents. | 42,897 | 33,493 | 76,390 |
| Investments in segregated accounts. | - | 1,108,093 | 1,108,093 |
| Receivables (net of allowance for uncollectibles): | | | |
| Sales taxes | 2,079,696 | - | 2,079,696 |
| Real estate and other taxes | 10,239,629 | - | 10,239,629 |
| Accounts | 322,408 | 587,427 | 909,835 |
| Special assessments. | 3,106,535 | - | 3,106,535 |
| Accrued interest | 247,307 | 18,338 | 265,645 |
| Loans | 547,096 | - | 547,096 |
| Internal balances | 1,587 | (1,587) | - |
| Due from other governments. | 7,316,405 | - | 7,316,405 |
| Due from external parties. | 28,386 | - | 28,386 |
| Due from primary government | - | - | - |
| Prepaid items. | 130,330 | 1,263 | 131,593 |
| Materials and supplies inventory. | 613,284 | 26,371 | 639,655 |
| Payment in lieu of taxes receivable | 1,916,947 | - | 1,916,947 |
| Deposit | - | - | - |
| Unamortized issuance costs | 216,561 | 136,998 | 353,559 |
| Capital assets: | | | |
| Nondepreciable capital assets. | 32,627,794 | 1,046,624 | 33,674,418 |
| Depreciable capital assets, net | 65,095,000 | 8,786,736 | 73,881,736 |
| Total capital assets, net of accumulated depreciation | 97,722,794 | 9,833,360 | 107,556,154 |
| Total assets | 152,045,906 | 18,082,094 | 170,128,000 |
| Liabilities: | | | |
| Accounts payable. | 819,067 | 24,942 | 844,009 |
| Contracts payable. | 95,055 | 55,503 | 150,558 |
| Retainage payable | 42,897 | 33,493 | 76,390 |
| Accrued wages and benefits | 918,175 | 40,012 | 958,187 |
| Due to other governments | 479,925 | 13,613 | 493,538 |
| Due to external party | 1,280 | 1,073 | 2,353 |
| Due to component unit. | 9,757 | - | 9,757 |
| Notes payable. | 78,900 | - | 78,900 |
| Accrued interest payable | 50,026 | 23,947 | 73,973 |
| Unearned revenue. | 11,604,884 | - | 11,604,884 |
| Long-term liabilities: | | | |
| Due within one year | 2,757,560 | 439,388 | 3,196,948 |
| Due in more than one year | 14,456,911 | 8,852,707 | 23,309,618 |
| Total liabilities | 31,314,437 | 9,484,678 | 40,799,115 |
| Net assets: | | | |
| Invested in capital assets, net of related debt | 85,606,598 | 4,056,179 | 89,662,777 |
| Restricted for: | | | |
| Debt service. | 7,221,911 | - | 7,221,911 |
| Capital projects | 4,827,173 | - | 4,827,173 |
| General government. | 2,840,937 | - | 2,840,937 |
| Public safety. | 1,613,459 | - | 1,613,459 |
| Public works | 3,801,164 | - | 3,801,164 |
| Health | 9,433,673 | - | 9,433,673 |
| Human services. | 1,201,840 | - | 1,201,840 |
| Economic development | 586,987 | - | 586,987 |
| Conservation and recreation | 229,679 | - | 229,679 |
| Closure/postclosure costs | - | 2,850,305 | 2,850,305 |
| Children in custody: | | | |
| Expendable. | 141,652 | - | 141,652 |
| Nonexpendable. | 247,000 | - | 247,000 |
| Unrestricted (deficit) | 2,979,396 | 1,690,932 | 4,670,328 |
| Total net assets | \$ 120,731,469 | \$ 8,597,416 | \$ 129,328,885 |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Component Units

| Blanchard Valley Industries | | Hancock Community Housing, Inc. | |
|------------------------------------|---------|--|-----------|
| \$ | - | \$ | - |
| | 23,637 | | 4,243 |
| | - | | - |
| | 437,688 | | - |
| | - | | - |
| | - | | - |
| | 23,318 | | 700 |
| | - | | - |
| | - | | - |
| | - | | - |
| | - | | - |
| | 9,757 | | - |
| | 1,498 | | 151 |
| | 1,470 | | - |
| | - | | - |
| | 419 | | - |
| | - | | - |
| | - | | 111,854 |
| | 43,431 | | 442,974 |
| | 43,431 | | 554,828 |
| | 541,218 | | 559,922 |
| | 10,360 | | 2,074 |
| | - | | - |
| | - | | - |
| | 5,119 | | - |
| | 2,940 | | - |
| | - | | - |
| | - | | - |
| | - | | - |
| | - | | - |
| | - | | 199,451 |
| | - | | 23,476 |
| | - | | 260,615 |
| | 18,419 | | 485,616 |
| | 43,431 | | 270,736 |
| | - | | - |
| | - | | - |
| | - | | - |
| | - | | - |
| | - | | - |
| | - | | - |
| | - | | - |
| | - | | - |
| | - | | - |
| | - | | - |
| | - | | - |
| | 479,368 | | (196,430) |
| \$ | 522,799 | \$ | 74,306 |

HANCOCK COUNTY, OHIO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2009

| | Program Revenues | | | |
|--|------------------|--------------------------------------|--|--|
| | Expenses | Charges for Services and Sales | Operating Grants and Contributions | Capital Grants and Contributions |
| Governmental Activities: | | | | |
| General government | | | | |
| Legislative and executive | \$ 6,063,596 | \$ 2,894,153 | \$ 272,902 | \$ - |
| Judicial | 3,334,419 | 1,196,639 | 30,739 | - |
| Public safety | 9,021,486 | 1,318,597 | 757,134 | - |
| Public works | 5,854,928 | 1,458,717 | 4,792,410 | 2,091,910 |
| Health | 17,057,091 | 549,622 | 11,260,200 | - |
| Human services | 11,516,761 | 482,695 | 10,242,239 | 159,680 |
| Economic development and assistance. | 212,671 | - | 301,241 | - |
| Conservation and recreation | 1,045,778 | - | 807,849 | - |
| Interest and fiscal charges | 790,331 | - | - | - |
| Total governmental activities. | 54,897,061 | 7,900,423 | 28,464,714 | 2,251,590 |
| Business-Type Activities: | | | | |
| Sanitary landfill | 2,984,277 | 4,050,258 | - | - |
| Agricultural service center | 152,376 | 270,191 | - | - |
| BMV one-stop | 155,338 | 214,077 | - | - |
| Total business-type activities | 3,291,991 | 4,534,526 | - | - |
| Total primary government. | \$ 58,189,052 | \$ 12,434,949 | \$ 28,464,714 | \$ 2,251,590 |
| Component Units: | | | | |
| Blanchard Valley Industries | \$ 1,164,496 | \$ 365,212 | \$ 793,263 | \$ - |
| Hancock Community Housing, Inc | 57,395 | 30,753 | 17,340 | 21,514 |
| Total component units. | \$ 1,221,891 | \$ 395,965 | \$ 810,603 | \$ 21,514 |

General Revenues:

| | |
|--|--|
| Property taxes levied for: | |
| General fund | |
| Health - Alcohol, Drug, and Mental Health. | |
| Health - Board of Developmental Disabilities. | |
| Human services - Agency on Aging. | |
| County capital improvements. | |
| Payment in lieu of taxes | |
| Sales taxes | |
| Intergovernmental not restricted to a particular purpose | |
| Interest. | |
| Other | |
| Increase in fair value of investments. | |
| Total general revenues | |
| Change in net assets | |
| Net assets at beginning of year. | |
| Net assets at end of year | |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

| Net (Expense) Revenue and Changes in Net Assets | | | | |
|--|---------------------------------|-----------------------|------------------------------------|--|
| Primary Government | | | Component Units | |
| Governmental Activities | Business-Type Activities | Total | Blanchard Valley Industries | Hancock Community Housing, Inc. |
| \$ (2,896,541) | \$ - | \$ (2,896,541) | \$ - | \$ - |
| (2,107,041) | - | (2,107,041) | - | - |
| (6,945,755) | - | (6,945,755) | - | - |
| 2,488,109 | - | 2,488,109 | - | - |
| (5,247,269) | - | (5,247,269) | - | - |
| (632,147) | - | (632,147) | - | - |
| 88,570 | - | 88,570 | - | - |
| (237,929) | - | (237,929) | - | - |
| (790,331) | - | (790,331) | - | - |
| (16,280,334) | - | (16,280,334) | - | - |
| - | 1,065,981 | 1,065,981 | - | - |
| - | 117,815 | 117,815 | - | - |
| - | 58,739 | 58,739 | - | - |
| - | 1,242,535 | 1,242,535 | - | - |
| (16,280,334) | 1,242,535 | (15,037,799) | - | - |
| - | - | - | (6,021) | - |
| - | - | - | - | 12,212 |
| - | - | - | (6,021) | 12,212 |
| 1,727,735 | - | 1,727,735 | - | - |
| 1,660,472 | - | 1,660,472 | - | - |
| 5,406,028 | - | 5,406,028 | - | - |
| 766,371 | - | 766,371 | - | - |
| 299,739 | - | 299,739 | - | - |
| 1,555,719 | - | 1,555,719 | - | - |
| 11,218,864 | - | 11,218,864 | - | - |
| 2,828,422 | - | 2,828,422 | - | - |
| 744,484 | 210,582 | 955,066 | 9,138 | - |
| 328,481 | 195,897 | 524,378 | 892 | - |
| - | - | - | 64,011 | - |
| 26,536,315 | 406,479 | 26,942,794 | 74,041 | - |
| 10,255,981 | 1,649,014 | 11,904,995 | 68,020 | 12,212 |
| 110,475,488 | 6,948,402 | 117,423,890 | 454,779 | 62,094 |
| <u>\$ 120,731,469</u> | <u>\$ 8,597,416</u> | <u>\$ 129,328,885</u> | <u>\$ 522,799</u> | <u>\$ 74,306</u> |

HANCOCK COUNTY, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2009

| | <u>General</u> | <u>Alcohol, Drug, and Mental Health</u> | <u>Job and Family Services</u> | <u>Board of Developmental Disabilities</u> |
|--|---------------------|---|--|--|
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ 2,779,707 | \$ 710,211 | \$ 754,047 | \$ 6,954,329 |
| Cash and cash equivalents in segregated accounts | - | - | - | 17,098 |
| Cash and cash equivalents with fiscal and escrow agents. | - | - | - | - |
| Receivables (net of allowance for uncollectibles): | | | | |
| Sales taxes | 2,079,696 | - | - | - |
| Real estate and other taxes | 1,813,705 | 1,722,846 | - | 5,622,744 |
| Accounts | 314,450 | 187 | - | - |
| Special assessments. | - | - | - | - |
| Accrued interest | 97,642 | - | - | - |
| Loans | - | - | 50,000 | - |
| Interfund loans | 125,792 | - | - | - |
| Due from other funds | 3,168 | - | 18,245 | - |
| Due from other governments | 1,458,479 | 1,281,067 | 93,347 | 1,290,584 |
| Due from external party | 27,827 | - | - | - |
| Prepayments. | 67,115 | 2,182 | 42,269 | 554 |
| Payment in lieu of taxes receivable | - | - | - | - |
| Materials and supplies inventory | 110,008 | 2,848 | 26,523 | 1,319 |
| Total assets | <u>\$ 8,877,589</u> | <u>\$ 3,719,341</u> | <u>\$ 984,431</u> | <u>\$ 13,886,628</u> |
| Liabilities: | | | | |
| Accounts payable | \$ 79,849 | \$ 401,622 | \$ 6,203 | \$ 48,975 |
| Contracts payable | - | - | - | - |
| Retainage payable. | - | - | - | - |
| Accrued wages and benefits. | 382,914 | 17,905 | 102,957 | 236,038 |
| Compensated absences payable | - | - | - | 436 |
| Due to other funds. | 35,082 | 3,791 | 10,206 | - |
| Due to other governments. | 195,944 | 6,826 | 42,727 | 166,750 |
| Due to external party | - | - | - | - |
| Due to component unit. | - | - | - | 9,757 |
| Interfund loans payable | - | - | - | - |
| Loans payable | - | - | - | - |
| Accrued interest payable | - | - | - | - |
| Notes payable | - | - | - | - |
| Deferred revenue | 2,767,224 | 879,721 | 111,592 | 1,139,421 |
| Unearned revenue. | 1,702,285 | 1,629,900 | - | 5,318,316 |
| Total liabilities | <u>5,163,298</u> | <u>2,939,765</u> | <u>273,685</u> | <u>6,919,693</u> |
| Fund Balances: | | | | |
| Reserved for encumbrances. | 507,164 | 953,437 | 247,395 | 533,957 |
| Reserved for prepayments. | 67,115 | 2,182 | 42,269 | 554 |
| Reserved for restricted principal. | - | - | - | - |
| Reserved for loans receivable. | - | - | 50,000 | - |
| Unreserved: | | | | |
| Designated for termination benefits held in special revenue fund. | - | - | - | - |
| Undesignated (deficit), reported in: | | | | |
| General fund | 3,140,012 | - | - | - |
| Special revenue funds. | - | (176,043) | 371,082 | 6,432,424 |
| Debt service funds | - | - | - | - |
| Capital projects funds. | - | - | - | - |
| Permanent fund. | - | - | - | - |
| Total fund balances | <u>3,714,291</u> | <u>779,576</u> | <u>710,746</u> | <u>6,966,935</u> |
| Total liabilities and fund balances | <u>\$ 8,877,589</u> | <u>\$ 3,719,341</u> | <u>\$ 984,431</u> | <u>\$ 13,886,628</u> |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

| Water and Sewer Bond Retirement | Other Governmental Funds | Total Governmental Funds |
|--|---|---|
| \$ 345,295 | \$ 15,904,094 | \$ 27,447,683 |
| - | 49,263 | 66,361 |
| - | 42,897 | 42,897 |
| - | - | 2,079,696 |
| - | 1,080,334 | 10,239,629 |
| - | 7,771 | 322,408 |
| 2,544,968 | 561,567 | 3,106,535 |
| 108,803 | 40,862 | 247,307 |
| - | 547,096 | 597,096 |
| - | - | 125,792 |
| - | 52,583 | 73,996 |
| - | 3,192,928 | 7,316,405 |
| - | 559 | 28,386 |
| - | 18,210 | 130,330 |
| - | 1,916,947 | 1,916,947 |
| - | 472,586 | 613,284 |
| <u>\$ 2,999,066</u> | <u>\$ 23,887,697</u> | <u>\$ 54,354,752</u> |
| \$ - | \$ 282,418 | \$ 819,067 |
| - | 95,055 | 95,055 |
| - | 42,897 | 42,897 |
| - | 178,361 | 918,175 |
| - | 4,096 | 4,532 |
| - | 23,330 | 72,409 |
| - | 67,678 | 479,925 |
| - | 1,280 | 1,280 |
| - | - | 9,757 |
| 10,698 | 115,094 | 125,792 |
| - | 50,000 | 50,000 |
| - | 388 | 388 |
| - | 78,900 | 78,900 |
| 2,653,771 | 3,314,062 | 10,865,791 |
| - | 2,954,383 | 11,604,884 |
| <u>2,664,469</u> | <u>7,207,942</u> | <u>25,168,852</u> |
| - | 2,305,106 | 4,547,059 |
| - | 18,210 | 130,330 |
| - | 247,000 | 247,000 |
| - | 412,091 | 462,091 |
| - | 71,350 | 71,350 |
| - | - | 3,140,012 |
| - | 5,881,382 | 12,508,845 |
| 334,597 | 4,261,372 | 4,595,969 |
| - | 3,341,592 | 3,341,592 |
| - | 141,652 | 141,652 |
| <u>334,597</u> | <u>16,679,755</u> | <u>29,185,900</u> |
| <u>\$ 2,999,066</u> | <u>\$ 23,887,697</u> | <u>\$ 54,354,752</u> |

HANCOCK COUNTY, OHIO

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO
NET ASSETS OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2009

| | | |
|---|--------------------|------------------------------|
| Total governmental fund balances | | \$ 29,185,900 |
| <i>Amounts reported for governmental activities in the statement of net assets are different because of the following:</i> | | |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. | | 97,722,794 |
| Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds. | | |
| Accounts receivable | \$ 524,631 | |
| Accrued interest receivable | 79,903 | |
| Due from other governments | 5,359,119 | |
| Sales taxes receivable | 1,094,246 | |
| Property taxes receivable | 551,692 | |
| Special assessments receivable | <u>3,256,200</u> | |
| Total | | 10,865,791 |
| Unamortized premiums on bond issuance are not recognized in the funds. | | (190,046) |
| Unamortized discounts on bond issuance are not recognized in the funds. | | 3,145 |
| Unamortized bond issuance costs are not recognized in the funds. | | 216,561 |
| Unamortized accounting losses are not recognized in the funds. | | 355,354 |
| On the statement of net assets, interest is accrued on outstanding bonds, notes and loans payable, whereas in governmental funds, interest is accrued when due. | | (49,638) |
| Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. The long-term liabilities are as follows: | | |
| General obligation bonds | (9,980,000) | |
| Special assessment bonds | (2,219,999) | |
| OWDA loans | (308,799) | |
| Voice recorder system loan | (16,422) | |
| Guaranteed energy savings performance contract | (1,885,427) | |
| ADAMH note | (100,000) | |
| Compensated absences | <u>(2,867,745)</u> | |
| Total | | <u>(17,378,392)</u> |
| Net assets of governmental activities | | <u><u>\$ 120,731,469</u></u> |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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HANCOCK COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>General</u> | <u>Alcohol, Drug, and Mental Health</u> | <u>Job and Family Services</u> | <u>Board of Developmental Disabilities</u> |
|--|---------------------|---|--|--|
| Revenues: | | | | |
| Property taxes | \$ 1,710,563 | \$ 1,646,648 | \$ - | \$ 5,362,289 |
| Payments in lieu of taxes | - | - | - | - |
| Permissive motor vehicle license tax | - | - | - | - |
| Sales taxes | 10,530,644 | - | - | - |
| Special assessments | - | - | - | - |
| Charges for services | 3,364,933 | 33,556 | 140,330 | 240,518 |
| Licenses and permits | 3,673 | - | - | - |
| Fines and forfeitures | 190,151 | - | - | - |
| Intergovernmental | 2,848,261 | 3,945,062 | 6,959,446 | 6,645,107 |
| Investment income | 908,152 | - | - | - |
| Rental income | 234,807 | - | - | - |
| Contributions and donations | - | - | - | 8,115 |
| Other | 96,906 | 7,909 | 604,334 | 290,458 |
| Total revenues | <u>19,888,090</u> | <u>5,633,175</u> | <u>7,704,110</u> | <u>12,546,487</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General government: | | | | |
| Legislative and executive | 4,748,688 | - | - | - |
| Judicial | 2,827,263 | - | - | - |
| Public safety | 5,925,491 | - | - | - |
| Public works | 100,454 | - | - | - |
| Health | 630,049 | 5,622,137 | - | 10,237,416 |
| Human services | 530,814 | - | 7,220,640 | - |
| Conservation and recreation | 403,218 | - | - | - |
| Economic development | - | - | - | - |
| Capital outlay | - | - | - | - |
| Debt service: | | | | |
| Principal retirement | 46,409 | - | - | - |
| Interest and fiscal charges | 87,108 | - | - | - |
| Bond issuance costs | - | - | - | - |
| Total expenditures | <u>15,299,494</u> | <u>5,622,137</u> | <u>7,220,640</u> | <u>10,237,416</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>4,588,596</u> | <u>11,038</u> | <u>483,470</u> | <u>2,309,071</u> |
| Other financing sources (uses): | | | | |
| Issuance of notes | - | - | - | - |
| Issuance of bonds | - | - | - | - |
| Premium on bond issuance | - | - | - | - |
| Discount on bond issuance | - | - | - | - |
| Transfers in | 6,086 | 18,000 | - | - |
| Transfers out | (3,560,141) | (71,905) | - | - |
| Total other financing sources (uses) | <u>(3,554,055)</u> | <u>(53,905)</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | 1,034,541 | (42,867) | 483,470 | 2,309,071 |
| Fund balances at beginning of year | <u>2,679,750</u> | <u>822,443</u> | <u>227,276</u> | <u>4,657,864</u> |
| Fund balances at end of year | <u>\$ 3,714,291</u> | <u>\$ 779,576</u> | <u>\$ 710,746</u> | <u>\$ 6,966,935</u> |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

| Water and Sewer Bond Retirement | Other Governmental Funds | Total Governmental Funds |
|--|---|---|
| \$ - | \$ 1,059,730 | \$ 9,779,230 |
| - | 1,555,719 | 1,555,719 |
| - | 161,958 | 161,958 |
| - | - | 10,530,644 |
| 337,850 | 177,379 | 515,229 |
| - | 2,512,995 | 6,292,332 |
| - | 203,605 | 207,278 |
| - | 135,419 | 325,570 |
| - | 12,853,861 | 33,251,737 |
| - | 18,817 | 926,969 |
| - | 88,810 | 323,617 |
| - | 10,886 | 19,001 |
| - | 884,126 | 1,883,733 |
| <u>337,850</u> | <u>19,663,305</u> | <u>65,773,017</u> |
| 10,882 | 1,078,738 | 5,838,308 |
| - | 448,902 | 3,276,165 |
| - | 2,701,745 | 8,627,236 |
| - | 5,531,464 | 5,631,918 |
| - | 319,685 | 16,809,287 |
| - | 3,644,306 | 11,395,760 |
| - | 642,560 | 1,045,778 |
| - | 212,671 | 212,671 |
| - | 3,500,551 | 3,500,551 |
| 216,594 | 1,637,172 | 1,900,175 |
| 122,938 | 521,013 | 731,059 |
| - | 31,749 | 31,749 |
| <u>350,414</u> | <u>20,270,556</u> | <u>59,000,657</u> |
| <u>(12,564)</u> | <u>(607,251)</u> | <u>6,772,360</u> |
| - | 100,000 | 100,000 |
| - | 1,375,000 | 1,375,000 |
| - | 1,972 | 1,972 |
| - | (3,184) | (3,184) |
| 19,960 | 3,832,928 | 3,876,974 |
| - | (244,928) | (3,876,974) |
| <u>19,960</u> | <u>5,061,788</u> | <u>1,473,788</u> |
| 7,396 | 4,454,537 | 8,246,148 |
| 327,201 | 12,225,218 | 20,939,752 |
| <u>\$ 334,597</u> | <u>\$ 16,679,755</u> | <u>\$ 29,185,900</u> |

HANCOCK COUNTY, OHIO

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2009**

Changes in fund balances - total governmental funds \$ 8,246,148

Amounts reported for governmental activities in the statement of activities are different because:

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

| | | |
|--|--------------------|-----------|
| Capital outlay - nondepreciable capital assets | \$ 92,500 | |
| Capital outlay - depreciable capital assets | 5,193,418 | |
| Depreciation | <u>(3,070,620)</u> | |
| Total | | 2,215,298 |

The book value of capital assets is removed from the capital asset account on the statement of net assets when disposed of resulting in a loss on disposal of capital assets in the statement of activities. (43,148)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

| | | |
|-----------------------|---------------|-----------|
| Property taxes | 81,115 | |
| Sales taxes | 688,220 | |
| Special assessments | 119,345 | |
| Charges for services | 31,460 | |
| Fines and forfeitures | 25,997 | |
| Intergovernmental | (1,312,899) | |
| Interest income | (269,663) | |
| Other | <u>16,450</u> | |
| Total | | (619,975) |

Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities on the statement of net assets.

| | | |
|--|----------------|-----------|
| General obligation bonds | 860,000 | |
| Special assessment bonds | 190,001 | |
| OWDA loans | 36,593 | |
| Voice recorder system loan | 7,558 | |
| Guaranteed energy savings performance contract | 126,073 | |
| ADAMHS loan | <u>679,950</u> | |
| Total | | 1,900,175 |

Bond and note proceeds are other financing sources in the governmental funds, but the issuance increases long-term liabilities on the statement of net assets.

| | | |
|-------|------------------|-------------|
| Bonds | (1,375,000) | |
| Notes | <u>(100,000)</u> | |
| Total | | (1,475,000) |

- (Continued)

HANCOCK COUNTY, OHIO

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2009**

Interest is reported as an expenditure when due in the governmental funds, but is accrued on outstanding debt on the statement of activities. Premiums, discounts, bond issue costs, and accounting losses are reported as revenues and expenditures when the debt is first issued and is amortized over the life of the new debt in the statement of activities.

| | | | |
|----------------------------------|-----------|----------|-----------------|
| Accrued interest payable | \$ | (1,837) | |
| Amortization of bond issue costs | | (22,828) | |
| Amortization of premium | | 16,738 | |
| Amortization of discount | | (39) | |
| Amortization of accounting loss | | (51,306) | |
| | | | |
| Total | \$ | | (59,272) |

Issuance costs are reported as an expenditure when paid in the governmental funds but are amortized in the statement of activities. 31,749

Premiums on bond issuance are reported as revenues in the governmental funds but are amortized in the statement of activities. (1,972)

Discounts on bond issuance are reported as expenditures when paid in the governmental funds but are amortized in the statement of activities. 3,184

Compensated absences reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. 58,794

Change in net assets of governmental activities **\$ 10,255,981**

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------|--------------------|---------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Property taxes | \$ 1,755,171 | \$ 1,732,547 | \$ 1,774,940 | \$ 42,393 |
| Sales taxes | 10,600,000 | 9,873,000 | 9,923,772 | 50,772 |
| Charges for services | 3,420,616 | 3,320,616 | 3,369,824 | 49,208 |
| Licenses and permits | 3,850 | 3,850 | 3,673 | (177) |
| Fines and forfeitures | 97,000 | 97,000 | 90,315 | (6,685) |
| Intergovernmental | 3,097,479 | 2,806,278 | 2,877,901 | 71,623 |
| Investment income | 900,000 | 900,000 | 951,416 | 51,416 |
| Rental income | 90,000 | 90,000 | 234,807 | 144,807 |
| Other | 5,000 | 5,000 | 69,078 | 64,078 |
| Total revenues | <u>19,969,116</u> | <u>18,828,291</u> | <u>19,295,726</u> | <u>467,435</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General government: | | | | |
| Legislative and executive | 6,002,540 | 5,457,071 | 5,254,705 | 202,366 |
| Judicial | 3,259,387 | 3,276,147 | 3,012,500 | 263,647 |
| Public safety | 6,332,223 | 6,110,125 | 5,909,212 | 200,913 |
| Public works | 113,098 | 108,215 | 104,340 | 3,875 |
| Health | 804,814 | 805,514 | 676,128 | 129,386 |
| Human services | 571,850 | 567,826 | 529,623 | 38,203 |
| Conservation and recreation | 403,218 | 403,218 | 403,218 | - |
| Debt service: | | | | |
| Principal retirement | 38,851 | 38,851 | 38,851 | - |
| Interest and fiscal charges | 85,753 | 85,753 | 85,753 | - |
| Total expenditures | <u>17,611,734</u> | <u>16,852,720</u> | <u>16,014,330</u> | <u>838,390</u> |
| Excess of revenues over expenditures | <u>2,357,382</u> | <u>1,975,571</u> | <u>3,281,396</u> | <u>1,305,825</u> |
| Other financing sources (uses): | | | | |
| Other financing uses | - | (36,850) | (36,850) | - |
| Advances in | - | - | 58,451 | 58,451 |
| Advances out | - | - | (145,895) | (145,895) |
| Transfers in | 15,774 | 15,774 | 6,086 | (9,688) |
| Transfers out | (3,813,435) | (3,560,159) | (3,560,141) | 18 |
| Total other financing sources (uses) | <u>(3,797,661)</u> | <u>(3,581,235)</u> | <u>(3,678,349)</u> | <u>(97,114)</u> |
| Net change in fund balance | (1,440,279) | (1,605,664) | (396,953) | 1,208,711 |
| Fund balance at beginning of year | 1,796,685 | 1,796,685 | 1,796,685 | - |
| Prior year encumbrances appropriated | <u>791,159</u> | <u>791,159</u> | <u>791,159</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 1,147,565</u> | <u>\$ 982,180</u> | <u>\$ 2,190,891</u> | <u>\$ 1,208,711</u> |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ALCOHOL, DRUG AND MENTAL HEALTH SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------|---------------------|---------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Property taxes | \$ 1,667,682 | \$ 1,646,538 | \$ 1,699,707 | \$ 53,169 |
| Charges for services | 45,000 | 45,000 | 33,556 | (11,444) |
| Intergovernmental | 4,303,900 | 4,559,538 | 3,917,467 | (642,071) |
| Other | - | - | 9,179 | 9,179 |
| Total revenues | <u>6,016,582</u> | <u>6,251,076</u> | <u>5,659,909</u> | <u>(591,167)</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Health | <u>7,253,447</u> | <u>6,819,317</u> | <u>6,783,824</u> | <u>35,493</u> |
| Total expenditures | <u>7,253,447</u> | <u>6,819,317</u> | <u>6,783,824</u> | <u>35,493</u> |
| Excess of expenditures over revenues | <u>(1,236,865)</u> | <u>(568,241)</u> | <u>(1,123,915)</u> | <u>(555,674)</u> |
| Other financing sources (uses): | | | | |
| Advances in | - | - | 200,000 | 200,000 |
| Transfers in. | - | - | 18,000 | 18,000 |
| Transfers out | <u>(47,300)</u> | <u>(71,905)</u> | <u>(71,905)</u> | <u>-</u> |
| Total other financing sources (uses) | <u>(47,300)</u> | <u>(71,905)</u> | <u>146,095</u> | <u>218,000</u> |
| Net change in fund balance. | (1,284,165) | (640,146) | (977,820) | (337,674) |
| Fund balance (deficit) at beginning of year. . . . | (1,125,471) | (1,125,471) | (1,125,471) | - |
| Prior year encumbrances appropriated | <u>1,571,347</u> | <u>1,571,347</u> | <u>1,571,347</u> | <u>-</u> |
| Fund balance (deficit) at end of year | <u>\$ (838,289)</u> | <u>\$ (194,270)</u> | <u>\$ (531,944)</u> | <u>\$ (337,674)</u> |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 JOB AND FAMILY SERVICES SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|-------------------|-------------------|-------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Charges for services | \$ 154,280 | \$ 363,140 | \$ 363,140 | \$ - |
| Intergovernmental | 6,902,323 | 8,160,523 | 6,959,446 | (1,201,077) |
| Other | 323,120 | 51,511 | 389,495 | 337,984 |
| Total revenues | <u>7,379,723</u> | <u>8,575,174</u> | <u>7,712,081</u> | <u>(863,093)</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Human services | <u>7,514,130</u> | <u>8,657,105</u> | <u>7,645,349</u> | <u>1,011,756</u> |
| Total expenditures | <u>7,514,130</u> | <u>8,657,105</u> | <u>7,645,349</u> | <u>1,011,756</u> |
| Net change in fund balance. | (134,407) | (81,931) | 66,732 | 148,663 |
| Fund balance at beginning of year | 211,180 | 211,180 | 211,180 | - |
| Prior year encumbrances appropriated | <u>228,740</u> | <u>228,740</u> | <u>228,740</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 305,513</u> | <u>\$ 357,989</u> | <u>\$ 506,652</u> | <u>\$ 148,663</u> |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 BOARD OF DEVELOPMENTAL DISABILITIES SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|--|-------------------------|---------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Property taxes | \$ 5,441,603 | \$ 5,372,352 | \$ 5,534,277 | \$ 161,925 |
| Charges for services | 208,108 | 208,108 | 240,518 | 32,410 |
| Intergovernmental | 6,130,911 | 6,259,726 | 6,635,631 | 375,905 |
| Donations and contributions | 20,000 | 20,000 | 8,115 | (11,885) |
| Other | 65,940 | 65,940 | 152,933 | 86,993 |
| Total revenues | <u>11,866,562</u> | <u>11,926,126</u> | <u>12,571,474</u> | <u>645,348</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Health | 13,640,017 | 13,444,902 | 10,699,650 | 2,745,252 |
| Total expenditures | <u>13,640,017</u> | <u>13,444,902</u> | <u>10,699,650</u> | <u>2,745,252</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(1,773,455)</u> | <u>(1,518,776)</u> | <u>1,871,824</u> | <u>3,390,600</u> |
| Other financing sources (uses): | | | | |
| Transfers in | 1,000,000 | 1,000,000 | - | (1,000,000) |
| Transfers out | (250,000) | (150,000) | - | 150,000 |
| Total other financing sources (uses) | <u>750,000</u> | <u>850,000</u> | <u>-</u> | <u>(850,000)</u> |
| Net change in fund balance | (1,023,455) | (668,776) | 1,871,824 | 2,540,600 |
| Fund balance at beginning of year | 3,834,938 | 3,834,938 | 3,834,938 | - |
| Prior year encumbrances appropriated | <u>688,072</u> | <u>688,072</u> | <u>688,072</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 3,499,555</u> | <u>\$ 3,854,234</u> | <u>\$ 6,394,834</u> | <u>\$ 2,540,600</u> |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF NET ASSETS
ENTERPRISE FUNDS
DECEMBER 31, 2009

| | Sanitary Landfill | Agricultural Service Center | BMV One-Stop | Total |
|---|------------------------------|--|-------------------------|---------------------|
| Assets: | | | | |
| Current assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ 1,201,943 | \$ 52,386 | \$ 20,774 | \$ 1,275,103 |
| Cash and cash equivalents with fiscal and escrow agents. | 33,493 | - | - | 33,493 |
| Receivables (net of allowance for uncollectibles): | | | | |
| Accounts | 539,279 | 48,148 | - | 587,427 |
| Materials and supplies inventory | 24,711 | 887 | 773 | 26,371 |
| Prepayments. | 210 | 483 | 570 | 1,263 |
| Total current assets. | <u>1,799,636</u> | <u>101,904</u> | <u>22,117</u> | <u>1,923,657</u> |
| Noncurrent assets: | | | | |
| Restricted assets | | | | |
| Cash and cash equivalents in segregated accounts. | 5,063,235 | - | - | 5,063,235 |
| Investments in segregated accounts. | 1,108,093 | - | - | 1,108,093 |
| Accrued interest receivable. | 18,338 | - | - | 18,338 |
| Unamortized bond issuance costs | 58,126 | 15,342 | 63,530 | 136,998 |
| Capital assets: | | | | |
| Land and construction in progress | 970,577 | 75,000 | 1,047 | 1,046,624 |
| Depreciable capital assets, net | 5,423,503 | 1,520,997 | 1,842,236 | 8,786,736 |
| Total noncurrent assets | <u>12,641,872</u> | <u>1,611,339</u> | <u>1,906,813</u> | <u>16,160,024</u> |
| Total assets | <u>14,441,508</u> | <u>1,713,243</u> | <u>1,928,930</u> | <u>18,083,681</u> |
| Liabilities: | | | | |
| Current liabilities: | | | | |
| Accounts payable. | 23,770 | - | 1,172 | 24,942 |
| Contracts payable. | 55,503 | - | - | 55,503 |
| Accrued wages and benefits | 39,245 | 767 | - | 40,012 |
| Compensated absences payable. | 33,214 | 1,174 | - | 34,388 |
| Retainage payable | 33,493 | - | - | 33,493 |
| Due to other governments | 13,369 | 244 | - | 13,613 |
| Due to other funds | 1,587 | - | - | 1,587 |
| Due to external parties | 1,073 | - | - | 1,073 |
| Accrued interest payable. | 11,234 | 4,402 | 8,311 | 23,947 |
| Current portion of general obligation bonds. | 225,000 | 100,000 | 80,000 | 405,000 |
| Total current liabilities | <u>437,488</u> | <u>106,587</u> | <u>89,483</u> | <u>633,558</u> |
| Long-term liabilities: | | | | |
| Compensated absences payable. | 137,113 | 4,052 | - | 141,165 |
| General obligation bonds payable. | 2,337,775 | 1,052,008 | 1,982,398 | 5,372,181 |
| Landfill closure and postclosure costs payable | 3,339,361 | - | - | 3,339,361 |
| Total long-term liabilities. | <u>5,814,249</u> | <u>1,056,060</u> | <u>1,982,398</u> | <u>8,852,707</u> |
| Total liabilities | <u>6,251,737</u> | <u>1,162,647</u> | <u>2,071,881</u> | <u>9,486,265</u> |
| Net assets: | | | | |
| Invested in capital assets, net of related debt. | 3,831,305 | 443,989 | (219,115) | 4,056,179 |
| Restricted for: | | | | |
| Closure and postclosure costs | 2,850,305 | - | - | 2,850,305 |
| Unrestricted | 1,508,161 | 106,607 | 76,164 | 1,690,932 |
| Total net assets (deficit) | <u>\$ 8,189,771</u> | <u>\$ 550,596</u> | <u>\$ (142,951)</u> | <u>\$ 8,597,416</u> |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET ASSETS
ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

| | Sanitary Landfill | Agricultural Service Center | BMV One-Stop | Total |
|---|------------------------------|--|-------------------------|---------------------|
| Operating revenues: | | | | |
| Charges for services | \$ 4,050,258 | \$ 270,191 | \$ 214,077 | \$ 4,534,526 |
| Other. | 124,677 | 11,220 | - | 135,897 |
| Total operating revenues | <u>4,174,935</u> | <u>281,411</u> | <u>214,077</u> | <u>4,670,423</u> |
| Operating expenses: | | | | |
| Personal services | 1,016,728 | 21,637 | - | 1,038,365 |
| Contract services | 805,560 | 39,291 | 3,471 | 848,322 |
| Materials and supplies | 327,692 | 4,513 | 2,494 | 334,699 |
| Depreciation | 368,233 | 21,827 | 49,634 | 439,694 |
| Landfill closure and postclosure care costs | 332,594 | - | - | 332,594 |
| Other. | 52,332 | - | - | 52,332 |
| Total operating expenses. | <u>2,903,139</u> | <u>87,268</u> | <u>55,599</u> | <u>3,046,006</u> |
| Operating income | <u>1,271,796</u> | <u>194,143</u> | <u>158,478</u> | <u>1,624,417</u> |
| Nonoperating revenues (expenses): | | | | |
| Interest revenue | 210,582 | - | - | 210,582 |
| Interest expense and fiscal charges | (71,439) | (65,108) | (99,739) | (236,286) |
| Nonoperating revenues | - | 60,000 | - | 60,000 |
| Loss on disposal of capital assets | (9,699) | - | - | (9,699) |
| Total nonoperating revenues (expenses) | <u>129,444</u> | <u>(5,108)</u> | <u>(99,739)</u> | <u>24,597</u> |
| Change in net assets. | 1,401,240 | 189,035 | 58,739 | 1,649,014 |
| Net assets (deficit) at beginning of year. | <u>6,788,531</u> | <u>361,561</u> | <u>(201,690)</u> | <u>6,948,402</u> |
| Net assets (deficit) at end of year | <u>\$ 8,189,771</u> | <u>\$ 550,596</u> | <u>\$ (142,951)</u> | <u>\$ 8,597,416</u> |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO
STATEMENT OF CASH FLOWS
ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

| | Sanitary Landfill | Agricultural Service Center | BMV One-Stop | Total |
|--|------------------------------|--|-------------------------|---------------------|
| Cash flows from operating activities: | | | | |
| Cash received from sales/service charges | \$ 3,860,124 | \$ 222,043 | \$ 214,077 | \$ 4,296,244 |
| Cash received from other operating revenue | 124,677 | 11,220 | - | 135,897 |
| Cash payments for personal services | (1,008,336) | (22,296) | - | (1,030,632) |
| Cash payments for contract services | (1,180,841) | (41,393) | (5,087) | (1,227,321) |
| Cash payments for materials and supplies | (338,248) | (4,098) | (2,220) | (344,566) |
| Cash payments for other expenses. | (52,332) | - | - | (52,332) |
| | <u>1,405,044</u> | <u>165,476</u> | <u>206,770</u> | <u>1,777,290</u> |
| Net cash provided by operating activities. | | | | |
| Cash flows from capital and related financing activities: | | | | |
| Acquisition of capital assets. | (1,366,467) | - | (27,690) | (1,394,157) |
| Cash received for bonds issued. | 2,560,000 | - | - | 2,560,000 |
| Premium received for bonds issued. | 2,823 | - | - | 2,823 |
| Issuance costs for bonds issued. | (59,111) | - | - | (59,111) |
| Principal payments on notes | (1,932,000) | - | - | (1,932,000) |
| Interest payments on notes. | (67,620) | - | - | (67,620) |
| Principal payments on bonds | (45,000) | (95,000) | (75,000) | (215,000) |
| Interest payments on bonds. | (2,363) | (58,225) | (103,838) | (164,426) |
| | <u>(909,738)</u> | <u>(153,225)</u> | <u>(206,528)</u> | <u>(1,269,491)</u> |
| Net cash used in capital and related financing activities | | | | |
| Cash flows from investing activities: | | | | |
| Cash received from interest | 213,773 | - | - | 213,773 |
| Cash received from sale of investments | 193,453 | - | - | 193,453 |
| | <u>407,226</u> | <u>-</u> | <u>-</u> | <u>407,226</u> |
| Net cash provided by investing activities. | | | | |
| Net increase in cash and cash equivalents | 902,532 | 12,251 | 242 | 915,025 |
| Cash and cash equivalents at beginning of year | <u>5,396,139</u> | <u>40,135</u> | <u>20,532</u> | <u>5,456,806</u> |
| Cash and cash equivalents at end of year. | <u>\$ 6,298,671</u> | <u>\$ 52,386</u> | <u>\$ 20,774</u> | <u>\$ 6,371,831</u> |

- - continued

HANCOCK COUNTY, OHIO
STATEMENT OF CASH FLOWS
ENTERPRISE FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Sanitary Landfill</u> | <u>Agricultural Service Center</u> | <u>BMV One-Stop</u> | <u>Total</u> |
|---|------------------------------|--|-------------------------|---------------------|
| Reconciliation of operating income to net cash provided by operating activities: | | | | |
| Operating income | \$ 1,271,796 | \$ 194,143 | \$ 158,478 | \$ 1,624,417 |
| Adjustments: | | | | |
| Depreciation | 368,233 | 21,827 | 49,634 | 439,694 |
| Changes in assets and liabilities: | | | | |
| (Increase) in accounts receivable | (190,134) | (48,148) | - | (238,282) |
| (Increase) decrease in materials and supplies inventory. . . | (6,889) | 415 | 274 | (6,200) |
| (Increase) in prepayments. | (22) | (483) | (570) | (1,075) |
| Increase (decrease) in accounts payable. | 12,120 | (1,619) | (1,046) | 9,455 |
| Increase (decrease) in due to other governments. | (32,936) | 124 | - | (32,812) |
| Decrease in contracts payable. | (354,497) | - | - | (354,497) |
| Decrease in accrued wages and benefits. | (1,173) | - | - | (1,173) |
| Increase in landfill closure and postclosure care liability . | 332,594 | - | - | 332,594 |
| Increase in due to other funds | 430 | - | - | 430 |
| Increase (decrease) in compensated absences payable. . . | 8,132 | (783) | - | 7,349 |
| Decrease in due to external parties | (2,610) | - | - | (2,610) |
| Net cash provided by operating activities | <u>\$ 1,405,044</u> | <u>\$ 165,476</u> | <u>\$ 206,770</u> | <u>\$ 1,777,290</u> |

At December 31, 2009, the Sanitary Landfill fund purchased \$8,074 in capital assets on account.

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
DECEMBER 31, 2009

| | <u>Investment Trust</u> | <u>Agency</u> |
|---|-----------------------------|----------------------|
| Assets: | | |
| Equity in pooled cash and cash equivalents | \$ 550,349 | \$ 5,852,113 |
| Cash and cash equivalents in segregated accounts. | - | 1,056,351 |
| Receivables: | | |
| Real estate and other taxes | - | 58,724,216 |
| Accounts | - | 347,931 |
| Special assessments receivable | - | 921,541 |
| Due from other governments | - | 3,312,736 |
| Due from external parties. | - | 2,353 |
| Total assets | <u>\$ 550,349</u> | <u>\$ 70,217,241</u> |
| Liabilities: | | |
| Accounts payable. | 6,399 | \$ 43,268 |
| Payroll withholdings | - | 309,017 |
| Due to other governments. | - | 68,202,310 |
| Due to external parties. | - | 28,386 |
| Deposits held and due to others. | - | 351,748 |
| Undistributed assets | - | 1,282,512 |
| Total liabilities | <u>6,399</u> | <u>\$ 70,217,241</u> |
| Net Assets: | | |
| Held in trust for external pool participants. | <u>\$ 543,950</u> | |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
 INVESTMENT TRUST FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | Investment Trust |
|---|-----------------------------|
| Additions: | |
| Interest | \$ 1,685 |
| Individual account transactions | |
| Operating revenues. | 2,037,714 |
| Reinvested distributions | 1,685 |
| Operating expenses | (1,902,137) |
| Net individual account transactions | 137,262 |
| Total additions. | 138,947 |
| Deductions: | |
| Distribution to participants | 1,685 |
| Total deductions. | 1,685 |
| Changes in net assets | 137,262 |
| Net assets at the beginning of the year. | 406,688 |
| Net assets at the end of the year | \$ 543,950 |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 1 - DESCRIPTION OF THE COUNTY

Hancock County, Ohio (the "County"), was incorporated in 1828. The County is governed by a Board of three Commissioners elected by the voters of the County. Other officials elected by the voters of the County that manage various segments of the County's operations are the Auditor, Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff, Treasurer, Clerk of Courts, two Common Pleas Court Judges and a Probate/Juvenile Court Judge. Although the elected officials manage the internal operations of their respective departments, 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 entire County, including each of these departments.

A reporting entity is composed of the primary government, component units, and other organizations that are included to ensure the financial statements of the County are not misleading. The primary government of the County consists of all funds, departments, boards, and agencies that are not legally separate from the County. For Hancock County, this includes the Board of Alcohol, Drug, and Mental Health Services, the Board of Developmental Disabilities, the Job and Family Services Department, Hancock Emergency Management Agency, and all departments and activities that are operated directly by the elected County officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations for which the County approves the budget, the issuance of debt, or the levying of taxes.

The component unit columns on the financial statements identify the financial data of the County's discretely presented component units. They are reported in separate columns to emphasize that they are legally separate from the County.

Blanchard Valley Industries: Blanchard Valley Industries (Industries) is a legally separate not-for-profit corporation served by a Board of Trustees whose appointment is approved by the Hancock County Board of Developmental Disabilities (DD). The Industries, under a contractual agreement with the Hancock County Board of DD, provides sheltered employment for handicapped adults in Hancock County. The Hancock County Board of DD provides the Industries with staff salaries, transportation, equipment (except that used directly in the production of goods or rendering of services), staff to administer and supervise training programs, and other funds as necessary for the operation of the Industries.

Based on the significant services and resources provided by the County to the Industries, and the Industries' sole purpose of providing assistance to handicapped adults of Hancock County, the Industries is presented as a component unit of Hancock County. Separately issued financial statements can be obtained from Blanchard Valley Industries, 1700 East Sandusky Street, Findlay, Ohio 45840.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 1 - DESCRIPTION OF THE COUNTY - (Continued)

Hancock Community Housing, Inc.: The Hancock Community Housing, Inc. is a legally separate not-for-profit corporation. It was created to develop dwellings and provide affordable housing in Hancock County for persons from the County with disabilities. The Hancock Community Housing, Inc., is governed by a five member Board of Trustees appointed by the Hancock County Board of DD. The Hancock Community Housing, Inc., under a contractual agreement with the Hancock County Board of DD, provides housing for handicapped adults in Hancock County. The Hancock County Board of DD provides Hancock Community Housing, Inc. with State grants to purchase property.

Based on the significant services and resources provided by the County to Hancock Community Housing, Inc., and their sole purpose of providing housing to handicapped adults of Hancock County, the Hancock Community Housing, Inc. is presented as a component unit of Hancock County. Separately issued financial statements can be obtained from Hancock Community Housing, Inc., 1700 East Sandusky Street, Findlay, Ohio 45840.

Jointly Governed Organizations - The County participates in four jointly governed organizations; the Joint Board of County Commissioners for the Blanchard River Stream Enhancement Project, the West Central Partnership, Inc., the Metropolitan Housing Authority and the Blanchard Valley Port Authority (See Note 23).

Insurance Pools - The County participates in three insurance pools; the Midwest Pool Risk Management Agency, Inc.; the Midwest Employee Benefit Consortium; and the County Commissioners Association of Ohio Workers' Compensation Group Rating Program (See Note 24).

Related Organizations - Hancock County officials are responsible for appointing a voting majority of the Board members of the County Park District, the Findlay-Hancock County Public Library and the Regional Planning Commission (See Note 25).

The County Treasurer, as custodian of public funds, invests all public moneys held on deposit in the County treasury. In the case of separate agencies, boards, and commissions, the County serves as fiscal agent, but is not financially accountable for the organization. The activity of the County Park District is presented as an investment trust fund. The activity of the remaining organizations is presented as agency funds within the County's financial statements:

Hancock County General Health District
Hancock County Soil and Water Conservation District
Local Emergency Planning Commission

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Hancock County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) guidance issued on or before November 30, 1989, to its governmental and business-type activities and to its enterprise funds provided they do not conflict with or contradict GASB pronouncements. The County has elected not to apply FASB guidance issued after November 30, 1989, to its business-type activities or to its enterprise funds. Following are the more significant of the County's accounting policies.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

A. Basis of Presentation

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

Government-Wide Financial Statements

The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the County that are governmental in nature and those that are considered business-type activities.

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

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

B. Fund Accounting

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

The following are the County's major governmental funds:

General fund - The general fund accounts for all financial resources, 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.

Alcohol, drug and mental health fund - The fund accounts for a county-wide property tax levy and federal and State grants used to pay the cost of services provided by local mental health agencies to the public at large.

Job and family services fund - The fund accounts for various federal and State grants used to provide public assistance to general relief recipients and pay their providers of medical assistance, and for certain public social services.

Board of developmental disabilities fund - The fund accounts for a county-wide property tax levy and federal and state grants and entitlements for operating the Blanchard Valley School, a residential center, and the costs of administering a facility for the developmentally disabled.

Water and sewer bond retirement fund - This fund accounts for special assessment revenue used for the repayment of special assessment bonds and notes.

Other governmental funds of the County are used to account for (a) financial resources to be used for the acquisition, construction, or improvement of capital facilities other than those financed by proprietary and trust funds and (b) grants and other resources, the use of which is restricted to a particular purpose.

Proprietary Funds - Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows.

Enterprise Funds - Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods and services. The following are the County's major enterprise funds:

Sanitary landfill fund - This fund accounts for fees collected at the County landfill for dumping waste. This fund also includes the activities for the recycling facility, Litter Landing.

Agricultural service center fund - This fund accounts for the rental of space in the agricultural service center. Rental fees are based on the costs of maintaining the building and annual debt service payments.

BMV one-stop fund - This fund accounts for the rental of space in the Bureau of Motor Vehicles building. Rental fees are based on the costs of maintaining the building and annual debt service payments.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Fiduciary Funds - Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are not available to support the County's own programs. The County's investment trust fund accounts for the external portion of the cash management pool which represents resources that belong to legally separate entities. The County's agency funds account for assets held by the County for political subdivisions in which the County acts as fiscal agent, which include the Hancock County General Health District, the Hancock County Soil and Water Conservation District, and the Local Emergency Planning Commission, and for taxes, State-levied shared revenues and fines and forfeitures collected and distributed to other political subdivisions.

C. Measurement Focus

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

Fund Financial Statements - All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reflects the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the fund financial statements for governmental funds.

Like the government-wide financial statements, the enterprise funds are accounted for using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of net assets. The statement of revenues, expenses, and changes in fund net assets presents increases (e.g., revenues) and decreases (e.g., expenses) in total net assets. The statement of cash flows reflects how the County finances and meets the cash flow needs of its enterprise activities.

The investment trust fund is accounted for using a flow of economic resources measurement focus.

D. Basis of Accounting

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Revenues - Exchange and Nonexchange Transactions - Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, are recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within thirty-one days after year end.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, sales taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied (see Note 10). Revenue from sales taxes is recognized in the period in which the sales are made (see Note 8). Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the County must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

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

Unearned Revenue and Deferred Revenue - Unearned revenue and deferred revenue arise when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2009, but which were levied to finance 2010 operations and other revenues received in advance of the year for which they were intended to finance, have been recorded as deferred revenue. Sales taxes and special assessments not received within the available period, grants and entitlements received before the eligibility requirements are met and delinquent property taxes due at December 31, 2009, are recorded as deferred revenue in the fund financial statements.

On governmental fund financial statements, receivables that will not be collected within the available period have been reported as deferred revenue.

Expense/Expenditures - On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

E. Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the certificate of estimated resources and the appropriations resolution, both of which are prepared on the budgetary basis of accounting. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, program, department and object level. Budgetary information for the water projects capital projects fund is not reported because the note activity is budgeted in a debt service fund and is moved on the GAAP basis to the fund that received the proceeds.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the amended certificate of estimated resources in effect at the time final appropriations were passed by the County Commissioners.

The appropriations resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriations resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the County Commissioners during the year.

F. Cash and Investments

To improve cash management, cash received by the County is pooled. 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 as "equity in pooled cash and cash equivalents" on the basic financial statements.

Cash and cash equivalents and investments that are held separately within departments of the County and not included in the County treasury are recorded as "cash and cash equivalents in segregated accounts" and "investments in segregated accounts". Retainage held in separate accounts for construction projects is recorded as "cash and cash equivalents with fiscal and escrow agents".

During 2009, the County's investments included nonnegotiable certificates of deposit, mutual funds, federal agency securities and U.S. Treasury bonds. Investments are reported at fair value, except for nonnegotiable certificates of deposit, which are reported at cost. Fair value is based on quoted market price or current shares price.

Interest earnings are allocated to County funds according to State statutes and grant requirements. Interest revenue credited to the general fund during 2009 was \$908,152, which includes \$828,653 assigned from other County funds.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

For presentation on the basic financial statements, 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. Investments with an initial maturity of more than three months are reported as investments, to the extent the investments were purchased from a specific fund rather than the pool.

G. Inventory

Inventory is presented at cost on a first-in, first-out basis and is expensed/expensed when used. Inventory consists of expendable supplies held for consumption.

H. Capital Assets

Governmental capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net assets, but are not reported in the fund financial statements. Capital assets utilized by the enterprise funds are reported both in the business-type activities column of the government-wide statement of net assets and in the respective funds.

All capital assets are capitalized at cost and updated for additions and reductions during the year. Donated capital assets are recorded at their fair market value on the date donated. The County maintains a capitalization threshold of \$5,000 for all capital assets except infrastructure. The capitalization threshold for infrastructure is \$10,000. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the assets or materially extend an asset's life are not capitalized. Interest incurred during the construction of enterprise fund capital assets is also capitalized.

All capital assets are depreciated, except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. The County reports all infrastructure, including that acquired prior to 1980. The County's infrastructure consists of roads, bridges and culverts. Depreciation is computed using the straight-line method over the following useful lives:

| <u>Description</u> | <u>Estimated Lives</u> |
|-------------------------------------|------------------------|
| Buildings and Building Improvements | 40 - 100 years |
| Improvements Other Than Buildings | 5 - 20 years |
| Machinery and Equipment | 5 - 20 years |
| Vehicles | 6 - 20 years |
| Infrastructure | 20 - 50 years |

I. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2009, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

HANCOCK COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

J. Unamortized Issuance Costs/Bond Premium/Bond Discount/Accounting Loss

Issuance costs, bond premiums, bond discounts and accounting losses are deferred and amortized over the term of the bonds using the bond outstanding method, which approximates the effective interest method. Issuance costs are recorded as deferred charges and are generally paid from debt process. Bond premiums are presented as an addition to the face amount of the bonds and bond discounts and accounting losses are presented as a reduction to the face amount of the bonds. On the governmental fund financial statements, issuance costs, bond premiums, bond discounts and accounting losses are recognized in the period when the debt is issued.

K. Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable the County will compensate the employees for the benefits through paid time off or some other means. The County records a liability for accumulated unused vacation time when earned for all employees with more than one year of service.

Sick leave benefits are accrued as a liability using the vesting method. The liability includes the employees who are currently eligible to receive termination benefits and those the County has identified as probable of receiving payment in the future. The amount is based on accumulated sick leave and employee wage rates at year end taking into consideration any limits specified in the County's termination policy. The County records a liability for accumulated unused sick leave for employees with seven or more years of service at varying rates depending on County policy. Employees hired after March 10, 1994, must also be at least 55 years of age to be considered probable of receiving payment under the County's policy enacted in 1994.

L. Loans Receivable

Loans receivable represent the right to receive repayment for certain loans made by the County. These loans are based upon written agreements between the County and the various loan recipients. Reported loans receivable is offset by a fund balance reserve in the governmental funds for the long-term portion which indicates that it does not constitute available expendable resources even though it is a component of net current assets.

M. Fund Balance Reserves and Designations

Reserved fund balances indicate that a portion of fund equity is not available for current appropriation or use. The unreserved or undesignated portions of fund equity reflected in the governmental funds are available for use within the specific purposes of the funds.

The County reports amounts representing encumbrances outstanding, prepayments, loans receivable and restricted principal as reservations of fund balance in the governmental funds. The County has designated a portion of fund balance for future severance payments.

HANCOCK COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

N. Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported in the proprietary fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, claims and judgments and compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases, long-term loans are recognized as a liability in the fund financial statements when due.

O. Internal Activity

Transfers between governmental and business-type activities on the government-wide financial statements are reported in the same manner as general revenues.

Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the statement of activities. Payments for interfund services provided and used are not eliminated.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in the enterprise funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

P. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the enterprise funds. For the County, these revenues are charges for services and recycling services for the sanitary landfill, rent for the Agricultural Service Center and BMV One-Stop. Operating expenses are the necessary costs incurred to provide the service that is the primary activity of the fund. Revenues and expenses not meeting this definition are reported as nonoperating.

Q. Contributions of Capital

Contributions of capital in proprietary fund financial statements arise from outside contributions of capital assets (primarily from developers), or from grants or outside contributions of resources restricted to capital acquisition and construction. The County did not receive any capital contributions during 2009.

HANCOCK COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

R. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation or through external restrictions imposed by the creditors, grantors or laws or regulations of other governments. As of December 31, 2009, there were no net assets restricted by enabling legislation.

The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

S. Restricted Assets

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Certain resources set aside for the payment of closure and postclosure costs for the sanitary landfill, along with retainage held on contracts are classified as restricted assets because their use is limited.

T. Estimates

The preparation of basic financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the basic financial statements and accompanying notes. Actual results may differ from those estimates.

U. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County administration and that are either unusual in nature or infrequent in occurrence. The County had no extraordinary or special items during 2009.

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

A. Change in Accounting Principles

For 2009, the County has implemented GASB Statement No. 52, "Land and Other Real Estate Held as Investments by Endowments", GASB Statement No. 55, "The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments", GASB Statement No. 56 "Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards", and GASB Statement No. 57 "Other Postemployment Benefit (OPEB) Measurements by Agent Employers and Agent Multiple-Employers".

GASB Statement No. 52 improves the quality of financial reporting by requiring endowments to report their land and other real estate investments at fair value, creating consistency in reporting among similar entities that exist to invest resources for the purpose of generating income. The implementation of GASB Statement No. 52 did not have an effect on the financial statements of the County.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

GASB Statement No. 55 incorporates the hierarchy of generally accepted accounting principles (GAAP) for state and local governments into the GASB's authoritative literature. The implementation of GASB Statement No. 55 did not have an effect on the financial statements of the County.

GASB Statement No. 56 incorporates into the GASB's authoritative literature certain accounting and financial reporting guidance presented in the American Institute of Certified Public Accountants' (AICPA) Statements on Auditing Standards. The implementation of GASB Statement No. 56 did not have an effect on the financial statements of the County.

GASB Statement No. 57 establishes standards for the measurement and financial reporting of actuarially determined information by agent employers with individual-employer OPEB plans that have fewer than 100 total plan members and by the agent multiple-employer OPEB plans in which they participate. The implementation of GASB Statement No. 57 did not have an effect on the financial statements of the County.

B. Deficit Fund Balances/Net Assets

The following funds had deficit fund balances/net assets as of December 31, 2009:

| | <u>Deficit</u> |
|-------------------------------------|----------------|
| BMV one-stop major enterprise fund | \$ 142,951 |
| <u>Nonmajor governmental funds:</u> | |
| National emergency grant | 20,321 |
| Water and sewer project | 7,434 |
| VanBuren water | 4,767 |
| Neighborhood stabilization | 43,048 |
| Juvenile diversification | 10,583 |
| Special improvements | 133,869 |

The deficit in the BMV one-stop enterprise fund is due to the reporting of general obligation bonds as a liability. The deficit will be alleviated when the general obligation bonds are repaid.

The deficits in the nonmajor special revenue funds are due to outstanding accounts payable, contracts payable, and interfund liabilities. These deficits will be alleviated when the liabilities are repaid.

The deficit in the special improvements nonmajor capital projects fund is due to reporting a note payable liability and an outstanding interfund liability. The deficit will be alleviated when the note payable and the advance are repaid.

NOTE 4 - BUDGETARY BASIS OF ACCOUNTING

While reporting financial position, results of operations, and changes in fund balances on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The statements of revenues, expenditures and changes in fund balance - budget (non-GAAP basis) and actual are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are as follows:

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 4 - BUDGETARY BASIS OF ACCOUNTING - (Continued)

1. Revenues and other financing sources are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis);
2. Expenditures/expenses and other financing uses 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 (GAAP basis);
4. Investments are reported at fair value (GAAP basis) rather than cost (budget basis); and,
5. Advances-in and advances-out are operating transactions (budget basis) as opposed to balance sheet transactions (GAAP basis).

Adjustments necessary to convert the results of operations for the year on the budget basis to the GAAP basis are as follows:

| | Change in Fund Balance | | | |
|--|------------------------|---------------------------------------|-------------------------------|---|
| | General | Alcohol, Drug and Mental Health | Job and Family Services | Board of Developmental Disabilities |
| Budget basis | \$ (396,953) | \$ (977,820) | \$ 66,732 | \$ 1,871,824 |
| Net adjustment for revenue accruals | 592,364 | (26,734) | (7,971) | (24,987) |
| Net adjustment for expenditure accruals | 123,770 | (80,468) | 177,314 | (97,261) |
| Net adjustment for other sources/(uses) | 124,294 | (200,000) | - | - |
| Adjustment for encumbrances | 591,066 | 1,242,155 | 247,395 | 559,495 |
| GAAP basis | \$ 1,034,541 | \$ (42,867) | \$ 483,470 | \$ 2,309,071 |

NOTE 5 - DEPOSITS AND INVESTMENTS

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

Monies held by the County which are not considered active are classified as inactive. Inactive monies may be deposited or invested in the following securities:

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States;

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 5 - DEPOSITS AND INVESTMENTS - (Continued)

2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the fair value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio;
5. Time certificates of deposit including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in items 1 and 2, above, and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool State Treasury Asset Reserve of Ohio (STAR Ohio);
8. Certain banker's acceptance and commercial paper notes for a period not to exceed one hundred eighty days from the purchase date in an amount not to exceed twenty-five percent of the interim monies available for investment at any one time; and,
9. Under limited circumstances, corporate debt interests rated in either of the two highest classifications by at least two nationally recognized rating agencies.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the County Treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

A. Cash and Cash Equivalents in Segregated Accounts

At year end, the County had \$6,185,947 in cash and cash equivalents deposited separate from the County's internal investment pool, which includes \$5,063,235 in restricted assets associated with the County sanitary landfill. This amount is included in the amount of deposits with fiscal institutions below.

B. Cash and Cash Equivalents with Fiscal and Escrow Agents

At year end, the County had \$76,390 in cash and cash equivalents held with fiscal and escrow agents. This amount is not included in the amount of deposits with fiscal institutions below.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 5 - DEPOSITS AND INVESTMENTS - (Continued)

C. Deposits with Financial Institutions

At December 31, 2009, the carrying amount of all County deposits, including cash in segregated accounts, was \$37,580,771. Based on the criteria described in GASB Statement No. 40, “Deposits and Investment Risk Disclosures”, as of December 31, 2009, \$27,224,018 of the County’s bank balance of \$37,732,050 was exposed to custodial risk as discussed below, while \$10,508,032 was covered by the Federal Deposit Insurance Corporation (FDIC).

The County has no deposit policy for custodial risk beyond the requirements of State statute. Custodial credit risk is the risk that, in the event of bank failure, the County’s deposits may not be returned. All deposits are collateralized with eligible securities in amounts equal to at least 105% of the carrying value of the deposits. Such collateral, as permitted by the Ohio Revised Code, is held in single financial institution collateral pools at Federal Reserve Banks, or at member banks of the federal reserve system, in the name of the respective depository bank and pledged as a pool of collateral against all of the public deposits it holds or as specific collateral held at the Federal Reserve Bank in the name of the County.

D. Investments

As of December 31, 2009, the County had the following investments and maturities:

| <u>Investment type</u> | <u>Fair Value</u> | <u>Investment Maturities</u> | | | |
|--|---------------------|------------------------------|-----------------------|--------------------------|-----------------------------|
| | | <u>6 months or less</u> | <u>7 to 12 months</u> | <u>1 year to 5 years</u> | <u>Greater than 5 years</u> |
| Mutual funds | \$ 1,732,674 | \$ 1,732,674 | \$ - | \$ - | \$ - |
| Federal Farm Credit Bank | 449,156 | 102,689 | - | 112,846 | 233,621 |
| Federal Home Loan Bank | 2,108,356 | - | - | 2,108,356 | - |
| Student Loan Marketing association bonds | 114,750 | - | - | 114,750 | - |
| U.S. Treasury bonds | 433,581 | - | - | - | 433,581 |
| Total | <u>\$ 4,838,517</u> | <u>\$ 1,835,363</u> | <u>\$ -</u> | <u>\$ 2,335,952</u> | <u>\$ 667,202</u> |

The weighted average maturity of investments is 2.23 years.

The following investments are held by the landfill enterprise fund and are restricted for the closure and post closure of the solid waste facility.

| <u>Investment type</u> | <u>Landfill</u> |
|--|---------------------|
| Mutual funds | \$ 1,732,674 |
| Federal Farm Credit Bank | 449,156 |
| Federal Home Loan Bank | 110,606 |
| Student Loan Marketing association bonds | 114,750 |
| U.S. Treasury bonds | 433,581 |
| Total | <u>\$ 2,840,767</u> |

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 5 - DEPOSITS AND INVESTMENTS - (Continued)

Interest Rate Risk: As a means of limiting its exposure to fair value losses arising from rising interest rates and according to State law, the County's investment policy limits investment portfolio maturities to five years or less. State statute requires that an investment mature within five years from the date of purchase, unless matched to a specific obligation or debt of the County and that an investment must be purchased with the expectation that it will be held to maturity. Investments may not be redeemed prior to maturity without majority approval of the Advisory Committee.

Credit Risk: The County's investments in federal agency securities and U.S. Treasury bonds were rated AAA and Aaa by Standard & Poor's and Moody's Investor Services, respectively. The County has no investment policy dealing with investment credit risk beyond the requirements in State statute. Ohio law requires that no-load money market mutual funds be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service.

Custodial Credit Risk: For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The federal agency securities and the U.S. Treasury bonds are exposed to custodial credit risk in that they are uninsured, unregistered and held by the counterparty's trust department or agent, but not in the County's name. The County has no investment policy dealing with investment custodial risk beyond the requirement in State statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the Treasurer or qualified trustee.

Concentration of Credit Risk: The County places no limit on the amount that may be invested in any one issuer. The following table includes the percentage of each investment type held by the County at December 31, 2009:

| <u>Investment type</u> | <u>Fair Value</u> | <u>% of Total</u> |
|--|---------------------|-------------------|
| Mutual funds | \$ 1,732,674 | 35.81 |
| Federal Farm Credit Bank | 449,156 | 9.28 |
| Federal Home Loan Bank | 2,108,356 | 43.58 |
| Student loan marketing association bonds | 114,750 | 2.37 |
| U.S. Treasury bonds | <u>433,581</u> | <u>8.96</u> |
| Total | <u>\$ 4,838,517</u> | <u>100.00</u> |

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

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

| | |
|--|----------------------|
| <u>Cash and investments per note</u> | |
| Carrying amount of deposits | \$ 37,580,771 |
| Investments | 4,838,517 |
| Cash and cash equivalents with fiscal and escrow agents | <u>76,390</u> |
| Total | <u>\$ 42,495,678</u> |

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 5 - DEPOSITS AND INVESTMENTS - (Continued)

| <u>Cash and investments per statement of net assets</u> | |
|---|----------------------|
| Governmental activities | \$ 27,556,941 |
| Business-type activities | 7,479,924 |
| Investment trust | 550,349 |
| Agency funds | 6,908,464 |
| Total | <u>\$ 42,495,678</u> |

NOTE 6 - INVESTMENT POOL

The County serves as fiscal agent for the Hancock County Park District, a legally separate entity. The County pools the monies of this entity with the County's moneys for investment purposes. Participation in the pool is voluntary. The investment pool is not registered with the SEC as an investment company. The fair value of investments is determined annually. The pool does not issue shares. Each participant is allocated a pro rata share of each investment at fair value along with a pro rata share of the interest that it earns. Condensed financial information for the investment pool follows:

**Statement of Net Assets
December 31, 2009**

| <u>Assets</u> | |
|---|----------------------|
| Equity in pooled cash and cash equivalents | \$ 35,125,248 |
| Accrued interest receivable | <u>247,307</u> |
| Total | <u>\$ 35,372,555</u> |
| <u>Net assets held in trust for pool participants</u> | |
| Internal portion | \$ 34,828,605 |
| External portion | <u>543,950</u> |
| Total net assets | <u>\$ 35,372,555</u> |

**Statement of Changes in Net Assets
For The Year Ended December 31, 2009**

| <u>Additions</u> | |
|--|----------------------|
| Interest | <u>\$ 808,656</u> |
| <u>Deductions</u> | |
| Operating expenses | <u>-</u> |
| Net increase in assets resulting from operations | 808,656 |
| Distribution to participants | (953,819) |
| Capital transactions | <u>8,051,625</u> |
| Change in net assets | 7,906,462 |
| Net assets, beginning of year | <u>27,466,093</u> |
| Net assets, end of year | <u>\$ 35,372,555</u> |

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 7 - RECEIVABLES

Receivables at December 31, 2009, consisted of accounts (billings for user charged services, including unbilled utility services); sales taxes; accrued interest; amounts due from other governments including grants, entitlements, and shared revenues; amounts due from external parties; interfund, payment in lieu of taxes; property taxes, loans (community development block grant moneys loaned to local businesses), and special assessments. All receivables are considered collectible in full and within one year, except for payment in lieu of taxes, property taxes, loans, and special assessments. Payment in lieu of taxes and property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year.

Loans receivable represent low interest loans for development projects granted to eligible County businesses under the Federal CDBG program. The loans have an annual interest rate of 2 to 5.25 percent and are to be repaid over periods ranging from six to fifteen years. Loans outstanding at December 31, 2009, were \$547,096. Loans receivable, in the amount of \$412,091, will not be received within one year.

Special assessments relating to the payment of debt are not expected to be collected within one year. Special assessments, in the amount of \$2,564,928, will not be received within one year. Delinquent special assessments were \$133,509.

Receivables recorded on the County's financial statements are recorded to the extent the amounts are determined material and substantiated, not only by supporting documentation, but also by a reasonable systematic method of determining their existence, completeness, valuation and collectibility. Using this criteria, the County has elected to not record child support arrearages in the agency funds. These amounts, while potentially significant, are not considered measurable and, because collections are often significantly in arrears, the County is unable to determine a reasonable value.

A summary of the principal amounts due from other governments is as follows:

| Fund | Description | Amount |
|--------------------|----------------------------|------------------|
| General Fund | Local Government | \$ 966,057 |
| | Prisoner Housing | 129,876 |
| | Phone Services | 5,525 |
| | Paper Services | 21,055 |
| | Homestead and Rollback | 136,034 |
| | Tangible Personal Property | |
| | Reimbursement | 52,288 |
| | Grants | 56,446 |
| | Security Services | 31,853 |
| | Court Fines | 3,430 |
| | Defense of Indigents | 55,229 |
| | Election | 586 |
| | Immobilization Fees | 100 |
| Total General Fund | | <u>1,458,479</u> |

-continued

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 7 - RECEIVABLES - (Continued)

| Fund | Description | Amount |
|-----------------------------------|---|---------------------|
| Other Major Funds | | |
| Alcohol, Drug and Mental Health | Homestead Rollback | \$ 111,961 |
| Alcohol, Drug and Mental Health | Tangible Personal Property | 34,859 |
| Alcohol, Drug and Mental Health | Grants | 1,134,247 |
| Job and Family Services | Grants | 93,347 |
| Board of Development Disabilities | Homestead Rollback | 362,247 |
| Board of Development Disabilities | Tangible Personal Property | 153,378 |
| Board of Development Disabilities | Fees | 3,305 |
| Board of Development Disabilities | Grants | 771,654 |
| Total Other Major Funds | | <u>2,664,998</u> |
| Non-Major Funds | | |
| Motor Vehicle and Gas Tax | Charges/Fines and Forfeitures | 15,162 |
| Motor Vehicle and Gas Tax | Permissive Motor Vehicle License Tax | 11,928 |
| Motor Vehicle and Gas Tax | Gas Tax | 1,144,032 |
| Motor Vehicle and Gas Tax | Motor Vehicle License Registration Fees | 963,767 |
| Motor Vehicle and Gas Tax | Excess IRP | 83,717 |
| Children Services | Grants | 61,368 |
| Community Development Block Grant | Grants | 7,234 |
| Community Corrections | Grants | 110,994 |
| Agency on Aging Levy | Homestead and Rollback | 51,674 |
| Agency on Aging Levy | Tangible Personal Property | 13,943 |
| Law Library | Court Fines | 56,651 |
| Jail Diversion | Grants | 29,398 |
| COPS Hiring Grant | Grants | 10,774 |
| Ditch Maintenance Assessment | Charges for Services | 6,454 |
| Emergency Management Agency | Grants | 51,548 |
| Substance Abuse | Grants | 41,944 |
| Neighborhood | Grants | 134,161 |
| National Emergency Grant | Grants | 285,000 |
| Victims Assistance | Grants | 31,143 |
| Drug Law Enforcement | Court Fines | 262 |
| Enforcement and Education | Court Fines | 100 |
| E-911 | Grants | 56,947 |
| Juvenile Diversion | Grants | 24,727 |
| Total Non-Major Funds | | <u>3,192,928</u> |
| Total Governmental Activities | | <u>\$ 7,316,405</u> |

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 7 - RECEIVABLES - (Continued)

| Fund | Description | Amount |
|--|--------------------------------------|---------------------|
| Agency Funds | | |
| Subdivision | Motor Vehicle License - Corporation | \$ 230,576 |
| Subdivision | Motor Vehicle License - Township | 122,618 |
| Library/Local Government Support | Library Local Government | 1,204,282 |
| Local Government | Local Government | 1,005,487 |
| Undivided Tax | Township Gas Tax | 729,652 |
| Indigent Defense Fee | Court Fines | 1,385 |
| Municipal Permissive Motor Vehicle Tax | Permissive Motor Vehicle License Tax | 18,736 |
| Total Agency Funds | | <u>\$ 3,312,736</u> |

NOTE 8 - PERMISSIVE SALES AND USE TAX

In 1983, the County Commissioners, by resolution, imposed a one-half of one percent tax on all retail sales made in the County, except sales of motor vehicles, and on the storage, use, or consumption of tangible personal property, including motor vehicles not subject to the sales tax. On September 25, 2008, the County Commissioners approved a .5 percent sales tax for ten years for general operations and flood mitigation. The Commissioners' resolution stated that the .5 percent sales tax will be allocated as .25 percent for general operations provided by the County general fund and .25 percent for flood mitigation. The County commissioners also approved a .25 percent sales tax for twenty-two years for County building needs. The additional sales taxes were effective January 1, 2009. Proceeds of the tax are credited to the general fund.

Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies 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. A warrant payable to the County is to be made within five days of the certification.

A receivable is recognized at year end for amounts that will be received from sales which occurred during 2009. On the modified accrual basis, the amount of the receivable not collected within the available period is recorded as deferred revenue. On the accrual basis, the full amount of the receivable is recognized as revenue.

NOTE 9 - PAYMENT IN LIEU OF TAXES

According to State law, the County has entered into agreements with a number of property owners under which the County has granted property tax abatements to those property owners and agreed to construct certain infrastructure improvements. The property owners have agreed to make payments to the County to help pay the costs of the infrastructure improvements. The amount of those payments generally reflects all or a portion of the property taxes which the property owners would have paid if their taxes had not been abated. The property owners' contractual promise to make these payments in lieu of taxes generally continues until the costs of the improvement have been paid or the agreement expires, whichever occurs first. Future development by those owners or others may result in subsequent agreements to make payments in lieu of taxes and may therefore spread the costs of the improvements to a larger number of property owners.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 10 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility located in the County. Taxes collected from real property taxes (other than public utility) in one calendar year are levied in the preceding calendar year on the assessed value 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 revaluated every six years. Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

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 second year preceding the tax collection year, the lien date. Public utility tangible personal property is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2009 public utility property taxes became a lien December 31, 2008, are levied after October 1, 2009, and are collected in 2010 with real property taxes. Public utility property taxes are payable on the same dates as real property taxes described previously.

Beginning in calendar year 2009 tangible personal property tax on business inventory, manufacturing machinery and equipment, and furniture and fixtures is no longer levied and collected. The October 2008 tangible personal property tax settlement was the last property tax settlement for general personal property taxes. Tangible personal property tax collections in calendar year 2009 represent delinquent collections.

House Bill No. 66 was signed into law on June 30, 2005. House Bill No. 66 phases out the tax on tangible personal property of general businesses, telephone and telecommunications companies, and railroads. The tax on general business and railroad property was eliminated in calendar year 2009, and the tax on telephone and telecommunications property will be eliminated by calendar year 2011. The tax is phased out by reducing the assessment rate on the property each year. The bill replaces the revenue lost by the County due to the phasing out of the tax. In calendar years 2009-2010, the County will be fully reimbursed for the lost revenue. In calendar years 2011-2017, the reimbursements will be phased out.

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. Property taxes receivable represents real property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2009 and for which there is an enforceable legal claim. In the governmental funds, the current portion receivable has been offset by unearned revenue since the current taxes were not levied to finance 2009 operations and the collection of delinquent taxes has been offset by deferred revenue since the collection of the taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on a modified accrual basis the revenue is deferred.

HANCOCK COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009**

NOTE 10 - PROPERTY TAXES - (Continued)

The full tax rate for all County operations for the year ended December 31, 2009 was \$7.80 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2009 property tax receipts were based are as follows:

Real Property

| | |
|-------------------------------|-------------------------|
| Residential/Agricultural | \$ 1,200,696,460 |
| Commercial/Industrial/Mineral | 304,500,070 |
| Tangible Personal Property | 2,738,190 |
| Public Utility - Personal | <u>56,962,270</u> |
| Total Assessed Value | <u>\$ 1,564,896,990</u> |

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HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 11 - CAPITAL ASSETS

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

| <u>Governmental activities:</u> | <u>Balance</u> <u>12/31/08</u> | <u>Additions</u> | <u>Disposals</u> | <u>Balance</u> <u>12/31/09</u> |
|---|-----------------------------------|---------------------|-----------------------|-----------------------------------|
| <i>Capital assets, not being depreciated:</i> | | | | |
| Land | \$ 32,535,294 | \$ 92,500 | \$ - | \$ 32,627,794 |
| Construction in progress | <u>2,698,181</u> | <u>-</u> | <u>(2,698,181)</u> | <u>-</u> |
| Total capital assets, not being depreciated | <u>35,233,475</u> | <u>92,500</u> | <u>(2,698,181)</u> | <u>32,627,794</u> |
| <i>Capital assets, being depreciated:</i> | | | | |
| Buildings | 26,529,104 | 4,018,912 | - | 30,548,016 |
| Improvements other than buildings | 227,654 | - | - | 227,654 |
| Equipment | 5,273,636 | 741,005 | (131,685) | 5,882,956 |
| Vehicles | 4,686,245 | 132,649 | - | 4,818,894 |
| Infrastructure | <u>55,586,731</u> | <u>2,999,033</u> | <u>(265,473)</u> | <u>58,320,291</u> |
| Total capital assets, being depreciated | <u>92,303,370</u> | <u>7,891,599</u> | <u>(397,158)</u> | <u>99,797,811</u> |
| <i>Less: accumulated depreciation:</i> | | | | |
| Buildings | (8,394,098) | (567,404) | - | (8,961,502) |
| Improvements other than buildings | (148,085) | (11,117) | - | (159,202) |
| Equipment | (3,520,539) | (488,932) | 121,601 | (3,887,870) |
| Vehicles | (3,864,115) | (245,085) | - | (4,109,200) |
| Infrastructure | <u>(16,059,364)</u> | <u>(1,758,082)</u> | <u>232,409</u> | <u>(17,585,037)</u> |
| Total accumulated depreciation | <u>(31,986,201)</u> | <u>(3,070,620)</u> | <u>354,010</u> | <u>(34,702,811)</u> |
| Total capital assets, being depreciated net | <u>60,317,169</u> | <u>4,820,979</u> | <u>(43,148)</u> | <u>65,095,000</u> |
| Governmental activities capital assets, net | <u>\$ 95,550,644</u> | <u>\$ 4,913,479</u> | <u>\$ (2,741,329)</u> | <u>\$ 97,722,794</u> |

Depreciation expense was charged to governmental functions as follows:

| <u>Governmental activities:</u> | |
|--|---------------------|
| Legislative and executive | \$ 190,456 |
| Judicial | 74,290 |
| Public safety | 358,708 |
| Health | 328,108 |
| Public works | 1,978,805 |
| Human services | <u>140,253</u> |
| Total depreciation expense | <u>\$ 3,070,620</u> |

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 11 - CAPITAL ASSETS - (Continued)

| <u>Business-type activities</u> | <u>Balance</u> <u>12/31/08</u> | <u>Additions</u> | <u>Disposals</u> | <u>Balance</u> <u>12/31/09</u> |
|---|-----------------------------------|---------------------|-----------------------|-----------------------------------|
| <i>Capital assets, not being depreciated:</i> | | | | |
| Land | \$ 956,698 | \$ 61,426 | \$ - | \$ 1,018,124 |
| Construction in progress | <u>1,195,659</u> | <u>28,500</u> | <u>(1,195,659)</u> | <u>28,500</u> |
| Total capital assets, not being depreciated | <u>2,152,357</u> | <u>89,926</u> | <u>(1,195,659)</u> | <u>1,046,624</u> |
| <i>Capital assets, being depreciated:</i> | | | | |
| Buildings | 4,455,800 | 727,441 | (15,781) | 5,167,460 |
| Improvements other than buildings | 570,009 | 1,002,778 | - | 1,572,787 |
| Equipment | 3,641,559 | 233,676 | (441,241) | 3,433,994 |
| Vehicles | <u>559,005</u> | <u>544,069</u> | <u>-</u> | <u>1,103,074</u> |
| Total capital assets, being depreciated | <u>9,226,373</u> | <u>2,507,964</u> | <u>(457,022)</u> | <u>11,277,315</u> |
| <i>Less: accumulated depreciation:</i> | | | | |
| Buildings | (299,150) | (76,393) | 6,083 | (369,460) |
| Improvements other than buildings | (269,791) | (54,360) | - | (324,151) |
| Equipment | (1,626,198) | (238,829) | 441,240 | (1,423,787) |
| Vehicles | <u>(303,069)</u> | <u>(70,112)</u> | <u>-</u> | <u>(373,181)</u> |
| Total accumulated depreciation | <u>(2,498,208)</u> | <u>(439,694)</u> | <u>447,323</u> | <u>(2,490,579)</u> |
| Total capital assets, being depreciated net | <u>6,728,165</u> | <u>2,068,270</u> | <u>(9,699)</u> | <u>8,786,736</u> |
| Business-type activities capital assets, net | <u>\$ 8,880,522</u> | <u>\$ 2,158,196</u> | <u>\$ (1,205,358)</u> | <u>\$ 9,833,360</u> |

Depreciation expense was charged to the enterprise funds of the County as follows:

Business-type activities:

| | |
|-----------------------------|-------------------|
| Sanitary landfill | \$ 368,233 |
| Agricultural service center | 21,827 |
| BMV one-stop | <u>49,634</u> |
| Total depreciation expense | <u>\$ 439,694</u> |

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 12 - INTERFUND RECEIVABLES/PAYABLES

- A.** Interfund loans receivable/payable consisted of the following at December 31, 2009, as reported on the fund statement:

| <u>Receivable fund</u> | <u>Payable fund</u> | <u>Amount</u> |
|------------------------|---------------------------------|-------------------|
| General | Water and sewer bond retirement | \$ 10,698 |
| General | Nonmajor governmental | <u>115,094</u> |
| Total | | <u>\$ 125,792</u> |

The interfund loans were necessitated to cover costs in specific funds where revenues were not received by December 31. These interfund loans will be repaid once the anticipated revenues are received.

- B.** Long-term loans receivable/payable consisted of the following at December 31, 2009, as reported on the fund statement:

| <u>Receivable fund</u> | <u>Payable fund</u> | <u>Amount</u> |
|-------------------------|-----------------------|---------------|
| Job and family services | Nonmajor governmental | \$ 50,000 |

The loan was necessitated to cover costs in the national emergency nonmajor special revenue fund. The loan will be repaid once the anticipated revenues are received.

- C.** Due to/from other funds at December 31, 2009, consisted of the following as reported on the fund statements:

| | General | Alcohol, Drug and Mental Health | Job and Family Services | Other Governmental | Sanitary Landfill | Total Due from Other Funds |
|--------------------------|------------------|---------------------------------------|-------------------------------|-----------------------|----------------------|----------------------------------|
| General | \$ - | \$ - | \$ 2,387 | \$ 732 | \$ 49 | \$ 3,168 |
| Job and family services | - | - | - | 18,245 | - | 18,245 |
| Nonmajor governmental | <u>35,082</u> | <u>3,791</u> | <u>7,819</u> | <u>4,353</u> | <u>1,538</u> | <u>52,583</u> |
| Total due to other funds | <u>\$ 35,082</u> | <u>\$ 3,791</u> | <u>\$ 10,206</u> | <u>\$ 23,330</u> | <u>\$ 1,587</u> | <u>\$ 73,996</u> |

These balances resulted from the time lag between the dates that (1) interfund goods and services are provided, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. All interfund balances are due within one year.

Amounts due to/from other funds between governmental funds are eliminated on the government-wide financial statements. Amounts due to/from other funds between governmental activities and business-type activities are reported as an internal balance on the statement of net assets.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 12 - INTERFUND RECEIVABLES/PAYABLES - (Continued)

D. Due to/from external parties at December 31, 2009, consisted of the following as reported on the fund statements:

| | Other | | | Total |
|-------------------------------|-----------------|------------------|-----------------|------------------|
| | Governmental | | Sanitary | Due from |
| | Funds | Agency | Landfill | External Parties |
| General | \$ - | \$ 27,827 | \$ - | 27,827 |
| Nonmajor governmental | - | 559 | - | 559 |
| Agency | <u>1,280</u> | <u>-</u> | <u>1,073</u> | <u>2,353</u> |
| Total due to external parties | <u>\$ 1,280</u> | <u>\$ 28,386</u> | <u>\$ 1,073</u> | <u>\$ 30,739</u> |

These balances resulted from the time lag between the dates that (1) goods and services are provided, (2) transactions are recorded in the accounting system, and (3) payments are made. All balances are due within one year.

NOTE 13 - RISK MANAGEMENT

A. Property and Liability

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Since 1992, the County has contracted with the Midwest Pool Risk Management Agency, Inc. for liability, property, and crime insurance. The program has a \$100,000 self-insured retention per occurrence, respectively.

The list below is a general description of insurance coverage; all policy terms, conditions, restrictions, exclusions, etc. are not included.

Liability

| | |
|--|--------------|
| General, Automotive and Law Liability | |
| Combined (Per Occurrence) | \$ 7,000,000 |
| Public Official Errors and Omissions | |
| Aggregate | 7,000,000 |
| Property including Automotive Comprehensive and Collision (Per Occurrence) | 56,941,414 |
| Flood and Earthquake (Annual Aggregate) | 36,000,000 |
| Boiler and machinery | |
| (Per Occurrence) | 50,000,000 |
| Crime Protection Insurance | |
| (Per Occurrence) | 500,000 |

The County pays all elected officials' bonds by statute.

Settled claims have not exceeded this commercial coverage in any of the past three years and there has been no significant reduction in coverage from the prior year.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 13 - RISK MANAGEMENT - (Continued)

B. Health Care

The County participates in the Midwest Employee Benefit Consortium (MEBC), a public entity shared risk pool consisting of five counties. Each member pays premiums to MEBC for employee medical and life insurance premiums. MEBC is responsible for the management and operation of the program. Upon withdrawal, the County is responsible for the payment of all MEBC liabilities to its employees, dependents, and designated beneficiaries accruing as a result of the withdrawal. Upon termination of MEBC, all member claims will be paid without regard to the member's account balance. The MEBC Board of Trustees has the right to return moneys to an exiting member subsequent to the settlement of all expenses and claims.

C. Workers' Compensation

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 14 - CONTRACTUAL OBLIGATIONS

As of December 31, 2009, the County had the following contractual purchase commitments:

| Company | Project | Contract Amount | Payments as of 12/31/09 | Contract Balance at 12/31/09 |
|------------------------------------|---------------------------------------|---------------------|-------------------------------|------------------------------------|
| Tyler Technologies | Software License, Fee, Implementation | \$ 318,864 | \$ 298,366 | \$ 20,498 |
| Tyler Technologies | Optional Products and Services | 113,500 | 62,552 | 50,948 |
| TFC Architects | Maintenance Garage Design | 207,730 | 148,381 | 59,349 |
| Sidle Construction, Inc. | Trucking Services | 87,000 | 81,246 | 5,754 |
| Environmental Enterprises | Hazardous Waste Collections | 40,000 | 19,786 | 20,214 |
| Bluffton Paving | CR 99/212 Repaving | 140,577 | 47,501 | 93,076 |
| Malcolm Pirinie | Consulting | 140,000 | 124,978 | 15,022 |
| Appraisal Research Co. | Reval Services | 484,748 | 440,312 | 44,436 |
| Appraisal Research Co. | MH Services for 2009 | 63,990 | 563 | 63,427 |
| Appraisal Research Co. | Contract Services | 59,900 | 58,702 | 1,198 |
| Poggemeyer Design Group | Bridge Repair - TR 173 | 57,500 | 56,500 | 1,000 |
| Malcolm Pirinie | Consulting | 54,700 | 54,113 | 587 |
| Woolpert, Inc. | Digital Orthoimagery Project | 105,900 | - | 105,900 |
| Focus on Friends | Contract Services | 45,000 | 33,750 | 11,250 |
| Century Health | Contract Services | 576,008 | 506,662 | 69,346 |
| Steyer Huber & Assoc, Inc. | Contract Services | 31,000 | 29,450 | 1,550 |
| WSOS CAC, Inc. | Contract Services | 137,462 | 86,345 | 51,117 |
| Koehler Brothers | Lease for Health Department | 50,000 | 37,500 | 12,500 |
| L&M Supportive Housing Services | Contract Services | 170,192 | 130,744 | 39,448 |
| Family Resource Centers | Contract Services | 420,500 | 287,834 | 132,666 |
| Angela Bair | Contract Services | 28,298 | 23,169 | 5,129 |
| Neff Construction, Inc. | Swisher Ditch Construction | 35,999 | 34,834 | 1,165 |
| State of Ohio | MARC's System | 44,640 | - | 44,640 |
| Total | | <u>\$ 3,413,508</u> | <u>\$ 2,563,288</u> | <u>\$ 850,220</u> |

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 15 - PENSION PLANS

A. Ohio Public Employees Retirement System

Plan Description - The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the Combined Plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the Traditional Pension Plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the Member-Directed Plan. While members in the State and local divisions may participate in all three plans, law enforcement (generally sheriffs, deputy sheriffs and township police) and public safety divisions exist only within the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to OPERS, Attention: Finance Director, 277 E. Town St., Columbus, OH 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions. For 2009, member and contribution rates were consistent across all three plans. While members in the State and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Plan. The 2009 member contribution rates were 10.00% for members in State and local classifications. Public safety and law enforcement members contributed 10.10%. The County's contribution rate for 2009 was 14.00%, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.63% of covered payroll.

The County's contribution rate for pension benefits for 2009 was 7.00% from January 1 through March 31, 2009 and 8.50% from April 1 through December 31, 2009, except for those plan members in law enforcement and public safety. For those classifications, pension contributions were 10.63% from January 1 through March 31, 2009 and 12.13% from April 1 through December 31, 2009. The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2009, 2008 and 2007 were \$1,650,762, \$1,473,005 and \$1,654,512, respectively; 94.72% has been contributed for 2009 and 100% has been contributed for 2008 and 2007.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 15 - PENSION PLANS - (Continued)

B. State Teachers Retirement System

Plan Description - Certified teachers, employed by the school for Developmental Disabilities, participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio Web site at www.strsoh.org.

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.50% of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. Benefits are established by Chapter 3307 of the Ohio Revised Code.

A DB or Combined Plan member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy - For 2009, plan members were required to contribute 10.00% of their annual covered salaries. The County was required to contribute 14.00%; 13.00% was the portion used to fund pension obligations. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to STRS Ohio for the years ended December 31, 2009, 2008, and 2007 were \$94,530, \$101,932 and \$77,919, respectively; 95.85% has been contributed for 2009 and 100 percent for years 2008 and 2007.

HANCOCK COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009**

NOTE 16 - POSTRETIREMENT BENEFIT PLANS

A. Ohio Public Employees Retirement System

Plan Description - OPERS maintains a cost-sharing multiple employer defined benefit post-employment healthcare plan, which includes a medical plan, prescription drug program and Medicare Part B premium reimbursement, to qualifying members of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage.

To qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have ten years or more of qualifying Ohio service credit. The Ohio Revised Code permits, but not does mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the healthcare plan are presented separately in the OPERS financial report which may be obtained by writing to OPERS, Attention: Finance Director, 277 E. Town St., Columbus, OH 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

Funding Policy - The post-employment healthcare plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). State statute requires that public employers fund post-employment healthcare through contributions to OPERS. A portion of each employer's contribution to the Traditional or Combined Plans is set aside for the funding of post-employment health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2009, local government employers contributed 14.00% of covered payroll (17.63% for public safety and law enforcement). Each year the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for the funding of the postemployment health care benefits. The portion of employer contributions allocated to fund post-employment healthcare for 2009 was 7.00% from January 1 through March 31, 2009 and 5.50% from April 1 through December 31, 2009.

The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the post-employment healthcare plan.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2009, 2008 and 2007 were \$1,153,548, \$1,416,700 and \$1,074,796, respectively; 94.72% has been contributed for 2009 and 100% has been contributed for 2008 and 2007.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Board of Trustees on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates for state and local employers increased on January 1 of each year from 2006 to 2008. Rates for law and public safety employers increased over a six year period beginning on January 1, 2006, with a final rate increase on January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

HANCOCK COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009**

NOTE 16 - POSTRETIREMENT BENEFIT PLANS - (Continued)

B. State Teachers Retirement System

Plan Description - The County contributes to the cost sharing, multiple employer defined benefit Health Plan (the "Plan") administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS Ohio. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS Ohio which may be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy - Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. All benefit recipients, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2009, STRS Ohio allocated employer contributions equal to 1.00% of covered payroll to the Health Care Stabilization Fund. The County's contributions for health care for the years ended December 31, 2009, 2008 and 2007 were \$7,272, \$7,841 and \$5,994, respectively; 95.85% has been contributed for 2009 and 100 percent for 2008 and 2007.

NOTE 17 - 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 is paid upon separation if the employee has at least one year of service with the County. Accumulated, unused sick leave is paid, up to a maximum of 120 days, depending on length of service to employees hired before March 10, 1994, who retire, leave, or due to death. Accumulated, unused sick leave is paid, up to a maximum of 30 days, depending on length of service to employees who retire or due to death for employees hired on or after March 10, 1994.

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HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 18 - NOTES PAYABLE

A summary of the note transactions for the year ended December 31, 2009, follows:

| | Balance 12/31/2008 | Issued | Retired | Balance 12/31/2009 |
|---|-----------------------|-------------------|-----------------------|-----------------------|
| Governmental activities: | | | | |
| <u>Bond anticipation notes</u> | | | | |
| Engineer's maintenance garage - 3.50% | \$ 381,000 | \$ - | \$ (381,000) | \$ - |
| Radio equipment - 3.50% | 448,000 | - | (448,000) | - |
| Jail security - 3.50% | 782,000 | - | (782,000) | - |
| Total bond anticipation notes | <u>1,611,000</u> | <u>-</u> | <u>(1,611,000)</u> | <u>-</u> |
| <u>Special assessment notes</u> | | | | |
| HG Greer ditch - 3.00% | - | 16,300 | - | 16,300 |
| CR Swisher ditch - 3.00% | - | 39,600 | - | 39,600 |
| Eagle creek stream - 4.25% | 72,000 | - | (72,000) | - |
| Pifer ditch - 3.00% | - | 11,000 | - | 11,000 |
| Pifer ditch - 3.50% | 15,000 | - | (15,000) | - |
| Wilch ditch - 3.00% | - | 12,000 | - | 12,000 |
| Wilch ditch - 3.50% | 19,000 | - | (19,000) | - |
| Total special assessment notes | <u>106,000</u> | <u>78,900</u> | <u>(106,000)</u> | <u>78,900</u> |
| <u>Construction note</u> | | | | |
| ADAMHS - 3.25% | - | 100,000 | (100,000) | - |
| Total construction note | <u>-</u> | <u>100,000</u> | <u>(100,000)</u> | <u>-</u> |
| Total notes payable - governmental activities | <u>\$ 1,717,000</u> | <u>\$ 178,900</u> | <u>\$ (1,817,000)</u> | <u>\$ 78,900</u> |
| Business-type activities: | | | | |
| <u>Bond anticipation notes</u> | | | | |
| Airport land acquisition - 3.50% | \$ 501,000 | \$ - | \$ (501,000) | \$ - |
| Landfill improvement - 3.50% | 1,431,000 | - | (1,431,000) | - |
| Total bond anticipation notes - business-type activities | <u>\$ 1,932,000</u> | <u>\$ -</u> | <u>\$ (1,932,000)</u> | <u>\$ -</u> |

The bond anticipation notes outstanding at December 31, 2008 that matured on November 9, 2009, were retired using the \$3,935,000 various general obligation bonds issued on November 4, 2009 (See Note 19 for detail).

A taxable affordable housing revenue note in the amount of \$100,000 was issued on February 25, 2009 and matured on November 24, 2009. The note was issued to pay a portion of the costs of the Melrose Efficiency Apartment Complex, a supervised living facility owned and operated by ADAMH, and was refinanced on a long-term basis on November 24, 2009 (See Note 19 for detail).

The special assessment notes were issued to install water and sewer lines within the County and to make improvements to certain ditches and streams. The special assessment notes will be paid from the proceeds of special assessments levied against the benefited property owners. In the event the property owners do not pay their assessment, the County will be responsible for making the debt payments. Assessments for these notes are made on an annual basis until the projects have been completed.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 19 - LONG-TERM DEBT

The original issue date, interest rate and original issue amount for the County's long-term obligations are as follows:

| <u>General Obligation Bonds</u> | <u>Original Issue Date</u> | <u>Interest Rate</u> | <u>Original Issue Amount</u> |
|---------------------------------------|--------------------------------|--------------------------|----------------------------------|
| <u>Governmental Activities</u> | | | |
| Tiffin Avenue | 1997 | 4.5 - 5.75% | \$ 825,000 |
| I-75/Tall Timbers Connector | 1997 | 4.5 - 5.75 | 1,600,000 |
| Courthouse Restoration | 1997 | 4.5 - 5.75 | 1,700,000 |
| Tiffin Avenue | 1999 | 4.9 - 5.875 | 220,000 |
| I-75/Tall Timbers Connector | 1999 | 4.9 - 5.875 | 4,750,000 |
| Library Improvement Refunding | 2002 | 3.50 - 4.25 | 1,750,000 |
| Job and Family Services Refunding | 2002 | 3.50 - 4.75 | 950,000 |
| I-75/Tall Timbers Connector Refunding | 2005 | 3.50 - 5.00 | 4,415,000 |
| Courthouse Restoration Refunding | 2005 | 3.50 - 4.00 | 770,000 |
| ADAMHS Building | 2005 | 3.50 - 5.00 | 200,000 |
| US 224/CR 300 Construction | 2007 | 4.10 - 4.50 | 2,995,000 |
| Engineers Garage | 2009 | 2.00 | 185,000 |
| Jail Security System | 2009 | 2.00 - 4.00 | 755,000 |
| Sheriff Department Radios | 2009 | 2.00 - 4.00 | 435,000 |
| <u>Business-Type Activities</u> | | | |
| Trash Compactor | 1999 | 4.90 - 5.25 | 360,000 |
| Agricultural Service Center | 1999 | 4.9 - 5.875 | 1,820,000 |
| BMV One-Stop | 2003 | 3.00 - 6.00 | 2,200,000 |
| Agricultural Service Center Refunding | 2005 | 4.10 - 4.50 | 1,180,000 |
| County Landfill Improvements | 2009 | 2.00 - 3.625 | 2,045,000 |
| County Landfill Equipment | 2009 | 2.00 - 3.625 | 515,000 |
| <u>Special Assessment Bonds</u> | | | |
| Beechwood Water/Sewer Refunding | 2002 | 3.50 - 4.25 | 445,000 |
| Griffith Heights | 2004 | 4.00 - 5.00 | 136,812 |
| CR 220 Sanitary Sewer/Van Buren | 2004 | 4.00 - 5.00 | 618,188 |
| US 224 W/Trenton Ave Sewer | 2004 | 4.00 - 5.00 | 277,551 |
| McKinley Street Waterline | 2004 | 4.00 - 5.00 | 62,449 |
| Road Improvement - East Melrose | 2005 | 3.50 - 3.75 | 60,000 |
| US 224 Water Refunding | 2005 | 3.50 - 4.00 | 179,761 |
| CR 88/SR 12 Sewer Refunding | 2005 | 3.50 - 4.00 | 407,628 |
| SR 12 West Water Refunding | 2005 | 3.50 - 4.00 | 82,611 |
| CR 95/CR 18 Sewer | 2007 | 3.40 - 4.10 | 810,000 |
| <u>Ohio Water Development Loans</u> | | | |
| Eastgate Water/Sewer Project | 1991 | 7.54 | 169,091 |
| SR 12 West (Fostoria) | 1998 | 5.73 | 475,239 |

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 19 - LONG-TERM DEBT - (Continued)

Changes in the County's long-term obligations during 2009 were as follows:

| Governmental Activities: | Balance 12/31/2008 | Additions | Reductions | Balance 12/31/2009 | Amount Due Within One Year |
|---------------------------------------|-----------------------|------------------|------------------|-----------------------|----------------------------------|
| <u>General Obligation Bonds</u> | | | | | |
| Tiffin Avenue | \$ 30,000 | \$ - | \$ (15,000) | \$ 15,000 | \$ 15,000 |
| I-75/Tall Timbers connector | 440,000 | - | (210,000) | 230,000 | 230,000 |
| I-75/Tall Timbers connector refunding | | | | | |
| Serial and term bonds | 4,155,000 | - | (120,000) | 4,035,000 | 115,000 |
| Accounting loss | (296,862) | - | 26,987 | (269,875) | - |
| Premium | 90,533 | - | (8,230) | 82,303 | - |
| Courthouse restoration refunding | | | | | |
| Serial bonds | 600,000 | - | (140,000) | 460,000 | 150,000 |
| Accounting loss | (20,483) | - | 5,121 | (15,362) | - |
| Premium | 4,342 | - | (1,086) | 3,256 | - |
| Library improvement refunding | | | | | |
| Serial and terms bonds | 640,000 | - | (205,000) | 435,000 | 215,000 |
| Accounting loss | (34,087) | - | 11,362 | (22,725) | - |
| Premium | 2,598 | - | (866) | 1,732 | - |
| Job and family services refunding | | | | | |
| Serial and term bonds | 525,000 | - | (65,000) | 460,000 | 60,000 |
| Accounting loss | (33,721) | - | 3,747 | (29,974) | - |
| Premium | 956 | - | (106) | 850 | - |
| ADMHS building | 170,000 | - | (5,000) | 165,000 | 10,000 |
| US 224/CR 300 construction | 2,905,000 | - | (100,000) | 2,805,000 | 105,000 |
| Premium | 81,065 | - | (4,267) | 76,798 | - |
| Engineers Garage | | | | | |
| Serial bond | - | 185,000 | - | 185,000 | 185,000 |
| Premium | - | 1,972 | (282) | 1,690 | - |
| Jail Security System | | | | | |
| Serial and term bonds | - | 755,000 | - | 755,000 | 50,000 |
| Discount | - | (1,596) | 20 | (1,576) | - |
| Sheriff Department Radio | | | | | |
| Serial and term bonds | - | 435,000 | - | 435,000 | 25,000 |
| Discount | - | (1,588) | 19 | (1,569) | - |
| Total general obligation bonds | <u>9,259,341</u> | <u>1,373,788</u> | <u>(827,581)</u> | <u>9,805,548</u> | <u>1,160,000</u> |
| <u>Special Assessment Bonds</u> | | | | | |
| US 224 water refunding | | | | | |
| serial and term bonds | 135,491 | - | (14,757) | 120,734 | 16,098 |
| Accounting loss | (3,967) | - | 496 | (3,471) | - |
| Premium | 938 | - | (117) | 821 | - |
| CR 88/SR 12 sewer refunding | | | | | |
| Serial bonds | 307,242 | - | (33,462) | 273,780 | 36,504 |
| Accounting loss | (8,994) | - | 1,124 | (7,870) | - |
| Premium | 2,127 | - | (266) | 1,861 | - |
| SR 12 West water refunding | | | | | |
| Serial bonds | 62,267 | - | (6,782) | 55,485 | 7,398 |
| Accounting loss | (1,823) | - | 228 | (1,595) | - |
| Premium | 431 | - | (54) | 377 | - |

- continued

HANCOCK COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009**

NOTE 19 - LONG-TERM DEBT - (Continued)

| Governmental activities (continued) | Balance 12/31/08 | Additions | Disposals | Balance 12/31/09 | Amount Due Within One Year |
|--|----------------------|---------------------|-----------------------|----------------------|----------------------------------|
| Beechwood water and sewer refunding | | | | | |
| Serial and term bonds | \$ 160,000 | \$ - | \$ (50,000) | \$ 110,000 | \$ 55,000 |
| Accounting loss | (6,723) | - | 2,241 | (4,482) | - |
| Premium | 656 | - | (219) | 437 | - |
| Griffith Heights water/sewer project | 118,692 | - | (5,436) | 113,256 | 5,436 |
| CR 220 sanitary sewer/Van Buren | 536,308 | - | (24,564) | 511,744 | 24,564 |
| US 224 W/Trenton Avenue sewer | 228,571 | - | (12,245) | 216,326 | 12,245 |
| McKinley Street waterline | 51,429 | - | (2,755) | 48,674 | 2,755 |
| Road improvement - East Melrose | 30,000 | - | (10,000) | 20,000 | 10,000 |
| CR 95/CR 18 sewer | 780,000 | - | (30,000) | 750,000 | 35,000 |
| Premium | 21,166 | - | (1,245) | 19,921 | - |
| | | | | - | |
| Total special assessment bonds | <u>2,413,811</u> | <u>-</u> | <u>(187,813)</u> | <u>2,225,998</u> | <u>205,000</u> |
| <u>OWDA Loans</u> | | | | | |
| Eastgate water/sewer project | 43,233 | - | (13,377) | 29,856 | 14,386 |
| SR 12 west water/sewer project | <u>302,159</u> | <u>-</u> | <u>(23,216)</u> | <u>278,943</u> | <u>24,546</u> |
| Total OWDA loans | <u>345,392</u> | <u>-</u> | <u>(36,593)</u> | <u>308,799</u> | <u>38,932</u> |
| <u>Other Long-Term Obligations</u> | | | | | |
| Voice recorder system loan | 23,980 | - | (7,558) | 16,422 | 7,985 |
| Guaranteed energy savings performance contract | 2,011,500 | - | (126,073) | 1,885,427 | 179,434 |
| ADAMH Taxable Affordable Housing Revenue Note | - | 100,000 | - | 100,000 | 3,492 |
| ADAMH loan | 679,950 | - | (679,950) | - | - |
| Compensated absences | <u>2,975,067</u> | <u>1,083,765</u> | <u>(1,186,555)</u> | <u>2,872,277</u> | <u>1,162,717</u> |
| Total other long-term obligations | <u>5,690,497</u> | <u>1,183,765</u> | <u>(2,000,136)</u> | <u>4,874,126</u> | <u>1,353,628</u> |
| Total governmental activities long-term obligations | <u>\$ 17,709,041</u> | <u>\$ 2,557,533</u> | <u>\$ (3,052,123)</u> | <u>\$ 17,214,471</u> | <u>\$ 2,757,560</u> |

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 19 - LONG-TERM DEBT - (Continued)

| Business-type activities: | Balance 12/31/08 | Additions | Disposals | Balance 12/31/09 | Amount Due Within One Year |
|--|---------------------|---------------------|---------------------|---------------------|----------------------------------|
| <u>General Obligation Bonds</u> | | | | | |
| Landfill trash compactor | \$ 45,000 | \$ - | \$ (45,000) | \$ - | \$ - |
| Landfill improvements | | | | | |
| Serial bonds | - | 2,045,000 | - | 2,045,000 | 180,000 |
| Premium | - | 2,250 | (38) | 2,212 | - |
| Landfill equipment | | | | | |
| Serial bonds | - | 515,000 | - | 515,000 | 45,000 |
| Premium | - | 573 | (10) | 563 | - |
| Agricultural service center | 175,000 | - | (85,000) | 90,000 | 90,000 |
| Agricultural service center refunding | | | | | |
| Serial and term bonds | 1,130,000 | - | (10,000) | 1,120,000 | 10,000 |
| Accounting loss | (89,120) | - | 8,102 | (81,018) | - |
| Premium | 25,329 | - | (2,303) | 23,026 | - |
| BMV one-stop | 2,010,000 | - | (75,000) | 1,935,000 | 80,000 |
| Premium | 134,892 | - | (7,494) | 127,398 | - |
| Total general obligation bonds | <u>3,431,101</u> | <u>2,562,823</u> | <u>(216,743)</u> | <u>5,777,181</u> | <u>405,000</u> |
| <u>Other Long-Term Obligations</u> | | | | | |
| Compensated absences | 168,204 | 40,327 | (32,978) | 175,553 | 34,388 |
| Landfill closure/postclosure costs | 3,006,767 | 332,594 | - | 3,339,361 | - |
| Total other long-term obligations | <u>3,174,971</u> | <u>372,921</u> | <u>(32,978)</u> | <u>3,514,914</u> | <u>34,388</u> |
| Total business-type activities | <u>\$ 6,606,072</u> | <u>\$ 2,935,744</u> | <u>\$ (249,721)</u> | <u>\$ 9,292,095</u> | <u>\$ 439,388</u> |

General Obligation Bonds

On September 1, 1997, the County issued \$4,125,000 in general obligation bonds with interest rates ranging from 4.5 percent to 5.75 percent. The bonds were issued for infrastructure improvements for land development on Tiffin Avenue and the I-75/Tall Timbers Connector Road and renovations to the Courthouse. The Tiffin Avenue and I-75/Tall Timbers Connector bonds will be paid from payments in lieu of taxes the County receives related to the projects. The Courthouse Restoration bonds will be paid from a .1 mil unvoted property tax levy.

On November 15, 1999, the County issued \$4,970,000 in general obligation bonds with interest rates ranging from 4.9 to 5.875 percent. The bonds were issued for additional infrastructure improvements for land development on Tiffin Avenue and the I-75/Tall Timbers Connector Road. The bonds will be paid from payments in lieu of taxes the County receives related to the projects.

On November 15, 1999, the County issued \$2,180,000 in general obligation bonds with interest rates ranging from 4.9 to 5.875 percent. The bonds were issued for the purchase of a trash compactor for the Sanitary Landfill and the construction of the Agricultural Service Center. The trash compactor bonds will be paid from the Sanitary Landfill enterprise fund. The Agricultural Service Center bonds will be paid from the Agricultural Service Center enterprise fund.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 19 - LONG-TERM DEBT - (Continued)

On April 1, 2002, the County issued \$3,145,000 in various purpose refunding bonds with interest rates ranging from 3.5 percent to 4.75 percent. The bonds were issued to advance refund \$1,590,000 in Library Improvement general obligation bonds, \$865,000 in Job and Family Services general obligation bonds, and \$415,000 in Beechwood water and sewer special assessment bonds. All of the refunded bonds have been retired by the escrow agent.

The Library Improvement and Job and Family Services refunding bonds pledge the full faith and credit of the County for the payment of the debt. The Library Improvement and Job and Services refunding bonds will be paid from payments received from the Findlay/Hancock County Public Library and from rental charges from the Job and Family Services Department. The Beechwood water and sewer special assessment bonds will be paid from the proceeds of special assessments levied against the benefited property owners. In the event the property owners do not pay their assessment, the County would be responsible for the debt payments.

The term bonds maturing on December 1, 2017, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption is to occur on December 1 from 2012 through 2016 (with the balance of \$55,000 to be paid at stated maturity on December 1, 2017) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

| <u>Year</u> | <u>Amount</u> |
|-------------|---------------|
| 2012 | \$ 55,000 |
| 2013 | 60,000 |
| 2014 | 55,000 |
| 2015 | 60,000 |
| 2016 | 55,000 |

The term bonds maturing on December 1, 2013, will be subject to optional redemption by and at the sole option of the County, either in whole or in part (as selected by the County), on any date commencing after December 1, 2012, and in integral multiples of \$5,000, at the following redemption prices (expressed as percentages of the principal amount redeemed), plus accrued interest to the redemption date:

| <u>Redemption Dates (Dates Inclusive)</u> | <u>Redemption Prices</u> |
|---|------------------------------|
| December 31, 2012 through November 30, 2013 | 101% |
| December 1, 2013 and thereafter | 100 |

On May 1, 2003, the County issued \$2,200,000 in general obligation bonds with interest rates ranging from 3 percent to 6 percent. The bonds were issued to retire bond anticipation notes originally issued to construct, furnish, and equip the BMV one-stop building. Rental payments made by the tenants of the offices are used to make debt payments.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 19 - LONG-TERM DEBT - (Continued)

On November 10, 2005, the County issued \$8,085,000 in various purpose improvement and refunding bonds with interest rates ranging from 3.5 percent to 5 percent. The various purpose improvement bonds were issued to retire notes originally issued for Alcohol, Drug Addiction, and Mental Health Services to purchase a new office building and to construct East Melrose Road. The refunding portion of the issue refunded the I-75/Tall Timbers Connector, Courthouse Restoration, Justice Center, and Agricultural Service Center general obligation bonds and the US 224 Water, CR 88/SR 12 Sewer, and SR 12 West water special assessment bonds. At December 31, 2009, \$5,860,000 of the refunded bonds being held by the escrow agent is still outstanding.

The alcohol, drug addiction and mental health services bonds will be paid with transfers from the alcohol, drug addiction and mental health services special revenue fund. The East Melrose Road special assessment bonds will be paid from the proceeds of special assessments levied against the benefited property owners. In the event the property owners do not pay their assessment, the County would be responsible for the debt payments.

The I-75/Tall Timbers Connector refunding bonds will be paid from payments in lieu of taxes. The Courthouse Restoration and Justice Center refunding bonds will be paid from a .1 mill unvoted property tax levy and the Agriculture Service Center refunding bonds will be paid from tenants who rent the facilities.

The US 224 Water, CR 88/SR 12 Sewer, and SR 12 West Water special assessment refunding bonds will be paid from the proceeds of special assessments levied against the benefited property owners. In the event the property owners do not pay their assessment, the County will be responsible for the debt payments.

On October 31, 2007, the County issued \$3,805,000 in general obligation bonds with interest rates ranging from 4.10 to 4.50 percent. The bonds were issued for additional infrastructure improvements for US 224 and County Road 300 and for improvements to the County sewer district. The bonds will be paid from payments in lieu of taxes the County receives related to the projects.

The term bonds maturing on December 1, 2022, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption is to occur on December 1 from 2018 through 2021 (with the balance of \$230,000 to be paid at stated maturity on December 1, 2022) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

| <u>Year</u> | <u>Amount</u> |
|-------------|---------------|
| 2018 | \$ 195,000 |
| 2019 | 205,000 |
| 2020 | 210,000 |
| 2021 | 225,000 |

The term bonds maturing on December 1, 2018, will be subject to optional redemption by and at the sole option of the County, either in whole or in part (as selected by the County), on any date commencing after December 1, 2017, and in integral multiples of \$5,000, at the following redemption prices (expressed as percentages of the principal amount redeemed), plus accrued interest to the redemption date:

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 19 - LONG-TERM DEBT - (Continued)

| Redemption Dates (Dates Inclusive) | Redemption Prices |
|--|----------------------|
| December 1, 2017 through November 30, 2018 | 101% |
| December 1, 2018 and thereafter | 100 |

The term bonds maturing on December 1, 2025, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption is to occur on December 1 in the years 2023 and 2024 (with the balance of \$265,000 to be paid at stated maturity on December 1, 2025) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

| Year | Amount |
|------|------------|
| 2023 | \$ 245,000 |
| 2024 | 255,000 |

The term bonds maturing on December 1, 2027, are subject to mandatory sinking fund redemption, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the County. The mandatory redemption is to occur on December 1, 2026 (with the balance of \$220,000 to be paid at stated maturity on December 1, 2027) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

| Year | Amount |
|------|------------|
| 2026 | \$ 210,000 |

On November 4, 2009, the County issued \$3,935,000 in various purpose limited tax general obligation bonds, with interest rates ranging from 2.0 percent to 4.00 percent. The bonds were issued to retire notes originally issued for the Engineers Garage, Jail Security System, Sheriff's Department Radios, County Landfill Improvements and County Landfill Equipment.

Special Assessment Bonds and OWDA Loans

On November 1, 2004, special assessment bonds were issued with interest rates ranging from 4 percent to 5 percent for various water and sewer projects. The bonds will be paid from the proceeds of special assessments levied against the benefited property owners. In the event the property owners do not pay their assessment, the County will be responsible for the debt payments.

The OWDA loans will be paid from the proceeds of special assessments levied against the benefited property owners and with transfers from the general fund for the County's portion of the projects. In the event the property owners do not pay their assessment, the County would be responsible for the debt payments.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 19 - LONG-TERM DEBT - (Continued)

The special assessment bonds and OWDA loans will be paid from special assessment collections. In the event special assessments are not sufficient to cover the principal and interest payments, the general fund will be responsible for making principal and interest payments. The total principal and interest remaining to be paid on the special assessment bonds and OWDA loans are \$2,219,999 and \$308,799, respectively. Principal and interest for the current year and total assessments received were \$339,532 and \$337,850, respectively.

Voice Recorder System Loan

The County obtained a loan, with an interest rate of 5.65 percent, for the purchase of a voice recorder system for the Sheriff's department. The loan will be paid from the general fund. The loan matures on September 24, 2011.

ADAMH Taxable Affordable Housing Revenue Note

The County issued a \$100,000 taxable affordable housing revenue note on November 24, 2009 to pay a portion of the costs of the Melrose Efficiency Apartment Complex, a supervised living facility owned and operated by ADAMH. Principal and interest payments are payable May 25 and November 25 of each year at an interest rate of 8.50% commencing May 25, 2010. The scheduled maturity date is November 25, 2024.

ADAMH Loan

On July 19, 2007, the County entered into an agreement with the Findlay-Hancock Community Foundation to receive up to \$679,950 for the County to purchase land and construct sixteen transitional and "supportive living" apartment units. The agreement stipulates that the first year for the amount of any drawdowns on this agreement is interest free and has a 6 percent interest rate for the second year of any balance owed. The County repaid the \$679,950 loan during 2009.

Guaranteed Energy Savings Contract

On May 1, 2008, the County entered into a GES Performance Contract (Contract) for the acquisition of and installation of energy conservation measures and related improvements. The Contract will be paid from the Energy Savings Gateway nonmajor debt service fund. The scheduled maturity date is December 15, 2018.

Compensated Absences

The compensated absences liability will be paid from the Motor Vehicle and Gas Tax, Alcohol, Drug Addiction, and Mental Health, Job and Family Services, Board of Developmental Disabilities, Child Support Enforcement Agency, Dog and Kennel, Real Estate Assessment, Community Corrections, Certificate of Title, Felony Delinquent Juvenile Care and Custody, Jail Diversion, Emergency Management Agency, Juvenile Diversion and Severance Special Revenue Funds and the Sanitary Landfill and Agricultural Service Center enterprise funds.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 19 - LONG-TERM DEBT - (Continued)

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors should not exceed 1 percent of the total assessed valuation of the County. The Revised Code further provides that the total voted and unvoted net debt of the County less the same exempt debt should not exceed a sum equal to 3 percent of the first \$100,000,000, plus 1.5 percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus 2.5 percent of such valuation in excess of \$300,000,000.

The effect of the debt limitations described above is an overall debt margin of \$35,771,003 at December 31, 2009.

The following is a summary of the County's future annual debt service requirements for long-term obligations:

| Year Ending December 31, | General Obligation Bonds | | | Year Ending December 31, | Special Assessment Bonds | | |
|-----------------------------|--------------------------|---------------------|----------------------|-----------------------------|--------------------------|-------------------|---------------------|
| | Principal | Interest | Total | | Principal | Interest | Total |
| 2010 | \$ 1,160,000 | \$ 417,315 | \$ 1,577,315 | 2010 | \$ 205,000 | \$ 106,331 | \$ 311,331 |
| 2011 | 985,000 | 370,645 | 1,355,645 | 2011 | 204,999 | 97,678 | 302,677 |
| 2012 | 800,000 | 333,069 | 1,133,069 | 2012 | 150,000 | 88,594 | 238,594 |
| 2013 | 670,000 | 301,870 | 971,870 | 2013 | 155,000 | 81,674 | 236,674 |
| 2014 | 685,000 | 275,518 | 960,518 | 2014 | 165,000 | 74,557 | 239,557 |
| 2015 - 2019 | 3,730,000 | 934,077 | 4,664,077 | 2015 - 2019 | 684,999 | 258,367 | 943,366 |
| 2020 - 2024 | 1,320,000 | 300,378 | 1,620,378 | 2020 - 2024 | 590,001 | 93,060 | 683,061 |
| 2025 - 2027 | 630,000 | 56,800 | 686,800 | 2025 | 65,000 | 2,665 | 67,665 |
| Total | <u>\$ 9,980,000</u> | <u>\$ 2,989,672</u> | <u>\$ 12,969,672</u> | Total | <u>\$ 2,219,999</u> | <u>\$ 802,926</u> | <u>\$ 3,022,925</u> |

| Year Ending December 31, | OWDA Loans | | | Year Ending December 31, | GES Performance Contract | | |
|-----------------------------|-------------------|------------------|-------------------|-----------------------------|--------------------------|-------------------|---------------------|
| | Principal | Interest | Total | | Principal | Interest | Total |
| 2010 | \$ 38,932 | \$ 18,074 | \$ 57,006 | 2010 | \$ 179,434 | \$ 69,773 | \$ 249,207 |
| 2011 | 41,423 | 15,660 | 57,083 | 2011 | 186,299 | 62,909 | 249,208 |
| 2012 | 27,440 | 13,090 | 40,530 | 2012 | 193,427 | 55,781 | 249,208 |
| 2013 | 29,012 | 11,518 | 40,530 | 2013 | 200,827 | 48,380 | 249,207 |
| 2014 | 30,675 | 9,856 | 40,531 | 2014 | 208,510 | 40,697 | 249,207 |
| 2015 - 2018 | 141,317 | 20,802 | 162,119 | 2015 - 2018 | 916,930 | 79,903 | 996,833 |
| Total | <u>\$ 308,799</u> | <u>\$ 89,000</u> | <u>\$ 397,799</u> | Total | <u>\$ 1,885,427</u> | <u>\$ 357,443</u> | <u>\$ 2,242,870</u> |

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 19 - LONG-TERM DEBT - (Continued)

| Year Ending December 31, | Voice Recorder System Loan | | | Year Ending December 31, | ADAMH Note | | |
|-----------------------------|----------------------------|-----------------|------------------|-----------------------------|-------------------|------------------|-------------------|
| | Principal | Interest | Total | | Principal | Interest | Total |
| 2010 | \$ 7,985 | \$ 928 | \$ 8,913 | 2010 | \$ 3,492 | \$ 8,427 | \$ 11,919 |
| 2011 | 8,437 | 476 | 8,913 | 2011 | 3,795 | 8,124 | 11,919 |
| 2012 | - | - | - | 2012 | 4,125 | 7,795 | 11,920 |
| 2013 | - | - | - | 2013 | 4,483 | 7,436 | 11,919 |
| 2014 | - | - | - | 2014 | 4,872 | 7,047 | 11,919 |
| 2015 - 2019 | - | - | - | 2015 - 2019 | 31,489 | 28,109 | 59,598 |
| 2020 - 2024 | - | - | - | 2020 - 2024 | 47,744 | 11,854 | 59,598 |
| Total | <u>\$ 16,422</u> | <u>\$ 1,404</u> | <u>\$ 17,826</u> | Total | <u>\$ 100,000</u> | <u>\$ 78,792</u> | <u>\$ 178,792</u> |

| Year Ending December 31, | Business-Type Activities - General Obligation Bonds | | |
|-----------------------------|---|---------------------|---------------------|
| | Principal | Interest | Total |
| 2010 | \$ 405,000 | \$ 231,259 | \$ 636,259 |
| 2011 | 415,000 | 213,111 | 628,111 |
| 2012 | 435,000 | 201,373 | 636,373 |
| 2013 | 440,000 | 188,773 | 628,773 |
| 2014 | 455,000 | 174,848 | 629,848 |
| 2015 - 2019 | 2,555,000 | 620,541 | 3,175,541 |
| 2020 - 2024 | 670,000 | 224,100 | 894,100 |
| 2025 - 2026 | 330,000 | 30,000 | 360,000 |
| Total | <u>\$ 5,705,000</u> | <u>\$ 1,884,005</u> | <u>\$ 7,589,005</u> |

Conduit Debt

In 1998, the County issued \$8,115,000 in multi-family housing revenue bonds and \$3,500,000 in multi-family housing mortgage revenue bonds. The proceeds were used to acquire, construct, improve, and equip real and personal property as a multi-family housing complex for Pedcor Investments. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. During 2007, \$5,855,000 of the multi-family housing revenue bonds and \$2,524,000 of the multi-family housing mortgage revenue bonds were refunded. As of December 31, 2009, \$1,705,000 of these bonds was outstanding.

In 1999, the County issued \$1,500,000 in economic development revenue bonds. The proceeds were used to acquire, construct, and equip a manufacturing facility for Koehler Brothers, Inc. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2009, \$660,000 of these bonds was outstanding.

In 2000, the County issued \$5,000,000 in hospital facilities revenue bonds. The proceeds were used to construct an underground parking garage and an acute health care facility for Blanchard Valley Regional Health Center. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2009, \$2,469,849 of these bonds was outstanding.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 19 - LONG-TERM DEBT - (Continued)

In 2004, the County issued \$110,875,000 in hospital facilities revenue bonds. The proceeds were used to acquire, construct, equip, and improve hospital facilities at an acute health care facility for Blanchard Valley Regional Health Center. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2009, \$109,650,000 of these bonds was outstanding.

In 2007, the County issued \$5,855,000 in multi-family housing refunding revenue bonds and \$215,000 in multi-family housing revenue bonds to acquire, construct, improve, and equip real and personal property as a multi-family housing complex for Pedcor Investments. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2009, \$5,998,273 of these bonds was outstanding.

In 2007, the County issued \$2,520,000 in multi-family housing refunding revenue bonds and \$100,000 in multi-family housing revenue bonds to acquire, construct, improve, and equip real and personal property as a multi-family housing complex for Pedcor Investments. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2009, \$2,589,038 of these bonds was outstanding.

In 2007, the County entered into a \$6,756,000 capital lease agreement of Independence House, which is comprised of a skilled nursing facility, rehabilitation facility and independent living apartments located in Fostoria, Ohio. The leasing arrangement will provide hospital facilities to service the residents of the County. The County is not obligated in any way to pay the lease charges on the lease from any of its funds, and therefore, the lease has been excluded entirely from the County's debt presentation. As of December 31, 2009, \$6,398,599 of the lease was outstanding.

NOTE 20 - CLOSURE AND POSTCLOSURE OF LANDFILL

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date the landfill stops accepting waste, the County reports a portion of these closure and postclosure costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The \$3,339,361 reported as landfill closure and postclosure costs payable at December 31, 2009, represents the cumulative amount reported to date based on the use of 24 percent of the estimated capacity of the landfill. The County will recognize the remaining cost of closure and postclosure care of \$10,565,439 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2009. The County expects to close the active cell of the landfill in 2032. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The County is required by State and federal laws and regulations to make annual contributions to a trust to finance closure and postclosure care. The County is in compliance with these requirements, and, at December 31, 2009, cash and cash equivalents and investments of \$6,171,328 are held for these purposes. These are reported as restricted assets on the statement of fund net assets.

The County expects that future inflation costs will be paid from interest earnings on these annual contributions. However, if interest earnings are inadequate or additional postclosure care requirements are determined (due to changes in technology or applicable laws or regulations, for example), these costs may need to be covered by charges to future landfill users or from future tax revenues.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 21 - INTERFUND TRANSFERS

During 2009, the following transfers were made:

| <u>Transfers In</u> | Transfers Out | | | <u>Total</u> |
|------------------------------------|---------------------|--|-------------------------------|---------------------|
| | <u>General</u> | <u>Alcohol, Drug and Mental Health</u> | <u>Other Governmental</u> | |
| General | \$ - | \$ - | \$ 6,086 | \$ 6,086 |
| Alcohol, Drug and Mental Health | - | - | 18,000 | 18,000 |
| Water and sewer Bond Retirement | 19,960 | - | - | 19,960 |
| Other Governmental | <u>3,540,181</u> | <u>71,905</u> | <u>220,842</u> | <u>3,832,928</u> |
| Total | <u>\$ 3,560,141</u> | <u>\$ 71,905</u> | <u>\$ 244,928</u> | <u>\$ 3,876,974</u> |

Transfers are used to (1) move revenues from the fund that statute or budget required to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Transfers between governmental funds are eliminated on the government-wide financial statements. Transfers between governmental activities and business-type activities are reported as transfers on the statement of activities.

NOTE 22 - COMPONENT UNITS

A. Blanchard Valley Industries

Basis of Presentation - Financial statement presentation follows the recommendations of Governmental Accounting Standards Board (GASB) Statement No. 34, "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments" and, accordingly, reflect all significant receivables, payables, and other liabilities. The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements. Actual results may differ from those estimates.

Basis of Accounting - The financial statements are prepared on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded at the time they are earned and expenses are recorded at the time the liabilities are incurred. The measurement focus is on the flow of economic resources basis. With this measurement focus, all assets and all liabilities associated with operations are included on the statement of net assets.

Cash and Cash Equivalents - The Industries considers all highly liquid instruments purchased with a maturity of less than three months to be cash equivalents. Cash and cash equivalents and investments of the Industries are presented as "cash and cash equivalents in segregated accounts" and "investments in segregated accounts", respectively.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 22 - COMPONENT UNITS - (Continued)

All of the Industries' deposits were covered by federal depository insurance. There are no statutory guidelines regarding the deposit and investment of funds by the not-for profit corporation.

Investments - Investments are recorded at fair value based on quoted market price of the securities held. The market value of investments as of December 31, 2009, was as follows:

| | Fair Value |
|------------------------------|------------------|
| Money Market | \$ 10,988 |
| Fixed Income Mutual Funds | 157,963 |
| Corporate Stock Mutual Funds | <u>268,737</u> |
| Totals | <u>\$437,688</u> |

For the year ended December 31, 2009, the Industries had the following investments:

| Investment | Total | Credit Rating | 5% or More of Total |
|---|-------------------|------------------|------------------------|
| Money Market Bank Deposits | \$ 10,988 | N/A | N/A |
| Janus Perkins Mid Cap Value | - | 5 Star | N/A |
| Harbor International | - | 4 Star | N/A |
| Blackrock U.S. Opportunities | 13,497 | 4 Star | N/A |
| Eaton Vance Large Cap Value | 66,267 | 4 Star | 15.1% |
| Fidelity Advisor New Insights | 69,154 | 5 Star | 15.8% |
| Primco Low Duration | - | 4 Star | N/A |
| Primco Total Return | - | 5 Star | N/A |
| Huntington Situs Fund IV | 26,745 | 4 Star | 6.1% |
| Templeton Global Bond Fund | 32,419 | 5 Star | 7.4% |
| Huntington Mid Corp America | 13,393 | 3 Star | N/A |
| Huntington International Equity | 52,726 | 4 Star | 12.0% |
| Huntington Real Strategies | 13,675 | N/A | N/A |
| Janus Perkins Mid Cap Value | 13,280 | 5 Star | N/A |
| Huntington Short and Intermediate Fixed | 62,802 | 3 Star | 14.3% |
| Huntington Mortgage Securities | 15,683 | 3 Star | N/A |
| Primco Total Return | <u>47,058</u> | 5 Star | N/A |
| Total | <u>\$ 437,687</u> | | |

The above credit ratings were provided by Morningstar. The Industries' investment policy does not address any restrictions on investments relating to interest rate risk, credit risk, or custodial credit risk. The policy does employ an asset allocation policy with the following guidelines:

| | Minimum | Maximum | Actual |
|--------------|---------|---------|--------|
| Equities | 40% | 60% | 61.4% |
| Fixed Income | 38% | 60% | 36.1% |
| Cash | 0% | 15% | 2.5% |

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 22 - COMPONENT UNITS - (Continued)

Restaurant Inventory - Food inventory is valued at cost using the first-in, first-out method.

Property and Equipment - Property and equipment are carried at cost or, if donated, the fair value on the date donated. Depreciation is computed using the straight-line method over the estimated useful life of the asset.

A summary of changes in capital assets by class during the year ended December 31, 2009 is as follows:

| | Balance 12/31/08 | Additions | Disposals | Balance 12/31/09 |
|----------------------------|---------------------|-------------------|-------------------|---------------------|
| Buildings and Improvements | \$ 86,966 | \$ - | \$ - | \$ 86,966 |
| Machinery and Equipment | 77,742 | 10,230 | (17,176) | 70,796 |
| Furniture and Fixtures | 68,215 | - | - | 68,215 |
| Vehicles | <u>72,054</u> | <u>-</u> | <u>-</u> | <u>72,054</u> |
| Total Capital Assets | 304,977 | 10,230 | (17,176) | 298,031 |
| Accumulated Depreciation | <u>(254,912)</u> | <u>(14,782)</u> | <u>15,094</u> | <u>(254,600)</u> |
| Net Capital Assets | <u>\$ 50,065</u> | <u>\$ (4,552)</u> | <u>\$ (2,082)</u> | <u>\$ 43,431</u> |

Related Party Transactions - The Industries had \$9,757 due from the primary government at December 31, 2009, from the Board of Developmental Disabilities Special Revenue Fund.

Significant Concentration of Business with Customer - Cardinal Health, Inc. provided sales of approximately 30% of the production revenue and services to the Industries. If canceled, the volume of business would have a severe impact on the production operations of the Industries. However, management would still carry on habilitation programs regardless of services it could lose until new customers were secured.

Risk Management - The Industries is exposed to various risks of loss related to torts; theft, or damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Hancock County of Developmental Disabilities provides all insurance for the Industries including commercial, Directors and Officers Liability, Individual Fidelity Bond, and Surety Bond Insurance.

Subsequent Event - In January 2010, Cardinal Health, Inc. announced it would be moving its operations out of Findlay, Ohio. The Industries will lose approximately 30% of its production revenue.

B. Hancock Community Housing, Inc.

Basis of Presentation - Financial statement presentation follows the recommendations of Governmental Accounting Standards Board (GASB) Statement No. 34, "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments" and, accordingly, reflect all significant receivables, payables, and other liabilities. The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements. Actual results may differ from those estimates.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 22 - COMPONENT UNITS - (Continued)

Basis of Accounting - The financial statements are prepared on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded at the time they are earned and expenses are recorded at the time the liabilities are incurred. The measurement focus is on the flow of economic resources basis. With this measurement focus, all assets and all liabilities associated with operations are included on the statement of net assets.

Cash and Cash Equivalents - Hancock Community Housing, Inc. considers all highly liquid instruments purchased with a maturity of less than three months to be cash equivalents. Cash and cash equivalents of Hancock Community Housing, Inc. are presented as “cash and cash equivalents in segregated accounts”. At December 31, 2009, the carrying amount of deposits was \$4,243 and the bank balance was \$4,243, which was all covered by federal depository insurance.

Property - Property is carried at cost or, if donated, the fair value on the date donated. Depreciation is computed using the straight-line method over the estimated useful life of twenty-seven and a half years.

Capital asset activity as of December 31, 2009, was as follows:

| | Balance <u>12/31/08</u> | <u>Additions</u> | <u>Reductions</u> | Balance <u>12/31/09</u> |
|--------------------------------|----------------------------|--------------------|-------------------|----------------------------|
| Land | \$ 111,854 | \$ - | \$ - | \$ 111,854 |
| Land Improvements | 6,852 | - | - | 6,852 |
| Buildings | <u>581,382</u> | - | - | <u>581,382</u> |
| Total Capital Assets | <u>700,088</u> | - | - | <u>700,088</u> |
| Accumulated Depreciation For: | | | | |
| Land Improvements | (1,590) | (457) | - | (2,047) |
| Buildings | <u>(121,592)</u> | <u>(21,621)</u> | - | <u>(143,213)</u> |
| Total Accumulated Depreciation | <u>(123,182)</u> | <u>(22,078)</u> | - | <u>(145,260)</u> |
| Total Capital Assets, Net | <u>\$ 576,906</u> | <u>\$ (22,078)</u> | <u>\$ -</u> | <u>\$ 554,828</u> |

Long-Term Debt

| | Beginning Balance <u>01/01/09</u> | <u>Issued</u> | <u>Redeemed</u> | Ending Balance <u>12/31/09</u> | Due Within One Year |
|----------------------------|---|---------------|-------------------|--------------------------------------|---------------------------|
| Mortgage - Huntington Bank | \$ 229,617 | \$ - | \$(18,710) | \$210,907 | \$ 17,590 |
| Mortgage - First Federal | <u>78,922</u> | - | <u>(5,738)</u> | <u>73,184</u> | <u>5,886</u> |
| Totals | <u>\$ 308,539</u> | <u>\$ -</u> | <u>\$(24,448)</u> | <u>\$284,091</u> | <u>\$ 23,476</u> |

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 22 - COMPONENT UNITS - (Continued)

Huntington Bank

Property located at 2800 High Point Lane, 1118 Crystal Lane, 1815 Bishop Lane and 1859 Breckenridge Road

Interest is presently 5.04%

Original amount: \$520,000

First Federal Bank

Property located at 1615 Payne Avenue

Interest is presently 5.05%

Original amount: \$100,000

The annual requirements to amortize all mortgages outstanding as of December 31, 2009, including interest payments of \$71,290 are as follows:

| <u>Year Ending</u> <u>December 31,</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|---|-------------------|------------------|-------------------|
| 2010 | \$ 23,476 | \$ 21,455 | \$ 44,931 |
| 2011 | 25,261 | 18,457 | 43,718 |
| 2012 | 180,816 | 7,135 | 187,951 |
| 2013 | 7,168 | 3,348 | 10,516 |
| 2014 | <u>47,370</u> | <u>233</u> | <u>47,603</u> |
| Total | <u>\$ 284,091</u> | <u>\$ 50,628</u> | <u>\$ 334,719</u> |

Risk Management

The Hancock Community Housing, Inc. is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, and natural disasters.

The Hancock Community Housing, Inc. does not have a “self-insurance” fund with formalized risk management programs. During 2009, the Hancock Community Housing, Inc. purchased property liability insurance from the Erie Insurance Group.

Settle claims have not exceeded this commercial coverage in any of the past three years and there has been no significant reduction in insurance coverage from last year.

NOTE 23 - JOINTLY GOVERNED ORGANIZATIONS

A. Joint Board of County Commissioners for the Blanchard River Stream Enhancement Program

The Joint Board of County Commissioners for the Blanchard River Stream Enhancement Project (Board) is a jointly governed organization among six counties. The Board consists of eighteen members; the three county commissioners of each of the six counties. The Board was formed to approve construction and maintenance for clearing the Blanchard River of logjams and debris. Revenues are generated by assessments and a state grant. Hancock County’s portion of the assessments was collected in 1996 for construction and maintenance. Separate financial statements may be obtained from the Blanchard River Stream Enhancement Project, 7868 CR 140, Findlay, Ohio 45840.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 23 - JOINTLY GOVERNED ORGANIZATIONS - (Continued)

B. West Central Partnership, Inc.

The West Central Partnership, Inc. (Partnership) is a jointly governed organization among Allen, Auglaize, Hancock, Hardin, Mercer, Paulding, Putnam, and Van Wert counties. The Partnership was formed to administer local loan programs in these counties for the State of Ohio Department of Development using state funds and to raise money for such purposes and to expend, contribute, disburse, or otherwise handle and dispose of the same for such purposes. The Board of Trustees consists of nine members, including a County Commissioner from each of the member counties and the Director of Region 3, West Central SBDC Partnership. Separate financial statements may be obtained from the West Central Partnership, Inc., 915 West Market Street, Lima, Ohio 45805.

C. Metropolitan Housing Authority

The Metropolitan Housing Authority (Authority) is a jointly governed organization between Hancock County and the City of Findlay. The Authority was established under Section 3735.27 of the Ohio Revised Code to monitor housing accommodations to insure safe and sanitary housing is available to the citizens. Two members of the Board of Trustees are appointed by the Probate Court Judge, two members are appointed by the mayor of the City of Findlay, and one member is appointed by the County Commissioners. Separate financial statements may be obtained from the Metropolitan Housing Authority, 1800 North Blanchard Street, Findlay, Ohio, 45840.

D. Blanchard Valley Port Authority

The Blanchard Valley Port Authority (the "Authority") was established in 2007 and is a jointly governed organization between the City of Findlay and the County. The Authority was established pursuant to Ohio Revised Code Section 4582.21. The purpose of the Authority is to better provide for the improvement and development of the County and the City of Findlay into the foreseeable future.

The Authority is governed by a Board consisting of seven appointed members. The City of Findlay and the Board of County Commissioners shall appoint three Board Members each and the seventh appointed Board Member shall be made jointly by the City of Findlay Mayor with the approval of a majority of the members of the Findlay City Council and the Board of County Commissioners of Hancock County.

The Authority may be dissolved at any time upon the enactment of an ordinance by the City of Findlay Council and resolution by the County Board of Commissioners provided that upon dissolution, any real or personal property or combination thereof which has been received from or made available by the City of Findlay or the County shall be returned to the subdivision from which it was received or made available. In the event of the dissolution, after paying all expenses, debts or funds or any remaining real or personal property belonging to the Authority shall be shall be distributed to the City of Findlay and the County equally.

During 2009, the County did not make any contributions to the Authority. Financial information can be obtained from the Hancock County Auditor, 300 South Main Street, Findlay, Ohio 45840-3345.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 24 - INSURANCE POOLS

A. Midwest Pool Risk Management Agency, Inc.

The Midwest Pool Risk Management Agency, Inc., (Pool) is an Ohio not-for-profit corporation established by five counties for the purpose of establishing 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 the Pool. 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 Pool are managed by an elected Board of not more than five 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 the Pool is limited to its voting authority and any representation it may have on the Board of Trustees.

B. Midwest Employee Benefit Consortium

The County participates in the Midwest Employee Benefit Consortium (MEBC), a public entity shared risk pool consisting of five counties. The County pays premiums to the MEBC for employee medical and life insurance benefits. The MEBC is responsible for the administration of the program and for processing of all claims for each member.

The MEBC is governed by a Board of Trustees consisting of one county commissioner from each participating member. Each participant decides which plans offered by the Board of Trustees will be extended to its employees. Participation in the MEBC is by written application subject to acceptance by the Board of Trustees and payment of the monthly premiums.

C. County Commissioners Association of Ohio Workers' Compensation Group Rating Plan

The County is participating in a group rating program for workers' compensation as established under Section 4123.29 of the Ohio Revised Code. The County Commissioners Association Service Corporation (CCAOSC) was established through the County Commissioners Association of Ohio (CCAO) as an insurance purchasing pool.

A group executive committee is responsible for calculating annual rate contributions and rebates, approving the selection of a third party administrator, reviewing and approving proposed third party fees, fees for risk management services and general management fees, determining ongoing eligibility of each participant, and performing any other acts and functions which may be delegated to it by the participating employers. The group executive committee consists of seven members. Two members are the president and treasurer of CCAOSC; the remaining five members are representatives of the participants. These five members are elected for the ensuing year by the participants at a meeting held in December of each year. No participant can have more than one member on the group executive committee in any year, and each elected member shall be a County Commissioner.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 25 - RELATED ORGANIZATIONS

A. County Park District

The Hancock County Park District (District) is a distinct political subdivision of the State of Ohio. The District is governed by a Board of Trustees appointed by the Hancock County Probate Court Judge. The Board of Trustees possesses its own contracting and budgeting authority, hires and fires personnel, and does not depend on the County for operational subsidies. Although the County serves as the taxing authority, its role is limited to a ministerial function. The determination to request approval of a tax, the rate, and the purpose are discretionary decisions made solely by the Board of Trustees. Financial information can be obtained from the Hancock County Auditor, 300 South Main Street, Findlay, Ohio 45840-3345.

B. Findlay-Hancock County Public Library

The Findlay-Hancock County Public Library is a distinct political subdivision of the State of Ohio created under Chapter 3375 of the Ohio Revised Code. The Library is governed by a Board of Trustees appointed by the County Commissioners. The Board of Trustees possesses its own contracting and budgeting authority, hires and fires personnel, and does not depend on the County for operational subsidies. Although the County serves as the taxing authority, its role is limited to a ministerial function. The determination to request approval of a tax, the rate, and the purpose are discretionary decisions made solely by the Board of Trustees. Financial information can be obtained from the Findlay-Hancock County Public Library, 206 Broadway Street, Findlay, Ohio 45840.

C. Regional Planning Commission

The Regional Planning Commission (Commission) is statutorily created as a separate and distinct political subdivision of the State. The nineteen members of the Commission consist of ten members appointed by the County Commissioners, including one commissioner, and nine members appointed by the City of Findlay. The County and the City each pay for half of the operating costs of the Commission. The Commission adopts its own budget, authorizes expenditures, hires and fires staff, does not rely on the County to finance deficits and the County cannot impose its will on the Commission; therefore, the County's role is limited to a ministerial function. Financial information can be obtained from the Hancock County Auditor, 300 South Main Street, Findlay, Ohio 45840-3345.

NOTE 26 - RELATED PARTY TRANSACTIONS

Blanchard Valley Industries, a discretely presented component unit of Hancock County, received contributions from the County for facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of its programs. In 2009, these contributions were \$790,821.

HANCOCK COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009**

NOTE 27 - CONTINGENT LIABILITIES

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

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the County's counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the County.

NOTE 28 - SIGNIFICANT SUBSEQUENT EVENT

The County issued a note for \$360,000 on April 30, 2010 to purchase a new vector for the Engineer's department. The note bears an annual interest rate of 1.537% and matures on December 15, 2010.

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**COMBINING STATEMENTS
AND INDIVIDUAL FUND SCHEDULES**

HANCOCK COUNTY, OHIO

COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

GENERAL FUND

The general fund accounts for all financial resources 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

The 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 expenditures for specified purposes. Following is a description of all special revenue funds:

Major Special Revenue Funds

Alcohol, Drug, and Mental Health

The fund accounts for a County-wide property tax levy and federal and State grants used to pay the cost of services provided by local mental health agencies to the public at large.

Job and Family Services

The fund accounts for various federal and State grants used to provide public assistance to general relief recipients and pay their providers of medical assistance, and for certain public social services.

Board of Developmental Disabilities (DD)

This fund accounts for the operation of a school and resident homes for the developmentally disabled.

Nonmajor Special Revenue Funds

Motor Vehicle License and Gas Tax

This fund accounts for revenues derived from motor vehicle licenses and gasoline taxes.

Child Support Enforcement Agency (CSEA)

The fund accounts for poundage fees and earned incentives collected by the Child Support Enforcement Agency. Monies are restricted by State statute to finance the operation of the CSEA. The fund also accounts for Title IV-D grants that reimburse expenditures for support enforcement. The CSEA is managed by the Department of Job and Family Services.

Dog and Kennel

The fund accounts for the dog warden's operations that are financed by fine collections and the sale of dog tags and kennel permits.

Children Services

The fund accounts for monies received from federal and State grants, support collections, and social security. Major expenditures are for foster homes, emergency shelters, medical treatment, school supplies, counseling, and parental training.

Real Estate Assessment

The fund accounts for State mandated County-wide real estate reappraisals that are funded by charges to the political subdivisions located within the County.

Community Development Block Grant

The fund accounts for housing rehabilitation, tenant-based rental payment assistance, and home buyer down payment assistance through grants received from the Department of Housing and Urban Development.

Community Corrections

The fund accounts for moneys received from the Bureau of Rehabilitation and Correction and used to pay the cost of probation officers to rehabilitate high risk people on probation. Expenditures consist of salaries, supplies, and equipment.

HANCOCK COUNTY, OHIO

**COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS**

Nonmajor Special Revenue Funds - (Continued)

Certificate of Title

The fund accounts for the collection of fees used by the Clerk of Courts for processing titles.

Felony Delinquent Juvenile Care and Custody

The fund accounts for moneys received from the Department of Youth Services and used for training, treatment, and rehabilitation of juveniles who have committed felonies.

Agency on Aging Levy

The fund accounts for the collection and distribution of real estate taxes for senior services provided by the agency on aging.

Criminal Administrative Justice Services

The fund accounts for monies collected as a result of an additional permissive sales and use tax at a rate of one-quarter (1/4) of one percent (1%) and used for criminal and administrative justice services in Hancock County.

National Emergency Grant

This fund accounts for grant monies used for national emergencies.

Other Public Safety

The fund accounts for a combination of funds that receive federal, State and local monies fused for public safety purposes. These funds are:

| | |
|------------------------------------|--|
| Drug Law Enforcement | E-911 |
| Domestic Violence | Emergency Management Agency |
| Indigent Drivers Alcohol Treatment | Probation Services |
| Sheriff's Commissary | COP-CAR Grant |
| Enforcement and Education | Juvenile Diversion |
| Jail Diversion | Sheriff Concealed Handgun License Issuance |
| Metrich Law Enforcement | Law Enforcement Assistance |

Other

The fund accounts for a combination of funds operated by the County and subsidized in part by federal, State, and local monies. These funds are:

| | |
|--|---|
| Ditch Maintenance Assessment | Substance Abuse |
| Court Computerization | County Tuberculosis |
| Indigent Guardianship | Common Pleas Court General Special Projects |
| Delinquent Real Estate Tax Assessment Collection | Enterprise Zone |
| Multi-Mat Recycling Facility | Veterans Service Trust |
| Special Projects | Severance |
| Victims Assistance | Probate Court Dispute Resolution |
| Water and Sewer Project Maintenance | Help Americans Vote Act |
| Ohio Children's Trust | Law Enforcement Terrorism Prevention |
| Federal Emergency Management Agency | Neighborhood Stabilization |
| Van Buren Water | Juvenile Interlock |
| Recorder's Indexing | |

HANCOCK COUNTY, OHIO

**COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS**

DEBT SERVICE FUNDS

The debt service funds are used to account for the accumulation of financial resources for, and the payment of, general long-term debt principal, interest, and related costs. The note retirement funds are shown on a budgetary basis only. The activity has been reclassified on a GAAP basis to the appropriate fund.

Major Debt Service Fund

Water and Sewer Bond Retirement

The fund accounts for principal and interest payments on special assessment bonds and OWDA loans issued to install water and sewer lines.

Nonmajor Debt Service Funds

Library Improvement Bond Retirement

The fund accounts for principal and interest payments on general obligation bonds issued for library construction.

Special Improvements Bond Retirement

The fund accounts for the retirement of special assessment notes issued for the construction or major improvement to various

Job and Family Services Bond Retirement

The fund accounts for principal and interest payments on general obligation bonds issued to construct the human services building.

Tiffin Avenue Bond Retirement

The fund accounts for principal and interest payments on general obligation bonds issued for infrastructure improvements on Tiffin Avenue.

Road Improvement Bond Retirement

The fund accounts for the retirement of special assessment notes issued for the construction of roads

Courthouse Restoration Bond Retirement

The fund accounts for principal and interest payments on general obligation bonds issued for courthouse renovations.

ADAMHS Bond Retirement

The fund accounts for principal and interest payments on general obligation bonds issued for the acquisition on the office building and necessary improvements to the building.

MVGT Bond Retirement

The fund accounts for the retirement of bond anticipation notes issued for the construction of a salt shed and a maintenance garage. This fund is eliminated on a GAAP basis.

Financial Management Bond Retirement

The fund accounts for the retirement of bond anticipation notes issued for the acquisition of a new financial accounting system. This fund is eliminated on a GAAP Basis.

I75/Tall Timbers Connector Bond Retirement

The fund accounts for the retirement of general obligation bonds issued for infrastructure construction.

US224/CR 300 Bond Retirement

The fund accounts for the retirement of bond anticipation notes issued for infrastructure improvements and construction on US 224 and County Road 300.

HANCOCK COUNTY, OHIO

**COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS**

Nonmajor Debt Service Funds (Continued)

Capital Project Sheriff Bond Retirement

The fund accounts for note proceeds used to purchase radio equipment and a jail security system.

Energy Savings Gateway Bond Retirement

The fund accounts for principal and interest payments related to the Guaranteed Energy Savings Performance Contract with Energy Systems Group, LLC.

CAPITAL PROJECTS FUNDS

The capital projects funds are used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by the enterprise funds). Following is a description of the County's nonmajor capital projects funds:

Nonmajor Capital Projects Funds

Special Improvements

The fund accounts for the construction or major improvement to various ditches that are funded by special assessments

Motor Vehicle and Gas Tax

The fund accounts for bond anticipation notes used to construct a salt shed and a maintenance garage.

Alcohol and Drug Abuse

The fund accounts for capital improvements for the Alcohol, Drug Addiction, and Mental Health Board.

Job and Family Services

The fund accounts for transfers from the Job and Family Services special revenue fund for the installation of an electronic document management system

Ohio Public Works Commission

The fund accounts for State grants for the construction of county roads.

Federal Highway

The fund accounts for a grant from the Federal Highway Administration to construct a bridge over the Blanchard River on Township Road 123.

Courthouse Restoration

The fund accounts for the renovations or major repairs to the courthouse

Developmental Disabilities

The fund accounts for transfers used for capital improvements at the Blanchard Valley School.

County Capital Improvements

The fund accounts for the purchase and renovation of administrative offices for the County

Sheriff's Office

The fund accounts for note proceeds used to purchase radio equipment and a jail security system.

Flood Mitigation

The fund accounts for capital improvements intended to reduce the risk of damage to County property due to severe flooding.

HANCOCK COUNTY, OHIO

COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

PERMANENT FUND

Permanent funds are used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the County's programs.

Nonmajor Permanent Fund

Children's Trust

The fund accounts for clothing, medical/dental assistance, and holiday gifts for children in the custody of the County. Expenditures are limited to interest earnings on the original principal contribution.

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HANCOCK COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2009

| | Nonmajor Special Revenue Funds | Nonmajor Debt Service Funds | Nonmajor Capital Projects Funds |
|--|---|--|--|
| Assets: | | | |
| Equity in pooled cash and cash equivalents | \$ 6,344,537 | \$ 4,262,852 | \$ 4,908,053 |
| Cash and cash equivalents in segregated accounts | 49,263 | - | - |
| Cash and cash equivalents with fiscal and escrow agents | 42,897 | - | - |
| Receivables (net of allowance for uncollectibles): | | | |
| Real estate and other taxes | 795,159 | 285,175 | - |
| Accounts | 7,771 | - | - |
| Special assessments | 451,148 | 19,960 | 90,459 |
| Accrued interest | 39,864 | 369 | 629 |
| Loans | 547,096 | - | - |
| Due from other funds | 52,583 | - | - |
| Due from other governments. | 3,192,928 | - | - |
| Due from external party | 559 | - | - |
| Prepayments | 18,210 | - | - |
| Prepayment in lieu of taxes receivable | - | 1,916,947 | - |
| Materials and supplies inventory. | 472,586 | - | - |
| Total assets | \$ 12,014,601 | \$ 6,485,303 | \$ 4,999,141 |
| Liabilities: | | | |
| Accounts payable | \$ 282,418 | \$ - | \$ - |
| Contracts payable. | 45,403 | - | 49,652 |
| Retainage payable | 42,897 | - | - |
| Accrued wages and benefits. | 178,361 | - | - |
| Compensated absences payable. | 4,096 | - | - |
| Due to other funds. | 23,330 | - | - |
| Due to other governments. | 64,558 | - | 3,120 |
| Due to external party. | 1,280 | - | - |
| Interfund loans payable | 32,405 | - | 82,689 |
| Loans payable | 50,000 | - | - |
| Accrued interest payable | - | - | 388 |
| Notes payable. | - | - | 78,900 |
| Deferred revenue. | 3,202,645 | 20,329 | 91,088 |
| Unearned revenue | 752,261 | 2,202,122 | - |
| Total liabilities | 4,679,654 | 2,222,451 | 305,837 |
| Fund Balances: | | | |
| Reserved for encumbrances | 951,914 | 1,480 | 1,351,712 |
| Reserved for prepayments | 18,210 | - | - |
| Reserved for restricted principal. | - | - | - |
| Reserved for loans receivable | 412,091 | - | - |
| Unreserved: | | | |
| Designated for termination benefits | 71,350 | - | - |
| Undesignated, reported in: | | | |
| Special revenue funds | 5,881,382 | - | - |
| Debt service funds. | - | 4,261,372 | - |
| Capital projects funds. | - | - | 3,341,592 |
| Permanent funds. | - | - | - |
| Total fund balances. | 7,334,947 | 4,262,852 | 4,693,304 |
| Total liabilities and fund balances | \$ 12,014,601 | \$ 6,485,303 | \$ 4,999,141 |

| Nonmajor Permanent Fund | Total Nonmajor Governmental Funds |
|--|--|
| \$ 388,652 | \$ 15,904,094 |
| - | 49,263 |
| - | 42,897 |
| - | 1,080,334 |
| - | 7,771 |
| - | 561,567 |
| - | 40,862 |
| - | 547,096 |
| - | 52,583 |
| - | 3,192,928 |
| - | 559 |
| - | 18,210 |
| - | 1,916,947 |
| - | 472,586 |
| <u>\$ 388,652</u> | <u>\$ 23,887,697</u> |
| \$ - | \$ 282,418 |
| - | 95,055 |
| - | 42,897 |
| - | 178,361 |
| - | 4,096 |
| - | 23,330 |
| - | 67,678 |
| - | 1,280 |
| - | 115,094 |
| - | 50,000 |
| - | 388 |
| - | 78,900 |
| - | 3,314,062 |
| - | 2,954,383 |
| - | <u>7,207,942</u> |
| - | 2,305,106 |
| - | 18,210 |
| 247,000 | 247,000 |
| - | 412,091 |
| - | 71,350 |
| - | 5,881,382 |
| - | 4,261,372 |
| - | 3,341,592 |
| 141,652 | 141,652 |
| <u>388,652</u> | <u>16,679,755</u> |
| <u>\$ 388,652</u> | <u>\$ 23,887,697</u> |

HANCOCK COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2009

| | Motor Vehicle License and Gas Tax | Child Support Enforcement Agency | Dog and Kennel | Children Services |
|---|--|---|---------------------------|------------------------------|
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ 448,155 | \$ 327,305 | \$ 95,380 | \$ 280,788 |
| Cash and cash equivalents in segregated accounts | - | - | - | - |
| Cash and cash equivalents with fiscal and escrow agents. | 42,897 | - | - | - |
| Receivables (net of allowance for uncollectibles): | | | | |
| Real estate and other taxes | - | - | - | - |
| Accounts | 6,609 | - | - | - |
| Special assessments | - | - | - | - |
| Accrued interest. | - | - | - | - |
| Loans. | - | - | - | - |
| Due from other funds. | 9,628 | - | - | 15,866 |
| Due from other governments. | 2,218,606 | - | - | 61,368 |
| Due from external party | 559 | - | - | - |
| Prepayments | 45 | - | - | - |
| Materials and supplies inventory | 472,441 | - | - | - |
| Total assets. | <u>\$ 3,198,940</u> | <u>\$ 327,305</u> | <u>\$ 95,380</u> | <u>\$ 358,022</u> |
| Liabilities: | | | | |
| Accounts payable | \$ 138,077 | \$ - | \$ 20,000 | \$ 83,524 |
| Contracts payable. | 11,803 | - | - | - |
| Retainage payable | 42,897 | - | - | - |
| Accrued wages and benefits. | 79,722 | 23,510 | 1,239 | - |
| Compensated absences payable. | - | - | - | - |
| Due to other funds. | 732 | 18,245 | - | - |
| Due to other governments. | 27,476 | 8,127 | 302 | - |
| Due to external party | - | - | - | - |
| Interfund loans payable. | - | - | - | - |
| Loans payable | - | - | - | - |
| Deferred revenue | 1,866,509 | - | - | 71,849 |
| Unearned revenue | - | - | - | - |
| Total liabilities. | <u>2,167,216</u> | <u>49,882</u> | <u>21,541</u> | <u>155,373</u> |
| Fund Balances: | | | | |
| Reserved for encumbrances | 132,868 | 42,860 | 1,223 | 118,799 |
| Reserved for prepayments | 45 | - | - | - |
| Reserved for loans receivable | - | - | - | - |
| Unreserved: | | | | |
| Designated for termination benefits | - | - | - | - |
| Undesignated (deficit), reported in: | | | | |
| Special revenue funds | 898,811 | 234,563 | 72,616 | 83,850 |
| Total fund balances (deficit). | <u>1,031,724</u> | <u>277,423</u> | <u>73,839</u> | <u>202,649</u> |
| Total liabilities and fund balances | <u>\$ 3,198,940</u> | <u>\$ 327,305</u> | <u>\$ 95,380</u> | <u>\$ 358,022</u> |

| <u>Real Estate Assessment</u> | <u>Community Development Block Grant</u> | <u>Community Corrections</u> | <u>Certificate of Title</u> | <u>Felony Delinquent Juvenile Care and Custody</u> | <u>Agency on Aging Levy</u> |
|-------------------------------|--|------------------------------|-----------------------------|--|-----------------------------|
| \$ 907,455 | \$ 1,571 | \$ 31,047 | \$ 747,338 | \$ 453,720 | \$ 21,513 |
| - | 33,752 | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | 795,159 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 547,096 | - | - | - | - |
| - | - | - | - | - | - |
| - | 7,234 | 110,994 | - | - | 65,617 |
| - | - | - | - | - | - |
| 1,649 | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>\$ 909,104</u> | <u>\$ 589,653</u> | <u>\$ 142,041</u> | <u>\$ 747,338</u> | <u>\$ 453,720</u> | <u>\$ 882,289</u> |
| \$ - | \$ 750 | \$ - | \$ 598 | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 9,379 | - | 7,092 | 5,758 | 5,472 | - |
| - | - | - | 65 | - | - |
| - | - | - | - | 4,353 | - |
| 2,990 | 1,916 | 2,344 | 2,091 | 1,815 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 4,568 | 55,497 | - | - | 108,515 |
| - | - | - | - | - | 752,261 |
| <u>12,369</u> | <u>7,234</u> | <u>64,933</u> | <u>8,512</u> | <u>11,640</u> | <u>860,776</u> |
| 332,974 | - | 1,426 | 1,076 | 59,671 | - |
| 1,649 | - | - | - | - | - |
| - | 412,091 | - | - | - | - |
| - | - | - | - | - | - |
| <u>562,112</u> | <u>170,328</u> | <u>75,682</u> | <u>737,750</u> | <u>382,409</u> | <u>21,513</u> |
| <u>896,735</u> | <u>582,419</u> | <u>77,108</u> | <u>738,826</u> | <u>442,080</u> | <u>21,513</u> |
| <u>\$ 909,104</u> | <u>\$ 589,653</u> | <u>\$ 142,041</u> | <u>\$ 747,338</u> | <u>\$ 453,720</u> | <u>\$ 882,289</u> |

-- Continued

HANCOCK COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2009

| | <u>National Emergency Grant</u> | <u>Other Public Safety</u> | <u>Other</u> | <u>Total</u> |
|---|---|--------------------------------|---------------------|----------------------|
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ 34,388 | \$ 948,026 | \$ 2,047,851 | \$ 6,344,537 |
| Cash and cash equivalents in segregated accounts | - | 15,511 | - | 49,263 |
| Cash and cash equivalents with fiscal and escrow agents. | - | - | - | 42,897 |
| Receivables (net of allowance for uncollectibles): | | | | |
| Real estate and other taxes | - | - | - | 795,159 |
| Accounts | - | - | 1,162 | 7,771 |
| Special assessments | - | - | 451,148 | 451,148 |
| Accrued interest. | - | - | 39,864 | 39,864 |
| Loans. | - | - | - | 547,096 |
| Due from other funds. | - | - | 27,089 | 52,583 |
| Due from other governments. | 285,000 | 173,756 | 270,353 | 3,192,928 |
| Due from external party | - | - | - | 559 |
| Prepayments | - | 9,730 | 6,786 | 18,210 |
| Materials and supplies inventory | - | 145 | - | 472,586 |
| Total assets. | <u>\$ 319,388</u> | <u>\$ 1,147,168</u> | <u>\$ 2,844,253</u> | <u>\$ 12,014,601</u> |
| Liabilities: | | | | |
| Accounts payable | \$ 9,269 | \$ 13,336 | \$ 16,864 | \$ 282,418 |
| Contracts payable. | - | - | 33,600 | 45,403 |
| Retainage payable | - | - | - | 42,897 |
| Accrued wages and benefits. | 22,493 | 11,703 | 11,993 | 178,361 |
| Compensated absences payable. | - | - | 4,031 | 4,096 |
| Due to other funds. | - | - | - | 23,330 |
| Due to other governments. | 6,667 | 4,212 | 6,618 | 64,558 |
| Due to external party | 1,280 | - | - | 1,280 |
| Interfund loans payable. | - | 16,650 | 15,755 | 32,405 |
| Loans payable | 50,000 | - | - | 50,000 |
| Deferred revenue | 250,000 | 114,691 | 731,016 | 3,202,645 |
| Unearned revenue | - | - | - | 752,261 |
| Total liabilities. | <u>339,709</u> | <u>160,592</u> | <u>819,877</u> | <u>4,679,654</u> |
| Fund Balances: | | | | |
| Reserved for encumbrances | 124 | 161,285 | 99,608 | 951,914 |
| Reserved for prepayments | - | 9,730 | 6,786 | 18,210 |
| Reserved for loans receivable | - | - | - | 412,091 |
| Unreserved: | | | | |
| Designated for termination benefits | - | - | 71,350 | 71,350 |
| Undesignated (deficit), reported in: | | | | |
| Special revenue funds | (20,445) | 815,561 | 1,846,632 | 5,881,382 |
| Total fund balances (deficit). | <u>(20,321)</u> | <u>986,576</u> | <u>2,024,376</u> | <u>7,334,947</u> |
| Total liabilities and fund balances | <u>\$ 319,388</u> | <u>\$ 1,147,168</u> | <u>\$ 2,844,253</u> | <u>\$ 12,014,601</u> |

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HANCOCK COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2009

| | Special Improvements Bond Retirement | Tiffin Avenue Bond Retirement | Road Improvement Bond Retirement | Courthouse Restoration Bond Retirement |
|--|---|--|---|---|
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ 12,308 | \$ 15,788 | \$ 22,555 | \$ - |
| Receivables (net of allowance for uncollectibles): | | | | |
| Real estate and other taxes | - | - | - | 167,275 |
| Special assessments | - | - | 19,960 | - |
| Accrued interest | - | - | 369 | - |
| Prepayment in lieu of taxes receivable | - | - | - | - |
| Total assets | \$ 12,308 | \$ 15,788 | \$ 42,884 | \$ 167,275 |
| Liabilities: | | | | |
| Deferred revenue | \$ - | \$ - | \$ 20,329 | \$ - |
| Unearned revenue | - | - | - | 167,275 |
| Total liabilities. | - | - | 20,329 | 167,275 |
| Fund Balances: | | | | |
| Reserved for encumbrances | - | - | - | - |
| Undesignated, reported in: | | | | |
| Debt service funds. | 12,308 | 15,788 | 22,555 | - |
| Total fund balances | 12,308 | 15,788 | 22,555 | - |
| Total liabilities and fund balances | \$ 12,308 | \$ 15,788 | \$ 42,884 | \$ 167,275 |

| ADAMHs Bond Retirement | I-75/Tall Timbers Connector Bond Retirement | US-224/CR 300 Bond Retirement | Capital Projects Sheriff Bond Retirement | Energy Savings Gateway Bond Retirement | Total |
|---------------------------------------|--|--|---|---|---------------------|
| \$ 100,000 | \$ 3,910,225 | \$ 98 | \$ - | \$ 201,878 | \$ 4,262,852 |
| - | - | - | 117,900 | - | 285,175 |
| - | - | - | - | - | 19,960 |
| - | - | - | - | - | 369 |
| - | 1,505,353 | 411,594 | - | - | 1,916,947 |
| <u>\$ 100,000</u> | <u>\$ 5,415,578</u> | <u>\$ 411,692</u> | <u>\$ 117,900</u> | <u>\$ 201,878</u> | <u>\$ 6,485,303</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ 20,329 |
| - | 1,505,353 | 411,594 | 117,900 | - | 2,202,122 |
| - | 1,505,353 | 411,594 | 117,900 | - | 2,222,451 |
| 1,480 | - | - | - | - | 1,480 |
| 98,520 | 3,910,225 | 98 | - | 201,878 | 4,261,372 |
| 100,000 | 3,910,225 | 98 | - | 201,878 | 4,262,852 |
| <u>\$ 100,000</u> | <u>\$ 5,415,578</u> | <u>\$ 411,692</u> | <u>\$ 117,900</u> | <u>\$ 201,878</u> | <u>\$ 6,485,303</u> |

HANCOCK COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2009

| | <u>Special Improvements</u> | <u>Motor Vehicle and Gas Tax</u> | <u>Job and Family Services</u> | <u>Ohio Public Works Commission</u> |
|--|---------------------------------|--|--|---|
| Assets: | | | | |
| Equity in pooled cash and cash equivalents . . . | \$ 76,489 | \$ 140,674 | \$ 3,465 | \$ - |
| Receivables (net of allowance for uncollectibles): | | | | |
| Special assessments | 90,459 | - | - | - |
| Accrued interest | 629 | - | - | - |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total assets | <u>\$ 167,577</u> | <u>\$ 140,674</u> | <u>\$ 3,465</u> | <u>\$ -</u> |
| Liabilities: | | | | |
| Contracts payable. | \$ 48,381 | \$ - | \$ - | \$ - |
| Due to other governments | - | - | - | - |
| Interfund loans payable. | 82,689 | - | - | - |
| Accrued interest payable | 388 | - | - | - |
| Notes payable | 78,900 | - | - | - |
| Deferred revenue | 91,088 | - | - | - |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total liabilities. | <u>301,446</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balances: | | | | |
| Reserved for encumbrances | 2,093 | 59,349 | - | 182,959 |
| Unreserved: | | | | |
| Undesignated (deficit), reported in: | | | | |
| Capital projects funds | (135,962) | 81,325 | 3,465 | (182,959) |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total fund balances (deficit). | <u>(133,869)</u> | <u>140,674</u> | <u>3,465</u> | <u>-</u> |
| | | | | |
| Total liabilities and fund balances | <u>\$ 167,577</u> | <u>\$ 140,674</u> | <u>\$ 3,465</u> | <u>\$ -</u> |

| <u>Federal Highway</u> | <u>Courthouse Restoration</u> | <u>Developmental Disabilities</u> | <u>County Capital Improvements</u> | <u>Sheriff's Office</u> |
|------------------------|-------------------------------|-----------------------------------|------------------------------------|-------------------------|
| \$ - | \$ 56,342 | \$ 918,779 | \$ 1,856,895 | \$ 205,427 |
| - | - | - | - | - |
| - | - | - | - | - |
| <u>\$ -</u> | <u>\$ 56,342</u> | <u>\$ 918,779</u> | <u>\$ 1,856,895</u> | <u>\$ 205,427</u> |
| \$ - | \$ - | \$ 1,271 | \$ - | \$ - |
| - | - | - | - | 3,120 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | 1,271 | - | 3,120 |
| 819,500 | - | 39,942 | 104,862 | 143,007 |
| <u>(819,500)</u> | <u>56,342</u> | <u>877,566</u> | <u>1,752,033</u> | <u>59,300</u> |
| - | 56,342 | 917,508 | 1,856,895 | 202,307 |
| <u>\$ -</u> | <u>\$ 56,342</u> | <u>\$ 918,779</u> | <u>\$ 1,856,895</u> | <u>\$ 205,427</u> |

- - Continued

HANCOCK COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS (CONTINUED)
DECEMBER 31, 2009

| | Flood Mitigation | Total |
|--|-----------------------------|---------------------|
| Assets: | | |
| Equity in pooled cash and cash equivalents . . . | \$ 1,649,982 | \$ 4,908,053 |
| Receivables (net of allowance for uncollectibles): | | |
| Special assessments | - | 90,459 |
| Accrued interest | - | 629 |
| | <u>\$ 1,649,982</u> | <u>\$ 4,999,141</u> |
| Total assets | <u>\$ 1,649,982</u> | <u>\$ 4,999,141</u> |
| Liabilities: | | |
| Contracts payable. | \$ - | \$ 49,652 |
| Due to other governments | - | 3,120 |
| Interfund loans payable. | - | 82,689 |
| Accrued interest payable | - | 388 |
| Notes payable | - | 78,900 |
| Deferred revenue | - | 91,088 |
| | <u>-</u> | <u>305,837</u> |
| Total liabilities. | <u>-</u> | <u>305,837</u> |
| Fund Balances: | | |
| Reserved for encumbrances | - | 1,351,712 |
| Unreserved: | | |
| Undesignated (deficit), reported in: | | |
| Capital projects funds | 1,649,982 | 3,341,592 |
| | <u>1,649,982</u> | <u>4,693,304</u> |
| Total fund balances (deficit). | <u>1,649,982</u> | <u>4,693,304</u> |
| Total liabilities and fund balances | <u>\$ 1,649,982</u> | <u>\$ 4,999,141</u> |

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HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

| | Nonmajor Special Revenue Funds | Nonmajor Debt Service Funds | Nonmajor Capital Projects Funds |
|---|---|--|--|
| Revenues: | | | |
| Property taxes | \$ 779,655 | \$ 162,175 | \$ 117,900 |
| Payments in lieu of taxes. | - | 1,555,719 | - |
| Permissive motor vehicle license tax | 161,958 | - | - |
| Special assessments. | 145,424 | 11,032 | 20,923 |
| Charges for services | 2,512,995 | - | - |
| Licenses and permits | 203,605 | - | - |
| Fines and forfeitures | 135,419 | - | - |
| Intergovernmental | 9,913,656 | 676,751 | 2,263,454 |
| Investment income | 9,311 | - | - |
| Rental income | - | 88,810 | - |
| Contributions and donations | 10,886 | - | - |
| Other | 532,051 | 231,575 | 97,519 |
| Total revenues | <u>14,404,960</u> | <u>2,726,062</u> | <u>2,499,796</u> |
| Expenditures: | | | |
| Current: | | | |
| General government: | | | |
| Legislative and executive | 1,078,738 | - | - |
| Judicial | 448,902 | - | - |
| Public safety. | 2,701,745 | - | - |
| Public works. | 5,531,464 | - | - |
| Health | 319,685 | - | - |
| Human services | 3,627,380 | - | - |
| Conservation and recreation. | 642,560 | - | - |
| Economic development | 212,671 | - | - |
| Capital outlay | 109,685 | - | 3,390,866 |
| Debt service: | | | |
| Principal retirement | - | 1,637,172 | - |
| Interest and fiscal charges | - | 469,878 | 51,135 |
| Bond issuance costs | - | - | 31,749 |
| Total expenditures | <u>14,672,830</u> | <u>2,107,050</u> | <u>3,473,750</u> |
| Excess (deficiency) of revenues over (under) expenditures. | <u>(267,870)</u> | <u>619,012</u> | <u>(973,954)</u> |
| Other financing sources (uses): | | | |
| Issuance of notes | - | 100,000 | - |
| Issuance of bonds | - | - | 1,375,000 |
| Premium on bond issuance | - | - | 1,972 |
| Discount on bond issuance | - | - | (3,184) |
| Transfers in | 26,750 | 364,300 | 3,441,878 |
| Transfers out | (221,086) | - | (23,842) |
| Total other financing sources (uses) | <u>(194,336)</u> | <u>464,300</u> | <u>4,791,824</u> |
| Net change in fund balances. | (462,206) | 1,083,312 | 3,817,870 |
| Fund balances at beginning of year. | <u>7,797,153</u> | <u>3,179,540</u> | <u>875,434</u> |
| Fund balances at end of year | <u>\$ 7,334,947</u> | <u>\$ 4,262,852</u> | <u>\$ 4,693,304</u> |

| Nonmajor Permanent Fund | Total Nonmajor Governmental Funds |
|--|--|
| \$ - | \$ 1,059,730 |
| - | 1,555,719 |
| - | 161,958 |
| - | 177,379 |
| - | 2,512,995 |
| - | 203,605 |
| - | 135,419 |
| - | 12,853,861 |
| 9,506 | 18,817 |
| - | 88,810 |
| - | 10,886 |
| 22,981 | 884,126 |
| <u>32,487</u> | <u>19,663,305</u> |
| - | 1,078,738 |
| - | 448,902 |
| - | 2,701,745 |
| - | 5,531,464 |
| - | 319,685 |
| 16,926 | 3,644,306 |
| - | 642,560 |
| - | 212,671 |
| - | 3,500,551 |
| - | 1,637,172 |
| - | 521,013 |
| - | 31,749 |
| <u>16,926</u> | <u>20,270,556</u> |
| <u>15,561</u> | <u>(607,251)</u> |
| - | 100,000 |
| - | 1,375,000 |
| - | 1,972 |
| - | (3,184) |
| - | 3,832,928 |
| - | (244,928) |
| - | <u>5,061,788</u> |
| 15,561 | 4,454,537 |
| <u>373,091</u> | <u>12,225,218</u> |
| <u>\$ 388,652</u> | <u>\$ 16,679,755</u> |

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Motor Vehicle License and Gas Tax</u> | <u>Child Support Enforcement Agency</u> | <u>Dog and Kennel</u> | <u>Children Services</u> |
|---|--|---|---------------------------|------------------------------|
| Revenues: | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - |
| Permissive motor vehicle license tax | 161,958 | - | - | - |
| Special assessments | - | - | - | - |
| Charges for services | 532,216 | 200,371 | 20,013 | 40,983 |
| Licenses and permits | - | - | 203,605 | - |
| Fines and forfeitures | 76,487 | - | 14,483 | - |
| Intergovernmental | 4,359,677 | 422,712 | - | 1,503,957 |
| Investment income | 2,350 | - | - | - |
| Contributions and donations | - | - | - | - |
| Other | 11,818 | 258,573 | 7 | 143,170 |
| | <u>5,144,506</u> | <u>881,656</u> | <u>238,108</u> | <u>1,688,110</u> |
| Total revenues | | | | |
| Expenditures: | | | | |
| Current: | | | | |
| General government: | | | | |
| Legislative and executive | - | - | - | - |
| Judicial | - | - | - | - |
| Public safety. | - | - | - | - |
| Public works. | 5,385,189 | - | - | - |
| Health | - | - | 241,936 | - |
| Human services | - | 945,900 | - | 1,658,311 |
| Conservation and recreation. | - | - | - | - |
| Economic development | - | - | - | - |
| Capital outlay. | - | - | - | - |
| | <u>5,385,189</u> | <u>945,900</u> | <u>241,936</u> | <u>1,658,311</u> |
| Total expenditures | | | | |
| Excess (deficiency) of revenues over (under) expenditures. | <u>(240,683)</u> | <u>(64,244)</u> | <u>(3,828)</u> | <u>29,799</u> |
| Other financing sources (uses): | | | | |
| Transfers in. | - | - | - | - |
| Transfers out. | <u>(197,000)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total other financing sources (uses) | <u>(197,000)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | (437,683) | (64,244) | (3,828) | 29,799 |
| Fund balances (deficit) at beginning of year. | <u>1,469,407</u> | <u>341,667</u> | <u>77,667</u> | <u>172,850</u> |
| Fund balances (deficit) at end of year | <u>\$ 1,031,724</u> | <u>\$ 277,423</u> | <u>\$ 73,839</u> | <u>\$ 202,649</u> |

| <u>Real Estate Assessment</u> | <u>Community Development Block Grant</u> | <u>Community Corrections</u> | <u>Certificate of Title</u> | <u>Felony Delinquent Juvenile Care and Custody</u> | <u>Agency on Aging Levy</u> |
|-------------------------------|--|------------------------------|-----------------------------|--|-----------------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ 759,991 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 735,326 | - | - | 351,150 | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 120,942 | 301,262 | 221,988 | - | - | 202,907 |
| - | 6,908 | - | - | - | - |
| - | - | - | - | - | - |
| 122 | 6,173 | - | 85 | 14,617 | - |
| <u>856,390</u> | <u>314,343</u> | <u>221,988</u> | <u>351,235</u> | <u>14,617</u> | <u>962,898</u> |
| 793,689 | - | - | - | - | - |
| - | - | - | 261,113 | - | - |
| - | - | 210,723 | - | 343,182 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | 965,874 |
| - | - | - | - | - | - |
| - | 209,528 | - | - | - | - |
| - | - | - | - | - | - |
| <u>793,689</u> | <u>209,528</u> | <u>210,723</u> | <u>261,113</u> | <u>343,182</u> | <u>965,874</u> |
| 62,701 | 104,815 | 11,265 | 90,122 | (328,565) | (2,976) |
| - | - | - | - | - | - |
| - | - | - | (6,086) | - | - |
| - | - | - | (6,086) | - | - |
| 62,701 | 104,815 | 11,265 | 84,036 | (328,565) | (2,976) |
| 834,034 | 477,604 | 65,843 | 654,790 | 770,645 | 24,489 |
| <u>\$ 896,735</u> | <u>\$ 582,419</u> | <u>\$ 77,108</u> | <u>\$ 738,826</u> | <u>\$ 442,080</u> | <u>\$ 21,513</u> |

- - Continued

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS - (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2009

| | Criminal Administrative Justice Services | National Emergency Grant | Other Public Safety | Other |
|--|---|---|--------------------------------|---------------------|
| Revenues: | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ 19,664 |
| Permissive motor vehicle license tax | - | - | - | - |
| Special assessments | - | - | - | 145,424 |
| Charges for services | - | - | 214,473 | 418,463 |
| Licenses and permits | - | - | - | - |
| Fines and forfeitures | - | - | 19,857 | 24,592 |
| Intergovernmental | - | 670,000 | 1,927,760 | 182,451 |
| Investment income | - | - | 53 | - |
| Contributions and donations | - | - | - | 10,886 |
| Other | - | 152 | 55,606 | 41,728 |
| Total revenues | - | 670,152 | 2,217,749 | 843,208 |
| Expenditures: | | | | |
| Current: | | | | |
| General government: | | | | |
| Legislative and executive | - | - | - | 285,049 |
| Judicial | - | - | - | 187,789 |
| Public safety | 13,477 | - | 2,116,810 | 17,553 |
| Public works | - | - | - | 146,275 |
| Health | - | - | - | 77,749 |
| Human services | - | - | - | 57,295 |
| Conservation and recreation | - | 642,560 | - | - |
| Economic development | - | - | - | 3,143 |
| Capital outlay | - | - | - | 109,685 |
| Total expenditures | 13,477 | 642,560 | 2,116,810 | 884,538 |
| Excess (deficiency) of revenues over (under) expenditures | (13,477) | 27,592 | 100,939 | (41,330) |
| Other financing sources (uses): | | | | |
| Transfers in | - | - | - | 26,750 |
| Transfers out | - | - | - | (18,000) |
| Total other financing sources (uses) | - | - | - | 8,750 |
| Net change in fund balances | (13,477) | 27,592 | 100,939 | (32,580) |
| Fund balances (deficit) at beginning of year | 13,477 | (47,913) | 885,637 | 2,056,956 |
| Fund balances (deficit) at end of year | \$ - | \$ (20,321) | \$ 986,576 | \$ 2,024,376 |

| <u>Total</u> | |
|--------------|-------------------|
| \$ | 779,655 |
| | 161,958 |
| | 145,424 |
| | 2,512,995 |
| | 203,605 |
| | 135,419 |
| | 9,913,656 |
| | 9,311 |
| | 10,886 |
| | 532,051 |
| | <u>14,404,960</u> |

| | |
|--|-------------------|
| | 1,078,738 |
| | 448,902 |
| | 2,701,745 |
| | 5,531,464 |
| | 319,685 |
| | 3,627,380 |
| | 642,560 |
| | 212,671 |
| | 109,685 |
| | <u>14,672,830</u> |

(267,870)

| | |
|--|------------------|
| | 26,750 |
| | <u>(221,086)</u> |
| | <u>(194,336)</u> |

(462,206)

7,797,153

\$ 7,334,947

HANCOCK COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

| | Library Improvement Bond Retirement | Special Improvements Bond Retirement | Job and Family Services Bond Retirement | Tiffin Avenue Bond Retirement |
|--|--|---|--|--|
| Revenues: | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - |
| Payments in lieu of taxes | - | - | - | - |
| Special assessments. | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Rental income | - | - | 88,810 | - |
| Other | 231,575 | - | - | - |
| Total revenues | <u>231,575</u> | <u>-</u> | <u>88,810</u> | <u>-</u> |
| Expenditures: | | | | |
| Debt service: | | | | |
| Principal retirement | 205,000 | - | 65,000 | 15,000 |
| Interest and fiscal charges | 26,575 | - | 23,823 | 1,574 |
| Total expenditures | <u>231,575</u> | <u>-</u> | <u>88,823</u> | <u>16,574</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>-</u> | <u>(13)</u> | <u>(16,574)</u> |
| Other financing sources: | | | | |
| Issuance of notes | - | - | - | - |
| Transfers in. | - | - | 13 | - |
| Total other financing sources | <u>-</u> | <u>-</u> | <u>13</u> | <u>-</u> |
| Net change in fund balance | - | - | - | (16,574) |
| Fund balances at beginning of year | <u>-</u> | <u>12,308</u> | <u>-</u> | <u>32,362</u> |
| Fund balances at end of year. | <u>\$ -</u> | <u>\$ 12,308</u> | <u>\$ -</u> | <u>\$ 15,788</u> |

| Road Improvement Bond Retirement | Courthouse Restoration Bond Retirement | ADAMHS Bond Retirement | I-75/Tall Timbers Connector Bond Retirement | US-224/CR 300 Bond Retirement |
|---|---|---------------------------------------|--|--|
| \$ - | \$ 162,175 | \$ - | \$ - | \$ - |
| - | - | - | 1,335,000 | 220,719 |
| 11,032 | - | - | - | - |
| - | - | 676,751 | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| <u>11,032</u> | <u>162,175</u> | <u>676,751</u> | <u>1,335,000</u> | <u>220,719</u> |
| 10,000 | 140,000 | 684,950 | 330,000 | 100,000 |
| <u>1,075</u> | <u>22,175</u> | <u>29,606</u> | <u>201,975</u> | <u>125,693</u> |
| <u>11,075</u> | <u>162,175</u> | <u>714,556</u> | <u>531,975</u> | <u>225,693</u> |
| <u>(43)</u> | <u>-</u> | <u>(37,805)</u> | <u>803,025</u> | <u>(4,974)</u> |
| - | - | 100,000 | - | - |
| - | - | <u>37,805</u> | - | - |
| - | - | <u>137,805</u> | - | - |
| (43) | - | 100,000 | 803,025 | (4,974) |
| <u>22,598</u> | <u>-</u> | <u>-</u> | <u>3,107,200</u> | <u>5,072</u> |
| <u>\$ 22,555</u> | <u>\$ -</u> | <u>\$ 100,000</u> | <u>\$ 3,910,225</u> | <u>\$ 98</u> |

- - Continued

HANCOCK COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR DEBT SERVICE FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | Energy Savings Gateway Bond Retirement | Total |
|--|---|--------------|
| | Retirement | Total |
| Revenues: | | |
| Property taxes | \$ - | \$ 162,175 |
| Payments in lieu of taxes | - | 1,555,719 |
| Special assessments. | - | 11,032 |
| Intergovernmental | - | 676,751 |
| Rental income | - | 88,810 |
| Other | - | 231,575 |
| | - | 231,575 |
| Total revenues | - | 2,726,062 |
| Expenditures: | | |
| Debt service: | | |
| Principal retirement | 87,222 | 1,637,172 |
| Interest and fiscal charges | 37,382 | 469,878 |
| | 124,604 | 2,107,050 |
| Total expenditures | 124,604 | 2,107,050 |
| Excess (deficiency) of revenues over (under) expenditures | (124,604) | 619,012 |
| Other financing sources: | | |
| Issuance of notes | - | 100,000 |
| Transfers in. | 326,482 | 364,300 |
| | 326,482 | 464,300 |
| Total other financing sources | 326,482 | 464,300 |
| Net change in fund balance | 201,878 | 1,083,312 |
| Fund balances at beginning of year | - | 3,179,540 |
| Fund balances at end of year. | \$ 201,878 | \$ 4,262,852 |

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HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Special Improvements</u> | <u>Motor Vehicle and Gas Tax</u> | <u>Alcohol and Drug Abuse</u> | <u>Job and Family Services</u> |
|--|---------------------------------|--|-----------------------------------|--|
| Revenues: | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - |
| Special assessments | 20,923 | - | - | - |
| Intergovernmental | - | - | 206,269 | - |
| Other | - | - | 62,794 | - |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total revenues | 20,923 | - | 269,063 | - |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Expenditures: | | | | |
| Current: | | | | |
| Capital outlay | 53,555 | - | 231,144 | - |
| Debt service: | | | | |
| Interest and fiscal charges | 3,521 | 11,260 | - | - |
| Bond issuance costs | - | 4,272 | - | - |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total expenditures | 57,076 | 15,532 | 231,144 | - |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Excess (deficiency) of revenues over (under) expenditures | (36,153) | (15,532) | 37,919 | - |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Other financing sources (uses): | | | | |
| Issuance of bonds | - | 185,000 | - | - |
| Premium on bond issuance | - | 1,972 | - | - |
| Discount on bond issuance | - | - | - | - |
| Transfers in | - | 197,000 | 31,192 | - |
| Transfers out | - | - | (23,842) | - |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total other financing sources (uses). | - | 383,972 | 7,350 | - |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Net change in fund balance. | (36,153) | 368,440 | 45,269 | - |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Fund balances (deficit) at beginning of year . | (97,716) | (227,766) | (45,269) | 3,465 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Fund balances (deficit) at end of year | <u>\$ (133,869)</u> | <u>\$ 140,674</u> | <u>\$ -</u> | <u>\$ 3,465</u> |

| Ohio Public Works Commission | Federal Highway | Courthouse Restoration | Developmental Disabilities | County Capital Improvements | Sheriff's Office |
|---|----------------------------|-----------------------------------|---------------------------------------|--|-----------------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ 117,900 |
| - | - | - | - | - | - |
| 422,380 | 1,634,805 | - | - | - | - |
| - | - | - | - | 34,725 | - |
| <u>422,380</u> | <u>1,634,805</u> | <u>-</u> | <u>-</u> | <u>34,725</u> | <u>117,900</u> |
| 422,380 | 1,634,805 | - | 83,695 | 134,157 | 773,330 |
| - | - | - | - | - | 36,354 |
| - | - | - | - | - | <u>27,477</u> |
| <u>422,380</u> | <u>1,634,805</u> | <u>-</u> | <u>83,695</u> | <u>134,157</u> | <u>837,161</u> |
| - | - | - | (83,695) | (99,432) | (719,261) |
| - | - | - | - | - | 1,190,000 |
| - | - | - | - | - | - |
| - | - | - | - | - | (3,184) |
| - | - | - | - | 1,505,904 | - |
| - | - | - | - | - | - |
| - | - | - | - | 1,505,904 | 1,186,816 |
| - | - | - | (83,695) | 1,406,472 | 467,555 |
| - | - | 56,342 | 1,001,203 | 450,423 | (265,248) |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ 56,342</u> | <u>\$ 917,508</u> | <u>\$ 1,856,895</u> | <u>\$ 202,307</u> |

-- Continued

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Flood Mitigation</u> | <u>Total</u> |
|--|-----------------------------|--------------|
| Revenues: | | |
| Property taxes | \$ - | \$ 117,900 |
| Special assessments. | - | 20,923 |
| Intergovernmental | - | 2,263,454 |
| Other | - | 97,519 |
| | <hr/> | <hr/> |
| Total revenues | - | 2,499,796 |
| Expenditures: | | |
| Current: | | |
| Capital outlay | 57,800 | 3,390,866 |
| Debt service: | | |
| Interest and fiscal charges | - | 51,135 |
| Bond issuance costs | - | 31,749 |
| | <hr/> | <hr/> |
| Total expenditures | 57,800 | 3,473,750 |
| Excess (deficiency) of revenues over (under) expenditures | <hr/> | <hr/> |
| | (57,800) | (973,954) |
| Other financing sources (uses): | | |
| Issuance of bonds | - | 1,375,000 |
| Premium on bond issuance | - | 1,972 |
| Discount on bond issuance | - | (3,184) |
| Transfers in | 1,707,782 | 3,441,878 |
| Transfers out | - | (23,842) |
| | <hr/> | <hr/> |
| Total other financing sources (uses). | 1,707,782 | 4,791,824 |
| Net change in fund balance. | 1,649,982 | 3,817,870 |
| Fund balances (deficit) at beginning of year . | <hr/> | <hr/> |
| | - | 875,434 |
| Fund balances (deficit) at end of year | <hr/> | <hr/> |
| | \$ 1,649,982 | \$ 4,693,304 |

HANCOCK COUNTY, OHIO
COMBINING STATEMENTS
FUND DESCRIPTIONS - FIDUCIARY FUNDS

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

Investment Trust Fund

External Investment Pool

To account for the funds and subfunds of the Hancock County Park District. This fund is not included in the entity for which the appropriated budget is adopted; therefore, no budgetary statement is presented.

Agency Funds

Agency funds are purely custodial (assets equal liabilities) and therefore do not involve the measurement of results of operation. The following are the County's agency funds:

Subdivision

The fund accounts for the flow of property taxes and State-levied shared revenues that are allocated to the various political subdivisions of the County.

Payroll

The fund accounts for payroll withholdings that are distributed to other governmental units and private organizations.

Real Estate Taxes

The fund accounts for the collection and distribution of real estate taxes and special assessments to local governments in the County.

Personal Taxes

The fund accounts for the collection and distribution of tangible personal property taxes to local governments in the County.

Library/Local Government Support

The fund accounts for shared revenues from the State that represent a portion of State income taxes returned to the County for use by district libraries and park districts. These moneys are apportioned on a monthly basis.

Local Government

The fund accounts for shared revenues from the State that represent a portion of State income taxes, State sales taxes, and corporate franchise taxes. These moneys are apportioned to local governments on a monthly basis.

County Court

The fund accounts for money received and distributed by the Court for the following court activities:

1. Clerk of Courts auto title fees, and legal (court related) receipts and dispositions;
2. Probate Court related receipts and disbursements; and
3. Juvenile Court related receipts and disbursements.

Other Agency Funds

| | |
|--|-------------------------------------|
| Board of Health | Local Emergency Planning Commission |
| Undivided Tax | Undivided Property Tax Replacement |
| Manufactured Home Tax | Blanchard River Construction |
| Estate Tax | Hancock County Election Commission |
| Law Library | Sheriff Agency |
| Municipal Permissive Motor Vehicle Tax | Inmate |
| Soil and Water | Housing Trust |
| Hotel/Motel Tax | Indigent Defense Fee |

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Balance</u> <u>12/31/08</u> | <u>Additions</u> | <u>Reductions</u> | <u>Balance</u> <u>12/31/09</u> |
|--|-----------------------------------|-----------------------|-----------------------|-----------------------------------|
| Subdivision | | | | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ - | \$ 56,527,496 | \$ 56,527,031 | \$ 465 |
| Due from other governments | 370,452 | - | 370,452 | - |
| Total assets. | <u>\$ 370,452</u> | <u>\$ 56,527,496</u> | <u>\$ 56,897,483</u> | <u>\$ 465</u> |
| Liabilities: | | | | |
| Due to other governments. | \$ 370,452 | \$ 56,527,496 | \$ 56,897,483 | \$ 465 |
| Total liabilities. | <u>\$ 370,452</u> | <u>\$ 56,527,496</u> | <u>\$ 56,897,483</u> | <u>\$ 465</u> |
| Payroll | | | | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ 355,114 | \$ 76,883 | \$ 122,980 | \$ 309,017 |
| Total assets. | <u>\$ 355,114</u> | <u>\$ 76,883</u> | <u>\$ 122,980</u> | <u>\$ 309,017</u> |
| Liabilities: | | | | |
| Payroll withholdings | \$ 355,114 | \$ 76,883 | \$ 122,980 | \$ 309,017 |
| Total liabilities. | <u>\$ 355,114</u> | <u>\$ 76,883</u> | <u>\$ 122,980</u> | <u>\$ 309,017</u> |
| Real Estate Taxes | | | | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ 1,472,862 | \$ 63,598,833 | \$ 63,301,971 | \$ 1,769,724 |
| Real estate and other taxes receivable | 52,923,870 | 57,836,152 | 52,923,870 | 57,836,152 |
| Due from other governments | - | 353,194 | - | 353,194 |
| Special assessments receivable | 872,800 | 921,541 | 872,800 | 921,541 |
| Total assets. | <u>\$ 55,269,532</u> | <u>\$ 122,709,720</u> | <u>\$ 117,098,641</u> | <u>\$ 60,880,611</u> |
| Liabilities: | | | | |
| Due to other governments. | \$ 55,269,532 | \$ 122,709,720 | \$ 117,098,641 | \$ 60,880,611 |
| Total liabilities. | <u>\$ 55,269,532</u> | <u>\$ 122,709,720</u> | <u>\$ 117,098,641</u> | <u>\$ 60,880,611</u> |
| Personal Taxes | | | | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ 57,919 | \$ 3,370,614 | \$ 3,361,834 | \$ 66,699 |
| Taxes receivable | 4,190,649 | 800,726 | 4,190,649 | 800,726 |
| Total assets. | <u>\$ 4,248,568</u> | <u>\$ 4,171,340</u> | <u>\$ 7,552,483</u> | <u>\$ 867,425</u> |
| Liabilities: | | | | |
| Due to other governments. | \$ 4,248,568 | \$ 4,171,340 | \$ 7,552,483 | \$ 867,425 |
| Total liabilities. | <u>\$ 4,248,568</u> | <u>\$ 4,171,340</u> | <u>\$ 7,552,483</u> | <u>\$ 867,425</u> |
| Library/Local Government Support | | | | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ - | \$ 2,420,266 | \$ 2,420,266 | \$ - |
| Due from other governments | 1,534,382 | 1,204,282 | 1,534,382 | 1,204,282 |
| Total assets. | <u>\$ 1,534,382</u> | <u>\$ 3,624,548</u> | <u>\$ 3,954,648</u> | <u>\$ 1,204,282</u> |
| Liabilities: | | | | |
| Due to other governments. | \$ 1,534,382 | \$ 3,624,548 | \$ 3,954,648 | \$ 1,204,282 |
| Total liabilities. | <u>\$ 1,534,382</u> | <u>\$ 3,624,548</u> | <u>\$ 3,954,648</u> | <u>\$ 1,204,282</u> |

-- Continued

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Balance 12/31/08</u> | <u>Additions</u> | <u>Reductions</u> | <u>Balance 12/31/09</u> |
|--|-----------------------------|----------------------|----------------------|-----------------------------|
| Local Government | | | | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ - | \$ 3,900,195 | \$ 3,900,195 | \$ - |
| Due from other governments | 1,192,206 | 1,005,487 | 1,192,206 | 1,005,487 |
| Total assets. | <u>\$ 1,192,206</u> | <u>\$ 4,905,682</u> | <u>\$ 5,092,401</u> | <u>\$ 1,005,487</u> |
| Liabilities: | | | | |
| Due to other governments. | \$ 1,192,206 | \$ 4,905,682 | \$ 5,092,401 | \$ 1,005,487 |
| Total liabilities. | <u>\$ 1,192,206</u> | <u>\$ 4,905,682</u> | <u>\$ 5,092,401</u> | <u>\$ 1,005,487</u> |
| County Court | | | | |
| Assets: | | | | |
| Cash and cash equivalents in segregated accounts | \$ 758,254 | \$ 11,641,892 | \$ 11,561,663 | \$ 838,483 |
| Accounts receivable. | 335,216 | 347,931 | 335,216 | 347,931 |
| Total assets. | <u>\$ 1,093,470</u> | <u>\$ 11,989,823</u> | <u>\$ 11,896,879</u> | <u>\$ 1,186,414</u> |
| Liabilities: | | | | |
| Deposits held and due to others | \$ 335,216 | \$ 347,931 | \$ 335,216 | \$ 347,931 |
| Undistributed assets | 758,254 | 11,641,892 | 11,561,663 | 838,483 |
| Total liabilities. | <u>\$ 1,093,470</u> | <u>\$ 11,989,823</u> | <u>\$ 11,896,879</u> | <u>\$ 1,186,414</u> |
| Board of Health | | | | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ 312,297 | \$ 625,411 | \$ 570,339 | \$ 367,369 |
| Accounts receivable. | 3,683 | - | 3,683 | - |
| Due from external parties. | 3,683 | 2,353 | 3,683 | 2,353 |
| Total assets. | <u>\$ 319,663</u> | <u>\$ 627,764</u> | <u>\$ 577,705</u> | <u>\$ 369,722</u> |
| Liabilities: | | | | |
| Accounts payable. | \$ 880 | \$ - | \$ 880 | \$ - |
| Due to other governments. | 6,506 | 341,895 | 6,506 | 341,895 |
| Due to external parties. | - | 27,827 | - | 27,827 |
| Undistributed assets | 312,277 | 258,042 | 570,319 | - |
| Total liabilities. | <u>\$ 319,663</u> | <u>\$ 627,764</u> | <u>\$ 577,705</u> | <u>\$ 369,722</u> |
| Undivided Tax | | | | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ - | \$ 2,799,925 | \$ 2,715,126 | \$ 84,799 |
| Due from other governments | 739,980 | 729,652 | 739,980 | 729,652 |
| Total assets. | <u>\$ 739,980</u> | <u>\$ 3,529,577</u> | <u>\$ 3,455,106</u> | <u>\$ 814,451</u> |
| Liabilities: | | | | |
| Due to other governments. | \$ 739,980 | \$ 3,529,577 | \$ 3,455,106 | \$ 814,451 |
| Total liabilities. | <u>\$ 739,980</u> | <u>\$ 3,529,577</u> | <u>\$ 3,455,106</u> | <u>\$ 814,451</u> |
| Manufactured Home Tax | | | | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ 32,627 | \$ 425,457 | \$ 413,361 | \$ 44,723 |
| Total assets. | <u>\$ 32,627</u> | <u>\$ 425,457</u> | <u>\$ 413,361</u> | <u>\$ 44,723</u> |
| Liabilities: | | | | |
| Due to other governments | \$ 32,627 | \$ 425,457 | \$ 413,361 | \$ 44,723 |
| Total liabilities. | <u>\$ 32,627</u> | <u>\$ 425,457</u> | <u>\$ 413,361</u> | <u>\$ 44,723</u> |

- - Continued

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Balance</u> <u>12/31/08</u> | <u>Additions</u> | <u>Reductions</u> | <u>Balance</u> <u>12/31/09</u> |
|--|-----------------------------------|---------------------|---------------------|-----------------------------------|
| Estate Tax | | | | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ 680,816 | \$ 3,381,611 | \$ 1,676,141 | \$ 2,386,286 |
| Total assets. | <u>\$ 680,816</u> | <u>\$ 3,381,611</u> | <u>\$ 1,676,141</u> | <u>\$ 2,386,286</u> |
| Liabilities: | | | | |
| Due to other governments | \$ 680,816 | \$ 3,381,611 | \$ 1,676,141 | \$ 2,386,286 |
| Total liabilities. | <u>\$ 680,816</u> | <u>\$ 3,381,611</u> | <u>\$ 1,676,141</u> | <u>\$ 2,386,286</u> |
| Law Library | | | | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ 28,474 | \$ 119,466 | \$ 120,760 | \$ 27,180 |
| Total assets. | <u>\$ 28,474</u> | <u>\$ 119,466</u> | <u>\$ 120,760</u> | <u>\$ 27,180</u> |
| Liabilities: | | | | |
| Due to other governments | \$ 28,474 | \$ 119,466 | \$ 120,760 | \$ 27,180 |
| Total liabilities. | <u>\$ 28,474</u> | <u>\$ 119,466</u> | <u>\$ 120,760</u> | <u>\$ 27,180</u> |
| Municipal Permissive Motor Vehicle Tax | | | | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ 295,831 | \$ 252,660 | \$ 106,023 | \$ 442,468 |
| Due from other governments | 19,367 | 18,736 | 19,367 | 18,736 |
| Total assets. | <u>\$ 315,198</u> | <u>\$ 271,396</u> | <u>\$ 125,390</u> | <u>\$ 461,204</u> |
| Liabilities: | | | | |
| Due to other governments | \$ 315,198 | \$ 271,396 | \$ 125,390 | \$ 461,204 |
| Total liabilities. | <u>\$ 315,198</u> | <u>\$ 271,396</u> | <u>\$ 125,390</u> | <u>\$ 461,204</u> |
| Soil and Water | | | | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ 46,278 | \$ 289,437 | \$ 225,257 | \$ 110,458 |
| Total assets. | <u>\$ 46,278</u> | <u>\$ 289,437</u> | <u>\$ 225,257</u> | <u>\$ 110,458</u> |
| Liabilities: | | | | |
| Due to external parties | \$ 412 | \$ 559 | \$ 412 | \$ 559 |
| Undistributed assets | 45,866 | 288,878 | 224,845 | 109,899 |
| Total liabilities. | <u>\$ 46,278</u> | <u>\$ 289,437</u> | <u>\$ 225,257</u> | <u>\$ 110,458</u> |
| Hotel/Motel Tax | | | | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ 4,403 | \$ 358,903 | \$ 358,116 | \$ 5,190 |
| Real estate and other taxes receivable | 78,333 | 87,338 | 78,333 | 87,338 |
| Total assets. | <u>\$ 82,736</u> | <u>\$ 446,241</u> | <u>\$ 436,449</u> | <u>\$ 92,528</u> |
| Liabilities: | | | | |
| Due to other governments | \$ - | \$ 87,338 | \$ - | \$ 87,338 |
| Undistributed assets | 82,736 | 358,903 | 436,449 | 5,190 |
| Total liabilities. | <u>\$ 82,736</u> | <u>\$ 446,241</u> | <u>\$ 436,449</u> | <u>\$ 92,528</u> |

-- Continued

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Balance</u> <u>12/31/08</u> | <u>Additions</u> | <u>Reductions</u> | <u>Balance</u> <u>12/31/09</u> |
|--|-----------------------------------|---------------------|---------------------|-----------------------------------|
| Local Emergency Planning Commission | | | | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ 108,624 | \$ - | \$ 9,052 | \$ 99,572 |
| Total assets. | <u>\$ 108,624</u> | <u>\$ -</u> | <u>\$ 9,052</u> | <u>\$ 99,572</u> |
| Liabilities: | | | | |
| Undistributed assets | \$ 108,624 | \$ - | \$ 9,052 | \$ 99,572 |
| Total liabilities. | <u>\$ 108,624</u> | <u>\$ -</u> | <u>\$ 9,052</u> | <u>\$ 99,572</u> |
| Undivided Property Tax Replacement | | | | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ - | \$ 163,729 | \$ 163,729 | \$ - |
| Total assets. | <u>\$ -</u> | <u>\$ 163,729</u> | <u>\$ 163,729</u> | <u>\$ -</u> |
| Liabilities: | | | | |
| Due to other governments | \$ - | \$ 163,729 | \$ 163,729 | \$ - |
| Total liabilities. | <u>\$ -</u> | <u>\$ 163,729</u> | <u>\$ 163,729</u> | <u>\$ -</u> |
| Blanchard River Construction | | | | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ 120,722 | \$ 43,268 | \$ 107,153 | \$ 56,837 |
| Total assets. | <u>\$ 120,722</u> | <u>\$ 43,268</u> | <u>\$ 107,153</u> | <u>\$ 56,837</u> |
| Liabilities: | | | | |
| Accounts payable. | \$ 10,060 | \$ 43,268 | \$ 10,060 | \$ 43,268 |
| Undistributed assets | 110,662 | - | 97,093 | 13,569 |
| Total liabilities. | <u>\$ 120,722</u> | <u>\$ 43,268</u> | <u>\$ 107,153</u> | <u>\$ 56,837</u> |
| Hancock County Election Commission | | | | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ - | \$ 3,315 | \$ 3,315 | \$ - |
| Total assets. | <u>\$ -</u> | <u>\$ 3,315</u> | <u>\$ 3,315</u> | <u>\$ -</u> |
| Liabilities: | | | | |
| Undistributed assets | \$ - | \$ 3,315 | \$ 3,315 | \$ - |
| Total liabilities. | <u>\$ -</u> | <u>\$ 3,315</u> | <u>\$ 3,315</u> | <u>\$ -</u> |
| Sheriff Agency | | | | |
| Assets: | | | | |
| Cash and cash equivalents in segregated accounts | \$ 42,523 | \$ 3,028,897 | \$ 2,857,369 | \$ 214,051 |
| Total assets. | <u>\$ 42,523</u> | <u>\$ 3,028,897</u> | <u>\$ 2,857,369</u> | <u>\$ 214,051</u> |
| Liabilities: | | | | |
| Undistributed assets | \$ 42,523 | \$ 3,028,897 | \$ 2,857,369 | \$ 214,051 |
| Total liabilities. | <u>\$ 42,523</u> | <u>\$ 3,028,897</u> | <u>\$ 2,857,369</u> | <u>\$ 214,051</u> |

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HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Balance</u> <u>12/31/08</u> | <u>Additions</u> | <u>Reductions</u> | <u>Balance</u> <u>12/31/09</u> |
|--|-----------------------------------|-------------------|-------------------|-----------------------------------|
| Inmate | | | | |
| Assets: | | | | |
| Cash and cash equivalents in segregated accounts | \$ 2,788 | \$ 124,797 | \$ 123,768 | \$ 3,817 |
| Total assets. | <u>\$ 2,788</u> | <u>\$ 124,797</u> | <u>\$ 123,768</u> | <u>\$ 3,817</u> |
| Liabilities: | | | | |
| Deposits held and due to others | \$ 2,788 | \$ 124,797 | \$ 123,768 | \$ 3,817 |
| Total liabilities. | <u>\$ 2,788</u> | <u>\$ 124,797</u> | <u>\$ 123,768</u> | <u>\$ 3,817</u> |
| Housing Trust | | | | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ 56,567 | \$ 332,297 | \$ 307,901 | \$ 80,963 |
| Accounts receivable. | 503 | - | 503 | - |
| Total assets. | <u>\$ 57,070</u> | <u>\$ 332,297</u> | <u>\$ 308,404</u> | <u>\$ 80,963</u> |
| Liabilities: | | | | |
| Due to other governments. | \$ 57,070 | \$ 332,297 | \$ 308,404 | \$ 80,963 |
| Total liabilities | <u>\$ 57,070</u> | <u>\$ 332,297</u> | <u>\$ 308,404</u> | <u>\$ 80,963</u> |
| Indigent Defense Fee | | | | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ - | \$ 23,889 | \$ 23,526 | \$ 363 |
| Due from other governments | - | 1,385 | - | 1,385 |
| Total assets. | <u>\$ -</u> | <u>\$ 25,274</u> | <u>\$ 23,526</u> | <u>\$ 1,748</u> |
| Liabilities: | | | | |
| Undistributed assets. | \$ - | \$ 25,274 | \$ 23,526 | \$ 1,748 |
| Total liabilities | <u>\$ -</u> | <u>\$ 25,274</u> | <u>\$ 23,526</u> | <u>\$ 1,748</u> |

-- Continued

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2009

| <i>All Agency Funds</i> | Balance 12/31/08 | Additions | Reductions | Balance 12/31/09 |
|--|-----------------------------|-----------------------|-----------------------|-----------------------------|
| Assets | | | | |
| Equity in pooled cash and cash equivalents | \$ 3,572,534 | \$ 138,713,655 | \$ 136,434,076 | \$ 5,852,113 |
| Cash and cash equivalents in segregated accounts | 803,565 | 14,795,586 | 14,542,800 | 1,056,351 |
| Real estate and other taxes receivable | 57,192,852 | 58,724,216 | 57,192,852 | 58,724,216 |
| Accounts receivable. | 339,402 | 347,931 | 339,402 | 347,931 |
| Special assessments receivable | 872,800 | 921,541 | 872,800 | 921,541 |
| Due from other governments | 3,856,387 | 3,312,736 | 3,856,387 | 3,312,736 |
| Due from external parties. | 3,683 | 2,353 | 3,683 | 2,353 |
| Total assets. | <u>\$ 66,641,223</u> | <u>\$ 216,818,018</u> | <u>\$ 213,242,000</u> | <u>\$ 70,217,241</u> |
| Liabilities | | | | |
| Accounts payable | \$ 10,940 | \$ 43,268 | \$ 10,940 | \$ 43,268 |
| Payroll withholdings | 355,114 | 76,883 | 122,980 | 309,017 |
| Due to other governments. | 64,475,811 | 200,591,552 | 196,865,053 | 68,202,310 |
| Due to external parties. | 412 | 28,386 | 412 | 28,386 |
| Deposits held and due to others | 338,004 | 472,728 | 458,984 | 351,748 |
| Undistributed assets | 1,460,942 | 15,605,201 | 15,783,631 | 1,282,512 |
| Total liabilities. | <u>\$ 66,641,223</u> | <u>\$ 216,818,018</u> | <u>\$ 213,242,000</u> | <u>\$ 70,217,241</u> |

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**Individual Fund Schedules of Revenues, Expenditures/Expenses,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual**

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | Budgeted Amounts | | | Variance with |
|--|-------------------|-------------------|-------------------|--|
| | Original | Final | Actual | Final Budget Positive (Negative) |
| Revenues: | | | | |
| Property taxes | \$ 1,755,171 | \$ 1,732,547 | \$ 1,774,940 | \$ 42,393 |
| Sales taxes | 10,600,000 | 9,873,000 | 9,923,772 | 50,772 |
| Charges for services. | 3,420,616 | 3,320,616 | 3,369,824 | 49,208 |
| Licenses and permits | 3,850 | 3,850 | 3,673 | (177) |
| Fines and forfeitures | 97,000 | 97,000 | 90,315 | (6,685) |
| Intergovernmental | 3,097,479 | 2,806,278 | 2,877,901 | 71,623 |
| Investment income | 900,000 | 900,000 | 951,416 | 51,416 |
| Rental income | 90,000 | 90,000 | 234,807 | 144,807 |
| Other | 5,000 | 5,000 | 69,078 | 64,078 |
| Total revenues | 19,969,116 | 18,828,291 | 19,295,726 | 467,435 |
| Expenditures: | | | | |
| Current: | | | | |
| General government: | | | | |
| Legislative and executive | | | | |
| County Commissioners | | | | |
| Personal services. | 205,274 | 205,999 | 203,376 | 2,623 |
| Fringe benefits. | 80,440 | 78,507 | 70,615 | 7,892 |
| Materials and supplies | 3,611 | 1,649 | 1,428 | 221 |
| Contractual services | 2,547 | 2,347 | 1,827 | 520 |
| Other. | 4,587 | 7,787 | 7,764 | 23 |
| Total County Commissioners | 296,459 | 296,289 | 285,010 | 11,279 |
| Microfilm | | | | |
| Personal services. | 14,042 | 12,324 | 11,324 | 1,000 |
| Fringe benefits | 2,411 | 2,133 | 1,889 | 244 |
| Materials and supplies | 26,725 | 126,213 | 123,519 | 2,694 |
| Contractual services | 105,340 | 21,549 | 21,162 | 387 |
| Total Microfilm. | 148,518 | 162,219 | 157,894 | 4,325 |
| Auditor | | | | |
| Personal services. | 276,010 | 265,215 | 256,139 | 9,076 |
| Fringe benefits | 115,506 | 109,664 | 95,052 | 14,612 |
| Materials and supplies | 20,486 | 20,449 | 20,449 | - |
| Contractual services | 17,900 | 26,300 | 26,300 | - |
| Total Auditor | 429,902 | 421,628 | 397,940 | 23,688 |
| Auditor - Personal Property | | | | |
| Personal services. | 20,000 | 7,586 | 7,397 | 189 |
| Fringe benefits. | 7,871 | 7,740 | 3,543 | 4,197 |
| Materials and supplies | 200 | - | - | - |
| Contractual services | 1,125 | - | - | - |
| Other. | 100 | - | - | - |
| Total Auditor - Personal Property | 29,296 | 15,326 | 10,940 | 4,386 |

- - Continued

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|--|------------------|----------------|----------------|---|
| | Original | Final | Actual | |
| Auditor - Real Property | | | | |
| Personal services | \$ 18,176 | \$ 18,014 | \$ 17,927 | \$ 87 |
| Fringe benefits | 10,290 | 9,400 | 7,331 | 2,069 |
| Materials and supplies | 200 | 200 | 200 | - |
| Contractual services | 4,000 | 4,000 | 4,000 | - |
| Total Auditor - Personal Property | <u>32,666</u> | <u>31,614</u> | <u>29,458</u> | <u>2,156</u> |
| Auditor - Manufactured Homes | | | | |
| Materials and supplies | 100 | 100 | 100 | - |
| Contractual services | 1,600 | 1,600 | 1,109 | 491 |
| Total Auditor - Manufactured Homes | <u>1,700</u> | <u>1,700</u> | <u>1,209</u> | <u>491</u> |
| Treasurer | | | | |
| Personal services | 113,214 | 111,532 | 109,273 | 2,259 |
| Fringe benefits | 55,363 | 50,489 | 47,934 | 2,555 |
| Materials and supplies | 7,500 | 5,400 | 5,292 | 108 |
| Contractual services | 38,000 | 35,400 | 34,866 | 534 |
| Other | 3,150 | 3,000 | 2,885 | 115 |
| Total Treasurer | <u>217,227</u> | <u>205,821</u> | <u>200,250</u> | <u>5,571</u> |
| Prosecuting Attorney | | | | |
| Personal services | 601,703 | 611,661 | 611,593 | 68 |
| Fringe benefits | 219,879 | 180,280 | 180,275 | 5 |
| Materials and supplies | 9,000 | 9,000 | 9,000 | - |
| Contractual services | 63,352 | 63,330 | 63,330 | - |
| Capital outlay | 3,705 | 3,705 | 3,705 | - |
| Other | 2,400 | 694 | 694 | - |
| Total Prosecuting Attorney | <u>900,039</u> | <u>868,670</u> | <u>868,597</u> | <u>73</u> |
| Bureau of Inspection | | | | |
| Contractual services | 70,000 | 70,000 | 70,000 | - |
| Total Bureau of Inspection | <u>70,000</u> | <u>70,000</u> | <u>70,000</u> | <u>-</u> |
| Budget Commission | | | | |
| Personal services | 16,731 | 16,474 | 16,470 | 4 |
| Fringe benefits | 12,523 | 11,538 | 9,611 | 1,927 |
| Materials and supplies | 150 | 150 | 150 | - |
| Contractual services | 320 | 320 | - | 320 |
| Total Budget Commission | <u>29,724</u> | <u>28,482</u> | <u>26,231</u> | <u>2,251</u> |
| Board of Revisions | | | | |
| Personal services | 14,801 | 14,465 | 14,128 | 337 |
| Fringe benefits | 8,553 | 8,172 | 5,510 | 2,662 |
| Materials and supplies | 500 | 500 | - | 500 |
| Total Board of Revisions | <u>23,854</u> | <u>23,137</u> | <u>19,638</u> | <u>3,499</u> |

- - Continued

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|--|------------------|------------------|------------------|---|
| | Original | Final | Actual | |
| Data Processing Board | | | | |
| Personal services | \$ 219,395 | \$ 210,630 | \$ 210,230 | \$ 400 |
| Fringe benefits | 76,775 | 68,222 | 65,896 | 2,326 |
| Materials and supplies | 85,833 | 4,879 | 4,590 | 289 |
| Contractual services | 13,232 | 93,779 | 93,563 | 216 |
| Capital outlay | 6,600 | 6,126 | 6,126 | - |
| Other | 500 | 500 | - | 500 |
| Total Data Processing Board | 402,335 | 384,136 | 380,405 | 3,731 |
| Board of Elections | | | | |
| Personal services | 301,959 | 300,363 | 292,562 | 7,801 |
| Fringe benefits. | 86,177 | 83,518 | 82,707 | 811 |
| Materials and supplies | 40,811 | 27,662 | 27,298 | 364 |
| Contractual services | 30,100 | 30,100 | 29,963 | 137 |
| Capital outlay | 50,574 | 4,552 | 4,552 | - |
| Other. | 500 | - | - | - |
| Total Board of Elections. | 510,121 | 446,195 | 437,082 | 9,113 |
| Building and Ground Maintenance | | | | |
| Personal services. | 261,000 | 257,204 | 247,569 | 9,635 |
| Fringe benefits. | 187,747 | 140,139 | 122,742 | 17,397 |
| Materials and supplies | 82,282 | 79,923 | 66,050 | 13,873 |
| Contractual services | 915,643 | 973,529 | 938,074 | 35,455 |
| Other. | 264,400 | 31,007 | 12,568 | 18,439 |
| Total Building and Ground Maintenance | 1,711,072 | 1,481,802 | 1,387,003 | 94,799 |
| Recorder | | | | |
| Personal services. | 123,149 | 123,665 | 123,386 | 279 |
| Fringe benefits | 49,974 | 47,366 | 40,992 | 6,374 |
| Materials and supplies | - | 4,000 | 3,965 | 35 |
| Other. | 14,068 | 4,645 | 2,008 | 2,637 |
| Total Recorder | 187,191 | 179,676 | 170,351 | 9,325 |
| Insurance | | | | |
| Fringe benefits. | 26,580 | 11,718 | 11,640 | 78 |
| Contractual services | 400,451 | 349,053 | 349,053 | - |
| Total Insurance. | 427,031 | 360,771 | 360,693 | 78 |
| Personnel - Safety | | | | |
| Personal services. | 28,828 | 31,000 | 30,745 | 255 |
| Fringe benefits. | 5,125 | 7,612 | 7,317 | 295 |
| Materials and supplies | 250 | 250 | 202 | 48 |
| Contractual services | 12,000 | 7,700 | 7,678 | 22 |
| Other. | 500 | 500 | 467 | 33 |
| Total Personnel - Safety. | 46,703 | 47,062 | 46,409 | 653 |
| Flood Disaster | | | | |
| Materials and supplies | 3,000 | - | - | - |
| Contractual services. | 248,953 | 283,926 | 269,537 | 14,389 |
| Capital outlay | - | 2,911 | 2,911 | - |
| Other | 13,528 | 9,869 | 1,605 | 8,264 |
| Total Flood Disaster | 265,481 | 296,706 | 274,053 | 22,653 |

-- Continued

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|---|------------------|------------------|------------------|---|
| | Original | Final | Actual | |
| Other | | | | |
| Contractual services | \$ 238,840 | \$ 135,837 | \$ 131,542 | \$ 4,295 |
| Capital outlay | 34,381 | - | - | - |
| Total Other | <u>273,221</u> | <u>135,837</u> | <u>131,542</u> | <u>4,295</u> |
| Total general government - legislative and executive | <u>6,002,540</u> | <u>5,457,071</u> | <u>5,254,705</u> | <u>202,366</u> |
| Judicial | | | | |
| Court of Appeals | | | | |
| Contractual services. | 500 | 500 | - | 500 |
| Other. | 26,230 | 26,161 | 20,588 | 5,573 |
| Total Court of Appeals. | <u>26,730</u> | <u>26,661</u> | <u>20,588</u> | <u>6,073</u> |
| Common Pleas Court | | | | |
| Personal services. | 367,342 | 367,342 | 348,593 | 18,749 |
| Fringe benefits. | 142,680 | 142,480 | 114,050 | 28,430 |
| Materials and supplies | 10,024 | 8,024 | 7,976 | 48 |
| Contractual services | 71,585 | 70,185 | 46,269 | 23,916 |
| Capital outlay | 38,240 | 40,135 | 39,799 | 336 |
| Other. | 10,175 | 10,175 | 8,925 | 1,250 |
| Total Common Pleas Court | <u>640,046</u> | <u>638,341</u> | <u>565,612</u> | <u>72,729</u> |
| Jury Commission | | | | |
| Personal services. | 400 | 400 | 400 | - |
| Materials and supplies | 1,485 | 1,485 | 628 | 857 |
| Contractual services | 123 | 123 | 120 | 3 |
| Other. | 271 | 271 | 71 | 200 |
| Total Jury Commission | <u>2,279</u> | <u>2,279</u> | <u>1,219</u> | <u>1,060</u> |
| Law Library | | | | |
| Personal services. | - | 25,000 | 24,148 | 852 |
| Fringe benefits. | - | 16,000 | 9,028 | 6,972 |
| Total law library | <u>-</u> | <u>41,000</u> | <u>33,176</u> | <u>7,824</u> |
| Adult Probation | | | | |
| Personal services. | 207,335 | 194,235 | 194,001 | 234 |
| Fringe benefits. | 68,832 | 67,872 | 58,438 | 9,434 |
| Materials and supplies | 10,319 | 25,789 | 25,789 | - |
| Contractual services | 7,253 | 4,073 | 4,073 | - |
| Capital outlay | 2,898 | 4,048 | 3,370 | 678 |
| Other. | 6,065 | 6,625 | 6,609 | 16 |
| Total Adult Probation | <u>302,702</u> | <u>302,642</u> | <u>292,280</u> | <u>10,362</u> |
| Court Appointed Special Advocate | | | | |
| Contractual services | 32,400 | 32,400 | 17,100 | 15,300 |
| Total Court Appointed Special Advocate | <u>32,400</u> | <u>32,400</u> | <u>17,100</u> | <u>15,300</u> |

-- Continued

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|--|------------------|----------------|----------------|---|
| | Original | Final | Actual | |
| Juvenile Court | | | | |
| Personal services | \$ 235,457 | \$ 235,165 | \$ 227,877 | \$ 7,288 |
| Fringe benefits. | 102,121 | 95,908 | 86,173 | 9,735 |
| Materials and supplies | 9,150 | 9,125 | 8,313 | 812 |
| Contractual services | 297,584 | 283,450 | 195,391 | 88,059 |
| Other. | 23,500 | 20,402 | 8,034 | 12,368 |
| Total Juvenile Court | 667,812 | 644,050 | 525,788 | 118,262 |
| Juvenile Probation | | | | |
| Personal services. | 104,668 | 103,253 | 103,233 | 20 |
| Fringe benefits. | 44,502 | 37,480 | 37,337 | 143 |
| Materials and supplies | 6,500 | 6,500 | 6,404 | 96 |
| Contractual services | 2,000 | 2,000 | 600 | 1,400 |
| Other. | 500 | 500 | 278 | 222 |
| Total Juvenile Probation | 158,170 | 149,733 | 147,852 | 1,881 |
| Juvenile Court - PEACE | | | | |
| Personal services | 13,592 | 13,592 | 13,332 | 260 |
| Fringe benefits. | 5,807 | 5,216 | 4,462 | 754 |
| Total Juvenile Court - PEACE. | 19,399 | 18,808 | 17,794 | 1,014 |
| Probate Court | | | | |
| Personal services. | 131,833 | 130,019 | 128,427 | 1,592 |
| Fringe benefits. | 60,612 | 55,592 | 50,915 | 4,677 |
| Materials and supplies | 6,925 | 5,832 | 5,322 | 510 |
| Contractual services | 3,350 | 2,337 | 2,213 | 124 |
| Other. | 500 | 119 | 119 | - |
| Total Probate Court | 203,220 | 193,899 | 186,996 | 6,903 |
| Clerk of Courts | | | | |
| Personal services. | 183,214 | 181,247 | 179,084 | 2,163 |
| Fringe benefits | 100,591 | 92,452 | 88,246 | 4,206 |
| Materials and supplies | 9,000 | 9,000 | 8,403 | 597 |
| Contractual services | 13,929 | 13,929 | 9,187 | 4,742 |
| Other. | 5,500 | 4,958 | 4,476 | 482 |
| Total Clerk of Courts | 312,234 | 301,586 | 289,396 | 12,190 |
| Municipal Court | | | | |
| Personal services. | 227,086 | 231,343 | 231,343 | - |
| Contractual services | 122,958 | 126,228 | 125,112 | 1,116 |
| Total Municipal Court | 350,044 | 357,571 | 356,455 | 1,116 |
| Miscellaneous - Judicial | | | | |
| Contractual services | 108,000 | 144,540 | 140,316 | 4,224 |
| Total Miscellaneous - Judicial. | 108,000 | 144,540 | 140,316 | 4,224 |

- - Continued

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|---|------------------|------------------|------------------|---|
| | Original | Final | Actual | |
| Public Defenders | | | | |
| Personal services. | \$ 292,000 | \$ 287,561 | \$ 286,506 | \$ 1,055 |
| Fringe benefits. | 131,521 | 119,113 | 116,143 | 2,970 |
| Materials and supplies | 3,100 | 3,038 | 2,751 | 287 |
| Contractual services | 4,600 | 7,875 | 7,545 | 330 |
| Other. | 5,130 | 5,050 | 4,983 | 67 |
| Total Public Defenders. | <u>436,351</u> | <u>422,637</u> | <u>417,928</u> | <u>4,709</u> |
| Total general government - judicial | <u>3,259,387</u> | <u>3,276,147</u> | <u>3,012,500</u> | <u>263,647</u> |
| Total general government | <u>9,261,927</u> | <u>8,733,218</u> | <u>8,267,205</u> | <u>466,013</u> |
| Public safety | | | | |
| Coroner | | | | |
| Personal services. | 48,871 | 48,871 | 48,871 | - |
| Fringe benefits. | 20,805 | 19,317 | 18,915 | 402 |
| Materials and supplies | 250 | 250 | - | 250 |
| Contractual services | 64,560 | 64,560 | 63,538 | 1,022 |
| Other. | 2,000 | 5,444 | 5,024 | 420 |
| Total Coroner. | <u>136,486</u> | <u>138,442</u> | <u>136,348</u> | <u>2,094</u> |
| Sheriff | | | | |
| Personal services. | 2,149,358 | 2,105,781 | 2,044,261 | 61,520 |
| Fringe benefits. | 848,470 | 780,560 | 740,383 | 40,177 |
| Materials and supplies | 226,169 | 179,326 | 173,434 | 5,892 |
| Contractual services | 243,428 | 274,839 | 271,113 | 3,726 |
| Capital outlay | 27,286 | 29,257 | 29,187 | 70 |
| Total Sheriff | <u>3,494,711</u> | <u>3,369,763</u> | <u>3,258,378</u> | <u>111,385</u> |
| Sheriff - Jail | | | | |
| Personal services. | 1,640,335 | 1,579,655 | 1,529,594 | 50,061 |
| Fringe benefits. | 618,705 | 570,685 | 546,013 | 24,672 |
| Materials and supplies | 34,517 | 36,517 | 35,503 | 1,014 |
| Contractual services | 407,469 | 410,484 | 400,431 | 10,053 |
| Total Sheriff - Jail | <u>2,701,026</u> | <u>2,597,341</u> | <u>2,511,541</u> | <u>85,800</u> |
| Sheriff - Rehabilitation | | | | |
| Other. | - | 4,579 | 2,945 | 1,634 |
| Total Sheriff - Rehabilitation. | <u>-</u> | <u>4,579</u> | <u>2,945</u> | <u>1,634</u> |
| Total public safety | <u>6,332,223</u> | <u>6,110,125</u> | <u>5,909,212</u> | <u>200,913</u> |
| Public works | | | | |
| Sanitation and Drainage | | | | |
| Contractual services | 3,558 | 4,670 | 4,066 | 604 |
| Total Sanitation and Drainage | <u>3,558</u> | <u>4,670</u> | <u>4,066</u> | <u>604</u> |

- - Continued

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | | Variance with |
|---|-------------------------|----------------|----------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | Final Budget Positive (Negative) |
| Mapping | | | | |
| Personal services | \$ 69,328 | \$ 68,236 | \$ 65,434 | \$ 2,802 |
| Fringe benefits | 31,948 | 28,404 | 27,938 | 466 |
| Materials and supplies | 1,400 | 893 | 890 | 3 |
| Contractual services | 6,294 | 5,742 | 5,742 | - |
| Capital outlay | 270 | 270 | 270 | - |
| Other | 300 | - | - | - |
| Total Mapping | <u>109,540</u> | <u>103,545</u> | <u>100,274</u> | <u>3,271</u> |
| Total public works | <u>113,098</u> | <u>108,215</u> | <u>104,340</u> | <u>3,875</u> |
| Health | | | | |
| TB Clinic and Care | | | | |
| Contractual services | 2,000 | 2,700 | 2,095 | 605 |
| Total TB Clinic and Care | <u>2,000</u> | <u>2,700</u> | <u>2,095</u> | <u>605</u> |
| Other Health Department | | | | |
| Contractual services | 802,814 | 802,814 | 674,033 | 128,781 |
| Total Other Health Department | <u>802,814</u> | <u>802,814</u> | <u>674,033</u> | <u>128,781</u> |
| Total health | <u>804,814</u> | <u>805,514</u> | <u>676,128</u> | <u>129,386</u> |
| Human services | | | | |
| Soldier's Relief | | | | |
| Personal services | 30,408 | 30,458 | 30,426 | 32 |
| Fringe benefits | 9,250 | 8,652 | 5,892 | 2,760 |
| Materials and supplies | 5,000 | 5,000 | 4,109 | 891 |
| Contractual services | 70,500 | 92,500 | 75,210 | 17,290 |
| Other | 51,000 | 29,000 | 26,400 | 2,600 |
| Total Soldier's Relief | <u>166,158</u> | <u>165,610</u> | <u>142,037</u> | <u>23,573</u> |
| Veteran's Services | | | | |
| Personal services | 113,674 | 113,674 | 110,842 | 2,832 |
| Fringe benefits | 31,424 | 29,398 | 27,834 | 1,564 |
| Contractual services | 39,500 | 39,300 | 36,933 | 2,367 |
| Other | 30,200 | 30,000 | 23,183 | 6,817 |
| Total Veteran's Services | <u>214,798</u> | <u>212,372</u> | <u>198,792</u> | <u>13,580</u> |
| Job and Family Services | | | | |
| Contractual services | 190,894 | 189,844 | 188,794 | 1,050 |
| Total Job and Family Services | <u>190,894</u> | <u>189,844</u> | <u>188,794</u> | <u>1,050</u> |
| Total human services | <u>571,850</u> | <u>567,826</u> | <u>529,623</u> | <u>38,203</u> |

-- Continued

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---|-------------------------|--------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Conservation and recreation | | | | |
| Agriculture Department | | | | |
| Contractual services | \$ 403,218 | \$ 403,218 | \$ 403,218 | \$ - |
| Total Agriculture Department | <u>403,218</u> | <u>403,218</u> | <u>403,218</u> | <u>-</u> |
| Total conservation and recreation | <u>403,218</u> | <u>403,218</u> | <u>403,218</u> | <u>-</u> |
| Debt service | | | | |
| Principal retirement | 38,851 | 38,851 | 38,851 | - |
| Interest and fiscal charges | 85,753 | 85,753 | 85,753 | - |
| Total debt service. | <u>124,604</u> | <u>124,604</u> | <u>124,604</u> | <u>-</u> |
| Total expenditures | <u>17,611,734</u> | <u>16,852,720</u> | <u>16,014,330</u> | <u>838,390</u> |
| Excess of revenues over expenditures | <u>2,357,382</u> | <u>1,975,571</u> | <u>3,281,396</u> | <u>1,305,825</u> |
| Other financing sources (uses): | | | | |
| Other financing uses | - | (36,850) | (36,850) | - |
| Advances in. | - | - | 58,451 | 58,451 |
| Advances out | - | - | (145,895) | (145,895) |
| Transfer in | 15,774 | 15,774 | 6,086 | (9,688) |
| Transfers out | <u>(3,813,435)</u> | <u>(3,560,159)</u> | <u>(3,560,141)</u> | <u>18</u> |
| Total other financing sources (uses) | <u>(3,797,661)</u> | <u>(3,581,235)</u> | <u>(3,678,349)</u> | <u>(97,114)</u> |
| Net change in fund balance | (1,440,279) | (1,605,664) | (396,953) | 1,208,711 |
| Fund balance at beginning of year. | 1,796,685 | 1,796,685 | 1,796,685 | - |
| Prior year encumbrances appropriated | <u>791,159</u> | <u>791,159</u> | <u>791,159</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 1,147,565</u> | <u>\$ 982,180</u> | <u>\$ 2,190,891</u> | <u>\$ 1,208,711</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ALCOHOL, DRUG, AND MENTAL HEALTH SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|---------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Property taxes | \$ 1,667,682 | \$ 1,646,538 | \$ 1,699,707 | \$ 53,169 |
| Charges for services | 45,000 | 45,000 | 33,556 | (11,444) |
| Intergovernmental | 4,303,900 | 4,559,538 | 3,917,467 | (642,071) |
| Other | - | - | 9,179 | 9,179 |
| | <u>6,016,582</u> | <u>6,251,076</u> | <u>5,659,909</u> | <u>(591,167)</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Health | | | | |
| Personal services | 335,600 | 332,600 | 332,422 | 178 |
| Fringe benefits | 146,396 | 124,943 | 123,037 | 1,906 |
| Materials and supplies | 6,373 | 7,167 | 5,411 | 1,756 |
| Contractual services | 6,728,052 | 6,321,925 | 6,291,836 | 30,089 |
| Capital outlay | 7,026 | 4,723 | 4,567 | 156 |
| Other | 30,000 | 27,959 | 26,551 | 1,408 |
| | <u>7,253,447</u> | <u>6,819,317</u> | <u>6,783,824</u> | <u>35,493</u> |
| Total expenditures | | | | |
| | <u>7,253,447</u> | <u>6,819,317</u> | <u>6,783,824</u> | <u>35,493</u> |
| Excess of expenditures over revenues | <u>(1,236,865)</u> | <u>(568,241)</u> | <u>(1,123,915)</u> | <u>(555,674)</u> |
| Other financing sources (uses): | | | | |
| Advances in | - | - | 200,000 | 200,000 |
| Transfers in | - | - | 18,000 | 18,000 |
| Transfers out | (47,300) | (71,905) | (71,905) | - |
| | <u>(47,300)</u> | <u>(71,905)</u> | <u>146,095</u> | <u>218,000</u> |
| Total other financing sources (uses) | | | | |
| | <u>(47,300)</u> | <u>(71,905)</u> | <u>146,095</u> | <u>218,000</u> |
| Net change in fund balance | (1,284,165) | (640,146) | (977,820) | (337,674) |
| Fund balance (deficit) at beginning of year | (1,125,471) | (1,125,471) | (1,125,471) | - |
| Prior year encumbrances appropriated | 1,571,347 | 1,571,347 | 1,571,347 | - |
| | <u>1,571,347</u> | <u>1,571,347</u> | <u>1,571,347</u> | <u>-</u> |
| Fund balance (deficit) at end of year | <u>\$ (838,289)</u> | <u>\$ (194,270)</u> | <u>\$ (531,944)</u> | <u>\$ (337,674)</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 JOB AND FAMILY SERVICES SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Charges for services | \$ 154,280 | \$ 363,140 | \$ 363,140 | \$ - |
| Intergovernmental | 6,902,323 | 8,160,523 | 6,959,446 | (1,201,077) |
| Other | 323,120 | 51,511 | 389,495 | 337,984 |
| Total revenues. | <u>7,379,723</u> | <u>8,575,174</u> | <u>7,712,081</u> | <u>(863,093)</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Other human services | | | | |
| Personal services | 50,000 | 55,100 | 55,071 | 29 |
| Fringe benefits | 23,580 | 24,430 | 19,195 | 5,235 |
| Contractual services. | 565,614 | 1,241,380 | 1,072,502 | 168,878 |
| Other | 765,500 | 1,279,201 | 1,039,586 | 239,615 |
| Total other human services | <u>1,404,694</u> | <u>2,600,111</u> | <u>2,186,354</u> | <u>413,757</u> |
| Administrative | | | | |
| Personal services | 1,513,000 | 1,518,058 | 1,418,129 | 99,929 |
| Fringe benefits | 718,600 | 715,542 | 581,317 | 134,225 |
| Materials and supplies | 35,000 | 45,000 | 34,919 | 10,081 |
| Contractual services | 737,602 | 691,326 | 556,052 | 135,274 |
| Capital outlay | 25,000 | 5,000 | 2,448 | 2,552 |
| Other | 286,028 | 395,062 | 391,752 | 3,310 |
| Total administrative. | <u>3,315,230</u> | <u>3,369,988</u> | <u>2,984,617</u> | <u>385,371</u> |
| Public assistance | | | | |
| Personal services | 767,400 | 686,249 | 637,764 | 48,485 |
| Fringe benefits | 352,750 | 343,901 | 236,806 | 107,095 |
| Contractual services. | 1,609,056 | 1,569,712 | 1,519,254 | 50,458 |
| Other | 65,000 | 87,144 | 80,554 | 6,590 |
| Total public assistance. | <u>2,794,206</u> | <u>2,687,006</u> | <u>2,474,378</u> | <u>212,628</u> |
| Total human services expenditures | <u>7,514,130</u> | <u>8,657,105</u> | <u>7,645,349</u> | <u>1,011,756</u> |
| Net change in fund balance | (134,407) | (81,931) | 66,732 | 148,663 |
| Fund balance at beginning of year. | 211,180 | 211,180 | 211,180 | - |
| Prior year encumbrances appropriated. | 228,740 | 228,740 | 228,740 | - |
| Fund balance at end of year | <u>\$ 305,513</u> | <u>\$ 357,989</u> | <u>\$ 506,652</u> | <u>\$ 148,663</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 BOARD OF DEVELOPMENTAL DISABILITIES SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | | Variance with |
|---|-------------------------|---------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | Final Budget Positive (Negative) |
| Revenues: | | | | |
| Property taxes. | \$ 5,441,603 | \$ 5,372,352 | \$ 5,534,277 | \$ 161,925 |
| Charges for services. | 208,108 | 208,108 | 240,518 | 32,410 |
| Intergovernmental. | 6,130,911 | 6,259,726 | 6,635,631 | 375,905 |
| Donations and contributions | 20,000 | 20,000 | 8,115 | (11,885) |
| Other | 65,940 | 65,940 | 152,933 | 86,993 |
| | <u>11,866,562</u> | <u>11,926,126</u> | <u>12,571,474</u> | <u>645,348</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Health | | | | |
| Personal services. | 5,500,000 | 5,426,000 | 5,338,480 | 87,520 |
| Fringe benefits. | 2,546,734 | 2,634,916 | 2,094,397 | 540,519 |
| Materials and supplies | 466,519 | 543,659 | 526,264 | 17,395 |
| Contractual services | 5,048,066 | 4,695,748 | 2,648,491 | 2,047,257 |
| Capital outlay | 73,698 | 139,579 | 92,018 | 47,561 |
| Other. | 5,000 | 5,000 | - | 5,000 |
| | <u>13,640,017</u> | <u>13,444,902</u> | <u>10,699,650</u> | <u>2,745,252</u> |
| Excess (deficiency) of revenues over (under) expenditures. | <u>(1,773,455)</u> | <u>(1,518,776)</u> | <u>1,871,824</u> | <u>3,390,600</u> |
| Other financing sources (uses): | | | | |
| Transfers in | 1,000,000 | 1,000,000 | - | (1,000,000) |
| Transfers out | <u>(250,000)</u> | <u>(150,000)</u> | <u>-</u> | <u>150,000</u> |
| | <u>750,000</u> | <u>850,000</u> | <u>-</u> | <u>(850,000)</u> |
| Net change in fund balance | (1,023,455) | (668,776) | 1,871,824 | 2,540,600 |
| Fund balance at beginning of year. | 3,834,938 | 3,834,938 | 3,834,938 | - |
| Prior year encumbrances appropriated | <u>688,072</u> | <u>688,072</u> | <u>688,072</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 3,499,555</u> | <u>\$ 3,854,234</u> | <u>\$ 6,394,834</u> | <u>\$ 2,540,600</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 WATER AND SEWER BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Special assessments | \$ 310,700 | \$ 310,700 | \$ 337,850 | \$ 27,150 |
| Other | 16,700 | 16,700 | - | (16,700) |
| Total revenues. | <u>327,400</u> | <u>327,400</u> | <u>337,850</u> | <u>10,450</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Other expense | | | | |
| Other | - | 10,882 | 10,882 | - |
| Total other expense. | <u>-</u> | <u>10,882</u> | <u>10,882</u> | <u>-</u> |
| Debt service: | | | | |
| Principal retirement. | 216,598 | 216,598 | 216,594 | 4 |
| Interest and fiscal charges | 122,938 | 122,942 | 122,938 | 4 |
| Total debt service. | <u>339,536</u> | <u>339,540</u> | <u>339,532</u> | <u>8</u> |
| Total expenditures | <u>339,536</u> | <u>350,422</u> | <u>350,414</u> | <u>8</u> |
| Excess of expenditures over revenues | <u>(12,136)</u> | <u>(23,022)</u> | <u>(12,564)</u> | <u>10,458</u> |
| Other financing sources: | | | | |
| Advances in | - | - | 407 | 407 |
| Transfers in | 16,410 | 16,410 | 19,960 | 3,550 |
| Total other financing sources | <u>16,410</u> | <u>16,410</u> | <u>20,367</u> | <u>3,957</u> |
| Net change in fund balance | 4,274 | (6,612) | 7,803 | 14,415 |
| Fund balance at beginning of year | <u>337,492</u> | <u>337,492</u> | <u>337,492</u> | <u>-</u> |
| Fund balance at end of year. | <u>\$ 341,766</u> | <u>\$ 330,880</u> | <u>\$ 345,295</u> | <u>\$ 14,415</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SANITARY LANDFILL ENTERPRISE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|---------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Charges for services | \$ 4,413,000 | \$ 4,413,000 | \$ 3,860,124 | \$ (552,876) |
| Investment income | - | - | 140,440 | 140,440 |
| Other | 10,000 | 10,000 | 124,677 | 114,677 |
| Issuance of bonds. | 400,000 | 2,437,373 | 2,560,000 | 122,627 |
| Premium on issuance of bonds | - | - | 2,823 | 2,823 |
| Total revenues | 4,823,000 | 6,860,373 | 6,688,064 | (172,309) |
| Expenses: | | | | |
| Personal services. | 773,000 | 761,889 | 742,218 | 19,671 |
| Fringe benefits. | 350,302 | 346,787 | 266,118 | 80,669 |
| Materials and supplies | 462,523 | 491,246 | 474,938 | 16,308 |
| Contractual services | 2,891,296 | 2,667,736 | 2,132,576 | 535,160 |
| Capital outlay | 150,000 | 787,350 | 692,122 | 95,228 |
| Other | 75,575 | 75,375 | 54,463 | 20,912 |
| Debt service: | | | | |
| Principal retirement | 546,000 | 1,977,000 | 1,977,000 | - |
| Interest and fiscal charges | 19,898 | 126,271 | 69,983 | 56,288 |
| Bond issuance costs. | - | - | 59,111 | (59,111) |
| Total expenses | 5,268,594 | 7,233,654 | 6,468,529 | 765,125 |
| Net change in fund equity before transfers | (445,594) | (373,281) | 219,535 | 592,816 |
| Transfers in | 126,713 | 186,713 | - | (186,713) |
| Transfers out. | (88,178) | (168,078) | - | 168,078 |
| Net change in fund equity | (407,059) | (354,646) | 219,535 | 574,181 |
| Fund equity at beginning of year | 5,937,425 | 5,937,425 | 5,937,425 | - |
| Prior year encumbrances appropriated | 509,786 | 509,786 | 509,786 | - |
| Fund equity at end of year | \$ 6,040,152 | \$ 6,092,565 | \$ 6,666,746 | \$ 574,181 |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 AGRICULTURAL SERVICE CENTER ENTERPRISE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Charges for services | \$ 230,971 | \$ 230,971 | \$ 222,043 | \$ (8,928) |
| Other | - | - | 11,220 | 11,220 |
| Total revenues | <u>230,971</u> | <u>230,971</u> | <u>233,263</u> | <u>2,292</u> |
| Expenses: | | | | |
| Personal services. | 20,000 | 20,000 | 14,923 | 5,077 |
| Fringe benefits. | 12,334 | 12,334 | 7,373 | 4,961 |
| Materials and supplies | 10,000 | 10,000 | 4,251 | 5,749 |
| Contractual services | 43,993 | 43,943 | 43,488 | 455 |
| Other | 3,123 | 3,123 | - | 3,123 |
| Debt service: | | | | |
| Principal retirement | 95,000 | 95,000 | 95,000 | - |
| Interest and fiscal charges | 58,225 | 58,225 | 58,225 | - |
| Total expenses | <u>242,675</u> | <u>242,625</u> | <u>223,260</u> | <u>19,365</u> |
| Net change in fund equity. | (11,704) | (11,654) | 10,003 | 21,657 |
| Fund equity at beginning of year | 26,142 | 26,142 | 26,142 | - |
| Prior year encumbrances appropriated | 13,993 | 13,993 | 13,993 | - |
| Fund equity at end of year | <u>\$ 28,431</u> | <u>\$ 28,481</u> | <u>\$ 50,138</u> | <u>\$ 21,657</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 BMV ONE-STOP ENTERPRISE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|-----------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Charges for services | \$ 213,953 | \$ 213,953 | \$ 214,077 | \$ 124 |
| Total revenues | <u>213,953</u> | <u>213,953</u> | <u>214,077</u> | <u>124</u> |
| Expenses: | | | | |
| Materials and supplies | 5,305 | 5,105 | 2,884 | 2,221 |
| Contractual services | 43,726 | 41,104 | 35,382 | 5,722 |
| Debt service: | | | | |
| Principal retirement | 75,000 | 75,000 | 75,000 | - |
| Interest and fiscal charges | <u>103,838</u> | <u>103,838</u> | <u>103,838</u> | <u>-</u> |
| Total expenses | <u>227,869</u> | <u>225,047</u> | <u>217,104</u> | <u>7,943</u> |
| Net change in fund equity. | (13,916) | (11,094) | (3,027) | 8,067 |
| Fund equity at beginning of year | 6,806 | 6,806 | 6,806 | - |
| Prior year encumbrances appropriated. | <u>13,726</u> | <u>13,726</u> | <u>13,726</u> | <u>-</u> |
| Fund equity at end of year. | <u>\$ 6,616</u> | <u>\$ 9,438</u> | <u>\$ 17,505</u> | <u>\$ 8,067</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MOTOR VEHICLE LICENSE AND GAS TAX SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Permissive motor vehicle license tax | \$ 160,000 | \$ 160,000 | \$ 162,412 | \$ 2,412 |
| Charges for services | 347,000 | 247,000 | 566,274 | 319,274 |
| Fines and forfeitures | 75,000 | 75,000 | 70,131 | (4,869) |
| Intergovernmental | 4,603,000 | 4,603,000 | 4,367,786 | (235,214) |
| Investment income | 10,000 | 10,000 | 2,350 | (7,650) |
| Other | - | - | 1,125 | 1,125 |
| Total revenues | <u>5,195,000</u> | <u>5,095,000</u> | <u>5,170,078</u> | <u>75,078</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public works | | | | |
| Personal services | 1,692,879 | 1,531,674 | 1,531,334 | 340 |
| Fringe benefits | 612,500 | 510,505 | 507,428 | 3,077 |
| Materials and supplies | 1,303,040 | 1,439,876 | 1,415,443 | 24,433 |
| Contractual services | 1,205,980 | 1,417,072 | 1,402,731 | 14,341 |
| Capital outlay | 377,350 | 603,850 | 603,544 | 306 |
| Other | 37,300 | 28,150 | 27,811 | 339 |
| Total expenditures | <u>5,229,049</u> | <u>5,531,127</u> | <u>5,488,291</u> | <u>42,836</u> |
| Excess of expenditures over revenues | <u>(34,049)</u> | <u>(436,127)</u> | <u>(318,213)</u> | <u>117,914</u> |
| Other financing uses: | | | | |
| Transfers out | <u>(200,000)</u> | <u>(197,000)</u> | <u>(197,000)</u> | <u>-</u> |
| Total other financing uses | <u>(200,000)</u> | <u>(197,000)</u> | <u>(197,000)</u> | <u>-</u> |
| Net change in fund balance | (234,049) | (633,127) | (515,213) | 117,914 |
| Fund balance at beginning of year | 563,129 | 563,129 | 563,129 | - |
| Prior year encumbrances appropriated. | 124,670 | 124,670 | 124,670 | - |
| Fund balance at end of year | <u>\$ 453,750</u> | <u>\$ 54,672</u> | <u>\$ 172,586</u> | <u>\$ 117,914</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CHILD SUPPORT ENFORCEMENT AGENCY SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | | Variance with |
|--|-------------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | Final Budget Positive (Negative) |
| Revenues: | | | | |
| Charges for services | \$ 216,000 | \$ 216,000 | \$ 200,371 | \$ (15,629) |
| Intergovernmental | 1,029,867 | 1,029,867 | 422,712 | (607,155) |
| Other | - | - | 258,573 | 258,573 |
| Total revenues | <u>1,245,867</u> | <u>1,245,867</u> | <u>881,656</u> | <u>(364,211)</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Human services | | | | |
| Personal services | 451,000 | 451,000 | 449,765 | 1,235 |
| Fringe benefits | 208,200 | 208,200 | 174,686 | 33,514 |
| Materials and supplies | 50,000 | 50,000 | 2,020 | 47,980 |
| Contractual services | 46,000 | 46,000 | 40,839 | 5,161 |
| Capital outlay | 10,000 | 10,000 | - | 10,000 |
| Other | 350,000 | 350,000 | 341,991 | 8,009 |
| Total expenditures | <u>1,115,200</u> | <u>1,115,200</u> | <u>1,009,301</u> | <u>105,899</u> |
| Net change in fund balance | 130,667 | 130,667 | (127,645) | (258,312) |
| Fund balance at beginning of year | <u>412,090</u> | <u>412,090</u> | <u>412,090</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 542,757</u> | <u>\$ 542,757</u> | <u>\$ 284,445</u> | <u>\$ (258,312)</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DOG AND KENNEL SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|-----------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Charges for services | \$ 20,000 | \$ 20,000 | \$ 20,013 | \$ 13 |
| Licenses and permits. | 129,000 | 129,000 | 203,605 | 74,605 |
| Fines and forfeitures | - | - | 14,483 | 14,483 |
| Other | - | - | 7 | 7 |
| Total revenues | <u>149,000</u> | <u>149,000</u> | <u>238,108</u> | <u>89,108</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Health | | | | |
| Personal services. | 16,260 | 16,010 | 16,010 | - |
| Fringe benefits. | 10,851 | 9,099 | 8,794 | 305 |
| Materials and supplies | 6,343 | 8,647 | 8,647 | - |
| Contractual services | 93,245 | 190,746 | 190,402 | 344 |
| Other. | 400 | 98 | 68 | 30 |
| Total expenditures | <u>127,099</u> | <u>224,600</u> | <u>223,921</u> | <u>679</u> |
| Net change in fund balance | 21,901 | (75,600) | 14,187 | 89,787 |
| Fund balance at beginning of year | 76,027 | 76,027 | 76,027 | - |
| Prior year encumbrances appropriated | <u>3,943</u> | <u>3,943</u> | <u>3,943</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 101,871</u> | <u>\$ 4,370</u> | <u>\$ 94,157</u> | <u>\$ 89,787</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CHILDREN SERVICES SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|-------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Charges for services | \$ 54,000 | \$ 54,000 | \$ 40,983 | \$ (13,017) |
| Intergovernmental | 1,740,000 | 1,740,000 | 1,504,237 | (235,763) |
| Other | 71,500 | 71,500 | 139,505 | 68,005 |
| Total revenues | <u>1,865,500</u> | <u>1,865,500</u> | <u>1,684,725</u> | <u>(180,775)</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Human services | | | | |
| Contractual services | 1,688,237 | 1,685,180 | 1,613,442 | 71,738 |
| Other. | 204,468 | 203,193 | 202,349 | 844 |
| Total expenditures | <u>1,892,705</u> | <u>1,888,373</u> | <u>1,815,791</u> | <u>72,582</u> |
| Net change in fund balance. | (27,205) | (22,873) | (131,066) | (108,193) |
| Fund balance at beginning of year | 121,703 | 121,703 | 121,703 | - |
| Prior year encumbrances appropriated | 92,705 | 92,705 | 92,705 | - |
| Fund balance at end of year | <u>\$ 187,203</u> | <u>\$ 191,535</u> | <u>\$ 83,342</u> | <u>\$ (108,193)</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 REAL ESTATE ASSESSMENT SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Charges for services | \$ 694,050 | \$ 694,050 | \$ 735,326 | \$ 41,276 |
| Intergovernmental | 50,000 | 50,000 | 120,942 | 70,942 |
| Other | - | - | 122 | 122 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total revenues | 744,050 | 744,050 | 856,390 | 112,340 |
| Expenditures: | | | | |
| Current: | | | | |
| General government - legislative and executive | | | | |
| Personal services. | 215,000 | 215,000 | 173,230 | 41,770 |
| Fringe benefits. | 100,760 | 100,760 | 65,100 | 35,660 |
| Materials and supplies | 23,208 | 21,463 | 17,685 | 3,778 |
| Contractual services | 781,789 | 887,748 | 854,478 | 33,270 |
| Capital outlay | 5,814 | 12,542 | 9,845 | 2,697 |
| Other. | 8,764 | 6,147 | 6,052 | 95 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total expenditures. | 1,135,335 | 1,243,660 | 1,126,390 | 117,270 |
| Net change in fund balance | (391,285) | (499,610) | (270,000) | 229,610 |
| Fund balance at beginning of year. | 735,646 | 735,646 | 735,646 | - |
| Prior year encumbrances appropriated | 108,835 | 108,835 | 108,835 | - |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Fund balance at end of year | <u>\$ 453,196</u> | <u>\$ 344,871</u> | <u>\$ 574,481</u> | <u>\$ 229,610</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COMMUNITY DEVELOPMENT BLOCK GRANT SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|-----------------|-----------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Intergovernmental. | \$ 97,000 | \$ 305,502 | \$ 299,346 | \$ (6,156) |
| Total revenues. | <u>97,000</u> | <u>305,502</u> | <u>299,346</u> | <u>(6,156)</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Economic development and assistance | | | | |
| Contractual services | 113,295 | 298,589 | 294,207 | 4,382 |
| Other. | - | 29,045 | 29,045 | - |
| Total expenditures | <u>113,295</u> | <u>327,634</u> | <u>323,252</u> | <u>4,382</u> |
| Net change in fund balance. | (16,295) | (22,132) | (23,906) | (1,774) |
| Fund balance at beginning of year | 9,182 | 9,182 | 9,182 | - |
| Prior year encumbrances appropriated | <u>16,295</u> | <u>16,295</u> | <u>16,295</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 9,182</u> | <u>\$ 3,345</u> | <u>\$ 1,571</u> | <u>\$ (1,774)</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COMMUNITY CORRECTIONS SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|----------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Intergovernmental | \$ 110,994 | \$ 221,988 | \$ 221,988 | \$ - |
| Total revenues | <u>110,994</u> | <u>221,988</u> | <u>221,988</u> | <u>-</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public safety | | | | |
| Personal services | 72,521 | 125,740 | 118,535 | 7,205 |
| Fringe benefits. | 53,962 | 69,141 | 49,893 | 19,248 |
| Materials and supplies | - | 980 | 330 | 650 |
| Contractual services | 7,838 | 25,067 | 21,122 | 3,945 |
| Capital outlay | - | 19,679 | 19,679 | - |
| Other. | - | - | 1,426 | (1,426) |
| Total expenditures | <u>134,321</u> | <u>240,607</u> | <u>210,985</u> | <u>29,622</u> |
| Net change in fund balance | (23,327) | (18,619) | 11,003 | 29,622 |
| Fund balance at beginning of year. | <u>18,618</u> | <u>18,618</u> | <u>18,618</u> | <u>-</u> |
| Fund balance (deficit) at end of year. | <u>\$ (4,709)</u> | <u>\$ (1)</u> | <u>\$ 29,621</u> | <u>\$ 29,622</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CERTIFICATE OF TITLE SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|--|-------------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Charges for services | \$ 275,000 | \$ 275,000 | \$ 351,150 | \$ 76,150 |
| Other | - | - | 85 | 85 |
| Total revenues | <u>275,000</u> | <u>275,000</u> | <u>351,235</u> | <u>76,235</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General government - judicial | | | | |
| Personal services | 135,000 | 135,000 | 127,821 | 7,179 |
| Fringe benefits | 88,800 | 87,088 | 67,767 | 19,321 |
| Materials and supplies | 9,329 | 11,041 | 9,637 | 1,404 |
| Contractual services | 55,593 | 55,593 | 54,391 | 1,202 |
| Capital outlay | 5,585 | 5,000 | 901 | 4,099 |
| Other | 3,000 | 3,000 | 2,129 | 871 |
| Total expenditures | <u>297,307</u> | <u>296,722</u> | <u>262,646</u> | <u>34,076</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(22,307)</u> | <u>(21,722)</u> | <u>88,589</u> | <u>110,311</u> |
| Other financing uses: | | | | |
| Transfers out | <u>(10,000)</u> | <u>(10,000)</u> | <u>(6,086)</u> | <u>3,914</u> |
| Total other financing uses | <u>(10,000)</u> | <u>(10,000)</u> | <u>(6,086)</u> | <u>3,914</u> |
| Net change in fund balance | <u>(32,307)</u> | <u>(31,722)</u> | <u>82,503</u> | <u>114,225</u> |
| Fund balance at beginning of year | 662,247 | 662,247 | 662,247 | - |
| Prior year encumbrances appropriated | <u>914</u> | <u>914</u> | <u>914</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 630,854</u> | <u>\$ 631,439</u> | <u>\$ 745,664</u> | <u>\$ 114,225</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FELONY DELINQUENT JUVENILE CARE AND CUSTODY SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Intergovernmental | \$ 345,096 | \$ 345,096 | \$ 9,443 | \$ (335,653) |
| Other | - | - | 14,642 | 14,642 |
| Total revenues | 345,096 | 345,096 | 24,085 | (321,011) |
| Expenditures: | | | | |
| Current: | | | | |
| Public safety | | | | |
| Felony delinquent care and custody | | | | |
| Personal services | 51,968 | 51,968 | 46,137 | 5,831 |
| Fringe benefits | 30,569 | 30,436 | 20,270 | 10,166 |
| Contractual services | 548,994 | 505,074 | 124,473 | 380,601 |
| Capital outlay | 92 | 92 | - | 92 |
| Other | 85,085 | 85,085 | - | 85,085 |
| Total felony delinquent care and custody | 716,708 | 672,655 | 190,880 | 481,775 |
| Ohio youth commission | | | | |
| Personal services | 48,588 | 48,588 | 47,657 | 931 |
| Fringe benefits | 19,444 | 19,444 | 12,520 | 6,924 |
| Contractual services | 237,077 | 260,801 | 181,184 | 79,617 |
| Capital outlay | 92 | 92 | - | 92 |
| Total Ohio youth commission | 305,201 | 328,925 | 241,361 | 87,564 |
| Total expenditures | 1,021,909 | 1,001,580 | 432,241 | 569,339 |
| Net change in fund balance | (676,813) | (656,484) | (408,156) | 248,328 |
| Fund balance at beginning of year | 729,631 | 729,631 | 729,631 | - |
| Prior year encumbrances appropriated | 68,221 | 68,221 | 68,221 | - |
| Fund balance at end of year | \$ 121,039 | \$ 141,368 | \$ 389,696 | \$ 248,328 |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 AGENCY ON AGING LEVY SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|--|-------------------------|-------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Property taxes | \$ 769,449 | \$ 883,154 | \$ 784,480 | \$ (98,674) |
| Intergovernmental | 202,298 | 201,232 | 202,907 | 1,675 |
| Total revenues | <u>971,747</u> | <u>1,084,386</u> | <u>987,387</u> | <u>(96,999)</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Human services: | | | | |
| Contractual services | <u>971,747</u> | <u>971,747</u> | <u>965,874</u> | <u>5,873</u> |
| Total expenditures | <u>971,747</u> | <u>971,747</u> | <u>965,874</u> | <u>5,873</u> |
| Net change in fund balance | - | 112,639 | 21,513 | (91,126) |
| Fund balance at beginning of year | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ 112,639</u> | <u>\$ 21,513</u> | <u>\$ (91,126)</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CRIMINAL ADMINISTRATIVE JUSTICE SERVICES SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | | <u>Variance with Final Budget Positive (Negative)</u> |
|--|-------------------------|--------------------|--------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Expenditures: | | | | |
| Current: | | | | |
| Public safety | | | | |
| Capital outlay | \$ 13,477 | \$ 13,477 | \$ 13,477 | \$ - |
| Total expenditures. | <u>13,477</u> | <u>13,477</u> | <u>13,477</u> | <u>-</u> |
| Net change in fund balance. | (13,477) | (13,477) | (13,477) | - |
| Fund balance at beginning of year | <u>13,477</u> | <u>13,477</u> | <u>13,477</u> | <u>-</u> |
| Fund balance at end of year | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 NATIONAL EMERGENCY GRANT SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|-----------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Intergovernmental | \$ 640,000 | \$ 641,000 | \$ 635,000 | \$ (6,000) |
| Other | - | - | 152 | 152 |
| Total revenues | <u>640,000</u> | <u>641,000</u> | <u>635,152</u> | <u>(5,848)</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Conservation & recreation | | | | |
| Personal services | 362,000 | 339,105 | 331,684 | 7,421 |
| Fringe benefits | 114,818 | 137,713 | 130,156 | 7,557 |
| Materials and supplies | 30,000 | 30,000 | 21,730 | 8,270 |
| Contractual services | 113,525 | 111,674 | 105,563 | 6,111 |
| Capital outlay | 30,052 | 22,667 | 15,362 | 7,305 |
| Other | 8,000 | 15,385 | 15,052 | 333 |
| Total expenditures | <u>658,395</u> | <u>656,544</u> | <u>619,547</u> | <u>36,997</u> |
| Net change in fund balance | (18,395) | (15,544) | 15,605 | 31,149 |
| Fund balance (deficit) at beginning of year | (676) | (676) | (676) | - |
| Prior year encumbrances appropriated | <u>18,402</u> | <u>18,402</u> | <u>18,402</u> | <u>-</u> |
| Fund balance (deficit) at end of year | <u>\$ (669)</u> | <u>\$ 2,182</u> | <u>\$ 33,331</u> | <u>\$ 31,149</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 OTHER PUBLIC SAFETY SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|------------------------------|--------------------------|--------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Charges for services | \$ 179,761 | \$ 193,261 | \$ 214,473 | \$ 21,212 |
| Fines and forfeitures | 9,900 | 9,900 | 12,562 | 2,662 |
| Intergovernmental | 1,520,132 | 1,764,664 | 1,883,756 | 119,092 |
| Investment income | 200 | 200 | 53 | (147) |
| Other | 5,000 | 5,000 | 55,606 | 50,606 |
| | <u>1,714,993</u> | <u>1,973,025</u> | <u>2,166,450</u> | <u>193,425</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public safety | | | | |
| Personal services | 140,366 | 229,704 | 169,688 | 60,016 |
| Fringe benefits. | 76,442 | 100,717 | 60,448 | 40,269 |
| Materials and supplies. | 75,613 | 78,398 | 65,771 | 12,627 |
| Contractual services | 222,505 | 228,693 | 178,425 | 50,268 |
| Capital outlay | 3,018,203 | 1,905,376 | 1,689,814 | 215,562 |
| Other. | 172,634 | 176,630 | 124,176 | 52,454 |
| | <u>3,705,763</u> | <u>2,719,518</u> | <u>2,288,322</u> | <u>431,196</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(1,990,770)</u> | <u>(746,493)</u> | <u>(121,872)</u> | <u>624,621</u> |
| Other financing sources (uses): | | | | |
| Advances in | 17,800 | 17,800 | 26,603 | 8,803 |
| Advances out. | - | - | (18,853) | (18,853) |
| Other financing sources | - | 1,915 | - | (1,915) |
| | <u>17,800</u> | <u>19,715</u> | <u>7,750</u> | <u>(11,965)</u> |
| Net change in fund balance | <u>(1,972,970)</u> | <u>(726,778)</u> | <u>(114,122)</u> | <u>612,656</u> |
| Fund balance (deficit) at beginning of year | <u>(458,278)</u> | <u>(458,278)</u> | <u>(458,278)</u> | <u>-</u> |
| Prior year encumbrances appropriated | <u>1,355,497</u> | <u>1,355,497</u> | <u>1,355,497</u> | <u>-</u> |
| Fund balance (deficit) at end of year. | <u><u>\$ (1,075,751)</u></u> | <u><u>\$ 170,441</u></u> | <u><u>\$ 783,097</u></u> | <u><u>\$ 612,656</u></u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 OTHER SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|------------------|----------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Property taxes | \$ 36,000 | \$ 36,000 | \$ 19,664 | \$ (16,336) |
| Special assessments | 36,443 | 177,174 | 145,267 | (31,907) |
| Charges for services | 380,982 | 380,982 | 381,016 | 34 |
| Fines and forfeitures | - | 50 | 150 | 100 |
| Intergovernmental | 60,931 | 1,347,898 | 216,551 | (1,131,347) |
| Donations and contributions. | 17,400 | 17,400 | 10,886 | (6,514) |
| Other | 4,000 | 4,000 | 11,074 | 7,074 |
| Total revenues. | 535,756 | 1,963,504 | 784,608 | (1,178,896) |
| Expenditures: | | | | |
| Current: | | | | |
| General government - legislative and executive | | | | |
| Personal services | 65,500 | 167,221 | 141,195 | 26,026 |
| Fringe benefits | 40,050 | 81,908 | 36,210 | 45,698 |
| Materials and supplies | 3,347 | 3,347 | 3,313 | 34 |
| Contractual services. | 137,064 | 1,510,798 | 143,948 | 1,366,850 |
| Capital outlay. | 84,522 | 28,510 | 1,189 | 27,321 |
| Other | 56,992 | 26,992 | 17,005 | 9,987 |
| Total general government - legislative and executive | 387,475 | 1,818,776 | 342,860 | 1,475,916 |
| General government - judicial | | | | |
| Personal services. | 36,200 | 90,584 | 89,562 | 1,022 |
| Fringe benefits. | 9,825 | 14,734 | 11,741 | 2,993 |
| Materials and supplies | 10,344 | 9,750 | 1,756 | 7,994 |
| Contractual services | 154,147 | 149,938 | 17,757 | 132,181 |
| Capital outlay | 336,425 | 333,425 | 60,060 | 273,365 |
| Other. | 71,198 | 66,578 | 6,055 | 60,523 |
| Total general government - judicial | 618,139 | 665,009 | 186,931 | 478,078 |
| Public safety | | | | |
| Personal services. | - | 17,421 | 13,329 | 4,092 |
| Fringe benefits. | - | 1,360 | 1,296 | 64 |
| Total public safety | - | 18,781 | 14,625 | 4,156 |
| Public works | | | | |
| Contractual services | 53,025 | 64,241 | 48,771 | 15,470 |
| Capital outlay | 4,060 | 3,940 | 2,940 | 1,000 |
| Total public works | 57,085 | 68,181 | 51,711 | 16,470 |
| Health | | | | |
| Fringe benefits. | 6,000 | 2,331 | 2,070 | 261 |
| Materials and supplies | 6,500 | 4,000 | 3,631 | 369 |
| Contractual services | 95,474 | 86,425 | 74,595 | 11,830 |
| Capital outlay | - | 500 | 500 | - |
| Other. | 1,000 | 200 | - | 200 |
| Total health. | 108,974 | 93,456 | 80,796 | 12,660 |

-- Continued

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 OTHER SPECIAL REVENUE FUND (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|--------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Human services | | | | |
| Personal services | \$ 17,365 | \$ 40,812 | \$ 22,673 | \$ 18,139 |
| Fringe benefits | - | 6,682 | 6,682 | - |
| Materials and supplies | 1,748 | 2,776 | 1,242 | 1,534 |
| Contractual services | - | 23,136 | 23,136 | - |
| Capital outlay | - | 1,828 | 1,699 | 129 |
| Other | 400 | 3,134 | 2,486 | 648 |
| Total human services | <u>19,513</u> | <u>78,368</u> | <u>57,918</u> | <u>20,450</u> |
| Other | | | | |
| Contractual services | - | 116,211 | 112,146 | 4,065 |
| Total other | <u>-</u> | <u>116,211</u> | <u>112,146</u> | <u>4,065</u> |
| Economic development and assistance | | | | |
| Contractual services | - | 3,143 | 3,143 | - |
| Total economic development and assistance | <u>-</u> | <u>3,143</u> | <u>3,143</u> | <u>-</u> |
| Capital outlay | | | | |
| Capital outlay | <u>26,810</u> | <u>584,474</u> | <u>119,249</u> | <u>465,225</u> |
| Total capital outlay | <u>26,810</u> | <u>584,474</u> | <u>119,249</u> | <u>465,225</u> |
| Total expenditures | <u>1,217,996</u> | <u>3,446,399</u> | <u>969,379</u> | <u>2,477,020</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(682,240)</u> | <u>(1,482,895)</u> | <u>(184,771)</u> | <u>1,298,124</u> |
| Other financing sources (uses): | | | | |
| Transfers in | 35,000 | 35,000 | 26,750 | (8,250) |
| Transfers out | - | (18,000) | (18,000) | - |
| Advances in | - | - | 4,767 | 4,767 |
| Total other financing sources (uses) | <u>35,000</u> | <u>17,000</u> | <u>13,517</u> | <u>(3,483)</u> |
| Net change in fund balance | <u>(647,240)</u> | <u>(1,465,895)</u> | <u>(171,254)</u> | <u>1,294,641</u> |
| Fund balance at beginning of year | <u>2,005,829</u> | <u>2,005,829</u> | <u>2,005,829</u> | <u>-</u> |
| Prior year encumbrances appropriated | <u>112,791</u> | <u>112,791</u> | <u>112,791</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 1,471,380</u> | <u>\$ 652,725</u> | <u>\$ 1,947,366</u> | <u>\$ 1,294,641</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 LIBRARY IMPROVEMENT BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|----------------|----------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Other | \$ 231,575 | \$ 231,575 | \$ 231,575 | \$ - |
| Total revenues | <u>231,575</u> | <u>231,575</u> | <u>231,575</u> | <u>-</u> |
| Expenditures: | | | | |
| Debt service: | | | | |
| Principal retirement | 205,000 | 205,000 | 205,000 | - |
| Interest and fiscal charges | <u>26,575</u> | <u>26,575</u> | <u>26,575</u> | <u>-</u> |
| Total expenditures | <u>231,575</u> | <u>231,575</u> | <u>231,575</u> | <u>-</u> |
| Net change in fund balance. | - | - | - | - |
| Fund balance at beginning of year. | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SPECIAL IMPROVEMENTS BOND RETIREMENT DEBT SERVICE
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Special assessments | \$ - | \$ - | \$ 13,748 | \$ 13,748 |
| Total revenues | <u>-</u> | <u>-</u> | <u>13,748</u> | <u>13,748</u> |
| Expenditures: | | | | |
| Debt service: | | | | |
| Principal retirement | 87,000 | 106,000 | 106,000 | - |
| Interest and fiscal charges | <u>3,045</u> | <u>3,710</u> | <u>3,710</u> | <u>-</u> |
| Total expenditures | <u>90,045</u> | <u>109,710</u> | <u>109,710</u> | <u>-</u> |
| Excess of expenditures over revenues | <u>(90,045)</u> | <u>(109,710)</u> | <u>(95,962)</u> | <u>13,748</u> |
| Other financing sources: | | | | |
| Issuance of notes | - | 19,665 | 23,000 | 3,335 |
| Advances in | - | 74,520 | 74,520 | - |
| Transfers in | <u>90,045</u> | <u>90,045</u> | <u>-</u> | <u>(90,045)</u> |
| Total other financing sources | <u>90,045</u> | <u>184,230</u> | <u>97,520</u> | <u>(86,710)</u> |
| Net change in fund balance | - | 74,520 | 1,558 | (72,962) |
| Fund balance at beginning of year | <u>13,711</u> | <u>13,711</u> | <u>13,711</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 13,711</u> | <u>\$ 88,231</u> | <u>\$ 15,269</u> | <u>\$ (72,962)</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 JOB AND FAMILY SERVICES BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|---------------|---------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Rental income | \$ 88,823 | \$ 88,823 | \$ 88,810 | \$ (13) |
| Total revenues | <u>88,823</u> | <u>88,823</u> | <u>88,810</u> | <u>(13)</u> |
| Expenditures: | | | | |
| Debt service: | | | | |
| Principal retirement | 65,000 | 65,000 | 65,000 | - |
| Interest and fiscal charges | <u>23,823</u> | <u>23,823</u> | <u>23,823</u> | <u>-</u> |
| Total expenditures | <u>88,823</u> | <u>88,823</u> | <u>88,823</u> | <u>-</u> |
| Excess of expenditures over revenues | <u>-</u> | <u>-</u> | <u>(13)</u> | <u>(13)</u> |
| Other financing sources: | | | | |
| Transfers in. | <u>-</u> | <u>-</u> | <u>13</u> | <u>13</u> |
| Total other financing sources | <u>-</u> | <u>-</u> | <u>13</u> | <u>13</u> |
| Net change in fund balance | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balance at beginning of year. | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 TIFFIN AVENUE BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | | <u>Variance with Final Budget Positive (Negative)</u> |
|--|-------------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Expenditures: | | | | |
| Debt service: | | | | |
| Principal retirement | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ - |
| Interest and fiscal charges | 1,575 | 1,575 | 1,574 | 1 |
| Total expenditures | 16,575 | 16,575 | 16,574 | 1 |
| Net change in fund balance. | (16,575) | (16,575) | (16,574) | 1 |
| Fund balance at beginning of year | <u>32,362</u> | <u>32,362</u> | <u>32,362</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 15,787</u> | <u>\$ 15,787</u> | <u>\$ 15,788</u> | <u>\$ 1</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ROAD IMPROVEMENT BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Special assessments | \$ 11,075 | \$ 11,075 | \$ 11,032 | \$ (43) |
| Total revenues | <u>11,075</u> | <u>11,075</u> | <u>11,032</u> | <u>(43)</u> |
| Expenditures: | | | | |
| Debt service: | | | | |
| Principal retirement | 10,000 | 10,000 | 10,000 | - |
| Interest and fiscal charges | <u>1,075</u> | <u>1,075</u> | <u>1,075</u> | <u>-</u> |
| Total expenditures | <u>11,075</u> | <u>11,075</u> | <u>11,075</u> | <u>-</u> |
| Net change in fund balance. | - | - | (43) | (43) |
| Fund balance at beginning of year | <u>22,598</u> | <u>22,598</u> | <u>22,598</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 22,598</u> | <u>\$ 22,598</u> | <u>\$ 22,555</u> | <u>\$ (43)</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COURTHOUSE RESTORATION BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|----------------|----------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Property taxes | \$ 162,175 | \$ 162,175 | \$ 162,175 | \$ - |
| Total revenues | <u>162,175</u> | <u>162,175</u> | <u>162,175</u> | <u>-</u> |
| Expenditures: | | | | |
| Debt service: | | | | |
| Principal retirement | 140,000 | 140,000 | 140,000 | - |
| Interest and fiscal charges | <u>22,175</u> | <u>22,175</u> | <u>22,175</u> | <u>-</u> |
| Total expenditures | <u>162,175</u> | <u>162,175</u> | <u>162,175</u> | <u>-</u> |
| Net change in fund balance | - | - | - | - |
| Fund balance at beginning of year. | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ADAMHS BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---|-------------------------|-----------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Intergovernmental | \$ - | \$ 603,359 | \$ 676,751 | \$ 73,392 |
| Total revenues | - | 603,359 | 676,751 | 73,392 |
| Expenditures: | | | | |
| Debt service: | | | | |
| Principal retirement | 5,000 | 784,950 | 784,950 | - |
| Interest and fiscal charges | 7,244 | 31,086 | 31,086 | - |
| Total expenditures | 12,244 | 816,036 | 816,036 | - |
| Excess of expenditures over revenues | (12,244) | (212,677) | (139,285) | 73,392 |
| Other financing sources: | | | | |
| Issuance of notes | - | 178,310 | 200,000 | 21,690 |
| Transfers in | 12,300 | 36,142 | 37,805 | 1,663 |
| Total other financing sources | 12,300 | 214,452 | 237,805 | 23,353 |
| Net change in fund balance. | 56 | 1,775 | 98,520 | 96,745 |
| Fund balance at beginning of year. | - | - | - | - |
| Fund balance at end of year | <u>\$ 56</u> | <u>\$ 1,775</u> | <u>\$ 98,520</u> | <u>\$ 96,745</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MVGT BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Investment income | \$ 13,335 | \$ 13,335 | \$ - | \$ (13,335) |
| Total revenues | <u>13,335</u> | <u>13,335</u> | <u>-</u> | <u>(13,335)</u> |
| Expenditures: | | | | |
| Debt service: | | | | |
| Principal retirement | 381,000 | 381,000 | 381,000 | - |
| Interest and fiscal charges | 13,335 | 15,676 | 13,334 | 2,342 |
| Bond issue costs | - | - | 4,272 | (4,272) |
| Total expenditures | <u>394,335</u> | <u>396,676</u> | <u>398,606</u> | <u>(1,930)</u> |
| Excess of expenditures over revenues | <u>(381,000)</u> | <u>(383,341)</u> | <u>(398,606)</u> | <u>(15,265)</u> |
| Other financing sources: | | | | |
| Issuance of notes | 181,000 | - | - | - |
| Issuance of bonds | - | 183,300 | 185,000 | 1,700 |
| Premium on bond issuance | - | 42 | 1,972 | 1,930 |
| Transfers in | <u>200,000</u> | <u>200,000</u> | <u>197,000</u> | <u>(3,000)</u> |
| Total other financing sources | <u>381,000</u> | <u>383,342</u> | <u>383,972</u> | <u>630</u> |
| Net change in fund balance. | - | 1 | (14,634) | (14,635) |
| Fund balance at beginning of year. | <u>16,860</u> | <u>16,860</u> | <u>16,860</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 16,860</u> | <u>\$ 16,861</u> | <u>\$ 2,226</u> | <u>\$ (14,635)</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FINANCIAL MANAGEMENT BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|---------------|---------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Fund balance at beginning of year | \$ 866 | \$ 866 | \$ 866 | \$ - |
| Fund balance at end of year | <u>\$ 866</u> | <u>\$ 866</u> | <u>\$ 866</u> | <u>\$ -</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 I-75/TALL TIMBERS CONNECTOR BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|---------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Payments in lieu of taxes | \$ 1,330,000 | \$ 1,330,000 | \$ 1,335,000 | \$ 5,000 |
| Total revenues | <u>1,330,000</u> | <u>1,330,000</u> | <u>1,335,000</u> | <u>5,000</u> |
| Expenditures: | | | | |
| Debt service: | | | | |
| Principal retirement | 330,000 | 330,000 | 330,000 | - |
| Interest and fiscal charges | <u>201,975</u> | <u>201,975</u> | <u>201,975</u> | <u>-</u> |
| Total expenditures | <u>531,975</u> | <u>531,975</u> | <u>531,975</u> | <u>-</u> |
| Net change in fund balance | 798,025 | 798,025 | 803,025 | 5,000 |
| Fund balance at beginning of year. | <u>3,107,200</u> | <u>3,107,200</u> | <u>3,107,200</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 3,905,225</u> | <u>\$ 3,905,225</u> | <u>\$ 3,910,225</u> | <u>\$ 5,000</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 US-224/CR 300 BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|----------------|----------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Payments in lieu of taxes | \$ 220,621 | \$ 220,621 | \$ 220,719 | \$ 98 |
| Total revenues | <u>220,621</u> | <u>220,621</u> | <u>220,719</u> | <u>98</u> |
| Expenditures: | | | | |
| Debt service: | | | | |
| Principal retirement. | 100,000 | 100,000 | 100,000 | - |
| Interest and fiscal charges | <u>125,693</u> | <u>125,693</u> | <u>125,693</u> | <u>-</u> |
| Total expenditures | <u>225,693</u> | <u>225,693</u> | <u>225,693</u> | <u>-</u> |
| Net change in fund balance | (5,072) | (5,072) | (4,974) | 98 |
| Fund balance at beginning of year. | <u>5,072</u> | <u>5,072</u> | <u>5,072</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 98</u> | <u>\$ 98</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CAPITAL PROJECT SHERIFF BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|-----------------|-----------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Property taxes | \$ - | \$ - | \$ 117,900 | \$ 117,900 |
| Total revenues | - | - | 117,900 | 117,900 |
| Expenditures: | | | | |
| Debt service: | | | | |
| Principal retirement. | 1,230,000 | 1,230,000 | 1,230,000 | - |
| Interest and fiscal charges | 43,050 | 73,711 | 43,051 | 30,660 |
| Bond issue costs | - | - | 27,477 | (27,477) |
| Total expenditures | 1,273,050 | 1,303,711 | 1,300,528 | 3,183 |
| Excess of expenditures over revenues. | (1,273,050) | (1,303,711) | (1,182,628) | 121,083 |
| Other financing sources (uses): | | | | |
| Issuance of bonds | - | 1,185,811 | 1,190,000 | 4,189 |
| Discount on bond issuance | - | - | (3,184) | (3,184) |
| Transfers in | 117,900 | 117,900 | - | (117,900) |
| Total other financing sources (uses) | 117,900 | 1,303,711 | 1,186,816 | (116,895) |
| Net change in fund balance | (1,155,150) | - | 4,188 | 4,188 |
| Fund balance at beginning of year. | <u>2,763</u> | <u>2,763</u> | <u>2,763</u> | <u>-</u> |
| Fund balance (deficit) at end of year. | <u>\$ (1,152,387)</u> | <u>\$ 2,763</u> | <u>\$ 6,951</u> | <u>\$ 4,188</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ENERGY SAVINGS GATEWAY BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|--------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Investment income | \$ - | \$ 37,382 | \$ - | \$ (37,382) |
| Total revenues | - | 37,382 | - | (37,382) |
| Expenditures: | | | | |
| Debt service: | | | | |
| Principal retirement | - | 87,222 | 87,222 | - |
| Interest and fiscal charges | - | 37,382 | 37,382 | - |
| Total expenditures | - | 124,604 | 124,604 | - |
| Excess of expenditures over revenues. | - | (87,222) | (124,604) | (37,382) |
| Other financing sources: | | | | |
| Issuance of notes | - | 87,222 | - | (87,222) |
| Transfers in | - | - | 326,482 | 326,482 |
| Total other financing sources | - | 87,222 | 326,482 | 239,260 |
| Net change in fund balance | - | - | 201,878 | 201,878 |
| Fund balance at beginning of year. | - | - | - | - |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 201,878</u> | <u>\$ 201,878</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SPECIAL IMPROVEMENTS CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Special assessments | \$ - | \$ 27,374 | \$ 7,175 | \$ (20,199) |
| Total revenues | <u>-</u> | <u>27,374</u> | <u>7,175</u> | <u>(20,199)</u> |
| Expenditures: | | | | |
| Capital outlay. | <u>29,654</u> | <u>61,072</u> | <u>55,648</u> | <u>5,424</u> |
| Total expenditures | <u>29,654</u> | <u>61,072</u> | <u>55,648</u> | <u>5,424</u> |
| Excess of expenditures over revenues | <u>(29,654)</u> | <u>(33,698)</u> | <u>(48,473)</u> | <u>(14,775)</u> |
| Other financing sources (uses): | | | | |
| Issuance of notes | - | 95,498 | 55,900 | (39,598) |
| Advances in. | - | - | 39,598 | 39,598 |
| Advances out | <u>-</u> | <u>(39,598)</u> | <u>(39,598)</u> | <u>-</u> |
| Total other financing sources (uses) | <u>-</u> | <u>55,900</u> | <u>55,900</u> | <u>-</u> |
| Net change in fund balance | (29,654) | 22,202 | 7,427 | (14,775) |
| Fund balance (deficit) at beginning of year | (14,027) | (14,027) | (14,027) | - |
| Prior year encumbrances appropriated | <u>29,654</u> | <u>29,654</u> | <u>29,654</u> | <u>-</u> |
| Fund balance (deficit) at end of year. | <u>\$ (14,027)</u> | <u>\$ 37,829</u> | <u>\$ 23,054</u> | <u>\$ (14,775)</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MOTOR VEHICLE AND GAS TAX CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Expenditures: | | | | |
| Capital outlay | \$ 59,349 | \$ 59,349 | \$ 59,349 | \$ - |
| Total expenditures | 59,349 | 59,349 | 59,349 | - |
| Net change in fund balance. | (59,349) | (59,349) | (59,349) | - |
| Fund balance at beginning of year | 79,099 | 79,099 | 79,099 | - |
| Prior year encumbrances appropriated. | 59,349 | 59,349 | 59,349 | - |
| Fund balance at end of year | <u>\$ 79,099</u> | <u>\$ 79,099</u> | <u>\$ 79,099</u> | <u>\$ -</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ALCOHOL AND DRUG ABUSE CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|-------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Intergovernmental | \$ 40,000 | \$ 900,000 | \$ 206,269 | \$ (693,731) |
| Other | 200,000 | 263,000 | 62,794 | (200,206) |
| Total revenues | <u>240,000</u> | <u>1,163,000</u> | <u>269,063</u> | <u>(893,937)</u> |
| Expenditures: | | | | |
| Capital outlay | <u>725,159</u> | <u>1,380,617</u> | <u>435,299</u> | <u>945,318</u> |
| Total expenditures | <u>725,159</u> | <u>1,380,617</u> | <u>435,299</u> | <u>945,318</u> |
| Excess of expenditures over revenues | <u>(485,159)</u> | <u>(217,617)</u> | <u>(166,236)</u> | <u>51,381</u> |
| Other financing sources (uses): | | | | |
| Issuance of notes | - | 100,000 | - | (100,000) |
| Advances out | - | - | (200,000) | (200,000) |
| Transfers in | - | 31,192 | 31,192 | - |
| Transfers out | - | (23,842) | (23,842) | - |
| Total other financing sources (uses). | <u>-</u> | <u>107,350</u> | <u>(192,650)</u> | <u>(300,000)</u> |
| Net change in fund balance | (485,159) | (110,267) | (358,886) | (248,619) |
| Fund balance (deficit) at beginning of year | (2,984) | (2,984) | (2,984) | - |
| Prior year encumbrances appropriated | <u>361,870</u> | <u>361,870</u> | <u>361,870</u> | <u>-</u> |
| Fund balance (deficit) at end of year | <u>\$ (126,273)</u> | <u>\$ 248,619</u> | <u>\$ -</u> | <u>\$ (248,619)</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 JOB AND FAMILY SERVICES CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|-----------------|-----------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Fund balance at beginning of year | \$ 3,465 | \$ 3,465 | \$ 3,465 | \$ - |
| Fund balance at end of year | <u>\$ 3,465</u> | <u>\$ 3,465</u> | <u>\$ 3,465</u> | <u>\$ -</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 OHIO PUBLIC WORKS COMMISSION CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|-------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Intergovernmental | \$ 915,000 | \$ 1,186,961 | \$ 422,380 | \$ (764,581) |
| Total revenues | <u>915,000</u> | <u>1,186,961</u> | <u>422,380</u> | <u>(764,581)</u> |
| Expenditures: | | | | |
| Capital outlay. | <u>1,186,961</u> | <u>1,186,961</u> | <u>749,847</u> | <u>437,114</u> |
| Total expenditures | <u>1,186,961</u> | <u>1,186,961</u> | <u>749,847</u> | <u>437,114</u> |
| Net change in fund balance | (271,961) | - | (327,467) | (327,467) |
| Fund balance (deficit) at beginning of year | (127,453) | (127,453) | (127,453) | - |
| Prior year encumbrances appropriated. | <u>271,961</u> | <u>271,961</u> | <u>271,961</u> | <u>-</u> |
| Fund balance (deficit) at end of year | <u>\$ (127,453)</u> | <u>\$ 144,508</u> | <u>\$ (182,959)</u> | <u>\$ (327,467)</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FEDERAL HIGHWAY CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Intergovernmental | \$ 2,078,655 | \$ 2,629,273 | \$ 1,634,805 | \$ (994,468) |
| Total revenues | <u>2,078,655</u> | <u>2,629,273</u> | <u>1,634,805</u> | <u>(994,468)</u> |
| Expenditures: | | | | |
| Capital outlay. | <u>2,629,273</u> | <u>2,543,695</u> | <u>2,454,305</u> | <u>89,390</u> |
| Total expenditures | <u>2,629,273</u> | <u>2,543,695</u> | <u>2,454,305</u> | <u>89,390</u> |
| Net change in fund balance. | (550,618) | 85,578 | (819,500) | (905,078) |
| Fund balance (deficit) at beginning of year | (550,618) | (550,618) | (550,618) | - |
| Prior year encumbrances appropriated. | <u>550,618</u> | <u>550,618</u> | <u>550,618</u> | <u>-</u> |
| Fund balance (deficit) at end of year | <u>\$ (550,618)</u> | <u>\$ 85,578</u> | <u>\$ (819,500)</u> | <u>\$ (905,078)</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COURTHOUSE RESTORATION CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Fund balance at beginning of year | \$ 56,342 | \$ 56,342 | \$ 56,342 | \$ - |
| Fund balance at end of year | <u>\$ 56,342</u> | <u>\$ 56,342</u> | <u>\$ 56,342</u> | <u>\$ -</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DEVELOPMENTAL DISABILITIES CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Expenditures: | | | | |
| Capital outlay | \$ 500,000 | \$ 500,000 | \$ 123,637 | \$ 376,363 |
| Total expenditures | 500,000 | 500,000 | 123,637 | 376,363 |
| Net change in fund balance | (500,000) | (500,000) | (123,637) | 376,363 |
| Fund balance at beginning of year | <u>1,001,203</u> | <u>1,001,203</u> | <u>1,001,203</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 501,203</u> | <u>\$ 501,203</u> | <u>\$ 877,566</u> | <u>\$ 376,363</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COUNTY CAPITAL IMPROVEMENTS CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|-------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Other | \$ - | \$ - | \$ 34,725 | \$ 34,725 |
| Total revenues. | <u>-</u> | <u>-</u> | <u>34,725</u> | <u>34,725</u> |
| Expenditures: | | | | |
| Capital outlay | <u>210,886</u> | <u>299,707</u> | <u>235,896</u> | <u>63,811</u> |
| Total expenditures | <u>210,886</u> | <u>299,707</u> | <u>235,896</u> | <u>63,811</u> |
| Excess of expenditures over revenues | <u>(210,886)</u> | <u>(299,707)</u> | <u>(201,171)</u> | <u>98,536</u> |
| Other financing sources (uses): | | | | |
| Transfers in | - | - | 1,505,904 | 1,505,904 |
| Transfers out. | <u>(8,500)</u> | <u>(8,500)</u> | <u>-</u> | <u>8,500</u> |
| Total other financing sources (uses) | <u>(8,500)</u> | <u>(8,500)</u> | <u>1,505,904</u> | <u>1,514,404</u> |
| Net change in fund balance. | (219,386) | (308,207) | 1,304,733 | 1,612,940 |
| Fund balance at beginning of year | 366,366 | 366,366 | 366,366 | - |
| Prior year encumbrances appropriated. | <u>80,068</u> | <u>80,068</u> | <u>80,068</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 227,048</u> | <u>\$ 138,227</u> | <u>\$ 1,751,167</u> | <u>\$ 1,612,940</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SHERIFF'S OFFICE CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Expenditures: | | | | |
| Current: | | | | |
| Contractual services | \$ 26,150 | \$ 78,770 | \$ 78,613 | \$ 157 |
| Other. | 1,615 | 4,604 | 1,554 | 3,050 |
| Capital outlay. | <u>1,121,343</u> | <u>1,035,637</u> | <u>1,014,198</u> | <u>21,439</u> |
| Total expenditures | <u>1,149,108</u> | <u>1,119,011</u> | <u>1,094,365</u> | <u>24,646</u> |
| Net change in fund balance. | (1,149,108) | (1,119,011) | (1,094,365) | 24,646 |
| Fund balance at beginning of year. | 274,605 | 274,605 | 274,605 | - |
| Prior year encumbrances appropriated | <u>872,109</u> | <u>872,109</u> | <u>872,109</u> | <u>-</u> |
| Fund balance (deficit) at end of year. | <u>\$ (2,394)</u> | <u>\$ 27,703</u> | <u>\$ 52,349</u> | <u>\$ 24,646</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FLOOD MITIGATION FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|--------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Expenditures: | | | | |
| Capital outlay | \$ - | \$ 100,000 | \$ 57,800 | \$ 42,200 |
| Total expenditures | - | 100,000 | 57,800 | 42,200 |
| Excess of expenditures over revenues. | - | (100,000) | (57,800) | 42,200 |
| Other financing sources: | | | | |
| Transfers in | - | 100,000 | 1,707,782 | 1,607,782 |
| Total other financing sources | - | 100,000 | 1,707,782 | 1,607,782 |
| Net change in fund balance | - | - | 1,649,982 | 1,649,982 |
| Fund balance at beginning of year. | - | - | - | - |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,649,982</u> | <u>\$ 1,649,982</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CHILDREN'S TRUST PERMANENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|---|--------------------------|--------------------------|--------------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Investment income | \$ 5,000 | \$ 5,000 | \$ 9,506 | \$ 4,506 |
| Other | 20,000 | 20,000 | 22,981 | 2,981 |
| Total revenues | <u>25,000</u> | <u>25,000</u> | <u>32,487</u> | <u>7,487</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Human services | | | | |
| Contractual services. | <u>25,090</u> | <u>24,771</u> | <u>16,936</u> | <u>7,835</u> |
| Total expenditures | <u>25,090</u> | <u>24,771</u> | <u>16,936</u> | <u>7,835</u> |
| Net change in fund balance. | (90) | 229 | 15,551 | 15,322 |
| Fund balance at beginning of year. | 373,001 | 373,001 | 373,001 | - |
| Prior year encumbrances appropriated | <u>90</u> | <u>90</u> | <u>90</u> | <u>-</u> |
| Fund balance at end of year | <u><u>\$ 373,001</u></u> | <u><u>\$ 373,320</u></u> | <u><u>\$ 388,642</u></u> | <u><u>\$ 15,322</u></u> |

STATISTICAL SECTION

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HANCOCK COUNTY, OHIO

STATISTICAL SECTION DESCRIPTION

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

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| Financial Trends | 186 |
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These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time.

| | |
|-------------------------------|-----|
| Revenue Capacity | 198 |
|-------------------------------|-----|

These schedules contain information to help the reader assess the County’s most significant local revenue sources.

| | |
|----------------------------|-----|
| Debt Capacity | 214 |
|----------------------------|-----|

These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.

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|---|-----|
| Demographic and Economic Information | 224 |
|---|-----|

These schedules offer demographic and economic indicators to help the reader understand how the environment within which the County’s financial activities take place.

| | |
|------------------------------------|-----|
| Operating Information | 227 |
|------------------------------------|-----|

These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.

Source: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement No. 34 in 2001; schedules presenting government-wide information include information beginning in that year.

HANCOCK COUNTY, OHIO
NET ASSETS BY COMPONENT
LAST NINE YEARS
(FULL ACCRUAL BASIS OF ACCOUNTING)

| | <u>2009</u> | <u>2008</u> | <u>2007</u> | <u>2006</u> | <u>2005</u> |
|---|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|
| Governmental activities: | | | | | |
| Invested in capital assets, net of related debt | \$ 85,606,598 | \$ 81,924,696 | \$ 81,761,707 | \$ 75,477,566 | \$ 73,633,589 |
| Restricted | 32,145,475 | 26,533,938 | 19,182,757 | 17,743,753 | 14,977,222 |
| Unrestricted | <u>2,979,396</u> | <u>2,016,854</u> | <u>4,301,795</u> | <u>1,923,561</u> | <u>3,965,217</u> |
| Total governmental activities net assets | <u>120,731,469</u> | <u>110,475,488</u> | <u>105,246,259</u> | <u>95,144,880</u> | <u>92,576,028</u> |
| Business-type activities: | | | | | |
| Invested in capital assets, net of related debt | 4,056,179 | 3,601,564 | 2,563,360 | 2,163,103 | 1,302,662 |
| Restricted | 2,850,305 | 2,736,155 | 2,668,538 | 2,393,532 | 2,372,730 |
| Unrestricted | <u>1,690,932</u> | <u>610,683</u> | <u>1,410,975</u> | <u>1,698,235</u> | <u>2,156,316</u> |
| Total business-type activities net assets | <u>8,597,416</u> | <u>6,948,402</u> | <u>6,642,873</u> | <u>6,254,870</u> | <u>5,831,708</u> |
| Primary government: | | | | | |
| Invested in capital assets, net of related debt | 89,662,777 | 85,526,260 | 84,325,067 | 77,640,669 | 74,936,251 |
| Restricted | 34,995,780 | 29,270,093 | 21,851,295 | 20,137,285 | 17,349,952 |
| Unrestricted | <u>4,670,328</u> | <u>2,627,537</u> | <u>5,712,770</u> | <u>3,621,796</u> | <u>6,121,533</u> |
| Total primary government net assets | <u>\$ 129,328,885</u> | <u>\$ 117,423,890</u> | <u>\$ 111,889,132</u> | <u>\$ 101,399,750</u> | <u>\$ 98,407,736</u> |

Source: County financial records.

| 2004 | 2003 | 2002 | 2001 |
|----------------------|----------------------|----------------------|----------------------|
| \$ 69,579,488 | \$ 64,766,164 | \$ 62,821,953 | \$ 61,019,241 |
| 14,890,888 | 13,881,838 | 11,943,830 | 11,469,481 |
| 3,311,992 | 2,078,464 | 278,560 | 1,074,602 |
| <u>87,782,368</u> | <u>80,726,466</u> | <u>75,044,343</u> | <u>73,563,324</u> |
| 1,785,768 | 1,278,418 | 1,138,406 | 753,345 |
| 2,363,028 | 2,311,597 | 2,418,706 | 2,166,688 |
| 1,773,225 | 1,709,170 | 1,399,451 | 1,448,083 |
| <u>5,922,021</u> | <u>5,299,185</u> | <u>4,956,563</u> | <u>4,368,116</u> |
| 71,365,256 | 66,044,582 | 63,960,359 | 61,772,586 |
| 17,253,916 | 16,193,435 | 14,362,536 | 13,636,169 |
| 5,085,217 | 3,787,634 | 1,678,011 | 2,522,685 |
| <u>\$ 93,704,389</u> | <u>\$ 86,025,651</u> | <u>\$ 80,000,906</u> | <u>\$ 77,931,440</u> |

HANCOCK COUNTY, OHIO
CHANGE IN NET ASSETS
LAST NINE YEARS
(FULL ACCRUAL BASIS OF ACCOUNTING)

| | <u>2009</u> | <u>2008</u> | <u>2007</u> | <u>2006</u> |
|---|-------------------|-------------------|-------------------|-------------------|
| Expenses | | | | |
| Governmental activities | | | | |
| General government | | | | |
| Legislative and executive | \$ 6,063,596 | \$ 6,678,699 | \$ 7,278,060 | \$ 5,869,524 |
| Intergovernmental | - | - | 3,674,280 | - |
| Judicial | 3,334,419 | 3,505,006 | 3,463,496 | 3,418,857 |
| Public safety | 9,021,486 | 7,876,051 | 7,659,978 | 6,874,983 |
| Public works | 5,854,928 | 6,589,711 | 7,021,520 | 7,401,055 |
| Intergovernmental | - | - | - | 5,030,786 |
| Health | 17,057,091 | 18,522,667 | 18,363,670 | 15,953,079 |
| Human services | 11,516,761 | 10,803,065 | 11,245,647 | 9,819,130 |
| Economic development | 212,671 | 114,517 | 291,615 | 737,677 |
| Conservation and recreation | 1,045,778 | 489,238 | - | - |
| Intergovernmental | - | 426,056 | 426,057 | 417,273 |
| Interest and fiscal charges | 790,331 | 769,871 | 774,508 | 798,280 |
| Total governmental activities expenses | <u>54,897,061</u> | <u>55,774,881</u> | <u>60,198,831</u> | <u>56,320,644</u> |
| Business-type activities | | | | |
| Sanitary landfill | 2,984,277 | 4,531,002 | 4,304,009 | 3,772,801 |
| Agricultural service center | 152,376 | 167,968 | 187,457 | 203,367 |
| BMV one-stop | 155,338 | 192,116 | 194,087 | 196,466 |
| Total business-type activities expenses | <u>3,291,991</u> | <u>4,891,086</u> | <u>4,685,553</u> | <u>4,172,634</u> |
| Total primary government expenses | <u>58,189,052</u> | <u>60,665,967</u> | <u>64,884,384</u> | <u>60,493,278</u> |
| Program revenues | | | | |
| Governmental activities | | | | |
| Charges for services | | | | |
| General government | | | | |
| Legislative and executive | 2,894,153 | 2,974,888 | 3,145,295 | 3,660,578 |
| Judicial | 1,196,639 | 976,051 | 1,094,343 | 1,023,620 |
| Public safety | 1,318,597 | 1,760,237 | 1,544,750 | 1,383,467 |
| Public works | 1,458,717 | 1,701,853 | 922,895 | 1,341,858 |
| Health | 549,622 | 463,466 | 440,860 | 483,278 |
| Human services | 482,695 | 727,553 | 708,388 | 753,951 |
| Economic development | - | - | 1,450 | - |
| Operating grants, contributions, and interest | 28,464,714 | 27,752,431 | 26,008,422 | 24,219,942 |
| Capital grants and contributions | 2,251,590 | 2,936,390 | 15,018,469 | 3,973,329 |
| Total governmental activities program revenues | <u>38,616,727</u> | <u>39,292,869</u> | <u>48,884,872</u> | <u>36,840,023</u> |

| <u>2005</u> | <u>2004</u> | <u>2003</u> | <u>2002</u> | <u>2001</u> |
|-------------------|-------------------|-------------------|-------------------|-------------------|
| \$ 5,611,192 | \$ 5,501,620 | \$ 5,490,477 | \$ 5,597,423 | \$ 5,088,250 |
| - | - | - | - | - |
| 3,208,601 | 3,197,536 | 2,892,307 | 2,855,053 | 3,210,503 |
| 7,367,162 | 7,511,417 | 6,312,041 | 6,524,065 | 6,206,169 |
| 7,216,843 | 6,387,243 | 4,083,327 | 4,793,566 | 5,218,275 |
| - | - | - | - | - |
| 15,280,921 | 15,449,908 | 14,263,039 | 13,319,064 | 12,062,742 |
| 9,070,201 | 8,727,582 | 9,218,678 | 8,131,108 | 8,578,679 |
| 219,644 | 173,278 | 373,065 | 1,113,052 | 248,298 |
| - | - | 352,476 | - | - |
| 493,286 | 445,995 | 374,166 | 635,895 | 434,520 |
| 726,885 | 753,099 | 850,945 | 827,189 | 1,025,188 |
| <u>49,194,735</u> | <u>48,147,678</u> | <u>44,210,521</u> | <u>43,796,415</u> | <u>42,072,624</u> |
| 4,013,480 | 2,560,798 | 2,280,326 | 2,342,043 | 2,564,688 |
| 168,367 | 188,754 | 204,805 | 149,642 | 154,107 |
| 185,665 | 191,873 | 121,238 | - | - |
| <u>4,367,512</u> | <u>2,941,425</u> | <u>2,606,369</u> | <u>2,491,685</u> | <u>2,718,795</u> |
| <u>53,562,247</u> | <u>51,089,103</u> | <u>46,816,890</u> | <u>46,288,100</u> | <u>44,791,419</u> |
| 3,541,119 | 3,224,686 | 3,437,256 | 2,882,284 | 2,671,219 |
| 974,807 | 971,302 | 970,436 | 876,558 | 816,502 |
| 1,163,621 | 1,014,278 | 795,229 | 1,053,454 | 897,960 |
| 1,048,332 | 1,050,199 | 1,137,134 | 889,680 | 1,269,390 |
| 456,795 | 450,186 | 452,322 | 439,816 | 378,183 |
| 670,867 | 461,524 | 735,683 | 329,554 | 328,732 |
| 5,000 | 5,000 | 7,500 | - | - |
| 22,299,731 | 22,173,982 | 21,883,116 | 20,425,122 | 18,700,985 |
| 3,340,630 | 5,054,738 | 1,328,756 | 1,320,833 | 1,241,159 |
| <u>33,500,902</u> | <u>34,405,895</u> | <u>30,747,432</u> | <u>28,217,301</u> | <u>26,304,130</u> |

-- Continued

HANCOCK COUNTY, OHIO
CHANGE IN NET ASSETS (CONTINUED)
LAST NINE YEARS
(FULL ACCRUAL BASIS OF ACCOUNTING)

| | <u>2009</u> | <u>2008</u> | <u>2007</u> | <u>2006</u> |
|--|------------------------|------------------------|------------------------|------------------------|
| Business-type activities | | | | |
| Charges for services | | | | |
| Sanitary landfill | \$ 4,050,258 | \$ 4,478,459 | \$ 4,257,908 | \$ 3,919,189 |
| Agricultural service center | 270,191 | 218,670 | 231,037 | 215,820 |
| BMV one-stop | 214,077 | 200,107 | 224,669 | 209,670 |
| Total business-type activities program revenues | <u>4,534,526</u> | <u>4,897,236</u> | <u>4,713,614</u> | <u>4,344,679</u> |
| Total primary government program revenues | <u>43,151,253</u> | <u>44,190,105</u> | <u>53,598,486</u> | <u>41,184,702</u> |
| Net (expense)/revenue | | | | |
| Governmental activities | \$ (16,280,334) | \$ (16,482,012) | \$ (11,313,959) | \$ (19,480,621) |
| Business-type activities | 1,242,535 | 6,150 | 28,061 | 172,045 |
| Total primary government net expense | <u>\$ (15,037,799)</u> | <u>\$ (16,475,862)</u> | <u>\$ (11,285,898)</u> | <u>\$ (19,308,576)</u> |
| General revenues and other changes in net assets | | | | |
| Governmental activities | | | | |
| Property taxes levied for | | | | |
| General operating | 1,727,735 | 1,687,824 | 1,682,101 | 1,761,935 |
| Health - Alcohol, Drug, and Mental Health | 1,660,472 | 1,765,489 | 1,341,282 | 1,371,331 |
| Health - Mental Retardation and Developmental Disabilities | 5,406,028 | 5,778,651 | 6,023,683 | 6,157,601 |
| Human services - Agency on Aging | 766,371 | 814,842 | 549,270 | 548,553 |
| Debt service - Hospital Bond 4 | - | - | - | - |
| County capital improvements | 299,739 | 446,525 | 442,575 | 402,354 |
| Payment in lieu of taxes | 1,555,719 | 1,533,901 | 1,422,744 | 1,279,749 |
| Sales tax imposed for | | | | |
| General operating | 11,218,864 | 5,365,591 | 5,619,402 | 5,377,752 |
| Criminal administrative justice services | - | - | - | - |
| Intergovernmental not restricted to a particular purpose | 2,828,422 | 2,642,903 | 2,820,530 | 2,651,737 |
| Interest | 744,484 | 1,297,056 | 1,626,851 | 1,594,825 |
| Other | 328,481 | 333,459 | 1,072,061 | 903,636 |
| Transfers | - | 45,000 | (40,000) | - |
| Extraordinary item | - | - | (1,145,161) | - |
| Total governmental activities | <u>26,536,315</u> | <u>21,711,241</u> | <u>21,415,338</u> | <u>22,049,473</u> |
| Business-type activities | | | | |
| Interest | 210,582 | 289,673 | 224,134 | 215,727 |
| Gain on sale of capital assets | - | - | - | - |
| Other | 195,897 | 24,718 | 38,692 | 57,355 |
| Increase (decrease) in fair value of investments | - | 29,988 | 57,116 | (21,965) |
| Transfers | - | (45,000) | 40,000 | - |
| Total business-type activities | <u>406,479</u> | <u>299,379</u> | <u>359,942</u> | <u>251,117</u> |
| Total primary government | <u>26,942,794</u> | <u>22,010,620</u> | <u>21,775,280</u> | <u>22,300,590</u> |
| Change in net assets | | | | |
| Governmental activities | 10,255,981 | 5,229,229 | 10,101,379 | 2,568,852 |
| Business-type activities | 1,649,014 | 305,529 | 388,003 | 423,162 |
| Total primary government change in net assets | <u>\$ 11,904,995</u> | <u>\$ 5,534,758</u> | <u>\$ 10,489,382</u> | <u>\$ 2,992,014</u> |

Source: County financial records.

| <u>2005</u> | <u>2004</u> | <u>2003</u> | <u>2002</u> | <u>2001</u> |
|------------------------|------------------------|------------------------|------------------------|------------------------|
| \$ 3,740,181 | \$ 3,015,856 | \$ 2,668,086 | \$ 2,456,882 | \$ 2,109,354 |
| 218,519 | 218,171 | 218,140 | 218,140 | 230,907 |
| 207,196 | 211,123 | 3,264 | - | - |
| <u>4,165,896</u> | <u>3,445,150</u> | <u>2,889,490</u> | <u>2,675,022</u> | <u>2,340,261</u> |
| <u>37,666,798</u> | <u>37,851,045</u> | <u>33,636,922</u> | <u>30,892,323</u> | <u>28,644,391</u> |
| \$ (15,693,833) | \$ (13,741,783) | \$ (13,463,089) | \$ (15,579,114) | \$ (15,768,494) |
| (201,616) | 503,725 | 283,121 | 183,337 | (378,534) |
| <u>\$ (15,895,449)</u> | <u>\$ (13,238,058)</u> | <u>\$ (13,179,968)</u> | <u>\$ (15,395,777)</u> | <u>\$ (16,147,028)</u> |
| 1,708,397 | 1,557,160 | 1,487,479 | 1,926,923 | 1,909,591 |
| 1,361,797 | 1,341,882 | 1,314,416 | 1,129,278 | 1,167,047 |
| 3,543,617 | 3,257,252 | 3,192,362 | 3,113,837 | 3,208,787 |
| 544,784 | 536,826 | 543,998 | - | - |
| - | - | 137,505 | 153,578 | 178,966 |
| 450,020 | 462,688 | 460,699 | - | - |
| 1,291,074 | 1,403,286 | 1,515,381 | 1,311,940 | 1,194,362 |
| 5,453,147 | 5,231,737 | 5,068,096 | 4,865,680 | 4,923,237 |
| 1,596,752 | 2,615,869 | 1,006,463 | - | - |
| 2,572,558 | 2,656,350 | 2,627,985 | 2,699,694 | 3,154,214 |
| 1,006,164 | 480,522 | 510,770 | 788,988 | 1,232,292 |
| 959,183 | 1,130,531 | 1,207,315 | 1,070,215 | 1,008,453 |
| - | 123,582 | 72,743 | - | (80,000) |
| - | - | - | - | - |
| <u>20,487,493</u> | <u>20,797,685</u> | <u>19,145,212</u> | <u>17,060,133</u> | <u>17,896,949</u> |
| 174,496 | 158,508 | 164,018 | 162,946 | 176,198 |
| - | 80,000 | - | - | - |
| - | 58,124 | 50,879 | 61,720 | 30,111 |
| (63,193) | (53,939) | (82,653) | 180,444 | 34,378 |
| - | (123,582) | (72,743) | - | 80,000 |
| <u>111,303</u> | <u>119,111</u> | <u>59,501</u> | <u>405,110</u> | <u>320,687</u> |
| <u>20,598,796</u> | <u>20,916,796</u> | <u>19,204,713</u> | <u>17,465,243</u> | <u>18,217,636</u> |
| 4,793,660 | 7,055,902 | 5,682,123 | 1,481,019 | 2,128,455 |
| (90,313) | 622,836 | 342,622 | 588,447 | (57,847) |
| <u>\$ 4,703,347</u> | <u>\$ 7,678,738</u> | <u>\$ 6,024,745</u> | <u>\$ 2,069,466</u> | <u>\$ 2,070,608</u> |

HANCOCK COUNTY, OHIO
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

| | <u>2009</u> | <u>2008</u> | <u>2007</u> | <u>2006</u> | <u>2005</u> |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| General fund: | | | | | |
| Reserved | \$ 574,279 | \$ 740,168 | \$ 779,722 | \$ 321,452 | \$ 190,029 |
| Unreserved | 3,140,012 | 1,939,582 | 3,622,576 | 5,051,916 | 5,727,753 |
| Total general fund | <u>3,714,291</u> | <u>2,679,750</u> | <u>4,402,298</u> | <u>5,373,368</u> | <u>5,917,782</u> |
| All other governmental funds: | | | | | |
| Reserved | 4,812,201 | 6,030,204 | 2,817,588 | 3,595,723 | 2,752,911 |
| Designated in special revenue funds | 71,350 | 178,219 | 78,453 | 150,000 | - |
| Unreserved, undesignated, reported in | | | | | |
| Special revenue funds | 12,508,845 | 8,976,573 | 9,182,230 | 7,928,076 | 5,344,480 |
| Debt service funds | 4,595,969 | 3,506,741 | 2,711,101 | 662,205 | 1,359,608 |
| Capital projects funds (deficit) | 3,341,592 | (557,826) | (1,261,062) | (2,563,146) | 390,859 |
| Permanent fund | 141,652 | 126,091 | 133,397 | 111,411 | 105,547 |
| Total all other governmental funds | <u>25,471,609</u> | <u>18,260,002</u> | <u>13,661,707</u> | <u>9,884,269</u> | <u>9,953,405</u> |
| Total all governmental funds | <u>\$ 29,185,900</u> | <u>\$ 20,939,752</u> | <u>\$ 18,064,005</u> | <u>\$ 15,257,637</u> | <u>\$ 15,871,187</u> |

Source: County financial records.

Notes:

(1) GASB Statements No. 33 and 34 were implemented in 2001.

| 2004 | 2003 | 2002 | 2001 (1) | 2000 |
|---------------|---------------|---------------|-----------------|---------------|
| \$ 245,403 | \$ 293,890 | \$ 262,092 | \$ 334,496 | \$ 641,551 |
| 4,226,347 | 3,285,030 | 2,530,812 | 2,884,972 | 3,764,815 |
| 4,471,750 | 3,578,920 | 2,792,904 | 3,219,468 | 4,406,366 |
| 2,329,299 | 2,976,180 | 2,314,705 | 1,661,317 | 1,854,404 |
| - | - | - | - | - |
| 6,403,375 | 5,433,771 | 5,877,222 | 6,084,368 | 5,579,277 |
| 2,300,062 | 1,713,193 | 1,111,177 | 1,028,188 | 627,740 |
| (215,377) | (1,038,191) | (1,772,763) | (601,665) | 467,800 |
| 100,226 | 99,481 | 97,555 | 78,324 | - |
| 10,917,585 | 9,184,434 | 7,627,896 | 8,250,532 | 8,529,221 |
| \$ 15,389,335 | \$ 12,763,354 | \$ 10,420,800 | \$ 11,470,000 | \$ 12,935,587 |

HANCOCK COUNTY, OHIO
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

| | <u>2009</u> | <u>2008</u> | <u>2007</u> | <u>2006</u> | <u>2005 (1)</u> |
|--|---------------------|-------------------|-----------------------|---------------------|-------------------|
| Revenues: | | | | | |
| Property taxes | \$ 9,779,230 | \$ 10,231,525 | \$ 10,028,931 | \$ 10,263,899 | \$ 7,504,519 |
| Payments in lieu of taxes | 1,555,719 | 1,533,901 | 1,422,744 | 1,279,749 | 1,302,662 |
| Permissive motor vehicle license tax | 161,958 | 149,955 | 160,075 | 158,259 | 155,998 |
| Sales taxes | 10,530,644 | 5,479,560 | 5,547,061 | 5,393,549 | 7,328,736 |
| Other local taxes | - | - | - | - | - |
| Special assessments | 515,229 | 516,362 | 519,352 | 474,824 | 364,586 |
| Charges for services | 6,292,332 | 7,474,497 | 6,996,511 | 7,521,117 | 6,951,168 |
| Licenses and permits | 207,278 | 193,071 | 189,217 | 188,239 | 177,957 |
| Fines and forfeitures | 325,570 | 238,309 | 212,102 | 200,911 | 213,779 |
| Intergovernmental | 33,251,737 | 32,161,636 | 29,330,138 | 29,606,229 | 27,341,104 |
| Investment income | 926,969 | 1,512,578 | 1,629,856 | 1,365,746 | 1,042,155 |
| Rental income | 323,617 | 195,970 | 229,241 | 175,447 | 164,962 |
| Contributions and donations | 19,001 | 211,502 | 35,832 | 62,504 | 77,810 |
| Other | 1,883,733 | 1,240,420 | 988,568 | 884,797 | 959,183 |
| Total revenues | <u>65,773,017</u> | <u>61,139,286</u> | <u>57,289,628</u> | <u>57,575,270</u> | <u>53,584,619</u> |
| Expenditures: | | | | | |
| Current: | | | | | |
| General government: | | | | | |
| Legislative and executive | 5,838,308 | 6,660,698 | 6,916,837 | 5,678,765 | 5,555,092 |
| Judicial | 3,276,165 | 3,355,626 | 3,354,376 | 3,339,842 | 3,141,140 |
| Public safety | 8,627,236 | 7,625,131 | 7,417,823 | 7,332,929 | 7,478,204 |
| Public works | 5,631,918 | 6,204,082 | 5,052,443 | 5,520,040 | 5,465,132 |
| Health | 16,809,287 | 17,883,946 | 18,076,247 | 15,739,572 | 15,010,802 |
| Human services | 11,395,760 | 10,651,723 | 11,297,212 | 9,615,808 | 9,141,414 |
| Conservation and recreation | 1,045,778 | 489,238 | - | - | - |
| Economic development | 212,671 | 114,517 | 291,615 | 737,677 | 219,644 |
| Intergovernmental | - | 426,056 | 426,057 | 417,273 | 493,286 |
| Other | - | - | - | - | - |
| Capital outlay | 3,500,551 | 5,573,518 | 3,573,661 | 7,818,163 | 4,469,442 |
| Debt service: | | | | | |
| Principal retirement | 1,900,175 | 1,311,551 | 1,191,248 | 1,251,953 | 1,255,135 |
| Interest and fiscal charges | 731,059 | 707,126 | 698,505 | 736,798 | 766,555 |
| Issuance costs | 31,749 | 9,295 | 100,026 | - | - |
| Total expenditures | <u>59,000,657</u> | <u>61,012,507</u> | <u>58,396,050</u> | <u>58,188,820</u> | <u>52,995,846</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>\$ 6,772,360</u> | <u>\$ 126,779</u> | <u>\$ (1,106,422)</u> | <u>\$ (613,550)</u> | <u>\$ 588,773</u> |

| 2004 | 2003 | 2002 (1) | 2001 | 2000 |
|---------------------|-------------------|-----------------------|-----------------------|-------------------|
| \$ 7,148,377 | \$ 7,121,284 | \$ 6,282,992 | \$ 6,482,073 | \$ 6,075,664 |
| 1,482,190 | 1,508,852 | 1,305,251 | 1,187,153 | 1,029,540 |
| 153,996 | 143,598 | 134,694 | 128,275 | 127,655 |
| 7,795,967 | 5,773,952 | 4,934,225 | 4,947,631 | 4,902,663 |
| - | - | - | 52,927 | 68,796 |
| 478,756 | 442,051 | 442,695 | 468,006 | 387,781 |
| 6,436,579 | 6,552,078 | 5,731,604 | 5,253,754 | 4,938,504 |
| 171,063 | 156,271 | 133,408 | 127,280 | 132,632 |
| 189,907 | 198,025 | 207,235 | 250,721 | 347,102 |
| 29,612,138 | 24,381,810 | 24,002,922 | 23,426,133 | 21,386,479 |
| 481,520 | 555,375 | 795,893 | 1,323,402 | 1,357,587 |
| 161,142 | 174,966 | 180,960 | 175,885 | 249,918 |
| 50,235 | 57,278 | 88,367 | 132,603 | 17,233 |
| 1,151,700 | 1,206,315 | 1,049,636 | 1,031,564 | 591,757 |
| <u>55,313,570</u> | <u>48,271,855</u> | <u>45,289,882</u> | <u>44,987,407</u> | <u>41,613,311</u> |
| 5,280,823 | 5,202,985 | 5,516,962 | 5,278,511 | 5,588,892 |
| 3,169,874 | 2,783,272 | 2,826,448 | 3,248,023 | 2,279,079 |
| 7,199,740 | 6,188,494 | 6,255,302 | 6,192,975 | 5,227,653 |
| 5,126,467 | 3,978,102 | 4,356,176 | 4,305,158 | 4,774,335 |
| 15,161,703 | 14,001,281 | 12,955,812 | 12,282,180 | 12,038,969 |
| 9,600,505 | 9,177,482 | 8,067,845 | 8,651,142 | 7,600,976 |
| - | - | - | - | - |
| 173,278 | 373,065 | 1,113,052 | 248,298 | 105,851 |
| 445,995 | 374,166 | 635,895 | 434,520 | 391,177 |
| - | - | - | - | 1,719 |
| 5,782,771 | 3,937,488 | 2,425,897 | 4,381,697 | 1,116,542 |
| 1,235,082 | 1,316,684 | 1,322,725 | 1,153,038 | 1,063,384 |
| 733,747 | 810,268 | 954,533 | 1,028,855 | 1,078,884 |
| - | - | - | - | - |
| <u>53,909,985</u> | <u>48,143,287</u> | <u>46,430,647</u> | <u>47,204,397</u> | <u>41,267,461</u> |
| <u>\$ 1,403,585</u> | <u>\$ 128,568</u> | <u>\$ (1,140,765)</u> | <u>\$ (2,216,990)</u> | <u>\$ 345,850</u> |

-- Continued

HANCOCK COUNTY, OHIO
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS (CONTINUED)
LAST TEN YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

| | <u>2009</u> | <u>2008</u> | <u>2007</u> | <u>2006</u> | <u>2005 (1)</u> |
|--|---------------------|---------------------|---------------------|---------------------|-------------------|
| Other financing sources (uses): | | | | | |
| Loans issued | \$ - | \$ 679,950 | \$ 40,047 | \$ - | \$ - |
| Bonds issued | 1,375,000 | - | 3,805,000 | - | 260,000 |
| Notes issued | 100,000 | - | - | - | - |
| Refunding bonds issued | - | - | - | - | 6,645,000 |
| Premium on bonds issued | 1,972 | - | 107,743 | - | 143,590 |
| Premium on notes issued | - | 12,518 | - | - | - |
| Discount on bonds issued | (3,184) | - | - | - | - |
| Payment to refunded bond escrow agent | - | - | - | - | (7,155,511) |
| Sale of capital assets | - | - | - | - | - |
| Inception of capital lease | - | - | - | - | - |
| Inception of GES performance contract | - | 2,011,500 | - | - | - |
| Transfers in | 3,876,974 | 2,471,892 | 1,598,920 | 1,585,677 | 691,521 |
| Transfers out | (3,876,974) | (2,426,892) | (1,638,920) | (1,585,677) | (691,521) |
| Total other financing sources (uses) | <u>1,473,788</u> | <u>2,748,968</u> | <u>3,912,790</u> | <u>-</u> | <u>(106,921)</u> |
| Changes in fund balances | <u>\$ 8,246,148</u> | <u>\$ 2,875,747</u> | <u>\$ 2,806,368</u> | <u>\$ (613,550)</u> | <u>\$ 481,852</u> |
| Debt service as a percentage of noncapital expenditures | 5.0% | 3.4% | 3.7% | 2.4% | 16.8% |
| Capital Outlay | 5,285,918 | 6,713,583 | 17,066,342 | 6,282,249 | 2,850,799 |

Source: County financial records.

Note:

(1) Debt service includes the payment to refunded bond escrow agent creating a higher percentage of debt service to noncapital expenditures.

| <u>2004</u> | <u>2003</u> | <u>2002 (1)</u> | <u>2001</u> | <u>2000</u> |
|---------------------|---------------------|-----------------------|-----------------------|-------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - |
| 1,098,110 | - | - | - | - |
| - | - | - | - | - |
| - | - | 3,157,548 | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | (3,065,983) | - | - |
| 704 | - | - | - | 4,245 |
| - | - | - | - | 17,982 |
| - | - | - | - | - |
| 458,479 | 2,389,450 | 966,802 | 1,648,644 | 1,247,853 |
| (334,897) | (175,464) | (966,802) | (1,728,644) | (1,258,770) |
| <u>1,222,396</u> | <u>2,213,986</u> | <u>91,565</u> | <u>(80,000)</u> | <u>11,310</u> |
| <u>\$ 2,625,981</u> | <u>\$ 2,342,554</u> | <u>\$ (1,049,200)</u> | <u>\$ (2,296,990)</u> | <u>\$ 357,160</u> |
| 2.5% | 3.1% | 9.7% | 2.6% | 2.7% |
| 3,739,707 | 5,107,042 | 1,222,648 | 2,265,106 | 2,303,197 |

HANCOCK COUNTY, OHIO
 ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
 LAST TEN YEARS

| Year | Real Property | | | Public Utility Personal Property | |
|------|------------------------------|--|------------------------------|-------------------------------------|------------------------------|
| | Assessed Value | | Estimated Actual Value | Assessed Value | Estimated Actual Value |
| | Residential/ Agricultural | Commercial/ Industrial/ Public Utility | | | |
| 2009 | \$ 1,200,696,460 | \$ 304,500,070 | \$ 4,300,561,514 | \$ 56,962,270 | \$ 64,729,852 |
| 2008 | 1,173,962,710 | 300,527,970 | 4,212,830,514 | 52,267,820 | 59,395,250 |
| 2007 | 1,097,729,680 | 282,151,120 | 3,942,516,571 | 59,749,310 | 67,896,943 |
| 2006 | 1,072,479,910 | 272,917,930 | 3,843,993,829 | 58,898,310 | 66,929,898 |
| 2005 | 1,045,921,120 | 269,686,300 | 3,758,878,343 | 57,754,620 | 65,630,250 |
| 2004 | 942,968,220 | 264,722,170 | 3,450,543,971 | 57,176,380 | 64,973,159 |
| 2003 | 915,283,290 | 252,880,090 | 3,337,609,657 | 58,015,250 | 65,926,420 |
| 2002 | 894,002,280 | 244,164,520 | 3,251,905,143 | 57,578,780 | 65,430,432 |
| 2001 | 833,869,040 | 234,581,820 | 3,052,716,743 | 73,175,750 | 83,154,261 |
| 2000 | 812,741,220 | 229,685,480 | 2,978,362,000 | 69,748,030 | 79,259,125 |

Source: Hancock County Auditor.

Notes:

Real property is reappraised every six years with a State mandated updated of the current market value in the third year following each appraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated actual value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of actual value of railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property is assessed at 25 percent of actual value for machinery and equipment and 23 percent for inventory. The general business tangible personal property tax is being phased out beginning in 2006. The percentage is 18.75 percent for 2006, 12.5 percent for 2007, and 6.25 percent for 2008. For 2009, tangible personal personal property tax is assessed at 0.00% of property value, including inventory, except for telephone tangible personal property, which is assessed at 10.0%.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, 2 1/2 percent, and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10 percent rollback for commercial/industrial property has been eliminated.

| Tangible Personal Property | | Total | | Weighted Average Tax Rate |
|---------------------------------------|---------------------------------------|---------------------------|---------------------------------------|--|
| Assessed Value | Estimated Actual Value | Assessed Value | Estimated Actual Value | |
| \$ 2,738,190 | \$ 27,381,900 | \$ 1,564,896,990 | \$ 4,392,673,266 | 7.00 |
| 61,776,580 | 988,425,280 | 1,588,535,080 | 5,260,651,044 | 7.34 |
| 126,303,335 | 1,010,426,680 | 1,565,933,445 | 5,020,840,194 | 7.07 |
| 188,512,441 | 1,005,399,685 | 1,592,808,591 | 4,916,323,412 | 7.09 |
| 240,100,584 | 1,091,366,291 | 1,613,462,624 | 4,915,874,884 | 5.19 |
| 249,127,286 | 1,083,162,113 | 1,513,994,056 | 4,598,679,243 | 5.40 |
| 272,015,303 | 1,133,397,096 | 1,498,193,933 | 4,536,933,173 | 5.33 |
| 293,676,888 | 1,174,707,552 | 1,489,422,468 | 4,492,043,127 | 4.81 |
| 246,254,287 | 985,017,148 | 1,387,880,897 | 4,120,888,152 | 4.90 |
| 267,326,643 | 1,069,306,572 | 1,379,501,373 | 4,126,927,697 | 4.90 |

HANCOCK COUNTY, OHIO
PROPERTY TAX RATES (COLLECTION YEAR)
DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 ASSESSED VALUE)
LAST TEN YEARS

| | <u>2009</u> | <u>2008</u> | <u>2007</u> | <u>2006</u> | <u>2005</u> |
|--|-------------|---------------|---------------|---------------|---------------|
| Unvoted millage | | | | | |
| General fund | | | | | |
| Effective millage rates | \$1.50 | \$1.50 | \$1.50 | \$1.50 | \$1.50 |
| Voted millage | | | | | |
| Mental Retardation and Developmental Disabilities | | | | | |
| Residential/agricultural | 4.00 | 4.00 | 4.20 | 4.21 | 2.30 |
| Commercial/industrial | 4.15 | 4.14 | 4.35 | 4.34 | 2.46 |
| Tangible/public utility personal | 4.00 | 4.40 | 4.40 | 4.40 | 2.50 |
| ADAMHS | | | | | |
| Residential/agricultural | 1.24 | 1.25 | 0.92 | 0.92 | 0.92 |
| Commercial/industrial | 1.25 | 1.24 | 0.98 | 0.98 | 0.98 |
| Tangible/public utility personal | 1.30 | 1.30 | 1.00 | 1.00 | 1.00 |
| Agency on Aging | | | | | |
| Residential/agricultural | 0.57 | 0.56 | 0.37 | 0.37 | 0.37 |
| Commercial/industrial | 0.57 | 0.39 | 0.39 | 0.39 | 0.39 |
| Tangible/public utility personal | 0.60 | 0.60 | 0.40 | 0.40 | 0.40 |
| Total voted millage | | | | | |
| Total effective voted millage by type of property | | | | | |
| Residential/agricultural | 5.80 | 5.79 | 5.49 | 5.50 | 3.59 |
| Commercial/industrial | 5.96 | 5.95 | 5.72 | 5.71 | 3.84 |
| Tangible/public utility personal | 6.30 | 6.30 | 5.80 | 5.80 | 3.90 |
| Total county rate | | | | | |
| Residential/agricultural | 7.30 | 7.29 | 6.99 | 7.00 | 5.09 |
| Commercial/industrial | 7.47 | 7.45 | 7.22 | 7.21 | 5.34 |
| Tangible/public utility personal | 7.80 | 7.80 | 7.30 | 7.30 | 5.40 |
| In county school districts | | | | | |
| Arcadia LSD | 32.81 | 32.91 - 43.42 | 32.60 - 43.11 | 32.92 - 43.43 | 34.03 - 45.28 |
| Arlington LSD | 33.26 | 22.00 - 33.40 | 22.26 - 33.66 | 22.55 - 33.76 | 22.50 - 33.90 |
| Cory-Rawson LSD | 39.50 | 21.63 - 34.00 | 22.13 - 34.50 | 22.13 - 34.50 | 22.13 - 34.50 |
| Findlay CSD | 64.18 | 32.58 - 60.75 | 32.58 - 60.75 | 30.10 - 58.25 | 30.10 - 58.25 |
| Liberty-Benton LSD | 43.54 | 28.15 - 38.95 | 28.27 - 39.07 | 28.34 - 39.14 | 28.68 - 39.48 |
| McComb LSD | 33.68 | 27.27 - 35.18 | 27.39 - 35.30 | 27.19 - 35.14 | 27.18 - 35.26 |
| Van Buren LSD | 37.20-41.33 | 30.71 - 40.58 | 30.47 - 40.34 | 30.72 - 40.60 | 27.08 - 36.95 |
| Vanlue LSD | 45.53 | 33.76 - 45.83 | 34.82 - 46.89 | 34.99 - 47.07 | 28.42 - 40.54 |
| Out of county school districts | | | | | |
| Ada EVSD | \$47.00 | 29.36 - 47.20 | 29.26 - 47.10 | 29.21 - 47.10 | 29.60 - 47.20 |
| Bluffton EVSD | 40.85 | 29.56 - 42.74 | 29.56 - 42.74 | 29.60 - 43.10 | 31.21 - 44.71 |
| Elmwood LSD | 37.70 | 21.93 - 36.80 | 22.73 - 37.60 | 22.45 - 37.30 | 24.20 - 39.00 |
| Fostoria CSD | 57.69 | 42.00 - 60.56 | 42.00 - 60.56 | 42.00 - 60.56 | 44.23 - 65.31 |
| Hardin Northern LSD | 43.25 | 29.62 - 44.15 | 22.82 - 37.35 | 22.82 - 37.35 | 23.30 - 37.35 |
| North Baltimore LSD | 55.70 | 34.04 - 51.60 | 34.04 - 51.60 | 34.05 - 51.10 | 38.02 - 51.80 |
| Riverdale LSD | 37.20 | 29.08 - 37.70 | 29.08 - 37.70 | 29.17 - 37.80 | 29.38 - 37.90 |

| <u>2004</u> | <u>2003</u> | <u>2002</u> | <u>2001</u> | <u>2000</u> |
|---------------|---------------|----------------|---------------|---------------|
| \$1.50 | \$1.50 | \$1.50 | \$1.50 | \$1.50 |
| 2.38 | 2.38 | 2.38 | 2.50 | 2.50 |
| 2.50 | 2.50 | 2.49 | 2.50 | 2.50 |
| 2.50 | 2.50 | 2.50 | 2.50 | 2.50 |
| 1.00 | 1.00 | 0.82 | 0.86 | 0.86 |
| 1.00 | 1.00 | 0.92 | 0.92 | 0.92 |
| 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 0.40 | 0.40 | N/A | N/A | N/A |
| 0.40 | 0.40 | N/A | N/A | N/A |
| 0.40 | 0.40 | N/A | N/A | N/A |
| 3.77 | 3.78 | 3.20 | 3.36 | 3.36 |
| 3.90 | 3.90 | 3.41 | 3.42 | 3.42 |
| 3.90 | 3.90 | 3.50 | 3.50 | 3.50 |
| 5.27 | 5.28 | 4.70 | 4.86 | 4.86 |
| 5.40 | 5.40 | 4.91 | 4.92 | 4.92 |
| 5.40 | 5.40 | 5.00 | 5.00 | 5.00 |
| 28.56 - 39.01 | 28.57 - 38.97 | 26.44 - 36.97 | 27.64 - 37.13 | 27.98 - 37.45 |
| 22.65 - 34.05 | 22.70 - 34.10 | 22.90 - 34.30 | 27.50 - 38.89 | 28.25 - 39.65 |
| 22.23 - 34.50 | 22.24 - 34.50 | 22.23 - 34.50 | 22.84 - 34.50 | 24.15 - 35.80 |
| 27-78 - 53.35 | 27.85 - 53.35 | 27.85 - 53.35 | 29.07 - 53.35 | 29.07 - 53.35 |
| 30.31 - 41.11 | 30.77 - 41.57 | 31.07 - 41.87 | 31.81 - 42.61 | 32.15 - 42.95 |
| 27.22 - 35.26 | 27.11 - 35.16 | 27.04 - 35.26 | 28.12 - 35.46 | 28.02 - 35.36 |
| 29.27 - 37.50 | 29.40 - 37.50 | 27.88 - 36.01 | 29.68 - 37.40 | 25.08 - 32.80 |
| 28.49 - 44.66 | 28.70 - 44.86 | 28.79 - 44.94 | 29.61 - 45.00 | 30.02 - 45.39 |
| 29.57 - 47.20 | 29.57 - 47.20 | 23.34 - 39.70 | 23.37 - 39.70 | 23.41 - 39.70 |
| 36.16 - 45.67 | 33.14 - 46.65 | 32.12 - 45.63 | 30.30 - 45.61 | 32.42 - 45.81 |
| 24.70 - 39.50 | 24.70 - 39.50 | 25.11 - 39.90 | 24.90 - 39.70 | 23.62 - 36.50 |
| 35.39 - 55.68 | 35.39 - 55.68 | 30.226 - 51.38 | 32.26 - 52.88 | 32.24 - 52.88 |
| 23.30 - 37.35 | 23.30 - 37.35 | 23.34 - 37.35 | 23.34 - 37.35 | 22.98 - 37.35 |
| 37.68 - 51.46 | 33.23 - 53.30 | 33.33 - 53.66 | 33.33 - 53.66 | 30.17 - 50.50 |
| 28.96 - 37.90 | 30.52 - 40.10 | 30.97 - 40.20 | 30.84 - 40.20 | 23.16 - 34.00 |

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HANCOCK COUNTY, OHIO
PROPERTY TAX RATES (COLLECTION YEAR) - (CONTINUED)
DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 ASSESSED VALUE)
LAST TEN YEARS

| | <u>2009</u> | <u>2008</u> | <u>2007</u> | <u>2006</u> | <u>2005</u> |
|--|-------------|-----------------|-----------------|-----------------|-----------------|
| Joint vocational school districts | | | | | |
| Apollo JVS | \$2.20 | \$2.06 - \$2.20 | \$2.04 - \$2.20 | \$2.06 - \$2.20 | \$2.07 - \$2.20 |
| Penta County JVS | 3.20 | 2.89 - 3.20 | 2.89 - 3.20 | 2.89 - 3.20 | 2.94 - 3.20 |
| Vanguard JVS | 1.60 | 1.60 | 1.60 | 1.60 | 1.60 |
| Cities | | | | | |
| Findlay | 3.20 | 3.20 | 3.20 | 3.20 | 3.20 |
| Fostoria | 3.40 | 3.40 | 3.40 | 3.40 | 3.40 |
| Villages | | | | | |
| Arcadia | 4.70 | 4.43 - 4.70 | 4.43 - 4.70 | 4.43 - 4.70 | 4.42 - 4.70 |
| Arlington | 5.20 | 5.20 | 5.20 | 5.20 | 4.43 - 4.70 |
| Benton-Ridge | 1.90 | 1.90 | 1.90 | 1.90 | 2.74 - 2.90 |
| Bluffton | 1.80 | 1.80 | 1.80 | 1.80 | 1.80 |
| Jenera | 5.60 | 5.60 | 5.60 | 5.60 | 3.46 - 5.60 |
| McComb | 2.60 | 4.18 | 4.14 | 3.99 | 3.96 |
| Mount Blanchard | 7.70 | 8.09 - 8.20 | 7.95 - 8.20 | 8.09 - 8.20 | 4.84 - 5.20 |
| Mount Cory | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 |
| Rawson | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 |
| Van Buren | 5.30 | 4.94 - 5.30 | 5.25 - 5.30 | 4.94 - 5.30 | 4.96 - 5.30 |
| Vanlue | 1.30 | 1.30 | 1.30 | 1.30 | 1.30 |
| Townships | | | | | |
| Allen | 4.1 | 4.09 - 4.10 | 4.08 - 4.10 | 4.09 - 4.10 | 4.01 - 4.10 |
| Amanda | 2.70-4.00 | 3.65 - 4.00 | 3.64 - 4.00 | 3.65 - 4.00 | 3.65 - 4.00 |
| Biglick | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 |
| Blanchard | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 |
| Cass | 3.20 | 3.20 | 3.20 | 3.20 | 3.20 |
| Delaware | 2.50-3.90 | 2.80 | 3.88 - 3.90 | 2.80 | 2.80 |
| Eagle | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 |
| Jackson | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 |
| Liberty | 3.20 | 2.20 | 3.20 | 2.20 | 2.20 |
| Madison | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 |
| Marion | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 |
| Orange | 1.30-3.60 | 3.27 - 3.60 | 3.60 | 3.27 - 3.60 | 3.28 - 3.60 |
| Pleasant | 2.20-3.80 | 2.90 | 3.80 | 2.90 | 2.90 |
| Portage | 4.10 | 3.20 | 4.10 | 3.20 | 3.20 |
| Union | 2.60-5.10 | 5.09 - 5.10 | 5.09 - 5.10 | 5.09 - 5.10 | 5.09 - 5.10 |
| Van Buren | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 |
| Washington | 2.40 | 2.40 | 2.40 | 2.40 | 2.40 |

| 2004 | 2003 | 2002 | 2001 | 2000 |
|-----------------|-----------------|-----------------|-----------------|-----------------|
| \$2.07 - \$2.20 | \$2.11 - \$2.20 | \$2.11 - \$2.20 | \$2.11 - \$2.20 | \$2.13 - \$2.20 |
| 2.95 - 3.20 | 2.00 - 2.20 | 2.00 - 2.20 | 0.90 - 2.20 | 2.00 - 2.20 |
| 1.60 | 1.60 | 1.60 | 1.60 | 1.60 |
| | | | | |
| 3.20 | 3.20 | 3.20 | 3.20 | 3.20 |
| 3.40 | 3.40 | 3.40 | 3.40 | 3.40 |
| | | | | |
| 4.70 | 4.70 | 4.13 - 4.70 | 4.43 - 4.70 | 4.43 - 4.70 |
| 4.44 - 4.70 | 4.70 | 4.44 - 4.70 | 4.70 | 4.43 - 6.00 |
| 2.81 - 2.90 | 2.90 | 2.81 - 2.90 | 2.90 | 2.51 - 2.90 |
| 1.80 | 1.80 | 1.80 | 1.80 | 1.80 |
| 3.78 - 5.60 | 5.60 | 3.79 - 5.60 | 4.00 - 5.60 | 4.00 - 5.60 |
| 4.03 | 3.58 | 3.83 | 4.07 | 4.07 |
| 4.89 - 5.20 | 5.20 | 4.89 - 5.20 | 5.20 | 4.66 - 5.20 |
| 2.50 | 2.50 | 2.50 | 2.50 | 2.50 |
| 2.50 | 2.50 | 2.50 | 2.50 | 2.50 |
| 5.04 - 5.30 | 5.30 | 5.04 - 5.30 | 4.25 - 6.30 | 4.25 - 6.30 |
| 1.30 | 1.30 | 1.30 | 1.30 | 1.30 |
| | | | | |
| 4.06 - 4.10 | 4.06 - 4.10 | 3.26 - 3.30 | 3.70 | 2.80 |
| 3.65 - 4.00 | 3.65 - 4.00 | 3.65 - 4.00 | 3.65 - 4.00 | 3.65 - 4.00 |
| 2.50 | 2.50 | 2.50 | 2.50 | 2.50 |
| 3.10 | 3.10 | 3.10 | 3.10 | 3.10 |
| 3.20 | 3.20 | 3.20 | 3.20 | 3.20 |
| 2.80 | 2.80 | 2.80 | 2.80 | 2.80 |
| 2.10 | 2.10 | 2.10 | 2.10 | 2.10 |
| 2.50 | 2.50 | 2.50 | 2.50 | 2.50 |
| 2.20 | 2.20 | 2.20 | 2.20 | 2.20 |
| 2.10 | 2.10 | 2.10 | 2.10 | 2.10 |
| 2.50 | 2.50 | 2.50 | 2.50 | 2.50 |
| 3.27 - 3.60 | 3.27 - 3.60 | 3.27 - 3.60 | 3.28 - 3.60 | 3.28 - 3.60 |
| 2.90 | 4.21 - 4.30 | 4.20 - 4.30 | 2.90 | 2.90 |
| 3.20 | 4.56 - 4.60 | 4.56 - 4.60 | 3.20 | 3.20 |
| 3.10 | 3.10 | 3.10 | 3.10 | 3.10 |
| 3.10 | 3.10 | 3.10 | 3.10 | 3.10 |
| 2.40 | 2.40 | 2.40 | 2.40 | 2.40 |

- - Continued

HANCOCK COUNTY, OHIO
PROPERTY TAX RATES (COLLECTION YEAR) - (CONTINUED)
DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 ASSESSED VALUE)
LAST TEN YEARS

| Other units | 2009 | 2008 | 2007 | 2006 | 2005 |
|------------------------------------|-------------|-------------|-------------|-------------|-------------|
| Appleseed Joint Ambulance District | \$1.20 | \$1.20 | \$1.20 | \$1.20 | \$1.20 |
| Bluffton Library | 1.00 | 0.42 - 0.60 | 0.42 - 0.60 | 0.42 - 0.60 | 0.42 - 0.60 |
| Hancock County Park District | 0.80 | 0.70 - 0.80 | 0.70 - 0.82 | 0.70 - 0.80 | 0.70 - 0.82 |
| PMP Joint Ambulance District | 4 | 3.83 - 4.00 | 3.90 - 4.00 | 3.83 - 4.00 | 3.90 - 4.00 |
| Seneca County Health District | 0.30 | 0.27 - 0.30 | 0.28 - 0.30 | 0.27 - 0.30 | 0.28 - 0.30 |
| Hospital Bond | N/A | N/A | N/A | N/A | N/A |

Source: Ohio Department of Taxation.

Notes:

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each appraisal.

Overlapping rates are those of local governments that apply to property owners within Hancock County. Not all overlapping rates apply to all County property owners. Property tax rates for all overlapping governments are based on the original voted levy.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

| 2004 | 2003 | 2002 | 2001 | 2000 |
|-----------------|-----------------|-----------------|-----------------|-----------------|
| \$1.16 - \$1.20 | \$1.15 - \$1.20 | \$1.03 - \$1.20 | \$1.11 - \$1.20 | \$1.11 - \$1.20 |
| 0.45 - 0.60 | 0.48 - 0.60 | 2.20 - 2.32 | 0.48 - 0.60 | 0.51 - 0.60 |
| 0.76 - 0.80 | 0.76 - 0.80 | 0.76 - 0.80 | 0.80 | 0.69 - 0.80 |
| 3.79 - 4.00 | 3.79 - 4.00 | 3.79 - 4.00 | 3.12 - 3.80 | 3.12 - 3.80 |
| 0.29 - 0.30 | 0.29 - 0.30 | 0.30 | 0.12 - 0.30 | 0.12 - 0.30 |
| N/A | 0.11 | 0.12 | 0.12 | 0.15 |

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HANCOCK COUNTY, OHIO
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO

| Taxpayer | Collection Year 2009 | | | Collection Year 2000 | | |
|----------------------------------|---------------------------------|-------------|---|--------------------------------|-------------|---|
| | Total Assessed Valuation | Rank | Percent of Total County Assessed Valuation | Taxable Assessed Value | Rank | Percent of Total County Assessed Valuation |
| Ohio Power | \$35,832,980 | 1 | 2.29% | \$37,773,370 | 1 | 2.74% |
| Marathon Oil Company | 10,646,930 | 2 | 0.68% | 11,133,200 | 5 | 0.81% |
| Cooper Tire & Rubber Company | 8,950,190 | 3 | 0.57% | 34,377,470 | 2 | 2.49% |
| Whirlpool Corporation | 7,874,430 | 4 | 0.50% | 31,574,640 | 3 | 2.29% |
| Findlay Shopping Center | 6,460,380 | 5 | 0.41% | | | |
| Ball Metal Beverage | 5,272,960 | 6 | 0.34% | 20,028,220 | 4 | 1.45% |
| Kohl's Distribution/Department | 5,250,000 | 7 | 0.34% | | | |
| Hancock-Wood Electric Co-Op | 4,322,070 | 8 | 0.28% | | | |
| Consolidated Biscuit | 3,880,440 | 9 | 0.25% | 8,948,070 | 7 | 0.65% |
| Logistics Solutions of Ohio | 3,844,010 | 10 | 0.25% | | | |
| Nissan Brakes (dba Findlex Corp) | | | | 10,328,590 | 6 | 0.75% |
| Owens-Brockway Plastic | | | | 8,526,340 | 8 | 0.63% |
| Columbia Gas | | | | 7,873,290 | 9 | 0.57% |
| Best Buy Findlay Limited | | | | 7,683,560 | 10 | 0.56% |
| Total principal taxpayers | <u>92,334,390</u> | | <u>5.90%</u> | <u>\$178,246,750</u> | | <u>12.94%</u> |
| All other taxpayers | <u>1,472,562,600</u> | | <u>94.10%</u> | <u>1,201,254,623</u> | | <u>87.06%</u> |
| Total county assessed value | <u><u>\$ 1,564,896,990</u></u> | | <u><u>100.00%</u></u> | <u><u>\$ 1,379,501,373</u></u> | | <u><u>100.00%</u></u> |

Source: Hancock County Auditor.

HANCOCK COUNTY, OHIO
PROPERTY TAX LEVIES AND COLLECTIONS
REAL AND PUBLIC UTILITY REAL PROPERTY TAXES
LAST TEN YEARS

| Collection Year | Current Tax Levy | Total Tax Collections (1) | Percent Collected | Current Delinquencies | Prior Delinquencies |
|------------------------|-------------------------|----------------------------------|--------------------------|------------------------------|----------------------------|
| 2009 | \$ 12,653,899 | \$ 12,455,141 | 98.43% | \$ 289,515 | \$ 172,452 |
| 2008 | 12,345,721 | 12,232,575 | 99.08 | 469,931 | 165,255 |
| 2007 | 11,715,214 | 11,025,605 | 94.11 | 34,343 | 137,434 |
| 2006 | 11,396,032 | 10,564,001 | 92.70 | 369,375 | 151,937 |
| 2005 | 8,428,919 | 7,827,575 | 92.87 | 255,392 | 95,570 |
| 2004 | 8,087,338 | 7,604,016 | 94.02 | 238,999 | 90,276 |
| 2003 | 7,931,506 | 7,424,805 | 93.61 | 287,998 | 75,608 |
| 2002 | 6,999,793 | 6,725,710 | 96.08 | 214,724 | 59,825 |
| 2001 | 6,874,449 | 6,678,288 | 97.15 | 171,635 | 59,927 |
| 2000 | 6,408,941 | 6,367,814 | 99.36 | 176,884 | 37,256 |

Source: Hancock County Auditor.

Notes:

- (1) The amounts shown as collected include the collection of delinquencies and the state reimbursement (rollback and homestead) amounts.
- (2) The County does not identify delinquent tax collections by tax year. Delinquent tax collections include penalties and interest.

| | <u>Total Outstanding Delinquencies (2)</u> | <u>Delinquencies to Total Tax Collections</u> |
|----|---|--|
| \$ | 461,967 | 3.71% |
| | 635,186 | 5.19 |
| | 171,777 | 1.56 |
| | 521,312 | 4.93 |
| | 350,962 | 4.48 |
| | 329,275 | 4.33 |
| | 363,606 | 4.90 |
| | 274,549 | 4.08 |
| | 231,562 | 3.47 |
| | 214,140 | 3.36 |

HANCOCK COUNTY, OHIO
PROPERTY TAX LEVIES AND COLLECTIONS
TANGIBLE PERSONAL PROPERTY TAXES
LAST TEN YEARS

| Collection Year | Current Tax Levy | Total Tax Collections (1) | Percent Collected | Current Delinquencies | Prior Delinquencies |
|------------------------|-------------------------|----------------------------------|--------------------------|------------------------------|----------------------------|
| 2009 | \$ 166,375 | \$ 486,311 | 292.30% | \$ 1,697 | \$ 893,708 |
| 2008 | 543,215 | 599,811 | 110.42 | 9,977 | 166,806 |
| 2007 | 1,037,502 | 1,076,644 | 103.77 | 28,999 | 349,831 |
| 2006 | 1,417,149 | 1,608,414 | 113.50 | 95,516 | 384,754 |
| 2005 | 1,524,035 | 1,526,098 | 100.14 | 77,955 | 475,280 |
| 2004 | 1,581,663 | 1,561,728 | 98.74 | 52,549 | 344,881 |
| 2003 | 1,565,999 | 1,535,411 | 98.05 | 19,726 | 189,050 |
| 2002 | 1,612,528 | 1,486,853 | 92.21 | 63,903 | 73,075 |
| 2001 | 1,746,904 | 1,781,074 | 101.96 | 25,626 | 47,449 |
| 2000 | 1,467,661 | 1,437,317 | 97.93 | 63,248 | 38,000 |

Source: Hancock County Auditor.

Notes:

- (1) The amounts shown as collected include the collection of delinquencies and the state \$10,000 personal property reimbursement amounts.
- (2) The County does not identify delinquent tax collections by tax year. Delinquent tax collections include penalties and interest.

| <u>Total Outstanding Delinquencies (2)</u> | <u>Percent of Delinquencies to Total Tax Collections</u> |
|--|--|
| 895,405 | 184.12% |
| 176,783 | 29.47 |
| 378,830 | 35.19 |
| 480,270 | 29.86 |
| 553,235 | 36.25 |
| 397,430 | 25.45 |
| 208,776 | 13.60 |
| 136,978 | 9.21 |
| 73,075 | 4.10 |
| 101,248 | 7.04 |

HANCOCK COUNTY, OHIO
TAXABLE SALES BY TYPE
LAST NINE YEARS

| | <u>2009</u> | <u>2008</u> | <u>2007</u> | <u>2006</u> | <u>2005</u> |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Sales tax payments | \$ 2,906,926 | \$ 1,559,710 | \$ 1,626,182 | \$ 1,598,827 | \$ 2,045,924 |
| Direct pay tax return payments | 292,714 | 208,123 | 214,032 | 186,093 | 209,546 |
| Seller's use tax return payments | 857,102 | 546,962 | 506,301 | 383,467 | 556,071 |
| Consumer's use tax return payments | 336,487 | 171,461 | 195,762 | 217,436 | 369,725 |
| Motor vehicle tax payments | 1,160,157 | 604,721 | 645,211 | 641,127 | 858,437 |
| Watercraft and outboard motors | 18,696 | 8,484 | 14,042 | 15,983 | 21,980 |
| Department of liquor control | 24,300 | 11,325 | 10,363 | 9,569 | 11,765 |
| Sales tax on motor vehicle fuel refunds | 931 | 516 | 509 | 550 | 2,258 |
| Sales/use tax voluntary payments | 4,062 | 2,733 | 31,006 | 3,276 | 4,518 |
| Statewide master numbers | 4,473,717 | 2,364,936 | 2,444,931 | 2,389,066 | 3,049,002 |
| Sales/use tax assessment payments | 42,699 | 16,648 | 4,776 | 16,368 | 13,887 |
| Streamlined sales tax payments | 2,721 | 2,281 | 1,371 | 86 | 0 |
| Administrative rotary fund fee | (100,240) | (54,201) | (57,578) | (54,562) | (71,432) |
| Sales/use tax refunds approved | (120,205) | (78,108) | (17,506) | (29,534) | (21,782) |
| Total | <u>\$ 9,900,067</u> | <u>\$ 5,365,591</u> | <u>\$ 5,619,402</u> | <u>\$ 5,377,752</u> | <u>\$ 7,049,899</u> |
| Sales tax rate | (3) | 0.50% | 0.50% | 0.50% | (2) |

Source: Ohio Department of Taxation.

Notes:

- (1) The sales tax rate increased to .75 percent in July 2003 due to a voter-approved increase of .25 percent to the .50 percent sales tax rate.
- (2) The sales tax rate decreased to .50 percent in July 2005 due to the expiration of the voter-approved .25 percent sales tax that was approved in 2003.
- (3) The sales tax rate increase to 1.25 percent in January 2009 due to an imposed increase of .75 percent to the .50 percent sales tax rate.

Sales tax is remitted to the Ohio Department of Taxation. The portion pertaining to the County is remitted on a monthly basis approximately two months after collection at the source.

Information for the principal taxpayers is not provided to the County by the Ohio Department of Taxation.

Information prior to 2001 was not available.

| 2004 | 2003 | 2002 | 2001 |
|---------------------|---------------------|---------------------|---------------------|
| \$ 2,223,560 | \$ 2,017,457 | \$ 1,648,142 | \$ 1,560,616 |
| 232,762 | 219,769 | 238,603 | 258,967 |
| 674,247 | 510,764 | 393,047 | 456,211 |
| 313,451 | 264,332 | 125,089 | 195,486 |
| 1,026,605 | 861,570 | 686,671 | 662,461 |
| 17,416 | 15,022 | 12,661 | 10,250 |
| 12,418 | 8,754 | 6,759 | 6,390 |
| 1,392 | 600 | 99 | 152 |
| 21,746 | 18,428 | 2,202 | 2,218 |
| 3,432,912 | 2,247,463 | 1,799,271 | 1,830,753 |
| 19,682 | 3,694 | 8,689 | 2,926 |
| 0 | 0 | 0 | 0 |
| (79,762) | (61,678) | (49,212) | (49,864) |
| (48,823) | (31,616) | (6,341) | (13,329) |
| \$ 7,847,606 | \$ 6,074,559 | \$ 4,865,680 | \$ 4,923,237 |
| 0.75% | (1) | 0.50% | 0.50% |

HANCOCK COUNTY, OHIO
RATIOS OF OUSTANDING DEBT BY TYPE
LAST TEN YEARS

| Year | Governmental Activities | | | | | | |
|------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|---------------|----------------|-------------------|
| | General Obligation Notes | Special Assessment Notes | General Obligation Bonds | Special Assessment Bonds | OWDA Loans | Other Loans | Capital Leases |
| 2009 | \$ - | \$ 78,900 | \$ 9,980,000 | \$ 2,219,999 | \$ 308,799 | \$ 2,001,849 | \$ - |
| 2008 | 1,611,000 | 106,000 | 9,259,341 | 2,413,811 | 345,392 | 2,715,430 | - |
| 2007 | 1,944,000 | 681,000 | 10,302,166 | 2,601,622 | 379,789 | 31,134 | - |
| 2006 | 3,900,000 | 1,517,000 | 8,190,207 | 1,905,776 | 412,124 | - | - |
| 2005 | 2,500,000 | 1,576,000 | 9,223,765 | 2,048,898 | 442,522 | - | - |
| 2004 | 325,000 | 1,772,800 | 10,419,199 | 2,113,953 | 471,102 | - | - |
| 2003 | 170,000 | 1,586,730 | 11,495,062 | 1,093,821 | 497,974 | 38,210 | - |
| 2002 | 765,000 | 1,362,252 | 12,655,925 | 1,171,799 | 523,242 | 74,626 | - |
| 2001 | 1,402,000 | 1,321,825 | 13,730,000 | 1,245,000 | 547,002 | 115,831 | 2,760 |
| 2000 | 1,172,000 | 171,405 | 14,745,000 | 1,310,000 | 569,347 | 140,992 | 28,292 |

Source: Hancock County Auditor.

Note: See page 224 for information on population and personal income.

| Business-type Activities | | Total Primary Government | Per Capita | Percentage of Personal Income |
|--|---|---|-----------------------|--|
| Bond Anticipation Notes | General Obligation Bonds | | | |
| \$ - | \$ 5,705,000 | \$ 20,294,547 | \$272 | 0.01 |
| 1,932,000 | 3,431,101 | 21,814,075 | 294 | 0.01 |
| 480,000 | 3,637,797 | 20,057,508 | 270 | 0.82 |
| - | 3,834,491 | 19,759,598 | 268 | 0.85 |
| 644,000 | 3,996,186 | 20,431,371 | 278 | 0.87 |
| 110,200 | 4,104,868 | 19,317,122 | 263 | 0.84 |
| - | 4,212,362 | 19,094,159 | 261 | 0.86 |
| - | 1,935,000 | 18,487,844 | 254 | 0.87 |
| - | 2,020,000 | 20,384,418 | 283 | 0.99 |
| - | 2,105,000 | 20,242,036 | 284 | 1.00 |

HANCOCK COUNTY, OHIO
LEGAL DEBT MARGIN
LAST TEN YEARS

| | <u>2009</u> | <u>2008</u> | <u>2007</u> | <u>2006</u> |
|--|----------------------|----------------------|----------------------|----------------------|
| Assessed value of County | \$ 1,564,896,990 | \$ 1,588,535,080 | \$ 1,565,933,445 | \$ 1,592,808,591 |
| Voted debt limitation (1) | \$ 37,622,425 | \$ 38,213,377 | \$ 37,648,336 | \$ 38,320,215 |
| Total outstanding debt: | | | | |
| Governmental activities bond anticipation notes | - | 1,611,000 | 1,944,000 | 3,900,000 |
| Governmental activities special assessment notes | 78,900 | 106,000 | 681,000 | 1,517,000 |
| Business-type activities bond anticipation notes | - | 1,932,000 | 480,000 | - |
| Governmental activities general obligation bonds: | | | | |
| County Road 140 | - | - | - | - |
| Tiffin Avenue | 15,000 | 30,000 | 45,000 | 120,000 |
| I-75/Tall Timbers connector | 230,000 | 440,000 | 630,000 | 885,000 |
| I-75/Tall Timbers connector refunding | 4,035,000 | 4,155,000 | 4,270,000 | 4,305,000 |
| Courthouse renovation | - | - | - | 120,000 |
| Courthouse renovation refunding | 460,000 | 600,000 | 740,000 | 750,000 |
| Justice center refunding | - | - | 270,000 | 530,000 |
| Hospital improvement bond #4 | - | - | - | - |
| Library improvement refunding | 435,000 | 640,000 | 835,000 | 1,020,000 |
| Job and Family Services refunding | 460,000 | 525,000 | 585,000 | 650,000 |
| ADAMHMS building | 165,000 | 170,000 | 175,000 | 180,000 |
| US 224/CR 300 construction | 2,805,000 | 2,905,000 | 2,995,000 | - |
| Engineers garage | 185,000 | - | - | - |
| Jail security system | 755,000 | - | - | - |
| Sheriff department radio | 435,000 | - | - | - |
| Governmental activities special assessment bonds: | | | | |
| US 224 water refunding | 120,734 | 135,491 | 150,248 | 163,663 |
| CR 88/SR 12 sewer refunding | 273,780 | 307,242 | 340,704 | 371,124 |
| SR 12 West water refunding | 55,485 | 62,267 | 69,048 | 75,213 |
| Beechwood water and sewer | - | - | - | - |
| Beechwood water and sewer refunding | 110,000 | 160,000 | 210,000 | 255,000 |
| Griffith Heights | 113,256 | 118,692 | 124,128 | 128,658 |
| CR 200 sanitary sewer/Van Buren | 511,744 | 536,308 | 560,872 | 581,342 |
| US 224 W/Trenton Avenue sewer | 216,326 | 228,571 | 240,816 | 253,061 |
| McKinley Street waterline | 48,674 | 51,429 | 54,184 | 56,939 |
| CR 236 sanitary sewer | - | - | - | - |
| Road improvement-East Melrose | 20,000 | 30,000 | 40,000 | 45,000 |
| CR 95/CR 18 sewer | 750,000 | 780,000 | 810,000 | - |
| OWDA loans | 308,799 | 345,392 | 379,789 | 412,124 |
| Loans payable | - | - | 31,134 | - |
| Voice recorder system - loans payable | 16,422 | 23,980 | - | - |
| Guaranteed energy savings performance contract - loans payable | 1,885,427 | 2,011,500 | - | - |
| ADAMH - loans payable | - | 679,950 | - | - |
| ADAMH - notes payable | 100,000 | - | - | - |
| Business-type activities general obligation bonds | | | | |
| Trash compactor | - | 45,000 | 90,000 | 130,000 |
| Landfill improvements | 2,045,000 | - | - | - |
| Landfill equipment (compactor) | 515,000 | - | - | - |
| Agricultural service center | 90,000 | 175,000 | 255,000 | 330,000 |
| Agricultural service center refunding | 1,120,000 | 1,130,000 | 1,140,000 | 1,150,000 |
| BMV one-stop | 1,935,000 | 2,010,000 | 2,080,000 | 2,150,000 |
| Total outstanding debt | \$ 20,294,547 | \$ 21,944,822 | \$ 20,225,923 | \$ 20,079,124 |

| 2005 | 2004 | 2003 | 2002 | 2001 | 2000 |
|------------------|------------------|------------------|------------------|------------------|------------------|
| \$ 1,613,462,624 | \$ 1,513,994,056 | \$ 1,498,193,933 | \$ 1,489,422,468 | \$ 1,387,880,897 | \$ 1,379,501,373 |
| \$ 38,836,566 | \$ 36,349,851 | \$ 35,954,848 | \$ 35,735,562 | \$ 33,197,022 | \$ 32,987,534 |
| 2,500,000 | 325,000 | 170,000 | 765,000 | 1,402,000 | 1,172,000 |
| 1,576,000 | 1,883,000 | 1,586,730 | 1,362,252 | 1,321,825 | 171,405 |
| 644,000 | - | - | - | - | - |
| 105,000 | 205,000 | 450,000 | 680,000 | 895,000 | 110,000 |
| 190,000 | 715,000 | 770,000 | 825,000 | 875,000 | 925,000 |
| 1,130,000 | 5,415,000 | 5,635,000 | 5,845,000 | 6,045,000 | 6,180,000 |
| 4,340,000 | - | - | - | - | - |
| 240,000 | 1,070,000 | 1,190,000 | 1,280,000 | 1,365,000 | 1,455,000 |
| 760,000 | - | - | - | - | - |
| 775,000 | 985,000 | 1,200,000 | 1,400,000 | 1,595,000 | 1,790,000 |
| - | - | - | 160,000 | 320,000 | 480,000 |
| 1,195,000 | 1,365,000 | 1,535,000 | 1,695,000 | 1,715,000 | 1,835,000 |
| 715,000 | 785,000 | 850,000 | 920,000 | 920,000 | 980,000 |
| 185,000 | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 177,078 | 182,474 | 193,208 | 203,942 | 203,942 | 222,726 |
| 401,544 | 413,702 | 438,037 | 462,372 | 462,372 | 504,959 |
| 81,378 | 83,824 | 88,755 | 93,686 | 93,686 | 102,314 |
| - | - | - | - | 450,000 | 480,000 |
| 305,000 | 350,000 | 390,000 | 430,000 | - | - |
| 133,188 | 136,812 | - | - | - | - |
| 601,812 | 618,188 | - | - | - | - |
| 265,306 | 277,551 | - | - | - | - |
| 59,694 | 62,449 | - | - | - | - |
| 1,555 | 62,449 | - | - | - | - |
| 50,000 | - | - | - | - | - |
| - | - | - | - | - | - |
| 442,522 | 471,102 | 497,974 | 523,242 | 547,002 | 569,347 |
| - | - | - | - | 115,831 | 160,511 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 170,000 | 205,000 | 240,000 | 275,000 | 305,000 | 335,000 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 400,000 | 1,535,000 | 1,600,000 | 1,660,000 | 1,715,000 | 1,770,000 |
| 1,160,000 | - | - | - | - | - |
| 2,190,000 | 2,200,000 | 2,200,000 | - | - | - |
| \$ 20,794,077 | \$ 19,346,551 | \$ 19,034,704 | \$ 18,580,494 | \$ 20,346,658 | \$ 19,243,262 |

HANCOCK COUNTY, OHIO
LEGAL DEBT MARGIN (CONTINUED)
LAST TEN YEARS

| | <u>2009</u> | <u>2008</u> | <u>2007</u> | <u>2006</u> |
|--|----------------------|----------------------|----------------------|----------------------|
| Exemptions: | | | | |
| Governmental activities bond anticipation notes | \$ - | \$ - | \$ - | \$ 3,000,000 |
| Governmental activities special assessment notes | 78,900 | 106,000 | 681,000 | 1,517,000 |
| Business-type activities bond anticipation notes | - | 1,932,000 | 480,000 | - |
| Governmental activities general obligation bonds | | | | |
| County Road 140 | - | - | - | - |
| Tiffin Avenue | 15,000 | 30,000 | 45,000 | 120,000 |
| I-75/Tall Timbers connector | 230,000 | 440,000 | 630,000 | 885,000 |
| I-75/Tall Timbers connector refunding | 4,035,000 | 4,155,000 | 4,270,000 | 4,305,000 |
| Courthouse renovation | - | - | - | - |
| Courthouse renovation refunding | - | - | - | - |
| Justice center refunding | - | - | 270,000 | 530,000 |
| Hospital improvement bond #4 | - | - | - | - |
| Library improvement refunding | 435,000 | 640,000 | 835,000 | 1,020,000 |
| Job and Family Services refunding | 460,000 | 525,000 | 585,000 | 650,000 |
| ADAMHMS building | 165,000 | 170,000 | 175,000 | 180,000 |
| US 224/CR 300 construction | 2,805,000 | 2,905,000 | 2,995,000 | - |
| Engineers garage | - | - | - | - |
| Jail security system | - | - | - | - |
| Sheriff department radio | - | - | - | - |
| Governmental activities special assessment bonds | | | | |
| US 224 water refunding | 120,734 | 135,491 | 150,248 | 163,663 |
| CR 88/SR 12 sewer refunding | 273,780 | 307,242 | 340,704 | 371,124 |
| SR 12 West water refunding | 55,485 | 62,267 | 69,048 | 75,213 |
| Beechwood water and sewer | - | - | - | - |
| Beechwood water and sewer refunding | 110,000 | 160,000 | 210,000 | 255,000 |
| Griffith Heights | 113,256 | 118,692 | 124,128 | 128,658 |
| CR 200 sanitary sewer/Van Buren | 511,744 | 536,308 | 560,872 | 581,342 |
| US 224 W/Trenton Avenue sewer | 216,326 | 228,571 | 240,816 | 253,061 |
| McKinley Street waterline | 48,674 | 51,429 | 54,184 | 56,939 |
| CR 236 sanitary sewer | - | - | - | - |
| Road improvement-East Melrose | 20,000 | 30,000 | 40,000 | 45,000 |
| CR 95/CR 18 sewer | 750,000 | 780,000 | 810,000 | - |
| OWDA loans | 308,799 | 345,392 | 379,789 | 412,124 |
| Loans payable | - | - | - | - |
| Voice recorder system - loans payable | - | - | - | - |
| Guaranteed energy savings performance contract - loans payable | 1,885,427 | 2,011,500 | - | - |
| ADAMH - loans payable | - | 679,950 | - | - |
| ADAMH - notes payable | 100,000 | - | - | - |
| Business-type activities general obligation bonds | | | | |
| Trash compactor | - | 45,000 | 90,000 | 130,000 |
| Landfill improvements | 2,045,000 | - | - | - |
| Landfill equipment (compactor) | 515,000 | - | - | - |
| Agricultural service center | 90,000 | 175,000 | 255,000 | 330,000 |
| Agricultural service center refunding | 1,120,000 | 1,130,000 | 1,140,000 | 1,150,000 |
| BMV one-stop | 1,935,000 | 2,010,000 | 2,080,000 | 2,150,000 |
| Total exemptions | <u>\$ 18,443,125</u> | <u>\$ 19,709,842</u> | <u>\$ 17,510,789</u> | <u>\$ 18,309,124</u> |

| | <u>2005</u> | <u>2004</u> | <u>2003</u> | <u>2002</u> | <u>2001</u> | <u>2000</u> |
|-----------|-------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| \$ | 2,500,000 | \$ 325,000 | \$ 170,000 | \$ 315,000 | \$ 452,000 | \$ 572,000 |
| | 1,576,000 | 1,883,000 | 1,586,730 | 1,362,252 | 1,321,825 | 171,405 |
| | 644,000 | 110,200 | - | - | - | - |
| | 105,000 | 205,000 | 450,000 | 680,000 | 895,000 | 110,000 |
| | 190,000 | 715,000 | 770,000 | 825,000 | 875,000 | 925,000 |
| | 1,130,000 | 5,415,000 | 5,635,000 | 5,845,000 | 6,045,000 | 6,180,000 |
| | 4,340,000 | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | 775,000 | 985,000 | 1,200,000 | 1,400,000 | 1,595,000 | 1,790,000 |
| | - | - | - | 160,000 | 320,000 | 480,000 |
| | 1,195,000 | 1,365,000 | 1,535,000 | 1,695,000 | 1,715,000 | 1,835,000 |
| | 715,000 | 785,000 | 850,000 | 920,000 | 920,000 | 980,000 |
| | 185,000 | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | 177,078 | 182,474 | 193,208 | 203,942 | 203,942 | 222,726 |
| | 401,544 | 413,702 | 438,037 | 462,372 | 462,372 | 504,959 |
| | 81,378 | 83,824 | 88,755 | 93,686 | 93,686 | 102,314 |
| | - | - | - | - | 450,000 | 480,000 |
| | 305,000 | 350,000 | 390,000 | 430,000 | - | - |
| | 133,188 | 136,812 | - | - | - | - |
| | 601,812 | 618,188 | - | - | - | - |
| | 265,306 | 277,551 | - | - | - | - |
| | 59,694 | 62,449 | - | - | - | - |
| | 1,555 | 62,449 | - | - | - | - |
| | 50,000 | - | - | - | - | - |
| | - | - | - | - | - | - |
| | 442,522 | 471,102 | 497,974 | 523,242 | 547,002 | 569,347 |
| | - | - | - | - | 115,831 | 160,511 |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | 170,000 | 205,000 | 240,000 | 275,000 | 305,000 | 335,000 |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | 400,000 | 1,535,000 | 1,600,000 | 1,660,000 | 1,715,000 | 1,770,000 |
| | 1,160,000 | - | - | - | - | - |
| | 2,190,000 | 2,200,000 | 2,200,000 | - | - | - |
| <u>\$</u> | <u>19,794,077</u> | <u>\$ 18,386,751</u> | <u>\$ 17,844,704</u> | <u>\$ 16,850,494</u> | <u>\$ 18,031,658</u> | <u>\$ 17,188,262</u> |

-- Continued

HANCOCK COUNTY, OHIO
LEGAL DEBT MARGIN (CONTINUED)
LAST TEN YEARS

| | <u>2009</u> | <u>2008</u> | <u>2007</u> | <u>2006</u> |
|---|----------------------|----------------------|----------------------|----------------------|
| Total net debt applicable to debt limit | \$ 1,851,422 | \$ 2,234,980 | \$ 2,715,134 | \$ 1,770,000 |
| Total voted legal debt margin (Debt limitation minus net debt) | <u>\$ 35,771,003</u> | <u>\$ 35,978,397</u> | <u>\$ 34,933,202</u> | <u>\$ 36,550,215</u> |
| Legal debt margin as a percentage of the debt limit (voted) | 95.08% | 94.15% | 92.79% | 95.38% |
| Unvoted debt limitation | <u>\$ 15,648,970</u> | <u>\$ 15,885,351</u> | <u>\$ 15,659,334</u> | <u>\$ 15,928,086</u> |
| Total unvoted legal debt margin | <u>\$ 13,797,548</u> | <u>\$ 13,650,371</u> | <u>\$ 12,944,200</u> | <u>\$ 14,158,086</u> |
| Legal debt margin as a percentage of the debt limit (unvoted) | 88.17% | 85.93% | 82.66% | 88.89% |

Source: Hancock County Auditor.

- (1) The debt limitation is calculated as follows:
- Three percent of first \$100,000,000 of assessed value
 - 1 1/2 percent of next \$200,000,000 of assessed value.
 - 2 1/2 percent of amount of assessed value in excess of \$300,000,000

Note: The amount of debt presented as subject to the limit are balances used to compute the margin a specified by statute (i.e., the gross balances) not amounts that are net of premiums or discounts
On deep discount or capital appreciation bonds, this is the original issue amount

| <u>2005</u> | <u>2004</u> | <u>2003</u> | <u>2002</u> | <u>2001</u> | <u>2000</u> |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| \$ 1,000,000 | \$ 959,800 | \$ 1,190,000 | \$ 1,730,000 | \$ 2,315,000 | \$ 2,055,000 |
| <u>\$ 37,836,566</u> | <u>\$ 35,390,051</u> | <u>\$ 34,764,848</u> | <u>\$ 34,005,562</u> | <u>\$ 30,882,022</u> | <u>\$ 30,932,534</u> |
| 97.43% | 97.36% | 96.69% | 95.16% | 93.03% | 93.77% |
| \$ 16,134,626 | \$ 15,139,941 | \$ 14,981,939 | \$ 14,894,225 | \$ 13,878,809 | \$ 13,795,014 |
| <u>\$ 15,134,626</u> | <u>\$ 14,180,141</u> | <u>\$ 13,791,939</u> | <u>\$ 13,164,225</u> | <u>\$ 11,563,809</u> | <u>\$ 11,740,014</u> |
| 93.80% | 93.66% | 92.06% | 88.38% | 83.32% | 85.10% |

HANCOCK COUNTY, OHIO
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN YEARS

| <u>Year</u> | <u>General Bonded Debt Outstanding</u> | <u>Percentage of Estimated Actual Value of Property</u> | <u>Per Capita</u> |
|-------------|--|---|-----------------------|
| 2009 | \$ 15,685,000 | 0.36 | \$ 210.43 |
| 2008 | 12,690,442 | 0.24 | 170.86 |
| 2007 | 13,939,963 | 0.28 | 187.86 |
| 2006 | 12,024,698 | 0.24 | 162.88 |
| 2005 | 13,219,951 | 0.27 | 179.86 |
| 2004 | 14,524,067 | 0.32 | 197.75 |
| 2003 | 15,707,424 | 0.35 | 214.77 |
| 2002 | 14,590,925 | 0.32 | 200.83 |
| 2001 | 15,750,000 | 0.38 | 218.74 |
| 2000 | 16,850,000 | 0.41 | 236.28 |

Source: Hancock County Auditor.

Notes:

See page 198 for information on estimated actual taxable value.

See page 224 for information on population.

HANCOCK COUNTY, OHIO
PLEDGED REVENUE COVERAGE - GOVERNMENTAL ACTIVITIES
LAST TEN YEARS

| Year | Gross Revenues (1) | Debt Service Requirements | | | Coverage |
|-------------|---------------------------|----------------------------------|-----------------|--------------|-----------------|
| | | Principal | Interest | Total | |
| 2009 | \$ 348,882 | \$ 226,594 | \$ 124,013 | \$ 350,607 | 1.00 |
| 2008 | 357,026 | 224,397 | 140,163 | 364,560 | 0.98 |
| 2007 | 287,493 | 172,335 | 127,071 | 299,406 | 0.96 |
| 2006 | 299,254 | 175,399 | 112,510 | 287,909 | 1.04 |
| 2005 | 279,804 | 113,580 | 80,350 | 193,930 | 1.44 |
| 2004 | 185,008 | 106,872 | 85,193 | 192,065 | 0.96 |
| 2003 | 215,058 | 105,267 | 90,696 | 195,963 | 1.10 |
| 2002 (1) | 249,699 | 523,760 | 91,587 | 615,347 | 0.41 |
| 2001 | 240,504 | 87,344 | 113,802 | 201,146 | 1.20 |
| 2000 | 227,885 | 86,015 | 118,970 | 204,985 | 1.11 |

Source: Hancock County Auditor.

Notes:

(1) Water and Sewer Bond Retirement Fund and Road Improvement Bond Retirement Fund.

In 2002, the County advance refunded \$415,000 of the Beechwood Water and Sewer special assessment bonds.

HANCOCK COUNTY, OHIO
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS

| Year | Population (estimated) | Personal Income (in thousands) | Per Capita Personal Income | Unemployment Rate |
|-------------|-----------------------------------|---|---------------------------------------|------------------------------|
| 2009 | 74,538 | \$2,683,234 | \$36,081 | 10.3% |
| 2008 | 74,273 | 2,534,706 | 34,127 | 5.8% |
| 2007 | 74,204 | 2,457,723 | 33,121 | 4.5% |
| 2006 | 73,824 | 2,335,429 | 31,635 | 4.4% |
| 2005 | 73,503 | 2,335,429 | 31,773 | 4.9% |
| 2004 | 73,447 | 2,289,000 | 31,165 | 5.1% |
| 2003 | 73,135 | 2,222,000 | 30,382 | 5.1% |
| 2002 | 72,652 | 2,126,000 | 29,263 | 4.4% |
| 2001 | 72,003 | 2,060,299 | 28,614 | 3.7% |
| 2000 | 71,315 | 2,026,761 | 28,420 | 3.3% |

Sources: Bureau of Labor Statistics.
Bureau of Economic Analysis.
US Census Bureau.

HANCOCK COUNTY, OHIO
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

| Employer | 2009 | | | 2000 | | |
|---|--------------------------------|-------------|--|--------------------------------|-------------|--|
| | Number of Employees | Rank | Percentage of Total County Employment | Number of Employees | Rank | Percentage of Total County Employment |
| Cooper Tire & Rubber Company | 2,040 | 1 | 5.65% | 2,109 | 1 | 5.59% |
| Whirlpool Corporation | 1,670 | 2 | 4.63% | 2,000 | 2 | 5.31% |
| Marathon Oil Company | 1,565 | 3 | 4.34% | 1,063 | 4 | 2.82% |
| Blanchard Valley Health Association | 1,282 | 4 | 3.55% | 1,243 | 3 | 3.30% |
| Consolidated Biscuit | 1,100 | 5 | 3.05% | 1,000 | 5 | 2.65% |
| Findlay City School District | 859 | 6 | 2.38% | 812 | 7 | 2.15% |
| Nissan Brakes (dba Findlex Corporation) | 670 | 7 | 1.86% | 590 | 10 | 1.57% |
| Lowe's Distribution | 600 | 8 | 1.66% | | | |
| University of Findlay | 542 | 9 | 1.50% | | | |
| Kohl's Distribution/Department | 450 | 10 | 1.25% | 990 | 6 | 2.63% |
| DTR Industries | | | | 739 | 8 | 1.96% |
| Hancock County | | | | 623 | 9 | 1.65% |
| Total principal employers | <u>10,778</u> | | <u>29.86%</u> | <u>11,169</u> | | <u>29.63%</u> |
| Total County employed | <u>36,100</u> | | | <u>37,700</u> | | |

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HANCOCK COUNTY, OHIO
FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN YEARS

| Function/Program | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 | 2002 | 2001 | 2000 |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| General government | | | | | | | | | | |
| Legislative and executive | 69 | 74 | 71 | 69 | 70 | 68 | 68 | 74 | 73 | 72 |
| Judicial | 47 | 47 | 47 | 47 | 49 | 48 | 45 | 46 | 45 | 45 |
| Public safety | | | | | | | | | | |
| Enforcement | 56 | 61 | 60 | 60 | 61 | 58 | 63 | 62 | 63 | 58 |
| Jail operation | 41 | 47 | 44 | 44 | 43 | 43 | 32 | 42 | 43 | 43 |
| Other public safety | 4 | 6 | 2 | 3 | 3 | 4 | 4 | 4 | 3 | 3 |
| Public works | 48 | 51 | 51 | 50 | 50 | 49 | 50 | 51 | 53 | 53 |
| Health | | | | | | | | | | |
| Mental Retardation and Developmental Disabilities | 175 | 179 | 161 | 159 | 160 | 184 | 191 | 171 | 168 | 159 |
| Other health | 7 | 16 | 16 | 15 | 15 | 16 | 16 | 14 | 14 | 14 |
| Human services | | | | | | | | | | |
| Child Support Enforcement Agency | 13 | 21 | 16 | 15 | 16 | 15 | 15 | 16 | 16 | 17 |
| Job and Family Services | 62 | 67 | 67 | 64 | 65 | 62 | 64 | 65 | 65 | 64 |
| Other human services | 6 | 6 | 5 | 5 | 5 | 6 | 6 | 5 | 7 | 6 |
| Economic development and assistance | 6 | 7 | 7 | 6 | 5 | 4 | 3 | 5 | 6 | 4 |
| Other | 48 | 20 | 16 | 17 | 17 | 19 | 17 | 16 | 16 | 15 |
| Total | 582 | 602 | 563 | 554 | 559 | 576 | 574 | 571 | 572 | 553 |

Source: Hancock County Auditor.

Method: The formula to calculate the full time equivalent was the total hours worked by department divided by the standard annual hours for that department.

HANCOCK COUNTY, OHIO
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN YEARS

| Function/Program | 2009 | 2008 | 2007 | 2006 | 2005 |
|--|-------------|-------------|-------------|-------------|-------------|
| Legislative/executive | | | | | |
| Auditor | | | | | |
| Number of non-exempt conveyances | 1,480 | 1,579 | 1,890 | 2,113 | 2,421 |
| Number of exempt conveyances | 1,147 | 1,309 | 1,156 | 1,227 | 1,434 |
| Number of real estate transfers | 2,627 | 2,888 | 3,046 | 3,340 | 3,855 |
| Number of auditor's warrants issued | 19,790 | 18,538 | 22,545 | 22,841 | 23,116 |
| Board of elections | | | | | |
| Number of registered voters | 53,917 | 53,965 | 50,837 | 50,013 | 48,631 |
| Number of voters last general election | 26,298 | 37,055 | 14,655 | 25,691 | 18,599 |
| Percent of registered voters voting | 48.77% | 69.00% | 28.83% | 51.40% | 38.20% |
| Recorder | | | | | |
| Number of deeds filed | 2,350 | 2,703 | 2,874 | 3,643 | 3,345 |
| Number of mortgages filed | 3,977 | 3,462 | 4,363 | 5,839 | 5,927 |
| Judicial | | | | | |
| Common pleas court | | | | | |
| Number of civil cases filed | 1,094 | 984 | 887 | 803 | 797 |
| Number of criminal cases filed | 277 | 310 | 293 | 308 | 297 |
| Number of domestic cases filed | 503 | 790 | 445 | 749 | 891 |
| Juvenile court | | | | | |
| Number of civil cases filed | 955 | 888 | 738 | 769 | 845 |
| Number of criminal cases filed | 1,149 | 1,261 | 1,304 | 1,642 | 1,665 |
| Number of adjudged delinquent cases filed | 510 | 580 | 560 | 639 | 739 |
| Number of days in Wood County detention facility | 1,187 | 1,539 | 1,629 | 2,032 | 2,303 |
| Public safety | | | | | |
| Jail operation | | | | | |
| Justice center | | | | | |
| Average daily count | 94 | 96 | 100 | 100 | 106 |
| Prisoners booked | 2,606 | 2,577 | 2,649 | 2,760 | 2,732 |
| Prisoners released | 2,594 | 2,588 | 2,673 | 2,729 | 2,734 |
| Out-of-County bed days used | 0 | 0 | 708 | 65 | 0 |
| Rehabilitation opportunity center | | | | | |
| Average daily count | 0 | 22 | 27 | 34 | 45 |
| Enforcement | | | | | |
| Accidents reported | 880 | 1,184 | 1,096 | 1,074 | 1,266 |
| Incidents reported | 4,013 | 4,336 | 5,184 | 5,528 | 4,756 |
| Citations issued | 1,655 | 1,327 | 1,664 | 2,029 | 2,707 |
| Papers served | 2,243 | 2,321 | 2,307 | 2,402 (2) | 2,416 (2) |
| Telephone calls | 211,660 | 167,963 | 195,000 | 192,992 | 190,409 |
| Transport hours | 2,058 | 2,013 | 1,883 | 1,834 | 6,913 |
| Court security hours | 3,157 | 3,127 | 3,968 | 3,545 | 3,637 |
| Public works | | | | | |
| Engineer | | | | | |
| Roads resurfaced | 8 | 14 | 13 | 6 | 8 |
| Bridges replaced/rehabbed | 9 | 7 | 8 | 9 | 9 |
| Culverts built | 1 | 2 | 8 | 35 | 40 |

| <u>2004</u> | <u>2003</u> | <u>2002</u> | <u>2001</u> | <u>2000</u> |
|-------------|-------------|-------------|-------------|-------------|
| 2,201 | 2,134 | 2,036 | 1,953 | 1,955 |
| 1,081 | 1,263 | 1,547 | 1,362 | 1,423 |
| 3,282 | 3,397 | 3,585 | 3,315 | 3,378 |
| 22,880 | 22,132 | 23,279 | 24,922 | 23,916 |
| 49,617 | 45,615 | 45,241 | 44,382 | 46,207 |
| 35,889 | 16,816 | 21,137 | 12,746 | 30,958 |
| 72.33% | 36.87% | 47.38% | 28.99% | 67.00% |
| 3,314 | 3,238 | 2,717 | 2,197 (1) | N/A |
| 6,235 | 9,091 | 8,294 | 5,413 | N/A |
| 660 | 618 | 567 | 469 | 468 |
| 311 | 279 | 236 | 264 | 284 |
| 862 | 854 | 880 | 854 | 858 |
| 798 | 668 | 711 | 647 | 640 |
| 1,646 | 1,915 | 2,068 | 2,261 | 2,318 |
| 708 | 695 | 970 | 857 | 1,025 |
| 1,925 | 1,492 | 2,099 | 1,678 | 1,878 |
| 105 | 103 | 105 | 100 | 92 |
| 2,606 | 2,669 | 2,931 | 3,018 | 2,618 |
| 2,601 | 2,652 | 2,951 | 3,017 | 2,632 |
| 2,133 | N/A | 229 | N/A | N/A |
| 44 | 35 | 26 | 24 | 20 |
| 1,280 | 1,367 | 1,247 | 1,247 | 1,393 |
| 4,542 | 5,173 | 5,232 | 4,914 | 5,375 |
| 2,261 | 2,576 | 3,320 | 3,852 | 3,886 |
| 2,750 (2) | 3,613 | 3,713 | 4,520 | 6,584 |
| 113,358 | 79,297 | 52,504 | 53,344 | 49,464 |
| 8,049 | N/A | 8,029 | 8,128 | 7,773 |
| 3,715 | 3,413 | 3,542 | 3,847 | 3,309 |
| 5 | 0 | 1 | 2 | 9 |
| 16 | 19 | 15 | 13 | 12 |
| 50 | 45 | 40 | 40 | 37 |

- - Continued

HANCOCK COUNTY, OHIO
OPERATING INDICATORS BY FUNCTION/PROGRAM (CONTINUED)
LAST TEN YEARS

| Function/Program | 2009 | 2008 | 2007 | 2006 | 2005 |
|--|-------------|-------------|-------------|-------------|-------------|
| Health | | | | | |
| Dog and kennel | | | | | |
| Number of dog licenses sold | 13,292 | 12,764 | 12,433 | 12,047 | 11,618 |
| Number of kennel licenses sold | 27 | 30 | 41 | 33 | 29 |
| Mental Retardation and Developmental Disabilities | | | | | |
| Students enrolled at Blanchard Valley School | | | | | |
| Early intervention program | 48 | 127 | 116 | 106 | 81 |
| Preschool | 37 | 42 | 46 | 33 | 32 |
| School age | 32 | 35 | 36 | 36 | 29 |
| Consumers employed at Blanchard Valley Industries | | | | | |
| | 168 | 163 | 155 | 171 | 145 |
| Business-type activity | | | | | |
| Landfill | | | | | |
| Tonage per year | | | | | |
| In County | 83,380 | 96,695 | 89,944 | 84,401 | 105,964 |
| Out of County | 37,299 | 40,244 | 45,435 | 42,634 | 38,590 |

Sources: Various County Departments.

Notes:

(1) Only from 4/30/01 - 12/31/01.

(2) Does not include number of warrants served, civil papers only.

N/A indicates the information was not available.

| <u>2004</u> | <u>2003</u> | <u>2002</u> | <u>2001</u> | <u>2000</u> |
|-------------|-------------|-------------|-------------|-------------|
| 11,417 | 11,470 | 10,032 | 9,972 | 10,989 |
| 25 | 30 | 28 | 42 | 44 |
| 75 | 63 | 110 | 92 | 94 |
| 45 | 34 | 37 | 33 | 24 |
| 30 | 28 | 31 | 30 | 31 |
| 184 | 191 | 166 | 170 | 175 |
| 86,052 | 75,594 | 72,031 | 65,523 | 70,177 |
| 33,075 | 30,247 | 25,405 | 20,520 | 18,579 |

HANCOCK COUNTY, OHIO
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST NINE YEARS

| Function/Program | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 | 2002 | 2001 |
|-------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Public safety | | | | | | | | | |
| Sheriff | | | | | | | | | |
| Number of vehicles | 47 | 44 | 46 | 46 | 43 | 43 | 42 | 42 | 42 |
| Public works | | | | | | | | | |
| Engineer | | | | | | | | | |
| Roads (miles) | 363 | 363 | 363 | 344 | 434 | 432 | 432 | 434 | 434 |
| Bridges | 381 | 381 | 381 | 369 | 376 | 376 | 381 | 386 | 393 |
| Culverts | 980 | 950 | 950 | 980 | 980 | 980 | 977 | 972 | 965 |

Source: Hancock County Engineer's Annual Report.

Note: Information prior to 2001 is not available.